

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 99-2589

THOMAS W. FURLOW, JR.,

Plaintiff - Appellant,

versus

UNITED STATES OF AMERICA,

Defendant - Appellee.

Appeal from the United States District Court for the District of Maryland, at Baltimore. Catherine C. Blake, District Judge. (CA-98-2394-CCB)

Submitted: March 23, 2000

Decided: March 29, 2000

Before LUTTIG, WILLIAMS, and MICHAEL, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Thomas W. Furlow, Jr., Appellant Pro Se. Melissa Anemojanis Holton, Jeffrey Ronald Meyer, 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Unpublished opinions are not binding precedent in this circuit.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:

Thomas W. Furlow, Jr., appeals from the district court's order denying his motion for reconsideration of the August 23, 1999 order, which directed that the government issue him a refund of \$742 for the 1997 tax year and denied Furlow's motion to reconsider the court's July 6, 1999 order granting summary judgment in favor of the government as to Furlow's claimed refund for the 1996 tax year. 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. See Furlow v. United States, No. CA-98-2394-CCB (D. Md. Oct. 1, 1999). To the extent that Furlow seeks review of the orders of July 6 and December 22, 1999, those orders are not properly before this court. 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