

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 96-1485

SUROVELL, JACKSON, COLTEN & DUGAN, PC,

Plaintiff,

THOMAS A. SMITH,

Defendant - Appellant,

versus

INTERNAL REVENUE SERVICE,

Defendant - Appellee,

and

DAY INVESTMENTS, a/k/a Walter Douglas Day;
DOUGLAS DAY, a/k/a Walter Douglas Day,

Defendants.

Appeal from the United States District Court for the Eastern District of Virginia, at Alexandria. Albert V. Bryan, Jr., Senior District Judge. (CA-95-875-A)

Submitted: September 17, 1996

Decided: October 9, 1996

Before HALL, MICHAEL, and MOTZ, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Thomas A. Smith, Appellant Pro Se. Gary R. Allen, William Sears Estabrook, III, Marion Elizabeth Erickson, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.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

PER CURIAM:

Appellant appeals from the district court's order granting Defendant's motion for summary judgment. 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. Smith v. IRS, No. CA-95-875-A (E.D. Va. Apr. 8, 1996). Because the issues are not complex, we deny Appellant's Motion for Appointment of Counsel. 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