

UNPUBLISHED

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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No. 08-1007

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THEODORE B. GOULD,

Plaintiff - Appellant,

v.

UNITED STATES OF AMERICA; COMMISSIONER OF INTERNAL REVENUE  
SERVICE; JOSEPH DELEON; RICHARD L. GRUBAUGH; BARBARA  
PETROHOVICH; WILLIAM MARTIN; CHARLES PINE; ANN M. WELHAF; AND  
OTHERS,

Defendants - Appellees.

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Appeal from the United States District Court for the Western  
District of Virginia, at Charlottesville. Norman K. Moon, District  
Judge. (3:06-cv-00008-nkm)

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Submitted: May 29, 2008

Decided: June 4, 2008

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Before TRAXLER, GREGORY and SHEDD, Circuit Judges.

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Affirmed by unpublished per curiam opinion.

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Theodore B. Gould, Appellant Pro Se. Ivan C. Dale, UNITED STATES  
DEPARTMENT OF JUSTICE, Washington, D.C., for Appellees.

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Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Theodore B. Gould appeals from the district court's orders: (1) dismissing his complaint in which he alleged conspiracy and fraud and sought a refund of taxes and compensatory damages, and (2) denying his motion for reconsideration of the order. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the district court. See Gould v. United States, No. 3:06-00008-nkm (W.D. Va. Aug. 9 & Oct. 16, 2007). 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