

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 03-1672

ROGER ORME DAVENPORT,

Plaintiff - Appellant,

versus

DEWEY L. ROBERTSON, SR.; INTERNAL
REVENUE SERVICE,

Defendants - Appellees.

Appeal from the United States District Court for the District of
South Carolina, at Anderson. Henry M. Herlong, Jr., District Judge.
(CA-02-3037-8-20BG)

Submitted: October 23, 2003

Decided: October 29, 2003

Before WILLIAMS, MOTZ, and SHEDD, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Roger Orme Davenport, Appellant Pro Se.

Unpublished opinions are not binding precedent in this circuit.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

PER CURIAM:

Roger Orme Davenport appeals from the district court's order accepting the recommendation of the magistrate judge and denying his motion to vacate the court's order granting summary judgment for the United States in an action to determine interests in property sold by the Internal Revenue Service to satisfy Davenport's tax liens. The district court referred this case to a magistrate judge pursuant to 28 U.S.C. § 636(b)(1)(B) (2000). The magistrate judge recommended that relief be denied and advised Davenport that failure to file timely, specific objections to this recommendation could waive appellate review of a district court order based upon the recommendation. Despite this warning, Davenport failed, with one exception, to file specific objections to the magistrate judge's recommendation.

The timely filing of specific objections to a magistrate judge's recommendation is necessary to preserve appellate review of the substance of that recommendation when the parties have been warned that failure to object will waive appellate review. See Wright v. Collins, 766 F.2d 841, 845-46 (4th Cir. 1985); see also Thomas v. Arn, 474 U.S. 140 (1985). Davenport has therefore waived appellate review by failing to file specific objections after receiving proper notice.

Davenport did specifically object to the magistrate's recommendation as to the court's subject matter jurisdiction in the

underlying action. As to this claim, we have reviewed the record and find no reversible error. See 28 U.S.C. § 1442(a)(1) (2000); Willingham v. Morgan, 395 U.S. 402, 406 (1969). Accordingly, we grant Davenport's motion to amend his informal brief and affirm the judgment of the district court. We deny Davenport's motions to void the judgment, for sanctions, and for an en banc hearing. 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