

**IN THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT**

United States Court of Appeals
Fifth Circuit

FILED

November 30, 2010

Lyle W. Cayce
Clerk

No. 09-10125
Summary Calendar

UNITED STATES OF AMERICA,

Plaintiff-Appellee

v.

WESLEY DAVID BOWDEN,

Defendant-Appellant

Appeal from the United States District Court
for the Northern District of Texas
USDC No. 3:08-CR-89-1

Before JOLLY, GARZA and STEWART, Circuit Judges.

PER CURIAM:*

Wesley David Bowden appeals his conviction on six counts of attempted tax evasion and his six concurrent prison terms of 24 months each. The Government has moved to dismiss the appeal as frivolous or for summary affirmance or, alternatively, for an extension of time.

Bowden asserts that the only issue on appeal is whether the district court had jurisdiction to convict him. He contends that it did not because he is a sovereign and not subject to the laws of the United States.

* Pursuant to 5TH CIR. R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR. R. 47.5.4.

No. 09-10125

Bowden's appeal is without arguable merit and is therefore frivolous. *See Howard v. King*, 707 F.2d 215, 220 (5th Cir. 1983); 5TH CIR. R. 42.2. Accordingly, the Government's motion to dismiss is GRANTED.