UNPUBLISHED

UNITED STATES COURT OF APPEALS FOR THE FOURTH CIRCUIT

No. 11-4682

UNITED STATES OF AMERICA,

Plaintiff - Appellee,

v.

LA BARBRA JONES,

Defendant - Appellant.

Appeal from the United States District Court for the Eastern District of Virginia, at Richmond. James R. Spencer, Chief District Judge. (3:10-cr-00085-JRS-2)

Submitted: January 26, 2012 Decided: February 15, 2012

Before NIEMEYER, DUNCAN, and DIAZ, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Mark Yurachek, THE LAW OFFICES OF MARK ALLEN YURACHEK & ASSOCIATES, LLC, Atlanta, Georgia, for Appellant. Neil H. MacBride, United States Attorney, N. George Metcalf, Richard D. Cooke, Assistant United States Attorneys, Richmond, Virginia, for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

La Barbra Jones appeals from her 33-month sentence for three counts of filing false tax returns, in violation of 26 U.S.C. § 7206(1) (2006) (Counts 2, 3, 4), and one count of assisting in filing false tax returns, in violation of 26 U.S.C. § 7206(2) (2006) (Count 64). On appeal, Jones alleges that the district court erred by denying her motion to withdraw the guilty plea she had entered before a magistrate judge.^{*} For the reasons that follow, we affirm.

We discern no abuse of discretion by the district court in its denial of Jones' motion to withdraw her guilty plea. <u>See United States v. Ubakanma</u>, 215 F.3d 421, 424 (4th Cir. 2000) (providing review standard). After a thorough hearing on the matter and consideration of the six factors set out in <u>United States v. Moore</u>, 931 F.2d 245, 248 (4th Cir. 1991), the district court found that Jones failed to establish a fair and just reason to support her request to withdraw as required under Fed. R. Crim. P. 11(h).

Accordingly, we affirm. We dispense with oral argument because the facts and legal contentions are adequately

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^{*} Jones waived her right to plead guilty before a district court judge and had her plea hearing conducted by a magistrate judge. (J.A. 5; R. 39).

presented in the materials before the court and argument would not aid the decisional process.

AFFIRMED