

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 07-1400**

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ESTATE OF WENDELL HESTER, Stephen P. Bishop, Executor,

Plaintiff - Appellant,

v.

UNITED STATES OF AMERICA,

Defendant - Appellee.

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Appeal from the United States District Court for the Western District of Virginia, at Harrisonburg. Samuel G. Wilson, District Judge. (5:06-cv-00041-sgw-jgw)

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Submitted: September 29, 2008

Decided: October 21, 2008

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Before MOTZ, GREGORY, and SHEDD, Circuit Judges.

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Affirmed by unpublished per curiam opinion.

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Aubrey J. Owen, OWEN & TRUBAN, PLC, Winchester, Virginia, for Appellant. John L. Brownlee, United States Attorney, Nathan J. Hochman, Assistant Attorney General, Richard Farber, Arthur T. Catterall, Tax Division, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

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Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

The estate of Wendell Hester appeals the district court's order granting summary judgment in favor of the United States on a tax refund suit, 26 U.S.C. § 7422 (2000). At issue is whether the assets that were improperly transferred to the decedent's investment account were includible in his gross estate. We have reviewed the record included on appeal as well as the parties' briefs, and have found no reversible error. Accordingly, we affirm for the reasons stated by the district court. Estate of Wendell Hester v. United States, No. 5:06-cv-00041-sgw-jgw (W.D. Va. March 2, 2007). 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