

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 03-1509

ROBERT L. YOUNG,

Plaintiff - Appellant,

versus

UNITED STATES DEPARTMENT OF THE TREASURY;
DEPARTMENT OF VETERANS AFFAIRS,

Defendants - Appellees.

Appeal from the United States District Court for the Eastern District of Virginia, at Alexandria. James C. Cacheris, Senior District Judge. (CA-02-1644-A)

Submitted: July 24, 2003

Decided: July 29, 2003

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

Affirmed by unpublished per curiam opinion.

Robert L. Young, Appellant Pro Se. Gilbert Steven Rothenberg, Sara Ann Ketchum, Joel L. McElvain, 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Unpublished opinions are not binding precedent in this circuit.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:

Robert L. Young appeals from the district court's orders dismissing his tax refund suit and denying his motion for reconsideration. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the district court. See Young v. United States Dep't of Treasury, No. CA-02-1644-A (E.D. Va. filed Mar. 7, 2003 & entered Mar. 12, 2003; Apr. 2, 2003). 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