

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 95-3075**

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In Re: WILBUR P. HOLLAR; RUTH CAROL HOLLAR,

Debtors.

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WILBUR P. HOLLAR; RUTH CAROL HOLLAR,

Plaintiffs - Appellants,

versus

UNITED STATES OF AMERICA; INTERNAL REVENUE  
SERVICE,

Defendants - Appellees.

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Appeal from the United States District Court for the Middle  
District of North Carolina, at Greensboro. N. Carlton Tilley, Jr.,  
District Judge. (CA-95-446-2, BK-93-11389C-7W-B, BK-93-2087W-A)

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Submitted: July 25, 1996

Decided: August 7, 1996

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Before LUTTIG and MOTZ, Circuit Judges, and PHILLIPS, Senior  
Circuit Judge.

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Affirmed by unpublished per curiam opinion.

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Wilbur P. Hollar, Ruth Carol Hollar, Appellants Pro Se. Robert  
William Metzler, Gary Dexter Gray, Gary R. Allen, UNITED STATES  
DEPARTMENT OF JUSTICE, Washington, D.C., for Appellees.

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Unpublished opinions are not binding precedent in this circuit.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

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PER CURIAM:

Appellants appeal from the district court's order affirming the bankruptcy court's order granting judgment for the United States in their adversary proceeding seeking to set aside as a fraudulent transfer the tax sale of a parcel of property and seeking a declaration that their 1989 and 1990 income tax liabilities are dischargeable in bankruptcy. We have reviewed the record and the district court's opinion and find no reversible error. Accordingly, we affirm on the reasoning of the district court. Hollar v. United States, Nos. CA-95-446-2; BK-93-11389C-7W-B; BK-93-2087W-A (M.D.N.C. Aug. 23, 1995). We also deny the motions of the United States for sanctions and to consolidate this appeal with another appeal filed by the Appellants. 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