

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 09-2328**

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ROBERT ALAN BERKOWITZ,

Petitioner - Appellant,

v.

UNITED STATES OF AMERICA, The; WACHOVIA BANK, N.A.; BANK OF ANDERSON, NA; CARECREDIT, INCORPORATED - GE MONEY COMPANY; CITY OF ANDERSON; BLUE CROSS & BLUE SHIELD OF SOUTH CAROLINA; DELTA DENTAL PLAN OF MISSOURI; CIGNA HEALTHCARE BENEFITS, INCORPORATED; CIGNA CORPORATION; METROPOLITAN LIFE INSURANCE COMPANY; NATIONAL TECHNOLOGY LEASING CORPORATION; BARTON R. BRIGHT, III, a/k/a Chip; NATIONAL PROCESSING COMPANY; GLOBAL PAYMENTS, INCORPORATED; ELAVON, INCORPORATED; CHASE PAYMENTECH; BANK OF AMERICA; FIFTH THIRD BANK OPERATIONS; LEGAL ENTRY MD IMOC2Q; FIRST DATA MERCHANT SERVICES CORPORATION; HPSC, INCORPORATED - GE HEALTHCARE FINANCIAL SERVICES; GREAT AMERICAN LEASING CORPORATION; DF SERVICES, LLC,

Respondents - Appellees,

and

PATTERSON DENTAL SUPPLY, INCORPORATED,

Respondent.

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Appeal from the United States District Court for the District of South Carolina, at Anderson. Henry M. Herlong, Jr., Senior District Judge. (8:09-cv-00651-HMH-BHH)

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Submitted: October 19, 2010

Decided: October 25, 2010

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Before DUNCAN, KEENAN, and WYNN, Circuit Judges.

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Dismissed by unpublished per curiam opinion.

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Robert Alan Berkowitz, Appellant Pro Se. George John Conits,  
Assistant United States Attorney, Greenville, South Carolina;  
Laurie Allyn Snyder, UNITED STATES DEPARTMENT OF JUSTICE,  
Washington, D.C., for Appellees.

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Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Robert Alan Berkowitz seeks to appeal the district court's order denying in part and granting in part the United States' motion to dismiss some, but not all, of the respondents in his petition to quash summonses issued by the Internal Revenue Service upon third-party record-keepers. This court may exercise jurisdiction only over final orders, 28 U.S.C. § 1291 (2006), and certain interlocutory and collateral orders, 28 U.S.C. § 1292 (2006); Fed. R. Civ. P. 54(b); Cohen v. Beneficial Indus. Loan Corp., 337 U.S. 541, 545-46 (1949). The order Berkowitz seeks to appeal is neither a final order nor an appealable interlocutory or collateral order. Accordingly, we dismiss the appeal for lack of jurisdiction. 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.

DISMISSED