

UNPUBLISHED

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 03-1143**

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ALFRED ABDO, JR., d/b/a American Tax Planning  
Company,

Plaintiff - Appellant,

versus

UNITED STATES INTERNAL REVENUE SERVICE,

Defendant - Appellee.

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Appeal from the United States District Court for the Middle  
District of North Carolina, at Greensboro. Frank W. Bullock, Jr.,  
District Judge. (CA-01-98-1)

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Submitted: May 15, 2003

Decided: May 20, 2003

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Before LUTTIG and KING, Circuit Judges, and HAMILTON, Senior  
Circuit Judge.

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Affirmed by unpublished per curiam opinion.

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Alfred Abdo, Jr., Appellant Pro Se. Bruce Raleigh Ellisen, Teresa  
Thomas Milton, UNITED STATES DEPARTMENT OF JUSTICE, Washington,  
D.C., for Appellee.

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Unpublished opinions are not binding precedent in this circuit.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

PER CURIAM:

Alfred Abdo, Jr., appeals from the district court's orders: (1) permanently enjoining him from—among other things—giving tax advice, preparing income tax returns for others, and promoting abusive tax schemes; and (2) denying his motion for reconsideration. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the district court. See Abdo v. Internal Revenue Serv., No. CA-01-98-1 (M.D.N.C. Nov. 8 & Nov. 27, 2002). 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