

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 99-2500

HAYWOOD ALLEN CANNON,

Plaintiff - Appellant,

versus

NORTH CAROLINA DEPARTMENT OF REVENUE,

Defendant - Appellee.

Appeal from the United States District Court for the Eastern District of North Carolina, at Raleigh. James C. Fox, District Judge. (CA-99-302)

Submitted: January 11, 2000

Decided: February 1, 2000

Before WILLIAMS and MOTZ, Circuit Judges, and HAMILTON, Senior Circuit Judge.

Affirmed by unpublished per curiam opinion.

Haywood Allen Cannon, Appellant Pro Se. Newton George Pritchett, Jr., Assistant Attorney General, Raleigh, North Carolina, for Appellee.

Unpublished opinions are not binding precedent in this circuit.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

PER CURIAM:

Haywood Allen Cannon appeals from the district court's orders affirming the bankruptcy court's determination that the tax debt Cannon owed to the North Carolina Department of Revenue was not discharged in his Chapter 7 bankruptcy case. We have reviewed the record, the district court's opinions, and the bankruptcy court's opinions and find no reversible error. Accordingly, we affirm on the reasoning of the district court. See Cannon v. North Carolina Dep't of Revenue, No. CA-99-302 (E.D.N.C. July 21 & Oct. 5, 1999). We deny Cannon's motion for appointment of counsel and his motion for 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