

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 10-1626**

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UNITED STATES OF AMERICA,

Plaintiff - Appellee,

v.

JOHN HOWARD ALEXANDER, a/k/a Howard Ira Small, Individually  
and as Trustee of the Alexander Family Trust,

Defendant - Appellant.

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Appeal from the United States District Court for the District of  
South Carolina, at Greenville. G. Ross Anderson, Jr., Senior  
District Judge. (6:08-cv-03760-GRA)

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Submitted: May 31, 2011

Decided: June 7, 2011

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Before WILKINSON, KEENAN, and WYNN, Circuit Judges.

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Affirmed by unpublished per curiam opinion.

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J. Bradley Bennett, SALVINI & BENNETT, LLC, Greenville, South  
Carolina, for Appellant. John A. DiCicco, Acting Assistant  
Attorney General, Steven Parks, Kenneth W. Rosenberg, UNITED  
STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

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Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

John Howard Alexander appeals from the district court's order granting summary judgment in favor of the Government on its action seeking (1) to reduce to judgment assessments made against Alexander for federal income tax and related penalties; and (2) to foreclose upon certain real property titled in the name of the Alexander Family Trust. We have reviewed the record included on appeal, as well as the parties' briefs, and we find no error in the district court's judgment. Accordingly, we affirm for the reasons stated by the district court. United States v. Alexander, No. 6:08-cv-03760-GRA (D.S.C. Apr. 28, 2010). 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