

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 07-1936

WARREN R. FOLLUM,

Plaintiff - Appellant,

v.

UNITED STATES OF AMERICA; COMMISSIONER,
INTERNAL REVENUE SERVICE,

Defendants - Appellees.

Appeal from the United States District Court for the Eastern District of North Carolina, at Wilmington. James C. Fox, Senior District Judge. (5:07-cv-13-F)

Submitted: February 28, 2008

Decided: March 3, 2008

Before WILKINSON, NIEMEYER, and MICHAEL, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Warren R. Follum, Appellant Pro Se. Jonathan D. Carroll, Bruce Raleigh Ellisen, Sara Ann Ketchum, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellees.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Warren R. Follum appeals from the district court's order dismissing his refund action for lack of jurisdiction. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the district court. See Follum v. United States, No. 5:07-cv-13-F (E.D.N.C. Aug. 9, 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