

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 10-2337**

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SIMON L. RICHARD; PATRICIA M. RICHARD,  
  
Plaintiffs - Appellants,

v.

UNITED STATES OF AMERICA,  
  
Defendant - Appellee.

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Appeal from the United States District Court for the Eastern District of Virginia, at Alexandria. Gerald Bruce Lee, District Judge. (1:10-cv-00562-GBL-TCB)

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Submitted: April 7, 2011 Decided: April 27, 2011

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Before NIEMEYER, MOTZ, and WYNN, Circuit Judges.

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Affirmed by unpublished per curiam opinion.

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Simon L. Richard, Patricia M. Richard, Appellants Pro Se. Dennis Carl Barghaan, Jr., Assistant United States Attorney, Alexandria, Virginia; Kenneth L. Greene, Supervisory Attorney, Laurie Allyn Snyder, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

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Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Appellants appeal the district court's order dismissing their complaint concerning a tax lien for taxes owed on their 1991 and 1992 taxes, and a tax lien and garnishment related to their 1993 and 1997 tax liability. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the district court. Richard v. United States, No. 1:10-cv-00562-GBL-TCB (E.D. Va. Oct. 5, 2010). 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