## UNPUBLISHED

UNITED STATES COURT OF APPEALS FOR THE FOURTH CIRCUIT

## No. 08-1926

CHARLES W. PENLAND, SR.; MARY PENLAND,

Plaintiffs - Appellants,

v.

GOVERNOR OF SOUTH CAROLINA; STATE OF SOUTH CAROLINA TAX DIVISION, of the South Carolina Department of Revenue; CREDIT BUREAU, INCORPORATED; RECEIVER SAAD, in case number 7-05-cr-71,

Defendants - Appellees.

Appeal from the United States District Court for the District of South Carolina, at Greenville. Henry M. Herlong, Jr., District Judge. (6:07-cv-03241-HMH)

Submitted: January 15, 2009 Decided: January 21, 2009

Before MOTZ and SHEDD, Circuit Judges, and HAMILTON, Senior Circuit Judge.

Affirmed by unpublished per curiam opinion.

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

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Charles W. Penland, Sr., and Mary Penland appeal the district court's order accepting the magistrate judge's recommendation and dismissing their civil action. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the district court. <u>See Penland v. Governor of S.C.</u>, No. 6:07-cv-03241-HMH (D.S.C. Aug. 12, 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