IN THE UNITED STATES COURT OF APPEALS FOR THE FIFTH CIRCUIT

> No. 02-50260 Summary Calendar

UNITED STATES OF AMERICA

Plaintiff - Appellee

v.

CHARLES SALDANA

Defendant - Appellant

Appeal from the United States District Court for the Western District of Texas USDC No. SA-98-CR-149-ALL February 17, 2003

Before KING, Chief Judge, and SMITH and DENNIS, Circuit Judges. PER CURIAM:*

Charles Saldana appeals the sentence imposed following the district court's revocation of his probation imposed following his conviction for two counts of tax fraud. Saldana argues that the sentence imposed was plainly unreasonable because the district court failed to take into account the factors that it was required to consider pursuant to 18 U.S.C. § 3553(a).

Because there are no binding guidelines for sentencing after the revocation of supervised release, such a sentence will be

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 R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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

upheld unless it is imposed in violation of law or is plainly unreasonable. <u>United States v. Rodriguez</u>, 23 F.3d 919, 920 (5th Cir. 1994). However, a district court must consider the factors contained in 18 U.S.C. § 3553(a) in determining the sentence to be imposed. <u>United States v. Gonzalez</u>, 250 F.3d 923, 929 & n.9 (5th Cir. 2001). Based on the district court's comments during the sentencing and its written order, it can be concluded that the district court at least implicitly considered the relevant factors. <u>Id</u>. at 930. The sentence imposed was not plainly unreasonable in light of the violations committed. Saldana's sentence is AFFIRMED.