

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 96-2346

SAM DRAKULICH; JEANNE DRAKULICH,

Plaintiffs - Appellants,

versus

INTERNAL REVENUE SERVICE; INTERNAL REVENUE
SERVICE, Criminal Investigation Division;
D. ARVIN REEDY; SCOTT G. ADAMS,

Defendants - Appellees,

and

ANNE MORRIS PRICE, Agent, Department of the
Treasury; C. STEVEN KARGAUER; JACK PETRI, Dis-
trict Manager, Department of the Treasury;
GEORGE E. SUTTON; NANCY REINITZ, Ombudsman,
Internal Revenue Service; C. A. MOORE; NANCY
GIVENS, Examination Division, Internal Revenue
Service; SAL BARETTA; AILEEN CONDON; RETTA
JONES; N. LAURA HARRISON; MARIE ANNE BORSUK,

Defendants.

Appeal from the United States District Court for the Eastern Dis-
trict of Virginia, at Alexandria. Leonie M. Brinkema, District
Judge. (CA-96-11-A)

Submitted: December 19, 1996

Decided: December 30, 1996

Before ERVIN and MOTZ, Circuit Judges, and BUTZNER, Senior Circuit
Judge.

Affirmed by unpublished per curiam opinion.

Sam Drakulich, Jeanne Drakulich, Appellants Pro Se. Patricia McDonald Bowman, Teresa Thomas Milton, 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Unpublished opinions are not binding precedent in this circuit.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:

Appellants appeal from the district court's orders granting summary judgment to the government on their tax refund suit and dismissing their remaining state law claims against Reedy and Adams. Because Appellants failed to meet the jurisdictional prerequisites to maintaining a refund suit in district court, summary judgment was properly entered in favor of the government and we affirm. See 26 U.S.C. §§ 6511, 6532(a), 7422 (1994). Our review the record and the district court's order dismissing the Appellants' state law claims discloses no reversible error. Accordingly, we affirm on the reasoning of the district court. Drakulich v. Internal Revenue Service, No. CA-96-11-A (E.D. Va. Sept. 26, 1996). 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

