

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 05-1962

JOHN M. COBIN,

Plaintiff - Appellant,

versus

UNITED STATES OF AMERICA; MARK W. EVERSON,
Commissioner of Internal Revenue,

Defendants - Appellees.

Appeal from the United States District Court for the District of
South Carolina, at Greenville. Henry F. Floyd, District Judge.
(CA-04-2455-HFF)

Submitted: January 26, 2006

Decided: January 30, 2006

Before LUTTIG, WILLIAMS, and GREGORY, Circuit Judges.

Affirmed by unpublished per curiam opinion.

John M. Cobin, Appellant Pro Se. Anthony Thomas Sheehan, UNITED
STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellees.

Unpublished opinions are not binding precedent in this circuit.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

PER CURIAM:

John M. Cobin appeals from the district court's order dismissing his complaint in part for lack of jurisdiction and granting summary judgment for the United States as to the remaining claims in his complaint. He also appeals from the order denying his motion for reconsideration. We have reviewed the record and the district court's orders and find no reversible error. Accordingly, we affirm for the reasons stated by the district court. See Cobin v. United States, No. CA-04-2455-HFF (D.S.C. July 29, 2005 & Aug. 19, 2005). We deny Cobin's motion to appoint a law professor to prepare a legal discussion of an issue asserted by Cobin 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