

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 00-1981

UNITED STATES OF AMERICA,

Plaintiff - Appellee,

versus

JOHN ROLANDO TIFFANY,

Defendant - Appellant,

JEFFERSON COUNTY; CLERK OF JEFFERSON COUNTY;
COUNTY COMMISSIONERS OF JEFFERSON COUNTY; JOHN
B. KOTMAIR, JR.,

Parties in Interest.

Appeal from the United States District Court for the Northern Dis-
trict of West Virginia, at Martinsburg. W. Craig Broadwater, Dis-
trict Judge. (CA-99-17-3)

Submitted: November 30, 2000

Decided: December 7, 2000

Before NIEMEYER, LUTTIG, and MICHAEL, Circuit Judges.

Affirmed by unpublished per curiam opinion.

John Rolando Tiffany, Appellant Pro Se. Teresa Ellen McLaughlin,
Janet A. Bradley, R. Scott Clarke, UNITED STATES DEPARTMENT OF
JUSTICE, Washington, D.C.; Daniel W. Dickinson, Jr., OFFICE OF THE
UNITED STATES ATTORNEY, Wheeling, West Virginia, for Appellee.

Unpublished opinions are not binding precedent in this circuit.
See Local Rule 36(c).

PER CURIAM:

John Rolando Tiffany appeals the district court's orders in favor of the Government in its action to reduce tax liens to judgment and to foreclose on those liens. We have reviewed the record and the district court's opinion and find no reversible error. Accordingly, we affirm on the reasoning of the district court. See United States v. Tiffany, No. CA-99-17-3 (N.D.W. Va. Mar. 3 & May 18, 2000). We dispense with oral argument because the facts and legal contentions are adequately presented in the materials before the court and argument would not aid the decisional process.

AFFIRMED