

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 05-1153

UNITED STATES OF AMERICA,

Petitioner - Appellee,

versus

KENNETH N. ZARSKA,

Respondent - Appellant.

Appeal from the United States District Court for the Northern District of West Virginia, at Martinsburg. W. Craig Broadwater, District Judge. (MISC-04-50)

Submitted: August 25, 2005

Decided: August 30, 2005

Before TRAXLER and SHEDD, Circuit Judges, and HAMILTON, Senior Circuit Judge.

Affirmed by unpublished per curiam opinion.

Kenneth N. Zarska, Appellant Pro Se. 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Unpublished opinions are not binding precedent in this circuit.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:

Kenneth N. Zarska appeals from the district court's orders: (1) denying his motions to quash a summons issued by the Internal Revenue Service ("IRS") and to dismiss the IRS's action to enforce the summons, and (2) dismissing the enforcement action on the IRS's motion after Zarska complied with the summons. We have reviewed the record and the district court's opinion and orders and find no reversible error. Accordingly, we affirm for the reasons stated by the district court. United States v. Zarska, No. MISC-04-50 (N.D.W. Va. Nov. 10, 2004, Dec. 30, 2004 & Feb. 17, 2005). 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