

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 15-1430

JAMES D. SULLIVAN,

Movant - Appellant,

UNITED STATES OF AMERICA,

Petitioner - Appellee,

v.

RICHARD VON BIBERSTEIN, JR.,

Respondent.

Appeal from the United States District Court for the Eastern
District of North Carolina, at Wilmington. Terrence W. Boyle,
District Judge. (7:14-cv-00175-BO)

Submitted: July 23, 2015

Decided: July 27, 2015

Before NIEMEYER and KING, Circuit Judges, and HAMILTON, Senior
Circuit Judge.

Dismissed by unpublished per curiam opinion.

James D. Sullivan, Appellant Pro Se. Kimberly Ann Moore, OFFICE
OF THE UNITED STATES ATTORNEY, Raleigh, North Carolina, for
Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

James D. Sullivan appeals the district court's orders accepting the recommendations of the magistrate judge and granting the Government's petition to enforce an Internal Revenue Service third party summons and denying Sullivan's motions to quash the summons and stay the proceedings. We have reviewed the record and find no reversible error. Accordingly, we deny leave to proceed in forma pauperis and dismiss the appeal for the reasons stated by the district court. United States v. Biberstein, No. 7:14-cv-00175-BO (E.D.N.C. Mar. 25, 2015). We dispense with oral argument because the facts and legal contentions are adequately presented in the materials before this court and argument would not aid the decisional process.

DISMISSED