**UNPUBLISHED**

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

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**No. 09-1636**

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UNITED STATES OF AMERICA,

Plaintiff - Appellee,

v.

BOBBY N. HOLLAND; BOBBY N. HOLLAND, Trustee; JACQUELYN HOLLAND; REBECCA HOLLAND,

Defendants - Appellants,

OPTION ONE MORTGAGE CORPORATION,

Defendant - Appellee,

and

H&R BLOCK MORTGAGE CORPORATION,

Defendant.

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Appeal from the United States District Court for the Eastern District of North Carolina, at Raleigh. Terrence W. Boyle, District Judge. (5:07-cv-00445-BO)

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Submitted: August 27, 2010 Decided: September 10, 2010

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Before NIEMEYER, GREGORY, and DUNCAN, Circuit Judges.

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Affirmed by unpublished per curiam opinion.

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Bobby N. Holland, Jacquelyn Holland, Rebecca Holland, Appellants Pro Se. Ivan C. Dale, Jan M. Geht, Teresa E. McLaughlin, Kenneth W. Rosenberg, UNITED STATES DEPARTMENT OF JUSTICE, Washington, DC; Joseph H. Nanney, Jr., Kevin J. Stanfield, WYRICK, ROBBINS, YATES & PONTON, Raleigh, North Carolina, for Appellees.

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Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Bobby N. Holland, Bobby N. Holland as Trustee, Jacquelyn Holland, and Rebecca Holland appeal two district court orders. The first order granted summary judgment to the Government and Option One Mortgage Corporation, reduced various tax liens to judgment, and ordered the sale of real property at 1805 Trinity Road in Raleigh, North Carolina. The second order granted the Government's motion to reconsider and amended the amount of the assessments as of September 15, 2008. We have reviewed the record and find no reversible error. Accordingly, we deny Appellants' motion for abeyance and affirm for the reasons stated by the district court. See United States v. Holland, No. 5:07-cv-00445-BO (E.D.N.C. filed Apr. 29, 2009 & entered Apr. 30, 2009; filed Aug. 13, 2009 & entered Aug. 14, 2009). 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