

NOT FOR PUBLICATION

FILED

UNITED STATES COURT OF APPEALS

SEP 24 2019

FOR THE NINTH CIRCUIT

MOLLY C. DWYER, CLERK  
U.S. COURT OF APPEALS

UNITED STATES OF AMERICA,

No. 19-10062

Plaintiff-Appellee,

D.C. No. 2:17-cr-01301-DJH-1

v.

MEMORANDUM\*

ELIAS BERMUDEZ,

Defendant-Appellant.

Appeal from the United States District Court  
for the District of Arizona

Diane J. Humetewa, District Judge, Presiding

Submitted September 18, 2019\*\*

Before: FARRIS, TASHIMA, and NGUYEN, Circuit Judges.

Elias Bermudez appeals from the district court's judgment and challenges his guilty-plea conviction and 18-month sentence for willfully aiding and assisting in the preparation and presentation of false and fraudulent income tax returns, in violation of 26 U.S.C. § 7206(2). Pursuant to *Anders v. California*, 386 U.S. 738

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\* This disposition is not appropriate for publication and is not precedent except as provided by Ninth Circuit Rule 36-3.

\*\* The panel unanimously concludes this case is suitable for decision without oral argument. See Fed. R. App. P. 34(a)(2).

(1967), Bermudez's counsel has filed a brief stating that there are no grounds for relief, along with a motion to withdraw as counsel of record. We have provided Bermudez the opportunity to file a pro se supplemental brief. No pro se supplemental brief or answering brief has been filed.

Bermudez waived his right to appeal his conviction and sentence. Our independent review of the record pursuant to *Penon v. Ohio*, 488 U.S. 75, 80 (1988), discloses no arguable issue as to the validity of the waiver. *See United States v. Watson*, 582 F.3d 974, 986-88 (9th Cir. 2009). We accordingly dismiss the appeal. *See id.* at 988.

Counsel's motion to withdraw is **GRANTED.**

**DISMISSED.**