

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 99-1589

DENNIS R. CANTWELL; KAREN F. CANTWELL; OPTO-
METRIC SERVICES TRUST; C.F. FAMILY TRUST,

Petitioners - Appellants,

versus

UNITED STATES OF AMERICA,

Respondent - Appellee.

Appeal from the United States District Court for the Eastern Dis-
trict of Virginia, at Alexandria. T.S. Ellis, III, District Judge.
(CA-98-80-MC)

Submitted: August 19, 1999

Decided: August 30, 1999

Before WIDENER and KING, Circuit Judges, and PHILLIPS, Senior Cir-
cuit Judge.

Affirmed by unpublished per curiam opinion.

Dennis R. Cantwell, Karen F. Cantwell, Appellants Pro Se. Frank
Phillip Cihlar, Joel L. McElvain, UNITED STATES DEPARTMENT OF
JUSTICE, Washington, D.C.; Robert K. Coulter, OFFICE OF THE UNITED
STATES ATTORNEY, Alexandria, Virginia, for Appellee.

Unpublished opinions are not binding precedent in this circuit.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

PER CURIAM:

Dennis and Karen Cantwell appeal the district court's order denying their petition to quash sixteen Internal Revenue Service summonses. 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. See Cantwell v. United States, No. CA-98-80-MC (E.D. Va. Mar. 10, 1999).* 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

* Although the district court's order is marked as "filed" on March 5, 1999, the district court's records show that it was entered on the docket sheet on March 10, 1999. Pursuant to Rules 58 and 79(a) of the Federal Rules of Civil Procedure, it is the date that the order was entered on the docket sheet that we take as the effective date of the district court's decision. See Wilson v. Murray, 806 F.2d 1232, 1234-35 (4th Cir. 1986).