UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 16-1949

UNITED STATES OF AMERICA,

Plaintiff - Appellee,

and

CLAUDIA APPELBAUM,

Plaintiff,

v.

ERIC APPELBAUM,

Defendant - Appellant.

Appeal from the United States District Court for the Western District of North Carolina, at Statesville. Richard L. Voorhees, District Judge. (5:12-cv-00186-RLV-DSC)

Submitted: June 2, 2017 Decided: June 8, 2017

Before NIEMEYER, SHEDD, and DIAZ, Circuit Judges.

Affirmed by unpublished per curiam opinion.

William R. Terpening, TERPENING MOORS PLLC, Charlotte, North Carolina, for Appellant. Jill Westmoreland Rose, United States Attorney, Caroline D. Ciraolo, Principal Deputy Assistant Attorney General, Thomas J. Clark, Marion E.M. Erickson, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Eric Appelbaum appeals from the district court's order denying his motion for costs and attorney's fees pursuant to 26 U.S.C. § 7430 (2012). We have reviewed the materials before the court, including the parties' briefs and the district court's opinions, and we find no reversible error. Accordingly, we affirm for the reasons stated by the district court. *United States v. Appelbaum*, No. 5:12-cv-00186-RLV-DSC (W.D.N.C. July 27, 2016 & Nov. 10, 2016). 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.

AFFIRMED