

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 06-1535

UNITED STATES OF AMERICA,

Plaintiff - Appellee,

versus

ADHEMAR W. RENUART, IV,

Defendant - Appellant.

Appeal from the United States District Court for the Middle District of North Carolina, at Durham. James A. Beaty, Jr., Chief District Judge. (1:04-cv-00460-JAB)

Submitted: October 31, 2006

Decided: November 2, 2006

Before WILLIAMS, MICHAEL, and GREGORY, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Adhemar W. Renuart, IV, Appellant Pro Se. Richard Farber, Randolph L. Hutter, UNITED STATES DEPARTMENT OF JUSTICE, Tax Division, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.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

PER CURIAM:

Adhemar W. Renuart, IV, appeals the district court's order granting the motion of the United States to reduce federal tax assessments to judgment and to foreclose federal tax liens against real property owned, in part, by Renuart. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the district court. United States v. Renuart, No. 1:04-cv-00460-JAB (M.D.N.C. Apr. 13, 2006). 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