

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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No. 07-1018

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

Plaintiff - Appellant,

versus

INTERNAL REVENUE SERVICE; DEPARTMENT OF THE  
UNITED STATES TREASURY,

Defendants - Appellees.

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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)

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Submitted: June 13, 2007

Decided: July 26, 2007

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

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Affirmed by unpublished per curiam opinion.

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Cedric R. Perry, Appellant Pro Se. Richard L. Parker, 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Unpublished opinions are not binding precedent in this circuit.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:

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