

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 06-1074

COY E. PLESS, d/b/a Lakeside Chiropractic,
d/b/a Complete Wellness Medical Center, d/b/a
Anderson Wellness Center, d/b/a CEP Jr,
Incorporated, d/b/a Chiropractic of America,
d/b/a Pless Clinic of Chiropractic,

Petitioner - Appellant,

versus

UNITED STATES OF AMERICA; CAROLINA FIRST BANK;
DOVENMUEHLE MORTGAGE, INCORPORATED;
MASSACHUSETTS INVESTORS TRUST A; PALMETTO
GOVERNMENT BENEFITS ADMINISTRATORS, LLC,

Respondents - Appellees.

Appeal from the United States District Court for the District of
South Carolina, at Greenville. G. Ross Anderson, Jr., District
Judge. (6:05-cv-02974-GRA)

Submitted: August 31, 2006 Decided: September 15, 2006

Before WILKINSON and MOTZ, Circuit Judges, and HAMILTON, Senior
Circuit Judge.

Affirmed by unpublished per curiam opinion.

Coy E. Pless, Appellant Pro Se. David I. Pincus, Gretchen M.
Wolfinger, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C.;
George John Conits, OFFICE OF THE UNITED STATES ATTORNEY,
Greenville, South Carolina, for Appellees.

Unpublished opinions are not binding precedent in this circuit.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

PER CURIAM:

Coy E. Pless, Jr., appeals from the district court orders dismissing his motion to quash several Internal Revenue Service summonses and denying his motion for reconsideration. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the district court. See United States v. Pless, No. 6:05-cv-02974-GRA (D.S.C. Nov. 18 & Dec. 6, 2005). 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