UNPUBLISHED

UNITED STATES COURT OF APPEALS FOR THE FOURTH CIRCUIT

No. 07-2208

THURSTON PAUL BELL,

Plaintiff - Appellant,

v.

UNITED STATES OF AMERICA; INTERNAL REVENUE SERVICE; WALTER MATYCZYK, JR.; LEON K,

Defendants - Appellees.

Appeal from the United States District Court for the District of Maryland, at Baltimore. William D. Quarles, Jr., District Judge. (1:06-cv-03406-WDQ)

Submitted: April 24, 2008

Decided: April 28, 2008

Before KING and SHEDD, Circuit Judges, and WILKINS, Senior Circuit Judge.

Affirmed by unpublished per curiam opinion.

Thurston Paul Bell, Appellant Pro Se. Kenneth L. Greene, Richard T. Morrison, Gilbert Steven Rothenberg, Gretchen M. Wolfinger, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellees.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Thurston Paul Bell appeals from the district court's orders: (1) denying his petition to quash a third-party recordkeeper summons issued by the Internal Revenue Service, (2) ordering enforcement of the summons, (3) denying his motions to disqualify the district court judge, and (4) denying his motion for the court to invalidate a judgment of a district court in Pennsylvania. We have reviewed the record and the district court's opinions and find no abuse of discretion and no clear error. Accordingly, we affirm for the reasons stated by the district court. Bell v. United States, No. 1-06-cv-03406-WDQ (D. Md. filed July 11, 2007; entered July 13, 2007 & October 2, 2007). We deny the United States' motion for sanctions, and 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