

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 15-1430**

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JAMES D. SULLIVAN,

Movant - Appellant,

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UNITED STATES OF AMERICA,

Petitioner - Appellee,

v.

RICHARD VON BIBERSTEIN, JR.,

Respondent.

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Appeal from the United States District Court for the Eastern  
District of North Carolina, at Wilmington. Terrence W. Boyle,  
District Judge. (7:14-cv-00175-BO)

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Submitted: July 23, 2015

Decided: July 27, 2015

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

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Dismissed by unpublished per curiam opinion.

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James D. Sullivan, Appellant Pro Se. Kimberly Ann Moore, OFFICE  
OF THE UNITED STATES ATTORNEY, Raleigh, North Carolina, for  
Appellee.

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Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

James D. Sullivan appeals the district court's orders accepting the recommendations of the magistrate judge and granting the Government's petition to enforce an Internal Revenue Service third party summons and denying Sullivan's motions to quash the summons and stay the proceedings. We have reviewed the record and find no reversible error. Accordingly, we deny leave to proceed in forma pauperis and dismiss the appeal for the reasons stated by the district court. United States v. Biberstein, No. 7:14-cv-00175-BO (E.D.N.C. Mar. 25, 2015). We dispense with oral argument because the facts and legal contentions are adequately presented in the materials before this court and argument would not aid the decisional process.

DISMISSED