

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 08-2274

IRVIN H. CATLETT, JR.,

Plaintiff - Appellant,

v.

UNITED STATES OF AMERICA,

Defendant - Appellee.

Appeal from the United States District Court for the District of Maryland, at Greenbelt. Peter J. Messitte, Senior District Judge. (8:08-cv-00438-PJM)

Submitted: May 28, 2009

Decided: June 2, 2009

Before WILKINSON, KING, and GREGORY, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Irvin H. Catlett, Jr., Appellant Pro Se. Melissa Briggs, UNITED STATES DEPARTMENT OF JUSTICE, Tax Division, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Irvin H. Catlett, Jr., appeals the district court's order denying ten petitions to quash administrative summonses issued by the Internal Revenue Service. Our review of the record discloses that the Government met its burden of proof under 28 U.S.C. § 7602 (2006) to support the enforcement of the summonses. See United States v. Powell, 379 U.S. 48, 57-58 (1964); Alphin v. United States, 809 F.2d 236, 238 (4th Cir. 1987). Accordingly, we affirm. 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