

**UNITED STATES DISTRICT COURT
DISTRICT OF MAINE**

INTERNAL REVENUE SERVICE,)	
)	
APPELLANT)	
)	
v.)	CIVIL No. 2:14-cv-340-DBH
)	(BANKRUPTCY No. 09-9042)
WILLIAM CHARLES MURPHY,)	
)	
APPELLEE)	

PROCEDURAL ORDER

The briefs in this bankruptcy appeal have been filed under seal, as have portions of the record in the underlying bankruptcy proceeding. This court is preparing to issue its decision on the appeal, and I do not think it is appropriate or in the public interest to seal any part of that decision despite the reasons for the parties agreeing to seal certain matters until this date. I am not now proposing to unseal the previously sealed documents, but that may follow, either by request of a third party or *sua sponte*. If counsel wish to be heard on this issue of public access, they shall notify the Clerk's Office within 24 hours.

SO ORDERED.

DATED THIS 22ND DAY OF DECEMBER, 2014

/s/D. BROCK HORNBY

D. BROCK HORNBY
UNITED STATES DISTRICT JUDGE