

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 02-1152**

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COBURN T. NORFLEET,

Petitioner - Appellant,

versus

UNITED STATES OF AMERICA,

Respondent - Appellee.

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Appeal from the United States District Court for the Eastern District of North Carolina, at Raleigh. W. Earl Britt, Senior District Judge. (MISC-01-28-5)

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Submitted: April 25, 2002

Decided: May 6, 2002

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

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Affirmed by unpublished per curiam opinion.

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Coburn T. Norfleet, Appellant Pro Se. Frank Phillip Cihlar, Carol Ann Barthel, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C.; Rudolf A. Renfer, Jr., Assistant United States Attorney, Raleigh, North Carolina, for Appellee.

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Unpublished opinions are not binding precedent in this circuit.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

PER CURIAM:

Coburn T. Norfleet appeals the district court's order dismissing his petition to quash administrative summonses issued to third parties by the Internal Revenue Service. Our review of the record and the district court's opinion discloses no reversible error. Accordingly, we affirm on the reasoning of the district court. Norfleet v. United States, No. MISC-01-28-5 (E.D.N.C. Dec. 5, 2001). 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