

UNPUBLISHEDUNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 10-1844

OHENEBA (KWAME) GYAMFI,

Plaintiff - Appellant,

v.

UNITED STATES OF AMERICA, a/k/a Commissioner of Internal Revenue,

Defendant - Appellee.

Appeal from the United States District Court for the District of Maryland, at Greenbelt. Peter J. Messitte, Senior District Judge. (8:09-cv-02501-PJM).

Submitted: January 18, 2011

Decided: January 25, 2011

Before NIEMEYER, DUNCAN, and AGEE, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Oheneba (Kwame) Gyamfi, Appellant Pro Se. Christopher David Belen, Jonathan S. Cohen, Christine Durney Mason, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Oheneba "Kwame" Gyamfi appeals the district court's order construing his pleading as a complaint, amending the pleading and the caption, and dismissing the complaint for failure to exhaust administrative remedies. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the district court. Gyamfi v. United States, No. 8:09-cv-02501-PJM (D. Md. May 24, 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