

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 01-1941

CHARLES RAY WATERS, SR.,

Plaintiff - Appellant,

versus

CHARLES ROSSOTTI, Commissioner of Internal
Revenue Service,

Defendant - Appellee.

Appeal from the United States District Court for the Middle Dis-
trict of North Carolina, at Durham. Frank W. Bullock, Jr., District
Judge. (CA-00-1241-1)

Submitted: December 20, 2001

Decided: December 27, 2001

Before LUTTIG, TRAXLER, and GREGORY, Circuit Judges.

Dismissed by unpublished per curiam opinion.

Charles Ray Waters, Sr., Appellant Pro Se. Bruce Raleigh Ellisen,
Jeffrey Ronald Meyer, UNITED STATES DEPARTMENT OF JUSTICE,
Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.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

PER CURIAM:

Charles Ray Waters, Sr., appeals from the district court's order dismissing his civil action against the Commissioner of Internal Revenue. Our review of the record and the district court's opinion adopting the recommendation of the magistrate judge discloses no reversible error. Accordingly, we deny Waters' motion to proceed in forma pauperis and his "Ex Parte Motion" and dismiss the appeal on the reasoning of the district court. Waters v. Rossotti, No. CA-00-1241-1 (M.D.N.C. filed May 23, 2001 & entered May 24, 2001). 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.

DISMISSED