

UNITED STATES COURT OF APPEALS
FOR THE THIRD CIRCUIT

No. 10-3948

In re: CEDA MILLS, INC., Debtor

Chet Duffy,
Appellant

(D.C. Civil No. 2-10-cv-00796)

No. 10-4018

In re: CEDA MILLS, INC.,

Appellant

(D.C. Civil No. 2-10-cv-00599)

On Appeal from the United States District Court
for the Western District of Pennsylvania
District Judge: Terrence F. McVerry

Submitted Under Third Circuit L.A.R. 34.1(a)
July 15, 2011

Present: RENDELL, SMITH and ROTH, Circuit Judges

JUDGMENT ORDER

This is an appeal from the District Court's order dismissing as untimely an appeal taken from an order of the Bankruptcy Court dated April 13, 2010: (a) adopting the recommendation of the United States Trustee and overruling the Debtor's response in opposition, and (b) directing the Debtor to remit surplus funds to minority shareholders. (App 9-10) ("Order").

We find that the matters decided in the Order had not previously been decided by the Bankruptcy Court, and conclude, therefore, that the appeal from the Order was timely.

Accordingly, we vacate the District Court's order dismissing the appeal from the Order, and remand for the District Court to consider the merits of the appeal.

By the Court,

/s/Marjorie O. Rendell
Circuit Judge

Dated: 18 July 2011