

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 10-1818

STEPHEN F. BUZZELL; KIMBERLY B. BUZZELL,

Plaintiffs - Appellants,

v.

JOHN B. WALLIN; WANDA N. WALLIN; ELIZABETH J. ATKINSON; PAM
J. FABER; BANK OF LANCASTER; THE UNITED STATES OF AMERICA;
THE INTERNAL REVENUE SERVICE,

Defendants - Appellees.

Appeal from the United States District Court for the Eastern
District of Virginia, at Richmond. Henry E. Hudson, District
Judge. (3:09-cv-00795-HEH)

Submitted: September 28, 2010

Decided: October 1, 2010

Before WILKINSON, SHEDD and DAVIS, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Stephen F. Buzzell, Kimberly B. Buzzell, Appellants Pro Se.
Andrew Biondi, SANDS ANDERSON, PC, Richmond, Virginia; Charles
Franklin Midkiff, Michael R. Spitzer, II, MIDKIFF, MUNCIE &
ROSS, PC, Richmond, Virginia; Melissa Briggs, Robert William
Metzler, UNITED STATES DEPARTMENT OF JUSTICE, Tax Division,
Washington, D.C., for Appellees.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Stephen F. Buzzell and Kimberly B. Buzzell appeal the district court's order granting in part their motion for voluntary dismissal and its subsequent order denying reconsideration and granting the Government's Fed. R. Civ. P. 12(b)(6) motion to dismiss. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the district court. Buzzell v. Wallin, No. 3:09-cv-00795-HEH (E.D. Va. May 11, 2010; June 15, 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