

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 07-1018

CEDRIC R. PERRY, doing business as Perry,
Anthony & Sosna,

Plaintiff - Appellant,

versus

INTERNAL REVENUE SERVICE; DEPARTMENT OF THE
UNITED STATES TREASURY,

Defendants - Appellees.

Appeal from the United States District Court for the Eastern
District of North Carolina, at Raleigh. James C. Dever III,
District Judge. (5:05-cv-00843-D)

Submitted: June 13, 2007

Decided: July 26, 2007

Before WILLIAMS, Chief Judge, and MICHAEL and MOTZ, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Cedric R. Perry, Appellant Pro Se. Richard L. Parker, UNITED
STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellees.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Cedric R. Perry, d/b/a Perry, Anthony & Sosna, appeals the district court's order dismissing his complaint without prejudice for failure to properly serve the defendant government agencies as required by Fed. R. Civ. P. 4(i). We have reviewed the briefs and the record and find no reversible error. Accordingly, we affirm for the reasons stated by the district court. Perry v. IRS, No. 5:05-cv-00843-D (E.D.N.C. Oct. 31, 2006). 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