

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 97-2075

CALVIN EARL BROWN,

Plaintiff - Appellant,

versus

INTERNAL REVENUE,

Defendant - Appellee.

Appeal from the United States District Court for the Eastern District of North Carolina, at Greenville. Malcolm J. Howard, District Judge. (CA-97-68-4-H)

Submitted: January 15, 1998

Decided: January 28, 1998

Before MURNAGHAN and LUTTIG, Circuit Judges, and BUTZNER, Senior Circuit Judge.

Affirmed by unpublished per curiam opinion.

Calvin Earl Brown, Appellant Pro Se. Jonathan Samuel Cohen, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.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

PER CURIAM:

Appellant appeals the district court's order dismissing his civil action. We have reviewed the record and the district court's opinion and find no reversible error. Accordingly, we affirm on the reasoning of the district court. Brown v. IRS, No. CA-97-68-4-H (E.D.N.C. Aug. 7, 1997). We deny Appellant's motion for "Service of Civil Contempt" and 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