

NOT PRECEDENTIAL

UNITED STATES COURT OF APPEALS
FOR THE THIRD CIRCUIT

No: 02-3142

UNITED STATES OF AMERICA

v.

CHARLES H. RINGWALT, III,
Appellant

On Appeal from the United States District Court
for the Eastern District of Pennsylvania

District Court Judge: The Honorable Eduardo C. Robreno
(D.C. Civil No. 01-cr-00192)

Argued on June 2, 2003

Before: BARRY, FUENTES, and ROSEN Circuit Judges

(Filed: June 10, 2003)

Richard G. Tuttle [Argued]
Kolansky, Tuttle & Rocco
1429 Walnut Street
Suite 1300
Philadelphia, PA 19102

Counsel for Appellant

John J. Pease, III [Argued]

Office of the United States Attorney
615 Chestnut Street
Suite 1250
Philadelphia, PA 19106

Counsel for Appellee

OPINION OF THE COURT

FUENTES, Circuit Judge:

On January 17, 2002, a jury in the United States District Court for the Eastern District of Pennsylvania convicted Charles H. Ringwalt, III (“Ringwalt”) of two counts of income tax evasion in violation of 26 U.S.C. § 7201, three counts of willfully subscribing to false tax returns in violation of 26 U.S.C. § 7206(1), and one count of aiding and assisting the preparation of false tax returns in violation of 26 U.S.C. § 7206(2). On appeal, Ringwalt claims that: (1) the Government committed prosecutorial misconduct in its closing argument to the jury; (2) the Government failed to disclose exculpatory evidence before or during trial; (3) the District Court erred in limiting the testimony of his expert witness; and (4) there was insufficient evidence of willfulness presented at trial to sustain the jury’s verdict of guilty.

Ringwalt raised all of these claims before the District Court in his motions for judgment of acquittal and for a new trial. The District Court conducted an exhaustive

analysis of each claim in a lengthy, written opinion and denied each of Ringwalt's motions. See United States v. Ringwalt, 213 F. Supp. 2d 499 (E.D. Pa. 2002). After a careful review of the record and the Parties' arguments, we find no basis for disturbing the District Court's thorough and well-reasoned opinion. Thus, we will affirm the judgment for substantially the same reasons set forth in Judge Robreno's opinion.

TO THE CLERK OF THE COURT:

Kindly file the foregoing Opinion.

/s/ Julio M. Fuentes
Circuit Judge