

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 96-1688

HUMBERTO FORERO,

Plaintiff - Appellant,

versus

INTERNAL REVENUE SERVICE; JOSEPH H. CLOONAN,
Director; PAT WAGNER,

Defendants - Appellees.

Appeal from the United States District Court for the District of
Maryland, at Baltimore. John R. Hargrove, Senior District Judge.
(CA-95-3648-HAR)

Submitted: April 17, 1997

Decided: April 24, 1997

Before NIEMEYER and WILLIAMS, Circuit Judges, and BUTZNER, Senior
Circuit Judge.

Affirmed by unpublished per curiam opinion.

Humberto Forero, Appellant Pro Se. Gary R. Allen, Regina Sherry
Moriarty, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C.,
for Appellees.

Unpublished opinions are not binding precedent in this circuit.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

PER CURIAM:

Appellant appeals the district court's order denying his motion for reconsideration of the dismissal of his tax refund suit. 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. Forero v. IRS, No. CA-95-3648-HAR (D. Md. Apr. 22, 1996). 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