

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 96-1848

JOHN L. WILSON, JR.; CONSTANCE A. WILSON,

Petitioners - Appellants,

versus

UNITED STATES OF AMERICA; INTERNAL REVENUE
SERVICE,

Respondents - Appellees.

No. 96-1889

JOHN L. WILSON, JR.; CONSTANCE A. WILSON,

Petitioners - Appellants,

versus

UNITED STATES OF AMERICA; INTERNAL REVENUE
SERVICE,

Respondents - Appellees.

Appeals from the United States District Court for the Western Dis-
trict of North Carolina, at Asheville. Lacy H. Thornburg, District
Judge. (MISC-96-23-1-T)

Submitted: January 9, 1997

Decided: January 16, 1997

Before HALL and MICHAEL, Circuit Judges, and PHILLIPS, Senior Circuit Judge.

Affirmed by unpublished per curiam opinion.

John L. Wilson, Jr., Constance A. Wilson, Appellants Pro Se. Gary R. Allen, Charles Edward Brookhart, Alice Lizbeth Ronk, 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Unpublished opinions are not binding precedent in this circuit.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:

Appellants appeal the district court's orders granting the Respondents' motion for summary enforcement of a third party summons and denying Appellants' motion for a stay of enforcement pending appeal. We have reviewed the record and the district court's opinions and find no reversible error. Accordingly, we affirm on the reasoning of the district court. Wilson v. United States, No. MISC-96-23-1-T (W.D.N.C. May 29 & June 7, 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