

UNPUBLISHED

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 04-2188**

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RUBEN DEWAYNE TAYLOR, a/k/a R. D. Taylor,  
a/k/a Ruben D. Taylor,

Plaintiff - Appellant,

versus

US TRUSTEE; W. RYAN HOVIS; BLANCHARD MACHINERY  
COMPANY; FIRST CITIZENS BANK AND TRUST COMPANY  
OF SOUTH CAROLINA,

Defendants - Appellees.

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Appeal from the United States District Court for the District of  
South Carolina, at Columbia. Cameron McGowan Currie, District  
Judge. (CA-04-895-3-22BC)

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Submitted: January 27, 2005                      Decided: February 1, 2005

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

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Dismissed by unpublished per curiam opinion.

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Ruben Dewayne Taylor, Appellant Pro Se. Mary Goman Slocum,  
Assistant United States Attorney, Columbia, South Carolina; W. Ryan  
Hovis, Rock Hill, South Carolina; James Livingston Bruner, BRUNER,  
POWELL, ROBBINS, WALL & MULLINS, LLC, Columbia, South Carolina;

Stanley Harold McGuffin, Sr., HAYNSWORTH, SINKLER & BOYD, PA,  
Columbia, South Carolina, for Appellees.

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Unpublished opinions are not binding precedent in this circuit.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

PER CURIAM:

Ruben Dewayne Taylor appeals the district court's order remanding his case to the bankruptcy court for further proceedings. We dismiss the appeal as interlocutory. This court may exercise jurisdiction only over final orders, 28 U.S.C. § 1291 (2000), and certain interlocutory and collateral orders, 28 U.S.C. § 1292 (2000); Fed. R. Civ. P. 54(b); Cohen v. Beneficial Indus. Loan Corp., 337 U.S. 541 (1949). "A final decision generally is one which ends the litigation on the merits and leaves nothing for the court to do but execute the judgment." Catlin v. United States, 324 U.S. 229, 233 (1945) (internal quotation marks omitted). District court orders remanding to the bankruptcy court for further consideration generally are not final orders. See Legal Representative for Future Claimants v. Aetna Cas. & Sur. Co. (In re The Wallace & Gale Co.), 72 F.3d 21, 24 (4th Cir. 1995); Capitol Credit Plan of Tenn., Inc. v. Shaffer, 912 F.2d 749, 750 (4th Cir. 1990) (holding that district court order remanding for the bankruptcy court to address two arguments not previously addressed by the bankruptcy court was not a final decision).

Accordingly, the order of the district court is not an appealable order, and we dismiss this appeal for lack of jurisdiction. We grant Taylor's motion to proceed in forma pauperis and 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