

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 97-1729**

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ROBERT G. BREMNER,

Plaintiff - Appellant,

versus

UNITED STATES OF AMERICA; INTERNAL REVENUE  
SERVICE,

Defendants - Appellees.

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Appeal from the United States District Court for the Eastern Dis-  
trict of Virginia, at Richmond. Robert R. Merhige, Jr., Richard L.  
Williams, Senior District Judges. (MISC-97-4-3)

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Submitted: August 28, 1997

Decided: September 12, 1997

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Before WILKINS, WILLIAMS, and MICHAEL, Circuit Judges.

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Affirmed by unpublished per curiam opinion.

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Robert G. Bremner, Appellant Pro Se. Charles Edward Brookhart,  
Sara Ann Ketchum, UNITED STATES DEPARTMENT OF JUSTICE, Washington,  
D.C., for Appellees.

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Unpublished opinions are not binding precedent in this circuit.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

PER CURIAM:

Appellant appeals the district court's order denying his Petition to Quash Internal Revenue Service Third Party Summons. Our review of the record discloses that the Government met its burden of proof under 26 U.S.C. § 7602 (1994) to support the enforcement of the summons. See United States v. Powell, 379 U.S. 48, 57-58 (1964); Alphin v. United States, 809 F.2d 236, 238 (4th Cir. 1987). Moreover, we find that the district court did not abuse its discretion in denying Appellant's motion filed under Fed. R. Civ. P. 52, 59. 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