

UNPUBLISHED

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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No. 96-1774

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In Re: CARRIBEL S. ENDER,

Debtor.

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CARRIBEL S. ENDER,

Debtor - Appellant,

versus

INTERNAL REVENUE SERVICE,

Creditor - Appellee,

and

ELLEN W. COSBY,

Trustee.

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Appeal from the United States District Court for the District of Maryland, at Baltimore. Frederic N. Smalkin, District Judge. (CA-96-586-S, BK-95-52816)

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Submitted: April 17, 1997

Decided: April 24, 1997

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

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Affirmed by unpublished per curiam opinion.

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Carribel S. Ender, Appellant Pro Se. Gary R. Allen, Sara Ann Ketchum, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

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Unpublished opinions are not binding precedent in this circuit.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

PER CURIAM:

Appellant appeals the district court's orders affirming the bankruptcy court's order and denying her motion for reconsideration. 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. Ender v. IRS, Nos. CA-96-586-S; BK-95-52816 (D.Md. Mar. 26, 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