

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 97-6610

JOHN PAUL TURNER,

Plaintiff - Appellant,

versus

INTERNAL REVENUE SERVICE; UNITED STATES POSTAL
SERVICE,

Defendants - Appellees.

Appeal from the United States District Court for the Western Dis-
trict of Virginia, at Roanoke. Samuel G. Wilson, Chief District
Judge. (CA-97-263-R)

Submitted: June 19, 1997

Decided: June 30, 1997

Before WILKINS and MICHAEL, Circuit Judges, and BUTZNER, Senior
Circuit Judge.

Affirmed by unpublished per curiam opinion.

John Paul Turner, Appellant Pro Se.

Unpublished opinions are not binding precedent in this circuit.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

PER CURIAM:

Appellant appeals the district court's order denying relief on his 42 U.S.C. § 1983 (1994) complaint. 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. Turner v. Internal Revenue Serv., No. CA-97-263-R (W.D. Va. Apr. 23, 1997). 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