FILED

NOT FOR PUBLICATION

FEB 11 2008

UNITED STATES COURT OF APPEALS

CATHY A. CATTERSON, CLERK U.S. COURT OF APPEALS

FOR THE NINTH CIRCUIT

UNITED STATES OF AMERICA,

Plaintiff - Appellee,

v.

RONALD ISLEY, aka Isley; Mr. Biggs,

Defendant - Appellant.

No. 06-50509

D.C. No. CR-04-01434-DDP-1

MEMORANDUM*

Appeal from the United States District Court for the Central District of California Dean D. Pregerson, District Judge, Presiding

Submitted February 5, 2008**
Pasadena, California

Before: GOODWIN, O'SCANNLAIN, and W. FLETCHER, Circuit Judges.

Ronald Isley appeals his sentence for tax evasion resulting in a loss to the government of approximately \$3 million. He contends that the district court failed properly to consider the sentencing factors set forth in 18 U.S.C. § 3553(a). He

^{*} This disposition is not appropriate for publication and is not precedent except as provided by 9th Cir. R. 36-3.

^{**} The panel unanimously finds this case suitable for decision without oral argument. *See* Fed. R. App. P. 34(a)(2)..

also argues that his 37-month sentence is unreasonable in light of his advanced age, poor health, and insufficient proof that the Bureau of Prisons (BOP) will provide him adequate health care. We disagree with both arguments and affirm the district court.

The district court stated on the record that it had considered the § 3553(a) factors and found them adequately served by a sentence at the low end of Mr. Isley's guidelines range. The law does not "require[] the judge to write more extensively." *Rita v. United States*, 127 S. Ct. 2456, 2468-69 (2007)

After reviewing the evidence regarding Mr. Isley's background, health, and the sort of care provided by the BOP, the district judge concluded that a 37-month sentence best balanced the need to sanction Mr. Isley's "pathological" tax evasion against the need to accommodate Mr. Isley's poor health. This determination was not unreasonable. *See United States v. Booker*, 543 U.S. 220, 261-62 (2005).

AFFIRMED.