UNPUBLISHED

UNITED STATES COURT OF APPEALS FOR THE FOURTH CIRCUIT

No. 08-1297

GEORGE CHRISTIAN, JR; MARION E. CHRISTIAN,

Plaintiffs - Appellants,

v.

UNITED STATES OF AMERICA, c/o Internal Revenue Service,

Defendant - Appellee.

No. 08-1592

GEORGE CHRISTIAN, JR.; MARION E. CHRISTIAN,

Plaintiffs - Appellants,

v.

UNITED STATES OF AMERICA, c/o Internal Revenue Service,

Defendant - Appellee.

Appeals from the United States District Court for the District of Maryland, at Baltimore. Marvin J. Garbis, Senior District Judge. (1:06-cv-01437-MJG)

Submitted: September 30, 2008 Decided: November 6, 2008

Before NIEMEYER, MICHAEL, and TRAXLER, Circuit Judges.

Affirmed by unpublished per curiam opinion.

George Christian, Jr., Marion E. Christian, Appellants Pro Se. Jonathan Samuel Cohen, Christine Durney Mason, UNITED STATES DEPARTMENT OF JUSTICE, Tax Division, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

In these consolidated appeals, George Christian, Jr., and Marion E. Christian seek to appeal the district court's orders denying relief on their tax refund suit and related constitutional claims, as well as its post-judgment orders denying their motions for reconsideration and recusal of the district court judge. reviewed the record and find no reversible Accordingly, we affirm for the reasons stated by the district court. Christian v. United States, No. 1:06-cv-01437-MJG (D. Md. Feb. 1, 2008; filed Jan. 9, 2008 and entered Jan. 11, 2008; March In light of this disposition, we deny as moot the 12, 2008). Appellee's motions to strike and for extension of time to file a second brief. We also deny the Appellants' motions to strike the Appellee's brief, for judicial notice, to compel a stipulation of facts, for summary judgment, and to suspend Fed. R. App. P. 2. 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.

<u>AFFIRMED</u>