

**UNPUBLISHED**UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 08-1894**

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MARY PENLAND; CHARLES W. PENLAND, SR.,

Plaintiffs - Appellants,

v.

STATE OF SOUTH CAROLINA; DEPARTMENT OF REVENUE; SOUTH  
CAROLINA TAX COMMISSION,

Defendants - Appellees.

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Appeal from the United States District Court for the District of  
South Carolina, at Spartanburg. Henry M. Herlong, Jr., District  
Judge. (7:07-cv-03203-HMH)

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Submitted: October 21, 2008

Decided: October 24, 2008

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Before MICHAEL, TRAXLER, and DUNCAN, Circuit Judges.

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Affirmed by unpublished per curiam opinion.

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Mary Penland, Charles W. Penland, Sr., Appellants Pro Se.

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Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Mary Penland and Charles W. Penland, Sr., appeal the district court's order accepting the recommendation of the magistrate judge and dismissing the civil rights action the Penlands filed against the State of South Carolina. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the district court. Penland v. South Carolina, No. 7:07-cv-03203-HMH (D.S.C. Aug. 5, 2008). 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