

**CHAPTER 7 OPERATING GUIDELINES
AND REPORTING REQUIREMENTS OF THE
THE U.S. TRUSTEE, REGION 5,
JUDICIAL DISTRICTS OF
LOUISIANA AND MISSISSIPPI
www.usdoj.gov/ust/r05**

I. Introduction

- A. Authority
- B. Purpose

II. Operating Requirements

- A. Trustee Appointments
- B. Bond Requirements
- C. Trustee Bank Accounts of Estate Funds
- D. Section 341 Meetings of Creditors
- E. Initial Case Reviewing Requirements
- F. Case Closing Procedures
- G. CM/ECF Districts

III. Operation of a Debtor's Business

IV. Conclusion

EFFECTIVE APRIL 1, 2004
AMENDED OCTOBER 1, 2004

I. INTRODUCTION

A. Authority

In furtherance of the duties imposed on the United States Trustee under the Bankruptcy Code (Code) (11 U.S.C. §101 et. seq.) and 28 U.S.C. §586(a)(3), the United States Trustee, Region 5 (UST) herein promulgates the following Operational Guidelines and Reporting Requirements for cases filed under Chapter 7 (OGRR-7). The OGRR-7 have been promulgated to set out the procedures to be followed by each trustee administering a Chapter 7 case whether appointed by the UST or elected pursuant to 11 U.S.C. §702. The OGRR-7 are not intended to be all inclusive and each trustee shall be thoroughly familiar with the Handbook for Chapter 7 Trustees (Handbook).

Unless specifically directed otherwise, all communications and document submissions should be addressed to the office of the United States Trustee which serves the judicial district wherein the petition was filed (Attachment I).

B. Purpose

The OGRR-7 establish procedures to standardize practices of trustees in Region 5 subject to the Code, Federal Rules of Bankruptcy Procedure (FRBP), applicable local rules and standing orders and to serve as a central repository for UST policy decisions affecting trustees in administering cases.

II. OPERATING GUIDELINES

A. Trustee Appointments - 11 U.S.C §701

A panel trustee is deemed to have accepted the appointment to serve as interim trustee in a case unless the trustee within five (5) days of receipt rejects the appointment or subsequently resigns. The UST will appoint a successor trustee if the appointed trustee resigns or rejects the appointment. (Attachment II).

B. Bond Requirements

The panel of trustees within Region 5 shall be covered by a bond authorized and approved by the UST which shall be adjusted from time to time based on the trustee's funds on deposit.

Within thirty (30) days from the receipt of a bond premium notice or a premium notice for any rider, each affected trustee shall submit to the UST a bond premium allocation in the form of a motion to assess cases and a proposed order authorizing payment (Attachment III). The allocation shall disclose the name and number of each case to be assessed a portion of the premium, the total amount to be assessed each case and the formula used in determining the assessment (costs per \$1,000 coverage times amount of coverage per case). No disbursement from estate funds can be made until the court enters an order authorizing payment of the bond premium.

If an auctioneer is permitted to retain estate funds beyond the day of the sale, the application to employ the auctioneer shall include a statement that the trustee has confirmed adequate bond and insurance coverage.

C. Trustee Bank Accounts of Estate Funds

Funds shall not be moved from the interest bearing account more than ten (10) days before submission of the trustee's final report (TFR) or final distribution of funds pursuant to the Handbook except as required to effect authorized disbursements during the administration of the estate. If the balance of funds on hand is less than \$50,000, the trustee may move the funds to a non-interest bearing account when the TFR is submitted to the UST.

D. Section 341 Meeting of Creditors

1. Generally

Each trustee shall file a completed proceeding memo (Attachment IV) for all scheduled §341 meetings and shall deliver a copy of the proceeding memo to the UST within 10 days of the meeting unless the trustee is authorized to make a paperless entry by CM/ECF. The trustee shall deliver immediately to the UST a verbatim recording of the meeting or may deliver the recording within 10 days of the meeting if the meeting is conducted at a remote location.

2. Rescheduled §341 Meetings

All requests for a rescheduled §341 meeting submitted to the trustee shall be immediately forwarded to the UST. All continuances of meetings by the trustee pursuant to Rule 2003(e), FRBP, at the regularly scheduled date shall be clearly disclosed on the proceeding memo.

E. Initial Case Reviewing Requirements

1. Asset/No Asset Determinations

In any case previously noticed as a no-asset case, the trustee, upon the discovery of assets to be administered, shall file and serve a copy of the Notice of Change of Status (Attachment V) on the UST within 14 days of the discovery of such assets. In the event an NDR has been previously submitted, the trustee shall initiate any necessary pleadings to have the NDR withdrawn.

2. Substantial Abuse/Bad Faith Filings

The trustee is responsible for reviewing every case for any abuse of the bankruptcy system, including §707(b) substantial abuse and bad faith filing, and timely reporting all instances of abuse to the UST.

F. Case Closing Procedures

1. Asset Cases

The trustee shall timely submit to the UST the original and one copy of a TFR together with the original bank statements, original canceled checks or bank image replacement documents (IRDs), deposit slips, and copy of the annotated court's claims register. Unless the court or UST requires custody, canceled checks or IRDs and bank statements shall be retained by the trustee for a minimum of 7 years from the date of closing.

The TFR (Attachment VI) shall include the following forms and exhibits;

Exhibit "A" to the TFR is an updated Individual Estate Property Record and Report; (Form 1); Exhibit "B" to the TFR is an updated Estate Cash Receipts and Disbursements Record; (Form 2); Exhibit "C" to the TFR will be the Proposed Distribution; and Exhibit "D" to the TFR will be the trustee's documentation of time spent and services rendered in the case. *Matter of Evangeline Refining Co.* 890 F.2d 1312, 1326 (5th Cir. 1989).

The trustee shall timely submit to the UST an original and one copy of the Trustee's Final Account of Distribution (TDR) together with a zero balance bank statement; any bank statements not submitted with the original TFR; and original canceled checks or IRDs not previously submitted. The TDR (Attachment VII) shall include the following:

Exhibit "A" to the TDR is Form 4, Distribution Report for Closed Cases; and Exhibit "B" to the TDR is a revised distribution, as required.

2. No-Asset Cases

In no-asset cases, the trustee is required to file a Trustee's Report of No Distribution (NDR) (Attachment VIII). When a trustee collects money in a no-asset case or conducts a consensual sale in a no-asset case as permitted by the court, the trustee may file a Trustee's Report of No Distribution (NDR) (Attachment VIIIA) if authorized in the case by the UST. All original bank statements including the original zero balance bank statement and original canceled checks or IRDs shall be submitted to the U. S. Trustee with Attachment VIIIA.

G. CM/ECF Districts

A paper copy of all applications for compensation shall be submitted to the UST concurrently with the filing with the Court. A paper copy of all TFRs, TDRs and TIRs (Trustee Interim Reports) shall be submitted to the UST for review with all attachments.

III. OPERATION OF A DEBTOR'S BUSINESS

If the trustee obtains court approval to operate the debtor's business pursuant to 11 U.S.C. §704(8), the trustee shall file with the Court and submit to the UST monthly operating reports (Attachment IX). Upon cessation of operations, the last monthly operating report shall be marked "Final."

IV. CONCLUSION

Pursuant to 28 U.S.C. §586(a)(3), 11 U.S.C. §101 et. seq., and the FRBP, the UST reserves the right to revise, modify or amend these guidelines as deemed appropriate. Any inquiries regarding compliance with these guidelines should be addressed to the appropriate office of the UST.

/S/

R. Michael Bolen
United States Trustee
Region 5, Judicial Districts
of Louisiana and Mississippi

REGION 5 MAILING ADDRESSES

1. EASTERN AND MIDDLE DISTRICTS OF LOUISIANA:

OFFICE OF THE UNITED STATES TRUSTEE
TEXACO CENTER, SUITE 2110
400 POYDRAS STREET
NEW ORLEANS, LOUISIANA 70130
TELEPHONE: (504) 589-4018
FACSIMILE: (504) 589-4096

2. WESTERN DISTRICT OF LOUISIANA:

OFFICE OF THE UNITED STATES TRUSTEE
300 FANNIN STREET, ROOM 3196
SHREVEPORT, LOUISIANA 71101
TELEPHONE: (318) 676-3456
FACSIMILE: (318) 676-3212

3. NORTHERN AND SOUTHERN DISTRICTS OF MISSISSIPPI:

OFFICE OF THE UNITED STATES TRUSTEE
DR. A.H. McCOY FEDERAL BUILDING
100 W. CAPITOL STREET, SUITE 706
JACKSON, MISSISSIPPI 39269
TELEPHONE: (601) 965-5241
FACSIMILE: (601) 965-5226

UNITED STATES BANKRUPTCY COURT
DISTRICT OF _____

In re:

Case no:

Debtor(s)

**REJECTION/RESIGNATION AS INTERIM/PERMANENT TRUSTEE
AND APPOINTMENT OF SUCCESSOR TRUSTEE**

COMES NOW, the undersigned having been previously appointed as interim trustee in accordance with 11 U.S.C. §703 and submits this resignation and request that a successor trustee be appointed.

This rejection/resignation is submitted because:

(Trustee)

=====
Effective this date, I hereby accept the rejection/resignation of _____
having been previously appointed as interim trustee and hereby appoint _____
as successor interim trustee. If applicable, the meeting of creditors is hereby rescheduled to the _____
day of _____, 20__.

DATE: _____

R. Michael Bolen
United States Trustee
Region 5, Judicial Districts
of Louisiana and Mississippi

By: _____

UNITED STATES BANKRUPTCY COURT
DISTRICT OF _____

In re: THE MATTER OF
ASSESSING CASES FOR
BOND PREMIUM

**MOTION FOR ASSESSMENT OF CASES
FOR BOND PREMIUM**

Come now applicant, (name of trustee), a member of the chapter 7 panel of trustees, and files this motion to assess cases for the chapter 7 group coverage blanket bond premium, and in support thereof will show unto the court as follows, to wit:

I.

Each member of the chapter 7 panel of trustees is required to have bond coverage in a penal amount as determined by the United States trustee under an aggregate bond.

II.

Each panel trustee is required to maintain a minimum of \$1.00 of coverage for every dollar of assets in possession of the panel trustee.

III.

The premium for the bond is due annually and is paid from the personal funds of each chapter 7 panel trustee. The premium is then prorated among various cases which are then assessed a fee for bond coverage with the court's prior approval.

IV.

Applicant is assigned coverage under the bond and has paid the annual premium due for this coverage in the amount of \$_____.

V.

Applicant requests authorization to assess the following cases the amount specified as an administrative expense pursuant to 11 U.S.C. §503 for reimbursement of the bond premium amount:

<u>CASE NAME</u>	<u>CASE NUMBER</u>	<u>AMOUNT ASSESSED</u>
------------------	--------------------	------------------------

TOTAL:

VI.

This assessment is for the bond expense paid for the annual premium and will be the only assessment made unless additional coverage is required.

WHEREFORE, PREMISES CONSIDERED, applicant submits this motion for assessment of the bond premium and prays the court will enter an order sustaining this motion. Applicant prays for general relief to which entitled in these premises.

Respectfully submitted,

(name of trustee)
Chapter 7 Panel Trustee
_____ District of _____

by: _____
(name of trustee)
Mailing address
Telephone Number

CERTIFICATE OF SERVICE

I, (name of trustee), do hereby certify that a true and correct copy of the foregoing motion for assessment of bond premium has been served on the United States trustee by U. S. Mail, first class, postage prepaid, on this ____ day of _____, 20__.

(name of trustee)

UNITED STATES BANKRUPTCY COURT
DISTRICT OF _____

In re: **THE MATTER OF ASSESSING
CASES FOR BOND PREMIUM**

**ORDER ALLOWING ASSESSMENT OF
BOND PREMIUM**

This matter is before the court on consideration of the reimbursement for the premium of the bond paid by applicant, (name of trustee). After fully reviewing this matter, this court finds that applicant is serving as a chapter 7 panel trustee and is required to maintain adequate bond coverage for all assets in his possession. Applicant has paid the annual premium assessed for this coverage in the amount of \$_____ from his personal funds. Applicant has requested to assess the following cases the specified amounts as the prorata share for each case based upon the assets in the subject case:

CASE NAME

CASE NUMBER

AMOUNT ASSESSED

TOTAL:

This court is of the opinion that applicant should be reimbursed the expense for his share of the premium which has been paid from his personal funds as an administrative expense allowed pursuant to 11 U.S.C. §503 in the above specified cases.

IT IS THEREFORE ORDERED that applicant may assess the above specified cases the amount requested in each as an administrative expense pursuant to 11 U.S.C. §503. Applicant is hereby authorized

to pay said sums from each case to himself as reimbursement of the bond premium amount paid by him.

ORDERED AND ADJUDGED on this the ____ day of _____, 20__.

(name of Judge)
Judge, U. S. Bankruptcy Court

District of _____

APPROVED FOR ENTRY:

United States Trustee

By: _____

PROCEEDING MEMO AND MINUTES OF
THE CHAPTER 7 §341 MEETING
DATE _____

IN RE:

CASE NO.

APPEARANCES:

- () DEBTOR 1 () DEBTOR 2 (Wife in Joint Cases)
 - () Required picture I.D. produced () Required picture I.D. produced
 - () Required SSN verification produced () Required SSN verification produced

() DEBTOR'S REPRESENTATIVE _____

() ATTORNEY FOR DEBTOR(S): _____

- () DEBTOR(S) APPEARED PRO SE
 - YES () NO () If Pro Se, did anyone assist with preparation?
 - YES () NO () If Yes, debtor has completed pro se form?

() THE MEETING OF CREDITORS WAS HELD.

() THE MEETING OF CREDITORS WAS NOT HELD (see additional notes).

() THE MEETING OF CREDITORS WAS NOT CONCLUDED AND IS CONTINUED
TO THE ___ DAY OF _____, 20__ AT _____ O'CLOCK __.M.

YES () NO () Has attorney for debtor filed statement of compensation pursuant to 11 U.S.C. 329?

CREDITOR(s) _____

DEBTOR(s) REQUIRED TO:

() AMEND Schedules and Statements within _____ Days of 341(a) Meeting.

() OTHER: _____

In accordance with Rule 6007, FRBP, the trustee announced an intention to abandon any interest in:

ADDITIONAL NOTES: _____

DATED: _____

TRUSTEE _____

TAPE # _____, SIDE _____

COUNTER NO. START _____, END _____

UNITED STATES BANKRUPTCY COURT
DISTRICT OF _____

In re:

Case no.

TRUSTEE'S NOTICE OF CHANGE OF STATUS

COMES NOW, the undersigned trustee in the above captioned case and states that although the case was previously noticed to parties in interest as a no-asset case, the trustee has discovered assets which may result in a distribution to creditors of the estate.

Therefore, it is requested that a notice to file claims should be mailed to all creditors of record.

DATE: _____

Respectfully submitted,

(TRUSTEE)

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF _____**

In re:

Debtor(s)

**Case no.
Chapter 7 case**

**TRUSTEE'S FINAL REPORT OF ADMINISTRATION OF ESTATE,
REPORT OF RECEIPTS AND DISBURSEMENTS, APPLICATION FOR
COMPENSATION AND REIMBURSEMENT OF EXPENSES,
AND NOTICE OF PROPOSED DISTRIBUTION**

Comes now the Chapter 7 trustee and represents that all property of the estate, except that properly claimed exempt by the debtor(s), without objection, or determined by the court as exempt, or which has been specifically abandoned, has been either inventoried, collected and liquidated, or, if scheduled under §521 and not otherwise administered, is abandoned to the debtor pursuant to §554(c) and will be deemed administered under §350 at the time of the closing of this case.

All claims have been examined and objections have been determined. Applications for approval of compensation and expenses of other professional persons have been filed with the court and served upon the United States Trustee.

1. Unless the trustee previously filed an inventory with the court pursuant to Rule 2015(a)(1), FRBP, the trustee adopts the schedules filed by the debtor as the trustee's inventory.
2. Property of estate is listed on forms 1 and 2 which are attached hereto as exhibits A and B.
3. The trustee's proposed distribution report is attached hereto as exhibit C.

4. SUMMARY OF FINAL ACCOUNT:

RECEIPTS:	\$ _____
DISBURSEMENTS:	\$ _____
BALANCE OF FUNDS ON HAND:	\$ _____

5. COMPUTATION OF COMPENSATION

Pursuant to 11 U.S.C. §326, compensation is computed as follows:

	\$ _____	25% of First \$5,000.	\$ _____
Less	-5,000.00	(\$1,250 Maximum)	
Balance	\$ _____	10% of Next \$45,000.	\$ _____
Less	-45,000.00	(\$4,500 Maximum)	
Balance	\$ _____	5% of Next \$950,000.	\$ _____
Less	-950,000.00	(\$47,500 Maximum)	
Balance	\$ _____	3% of Balance	\$ _____

(Less compensation already paid) \$ _____

TOTAL COMPENSATION REQUESTED \$ _____

6. TRUSTEE EXPENSES:

Premium of trustee's Bond	\$ _____
Necessary travel (_____ cents per mile)	\$ _____
Necessary copies (_____ cents per copy)	\$ _____
Postage	\$ _____
Telephone charges (long distance)	\$ _____
Paralegal assistance (_____ per hour)	\$ _____
Distribution expenses	\$ _____
Other: (itemize)	\$ _____

(Less expenses already paid)	\$ _____
TOTAL EXPENSES REQUESTED	\$ _____

The undersigned trustee of the estate of the above-named debtor(s) certifies to the court and the United States Trustee that the trustee has faithfully and properly fulfilled the duties of the office of the trustee, that the trustee has examined all proofs of claims as appropriate under the proposed distribution, that the estate has been fully administered, and that the proposed distribution, attached hereto, is proper and consistent with the law and rules of court.

Therefore, the trustee requests that the Final Report and Proposed Distribution be accepted and approved.

WHEREFORE, the trustee requests that this application be approved by this court and that the trustee be granted compensation plus any additional compensation from accrued interest before distribution and reimbursement of expenses. No agreement or understanding exists between applicant and any other person for sharing compensation received or to be received.

I declare under penalty of perjury that this final report and all attachments hereto are true and accurate to the best of my knowledge and belief. In CM/ECF districts, I further declare under penalty of perjury that prior to filing this report with the court I received and am retaining an original acknowledgment from the United States Trustee attesting to the review of this Trustee's Final Report and Proposed Distribution.

DATE _____ TRUSTEE NAME _____

SIGNED _____ ADDRESS _____

ACKNOWLEDGMENT OF REVIEW BY UNITED STATES TRUSTEE

The trustee's final report in the above styled and numbered case has been reviewed by the United States Trustee.

DATE: _____

R. Michael Bolen
 United States Trustee
 Region 5, Judicial Districts
 of Louisiana and Mississippi

By: _____

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF _____**

In Re:

Case no.

(Debtors)

**TRUSTEE'S FINAL ACCOUNT OF DISTRIBUTION
AND APPLICATION FOR CLOSING AND DISCHARGE**

Comes now the trustee of the estate of the above-named debtor(s) and certifies to the Court and the United States Trustee that this case has been fully administered. A Trustee's Report of Administration and Proposed Distribution (TFR) was filed and approved and proper disbursements in accordance with the Court's order approving distribution have been completed. The trustee now certifies that the trustee has faithfully and properly fulfilled the duties of the office of trustee and that no funds or assets of the estate remain.

Therefore, pursuant to FRBP 5009, the trustee prays that this final account of distribution be accepted, the trustee discharged of any further duties and the Court will order this case closed.

I declare under penalty or perjury that this final report and all attachments hereto are true and accurate to the best of my knowledge and belief. In CM/ECF districts, I further declare under penalty of perjury that prior to filing this report with the court I received and am retaining an original acknowledgment from the United States Trustee attesting to the review of this Trustee's Final Report and Proposed Distribution.

Dated: _____

(Trustee)

ACKNOWLEDGMENT OF REVIEW BY UNITED STATES TRUSTEE

The United States Trustee has reviewed the final account, certification that the estate has been fully administered and application for discharge of the trustee in accordance with the standards set forth in the MOU dated April 1, 1999 and has no objection to the trustee's certification that the estate has been fully administered and is ready to close.

DATE: _____

R. Michael Bolen
United States Trustee
Region 5, Judicial Districts
of Louisiana and Mississippi

By: _____

PART A

SAMPLE FORM 4
Distribution Report for Closed Asset Cases

Case No. 399-123456
Case Name: John L. & Sally B. Doe

Trustee Name: Jenny Ward
Date Closed:

	\$ AMOUNT RECEIVED	% OF RECEIPTS	
GROSS RECEIPTS	\$1,000,000.00	100.00%	
Less:			
Funds Paid to Debtor			
Exemptions	\$3,400.00	0.34%	
Excess Funds	\$0.00	0.00%	
Non Estate Funds Paid to 3rd Parties	\$0.00	0.00%	
NET RECEIPTS	\$996,600.00	99.66%	
	\$ CLAIMS	\$ AMOUNT PAID	
		% OF RECEIPTS	
SECURED CLAIMS:			
Real Estate	\$400,000.00	\$400,000.00	40.00%
Personal Property	\$33,000.00	\$33,000.00	3.30%
Internal Revenue Service	\$0.00	\$0.00	0.00%
Other Governmental Tax Liens	\$3,000.00	\$3,000.00	0.30%
TOTAL SECURED CLAIMS	\$436,000.00	\$436,000.00	43.60%
PRIORITY CLAIMS			
CHAPTER 7 ADMINISTRATIVE FEES §507(A)(1) and CHARGES under Title 28, Chapter 123			
Trustee Fees	\$47,330.00	\$47,330.00	4.73%
Trustee Expenses	\$2,000.00	\$2,000.00	0.20%
Legal Fees and Expenses			
Trustee's Firm Legal Fees	\$0.00	\$0.00	0.00%
Trustee's Firm Legal Expenses	\$0.00	\$0.00	0.00%
Other Firm Legal Fees	\$25,000.00	\$25,000.00	2.50%
Other Firm Legal Expenses	\$1,500.00	\$1,500.00	0.15%
Accounting Fees and Expenses			
Trustee's Firm Accounting Fees	\$0.00	\$0.00	0.00%
Trustee's Firm Accounting Expenses	\$0.00	\$0.00	0.00%
Other Firm Accounting Fees	\$4,000.00	\$4,000.00	0.40%
Other Firm Accounting Expenses	\$0.00	\$0.00	0.00%
Real Estate Commissions	\$25,000.00	\$25,000.00	2.50%
Auctioneer/Liquidator Fees	\$20,000.00	\$20,000.00	2.00%
Auctioneer/Liquidator Expenses	\$10,000.00	\$10,000.00	1.00%
Other Professional Fees/Expenses	\$1,000.00	\$1,000.00	0.10%
Expenses of Operating Business in Chapter 7	\$0.00	\$0.00	0.00%
Other Expenses	\$5,700.00	\$5,700.00	0.57%
Income Taxes - Internal Revenue Service	\$5,000.00	\$5,000.00	0.50%
Other State or Local Taxes	\$0.00	\$0.00	0.00%
U.S. Trustee Fees	\$0.00	\$0.00	0.00%
Court Costs	\$800.00	\$800.00	0.80%
TOTAL CHAPTER 7 ADMINISTRATIVE FEES & CHARGES	\$147,330.00	\$147,330.00	14.73%
TOTAL PRIORITY CLAIMS: WAGES §504(a)(3) through §501(a)(1) (From Attached Part B)	\$0.00	\$0.00	0.00%
WAGES §507(a)(3)	\$9,200.00	\$9,200.00	0.09%
CONTRIBUTIONS: EMPLOYEE BENEFIT PLANS §507(a)(4)	\$900.00	\$900.00	0.09%
ALIMONY & CHILD SUPPORT §507(a)(7)	\$4,600.00	\$4,600.00	0.46%
CLAIMS OF GOVERNMENTAL UNITS §507(a)(8)	\$25,000.00	\$25,000.00	2.50%
OTHER §507 (a)(2), (5), (6), & (9)	\$0.00	\$0.00	0.00%
TOTAL PRIORITY CLAIMS: WAGES §504(a)(3) through OTHER §507 (a)(2), (5), (6), & (9)	\$39,700.00	\$39,700.00	3.97%
GENERAL UNSECURED CLAIMS	\$1,200,000.00	\$1,200,000.00	37.36%
TOTAL DISBURSEMENTS	\$1,823,030.00	\$996,600.00	99.66%

PART B

SAMPLE FORM 4
Distribution Report for Closed Asset Cases

Case No. 399-123456
Case Name: John L. & Sally B. Doe

Trustee Name: Jenny Ward
Date Closed:

	<u>\$ CLAIMS</u>	<u>\$ AMOUNT PAID</u>	<u>% OF RECEIPTS</u>
PRIOR CHAPTER ADMINISTRATIVE FEES §507(a)(1)			
Trustee Fees	\$0.00	\$0.00	0.00%
Trustee Expenses	\$0.00	\$0.00	0.00%
Legal Fees & Expenses	\$0.00	\$0.00	0.00%
Trustee's Firm Legal Fees	\$0.00	\$0.00	0.00%
Trustee's Firm Legal Expenses	\$0.00	\$0.00	0.00%
Other Firm Legal Fees	\$0.00	\$0.00	0.00%
Other Firm Legal Expenses	\$0.00	\$0.00	0.00%
Accounting Fees an Expenses	\$0.00	\$0.00	0.00%
Trustee's Firm Accounting Fees	\$0.00	\$0.00	0.00%
Trustee's Firm Accounting Expenses	\$0.00	\$0.00	0.00%
Other Firm Accounting Fees	\$0.00	\$0.00	0.00%
Other Firm Accounting Expenses	\$0.00	\$0.00	0.00%
Real Estate Commissions	\$0.00	\$0.00	0.00%
Auctioneer/Liquidator Fees	\$0.00	\$0.00	0.00%
Auctioneer/Liquidator Expenses	\$0.00	\$0.00	0.00%
Other Professional Fees/Expenses	\$0.00	\$0.00	0.00%
Income Taxes - Internal Revenue Service	\$0.00	\$0.00	0.00%
Other State or Local Taxes	\$0.00	\$0.00	0.00%
Operating Expenses	\$0.00	\$0.00	0.00%
Other Expenses	\$0.00	\$0.00	0.00%
TOTAL PRIOR CHAPTER ADMINISTRATIVE FEES	<u>\$0.00</u>	<u>\$0.00</u>	<u>0.00%</u>

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF _____**

In re:

Case no:

Debtor(s)

TRUSTEE'S REPORT OF NO DISTRIBUTION

NOTICE IS HEREBY GIVEN THAT INSUFFICIENT ASSETS ARE AVAILABLE TO PAY DIVIDENDS IN THIS CASE.

I, _____ (trustee's name) _____, having been appointed trustee of the estate of the above-named debtor(s), report that I have reviewed the schedules and statement of financial affairs, have examined the exemptions claimed by the debtor(s), have examined the debtor(s) during their §341(a) meeting of creditors as to the facts of their case including the propriety and validity of exemptions claimed by the debtor(s) and security interests claimed by creditors. I report further there is insufficient property available for distribution to benefit the creditors of this estate and that no distribution of funds from this estate will be made.

I certify that I have fully administered this case in accordance with my duties and responsibilities as Chapter 7 trustee, and, therefore, request that I be discharged from any further duties as trustee.

I also hereby certify that a true and correct copy of the foregoing has been served on the United States Trustee and all other parties required by the court to be served.

Date: _____

, Trustee

UNITED STATES BANKRUPTCY COURT
DISTRICT OF _____

In re:

Case no:

Debtor(s)

TRUSTEE'S REPORT OF NO DISTRIBUTION

NOTICE IS HEREBY GIVEN THAT INSUFFICIENT ASSETS ARE AVAILABLE TO PAY DIVIDENDS IN THIS CASE EXCEPT AS HEREIN SPECIFIED.

I, _____ (trustee's name) _____, having been appointed trustee of the estate of the above-named debtor(s), report that I have reviewed the schedules and statement of financial affairs, have examined the exemptions claimed by the debtor(s), have examined the debtor(s) during their §341(a) meeting of creditors as to the facts of their case including the propriety and validity of exemptions claimed by the debtor(s) and security interests claimed by creditors. I report further there is insufficient property available for distribution to benefit the creditors of this estate, but funds were received by the trustee and distributed as follows:

Source and amount of funds received

Party receiving funds and amount

- 1. _____
- 2. _____
- 3. _____

- 1. _____
- 2. _____
- 3. _____

From these receipts, funds were paid to the trustee for the costs and expenses under §506(c) in the amount of \$ _____ for _____. A copy of each court order authorizing such payment is attached.

I certify that I have fully administered this case in accordance with my duties and responsibilities as Chapter 7 trustee, and, therefore, request that I be discharged from any further duties as trustee.

I also hereby certify that a true and correct copy of the foregoing has been served on the United States Trustee and all other parties required by the court to be served.

Date: _____

, Trustee

MONTHLY OPERATING REPORT

CHAPTER 7

CASE NAME: _____

CASE NUMBER: _____

For Period: _____ to _____ 20_____

=====

THIS REPORT IS DUE 15 DAYS AFTER THE END OF THE MONTH. The trustee must attach each of the following reports unless the United States Trustee has waived the requirement in writing. File with the court and submit a paper copy to UST with an original signature

=====

Report/Document Attached	Previous Waived	REQUIRED REPORTS/DOCUMENTS
{ }	{ }	Exhibit A - Form 1
{ }	{ }	Exhibit B - Form 2
{ }	{ }	Exhibit C - Supporting Schedule (Post-Petition Payables)
{ }	{ }	Exhibit D - Supporting Schedule (Insurance)
{ }	{ }	Exhibit E - Narrative (Form 2-F)
{ }	{ }	Exhibit F - Copies of Bank Statement(s) and Reconciliations of Bank Balance to Book Balance for Trustee Account(s).

I declare under penalty of perjury that the following Monthly Financial Report and any attachments thereto, are true and correct to the best of my knowledge and belief.

Executed on: _____

Trustee: _____
(Name)

(Signature)

CASE NAME: _____ CASE NUMBER: _____

SUPPORTING SCHEDULE

For Period _____ to _____, 20__.

POST PETITION ACCOUNTS PAYABLE AGING REPORT

ACCOUNT NAME	DATE INCURRED	DATE DUE	0-30	31-60	61-90	over 90
TAXES:						
FITW						
FICA						
FUTA						
SUTA						
STATE W/HOLDING						
OTHER						
TOTAL TAXES PAYABLE						

OTHER ACCOUNTS:						
TOTAL OTHER PAYABLES						

CASE NAME: _____ CASE NUMBER: _____

SUPPORTING SCHEDULE

For Period _____ to _____, 20_____

INSURANCE SCHEDULE

<u>Type</u>	<u>Carrier/Agent</u>	<u>Coverage (\$)</u>	<u>Date of Expiration</u>	<u>Premium Paid</u>
Workers' Compensation	_____	_____	_____	_____
General Liability	_____	_____	_____	_____
Property (Fire, Theft)	_____	_____	_____	_____
Vehicle	_____	_____	_____	_____
Other (list):	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

(1) Attach copy of certificate of insurance or declaration page of policy for any coverage renewed or replaced during the current reporting month.

(2) For the premium paid column enter "yes" if payment of premium is current or "no" if premium payment is delinquent. If "no", explain on Exhibit E, Narrative.

Exhibit D

INSTRUCTIONS FOR CHAPTER 7 MONTHLY OPERATING REPORT

Please ensure that the name of the debtor and case number appear legibly on all correspondence, reports, and forms.

The monthly operating reports package includes basic accounting documents and supporting schedules, as listed on Attachment IX. All requested data is to be submitted on the forms provided by the Office of the United States Trustee ("UST"). No other forms will be accepted. All forms must be completed each month, regardless of level of activity, and are due by the 15th of each month. Reports submitted to the UST must reflect the accrual basis of accounting. Signed original operating reports must be submitted to the UST. Regardless of who prepares the reports, the reports must be signed by the trustee. The trustee is responsible for the accuracy, completeness, and timeliness of the reports in compliance with the requirements of the United States Trustee. The UST shall be served with a paper copy of each monthly operating report and the reports shall also be filed with the court. Each monthly report shall include the following:

Exhibit A (Form 1).

Exhibit B (Form 2).

Exhibit C (Supporting Schedule) - post-petition accounts payable must be aged each month, based on the due date, and individual amount of each account listed under the appropriate age category;

Exhibit D - Supporting Schedule (Insurance)

Exhibit E (Narrative) - any relevant comments should be included on Form 2-F; and

Exhibit F Copies of bank statements - a complete copy of the bank statement, along with a copy of the reconciliation of such statement, for each bank account (or investment) holding estate funds.