

August 17, 2005

Charles R. Fulbruge III  
Clerk

IN THE UNITED STATES COURT OF APPEALS  
FOR THE FIFTH CIRCUIT

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No. 04-40120  
Conference Calendar

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UNITED STATES OF AMERICA,

Plaintiff-Appellee,

versus

SANDRA LUZ CASTRO,

Defendant-Appellant.

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Appeal from the United States District Court  
for the Southern District of Texas  
USDC No. 5:03-CR-579-ALL  
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Before BENAVIDES, CLEMENT, and PRADO, Circuit Judges.

PER CURIAM:\*

Sandra Luz Castro appeals from her conviction for 15 counts of aiding and assisting in the preparation of false and fraudulent income tax returns. For the first time on appeal, Castro argues that her sentence should be vacated and the case remanded for resentencing in light of United States v. Booker, 125 S. Ct. 738 (2005), because the facts underlying her sentencing adjustments were not proved to the jury beyond a reasonable doubt or admitted by her and because the district

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 R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR.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

court utilized a mandatory sentencing scheme rather than an advisory one. Both of her challenges fail to meet the plain-error standard because she has not shown that the error affected her substantial rights. See United States v. Valenzuela-Quevedo, 407 F.3d 728, 733-34 (5th Cir. 2005), petition for cert. filed (July 25, 2005) (No. 05-5556); United States v. Mares, 402 F.3d 511, 521 (5th Cir. 2005), petition for cert. filed (Mar. 31, 2005) (No. 04-9517).

AFFIRMED.