FILED: February 28, 2007

UNITED STATES COURT OF APPEALS

for the

Fourth Circuit

07-1156 US v. Kotmair 1:05-cv-01297-WMN

ORDER TO PROCEED ON INFORMAL BRIEFS

This appeal was docketed on 2/27/07. The six-digit docket number appearing above shall be placed prominently on every paper filed by any party to this appeal, as well as on all correspondence addressed to the Court.

Pursuant to Local Rule 34(b), this case shall be submitted on informal briefs. The informal briefing form is attached. Informal briefs shall be mailed to the Court, with copies to all parties, no later than the following dates:

Appellant's Brief (original and one copy)	3/26/07
Appellee's Brief (original and one copy)	14 days after service of appellant's informal brief

If appellant fails to file a brief or fails to certify that copies of the brief were mailed to all other parties, the appeal will be subject to dismissal for failure to prosecute, pursuant to Local Rule 45. Appellee may, but is not required to, respond to appellant's informal brief.

The Court will not consider issues which are not specifically raised in appellant's informal brief. The Court can impose sanctions for frivolous appeals. Sanctions may include monetary penalties and a ban on future filings.

If a transcript is necessary for consideration of an issue, appellant must order the transcript. Appellants who qualify to proceed without prepayment of fees and costs may apply for preparation of the transcript at government expense. A motion for transcript at government expense should be filed in the district court in the first instance.

The Court obtains the record from the district court in

informally briefed cases. Therefore, no appendix is necessary.

Extensions of briefing deadlines are not favored by the Court and are granted only for good cause stated in writing. Requests for extensions must be received by the Court before the expiration of the deadline.

The Court will not appoint counsel or schedule an appeal for oral argument unless it concludes, after having reviewed appellant's informal brief, that the appeal cannot be decided on the basis of the informal briefs and the record.

Counsel filing an informal brief must complete and file the Appearance form with the Informal Brief.

Except in appeals arising from criminal proceedings, all parties are required to file corporate disclosure statements. A corporate disclosure statement is not required, however, from the United States, from a state or local government in a pro se case, or from a party proceeding in forma pauperis. Any required corporate disclosure statement must be served and filed within 10 days of the date of this order.

Any party wishing to review the record in the clerk's office must make advance arrangements with the Court to do so.

In order to protect personal information, parties must partially modify social security numbers, dates of birth, financial account numbers, names of minor children and (in criminal cases) home addresses in documents filed with this Court. Dockets, opinions, rules, forms, and the Court calendar can be obtained from the Court's Website, www.ca4.uscourts.gov.

PATRICIA S. CONNOR CLERK

Copies to:

Allen F. Loucks, Esq.
OFFICE OF THE U. S. ATTORNEY
4th Floor
36 South Charles Street
Baltimore, MD 21201

Anne Norris Graham, Esq. U. S. DEPARTMENT OF JUSTICE Tax Division P. O. Box 7238 Washington, DC 20044 Thomas Matthew Newman, Esq. U. S. DEPARTMENT OF JUSTICE Ben Franklin Station P. O. Box 7238 Washington, DC 20044

John B. Kotmair Jr. 12 Carroll Street Westminster, MD 21158

George E. Harp, Esq. Suite 619 610 Marshall Street Shreveport, LA 71101