U.S. Department of Justice
Office of the United States Trustee
Ohio and Michigan, Region 9

CHAPTER 11 GUIDELINES FOR REGION 9

OPERATING INSTRUCTIONS AND REPORTING REQUIREMENTS FOR SMALL BUSINESS CHAPTER 11 CASES

Section 586(a)(3) of Title 28 of the United States Code provides that the United States Trustee shall supervise the administration of chapter 11 cases within the region for which such United States Trustee is appointed. Pursuant to that section, Daniel M. McDermott, the United States Trustee for Region 9, Ohio/Michigan, has issued the following requirements for chapter 11 debtors and trustees.

Timely compliance with each of the following requirements is mandatory. Failure to comply with any requirement may result in the filing of a motion for dismissal or conversion of the case or a motion for appointment of a chapter 11 trustee or examiner.

Any request for amendment to or modification of any of these requirements must be made in writing and approved in writing by the Office of the United States Trustee.

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1. SMALL BUSINESS CASES

Definition of a Small Business Case. The Bankruptcy Abuse and Prevention and Consumer Act of 2005 defines "small business debtor" as a debtor and any debtor affiliates that have in aggregate no more than $2.19 million (excluding debts owed to one or more affiliates or insiders) of non-contingent, liquidated secured and unsecured debt, and that are not in the business of owning or operating real property. 11 U.S.C. Sec. 101(51C)

Obligations of Small Businesses. The small business debtor's obligations include: filing the most recent balance sheet, statement of operations, cash flow statement, and federal income tax return at the time the petition is filed; if those documents are not available, filing a statement under penalty of perjury that the documents do not exist; filing schedules and the Statement of Financial Affairs within 30 days after the petition date. 11 U.S.C. Sec. 1116

Deadline for filing The Plan. With certain limited exceptions, the small business debtor must file its reorganization plan and disclosure statement within 300 days of the petition date and obtain confirmation of the plan within 45 days thereafter. 11 U.S.C. Sec. 1121 (e)

2. GENERAL REQUIREMENTS

a. The debtor is required to comply in all respects with the Bankruptcy Code and the Bankruptcy Rules and any applicable local rules promulgated by the United States Bankruptcy Court.

b. Notices and copies of all pleadings, stipulations and proposed orders must be served upon the United States Trustee as required by The Federal Rules of Bankruptcy Procedure (FRBP) and the Local Bankruptcy Rules ("LBR").

c. The debtor must pay, in full when due, all obligations arising after the filing of the petition ("postpetition"). This includes not only general business expenses, but all postpetition obligations including:

(1) Wages;
(2) FICA taxes, both employees' and employers' portions;
(3) Withheld federal, state and local payroll taxes, and
(4) All other taxes, including real property taxes and sales taxes.
(5) United States Trustee Quarterly Fees and Court Costs.

d. The debtor shall file all federal, state and local tax returns when due, or shall procure an extension from the appropriate taxing authority, unless otherwise provided by the Bankruptcy Code or by order of the Court.

e. The debtor may not employ or pay any professionals (i.e. attorneys, accountants, or appraisers) pursuant to 11 U.S.C. §§ 327 and 330 respectively without a court order. The fee guidelines promulgated by the Office of the United States Trustee shall be applicable to all professionals retained in the case.

f. The debtor may not pay obligations arising before the date of filing of the petition ("prepetition"), except as allowed by the Bankruptcy Code, local rules, or by order of the Court.

g. The debtor shall promptly notify the United States Trustee, in writing, of any and all changes of address of the debtor during the pendency of the case.

3. BOOKS AND RECORDS

The books and records of the debtor should be closed as of the date of the filing of the petition. Provision must be made for separate accounting with respect to prepetition and postpetition accounts and transactions.

4. BANK ACCOUNT REQUIREMENTS

a. All prepetition bank accounts over which the debtor has possession, custody, control, ownership or access must be closed immediately upon the filing of the chapter 11 petition. At the initial debtor interview, the debtor shall deliver to the United States Trustee attached **Form A**, which lists all prepetition bank accounts used by the debtor whether in the name of the debtor or in some other name. Copies of the final statements for closed accounts, the initial statements for the required newly opened accounts and a voided copy of the first check from each account shall also be provided to the United States Trustee.

b. Immediately upon the filing of the petition, a minimum of two new bank accounts must be opened by the debtor. The new accounts should be detailed on attached **Form A**. The two mandatory new accounts are the general and tax accounts as follows:

1.) General Account: All revenues and receipts and all other income (including wages) received by the chapter 11 debtor shall be deposited into this account. Under no circumstances, may a debtor engage in cash or any other transactions that do not pass through this account.

2.) Tax Account: Sufficient funds to cover tax liabilities must be deposited into this account from the General Account as they accrue. They must be timely paid in the manner specified by the appropriate taxing authorities. If requested by the United States Trustee.

3.) **Payroll Account:** A payroll account may be required if the debtor has more than ten (10) employees or if the U.S. Trustee specifically requires such an account in cases of ten (10) or less employees.

c. The signature cards for the new bank accounts shall clearly indicate that the debtor is a "debtor in possession". The face of the checks must contain the case name and number, must clearly indicate that the debtor is a "debtor in possession", and this same information should be on the bank statement issued on each account. The debtor is obligated to ensure that the bank is directed to send a copy of the monthly bank statements (only) to the United States Trustee. **Banks refusing to perform this service may not hold the funds of bankruptcy estates subject to these requirements.**

d. After the opening of the initial debtor in possession accounts as specified in (b) above, no additional debtor in possession bank accounts or any other bank accounts shall be opened by or on behalf of the debtor during the pendency of the Chapter 11 proceedings without the prior authorization of the Office of the United States Trustee and/or the United States Bankruptcy Court.

e. Shown below is a list of financial institutions that have executed a Uniform Depository Agreement for Region 9 as of December 31, 2010. Please note this list is dynamic and changes periodically.

Bank of America	Champaign National Bank
Bank of the West	Charter One Bank
Citizens Bank	Fifth Third Bank
First Southern Bank	Heartland Bank
Huntington National Bank	JP Morgan Chase
Key Bank	LaSalle Bank
PNC Bank	Peoples Bank
Sterling Bank	Suntrust Bank
US Bank	Union Bank of California
Wells Fargo Bank	WesBanco Bank

Please feel free to contact this office to insure the bank the debtor wishes to utilize is still an authorized depository of bankruptcy funds. If the bank the debtor intends on utilizing is not shown above, please contact your local United States Trustee office for further guidance. He will contact the bank and invite them to become an authorized depository.

f. Upon deciding which authorized depository to utilize throughout the bankruptcy process, the debtor is required to execute the Bank Release Waiver provided in Appendix A. The Bank Release Waiver states the debtor is granting the authorized bank, depository and/or financial institution the authority to release all information related to the bankruptcy bank accounts to the Office of the United States Trustee.

5. COMPENSATION OF PRINCIPALS, OFFICERS AND DIRECTORS

a. All compensation or other consideration paid or to be paid from the assets of the estate to principals, officers, directors, and insiders, as that term is defined under 11 U.S.C. § 101(31), must be disclosed to the United States Trustee at the initial debtor interview. The disclosure should detail the name and position of the individual employed along with a detailed

description of the duties. Attached **Form B** should be utilized to provide this information. A separate Form B is to be used for each officer, director and/or insider.

b. The disclosure should detail the individual's salary history and the amount of compensation paid on a weekly or monthly basis and all perquisites, benefits and considerations of any kind the individual will receive, e.g. use of company vehicles, payment of life or health insurance premiums, reimbursement of expenses, etc.

c. The Notice of Insider Compensation Form should be utilized to provide this information and must be filed with the court and served on the Creditors' Committee or the Twenty Largest Creditors if no committee has been formed, and to any secured creditors that claim an interest in cash collateral.

6. INSURANCE REQUIREMENTS

a. Unless the United States Trustee otherwise directs, the following types of insurance must be maintained and premiums paid when due:

(1) If the debtor has tangible assets susceptible to casualty loss (fire, theft, weather, vandalism, etc.), casualty insurance must be maintained.

(2) If the debtor has employees, workers' compensation insurance and unemployment insurance must be maintained.

(3) If the debtor conducts business operations, general liability and, if appropriate, product liability insurance must be maintained.

(4) Any other coverage customary in the industry or business.

b. The United States Trustee must be provided with proof that the required insurance is being maintained. In fulfillment of this requirement, the debtor shall provide the United States Trustee with a copy of the first page of the binder of all policies at the initial interview. A certificate of insurance from the insurance agent must be provided, indicating the expiration date of each policy and <u>naming the United States Trustee as certificate holder</u>.

c. The loss/payee beneficiary should be changed to add: "name, debtor in possession." Affirmations that insurance coverages remain current must be filed with the monthly operating reports.

d. The debtor shall provide notice to the United States Trustee of any change, cancellation or expiration of insurance coverage.

7. INITIAL DEBTOR INTERVIEW

a. The debtor and counsel must attend an initial interview as soon as practicable after the filing of the petition or appointment of the trustee. See the appendix for the list of the items for list of items to bring to the initial interview. The designated principal(s) most familiar with the debtor's financial affairs must attend the initial meeting.

b. The purpose of the initial interview is to afford the United States Trustee an early opportunity to ascertain the nature and status of the proceeding, establish the financial reporting requirements appropriate for the case, and to answer questions pertaining to these requirements.

c. This interview will be scheduled by the United States Trustee generally within ten working days after the filing or appointment of the trustee. The meetings normally shall be held at the debtor’s place of business, but may be held at the Office of the U.S. Trustee or other locations at the discretion of the U.S. Trustee.

d. At the conclusion of the interview, the debtor and counsel will be required to sign certification (Form C) indicating that they have received, understand and agree to comply with the requirements of the United States Trustee.

e. In some instances, the United States Trustee may arrange for the debtor and counsel to meet with the creditors' committee, in order to facilitate the administration of the case.

f. The debtor is required to produce the following documents at the initial debtor interview:

1. Proof of the establishment of new bank accounts:

   (a) General Operating Account;
   (b) Tax Account, and
   (c) Payroll Account (if required by the United States Trustee)

2. A declaration from the debtor verifying the closing of all prepetition bank accounts and stating the date each account was closed and that all monies were transferred to the new accounts.

3. Proof of the following insurance coverage (i.e., certificates):

   (a) General Comprehensive Public Liability Insurance;
   (b) Fire and Theft Insurance;
   (c) Workers' Compensation Insurance;
   (d) Vehicle Insurance; and,
   (e) Any Other Insurance Coverage Customary in the Business

4. All federal income tax returns and personal property tax returns (last two years) with all schedules and attachments.

5. Copies of the current year-to-date financial statements and copies of financial

statements for the last two fiscal years.

6. Copies of the bank statements and the check register that cover the period four months prior to the bankruptcy filing.

7. Disclosure statement of compensation paid to principals, officers and directors (Form B).

Note: **The "Checklist of Items to be Provided" in Appendix A may be useful in providing guidance for the debtor in producing the preceding items.**

8. BUSINESS PLAN AND CASH PROJECTION

The debtor may be required to provide the United States Trustee with a detailed written strategy for effectuating successful business reorganization. The debtor's plan of action must include a six (6) month projection of cash receipts and disbursements.

9. LIST OF CREDITORS, SCHEDULES AND STATEMENT OF AFFAIRS

a. The debtor must comply with FRBP 1007. This rule requires the debtor to file schedules and a statement of financial affairs with the Clerk of the U.S. Bankruptcy Court. A complete list of all creditors and their addresses should be set forth in Schedules D, E, and F of the petition.

b. Failure to file all required bankruptcy schedules and the statement of financial affairs within **15 days** of the date of filing or to obtain an extension of time from the court may result in the filing of a motion to dismiss or convert the case or in the alternative, the appointment of a trustee or examiner.

c. The debtor must file a separate list with the petition containing the names, addresses, phone numbers and amounts of claims of the twenty largest unsecured creditors. FRBP 1007(d). This list should **NOT** contain the names of creditors who are "insiders," as that term is defined in § 101(31) of the Bankruptcy Code. In addition, the debtor must file a list of all equity security holders of the debtor including complete names, addresses and telephone numbers.

10. CREDITORS' MEETINGS

a. Section 341 of the Bankruptcy Code requires a meeting of creditors in each case. Notice of this meeting, which is scheduled by the United States Trustee, is sent to all creditors by the clerk of court. Where the debtor remains in possession, all principals, officers and directors and employees familiar with the financial affairs and operation must attend. Corporate debtors must be accompanied by legal counsel conversant in the proceeding. **Please note: The debtor in possession must bring to the Section 341 first meeting of creditors the original signed**

corporate resolution authorizing the filing of the bankruptcy and the original signed bankruptcy petition, schedules, and Statement of Financial Affairs.

b. After notice has been mailed, a meeting cannot be cancelled or rescheduled to accommodate conflicts with the schedules of debtors, their counsel and other individuals required to attend the meeting. After the initial creditors' meeting, the United States Trustee may continue the meeting to another date and time until the case is dismissed or converted or a plan is confirmed.

11. PERIODIC STATUS CONFERENCES

Subsequent to the conduct of the creditors' meeting, the United States Trustee may conduct periodic status conferences with the debtor, their counsel, the creditors' committee and their counsel. The purpose of these conferences is to ascertain the financial status of the operations and to determine when a plan may be filed.

12. PREPETITION AND POSTPETITION TAXES

a. **Prepetition.** Any prepetition tax return due, but not filed, as of the date of the petition for which there is any tax due, must be filed with the appropriate taxing authority. It is the responsibility of the debtor to ascertain whether there are such unfiled returns and to amend schedules to reflect them as is appropriate.

b. **Postpetition.** All postpetition taxes required to be paid and all postpetition tax returns required to be filed by the laws of the United States Trustee or any other state or political subdivision thereof, must be paid and filed by the debtor in a timely manner as required by the respective taxing authorities. With respect to postpetition taxes accruing during the pendency of a case for which there is no specific prepayment requirement, but which enjoy a priority lien or encumbrance against assets of the estate as they accrue (most notably real estate taxes), a cash deposit must be made to the tax account on a monthly prorated basis.

13. REAL PROPERTY QUESTIONNAIRES

a. Every chapter 11 debtor in possession which holds any interest in any parcel of real property, shall provide to the United States Trustee, a completed Real Property Questionnaire (Form F). Included within the meaning of the phrase “any interest in any parcel of real property” are real property leases, land sales contracts, open escrows and other transactions under with the debtor presently may not be a titleholder of record.

b. A separate questionnaire is to be filed for each parcel of real property.

14. OPERATING REPORTS

a. **Signed copies of the Official Form 25C - Small Business Monthly Operating Report <u>must be filed</u> with the court and the Office of the United States Trustee by the 20th day of each month.** The reports shall cover the preceding month. FRBP 2015. In addition, copies of such reports should be served upon the chairperson of the creditors' committee(s) and counsel, if a committee has been appointed. **Falsification of any of the contents of the operating reports is punishable by law.**

b. The operating reports are used by the United States Trustee to monitor the progress of cases. Also, they enable interested parties to assess whether the business is operating at a sufficient level of profitability to demonstrate feasibility of reorganization.

c. The United States Trustee reserves the right to require the debtor to file more detailed or additional reports in order to monitor their financial affairs. 28 U.S.C. § 586(a)(3) and FRBP 2015. This determination will be made at the initial meeting with the United States Trustee and throughout the progress of the case. Such decisions will be based on the overall complexity or other factors present in the case which, in the judgment of the United States Trustee, warrant imposition of additional reporting requirements.

d. After the confirmation of a Chapter 11 plan, the reorganized debtor shall provide the United States Trustee, a quarterly Post Confirmation Status Report, until an order closing, dismissing, or converting the case is entered by the court. Monthly operating reports are no longer required in a case with a confirmed plan; however, post-confirmation quarterly financial reports are imperative in order to accurately calculate the amount of quarterly fees.

Note: Instructions for completing the monthly operating reports and the monthly operating report forms, in addition to the Post Confirmation Status Report, are contained in the Appendixes.

15. QUARTERLY FEES

a. Until a Chapter 11 case is **closed, dismissed or converted by the Court,** all debtor(s)-in-possession and trustees are required to pay the quarterly fee under 28 U.S.C. § 1930(a)(6). The required fee must be paid to the United States Trustee every calendar quarter until such time as an order is entered by the Court **<u>closing</u>** the case.

b. Even after the Court enters an order confirming a Chapter 11 plan of reorganization, a case is not deemed “closed” until such time as the Court enters a Final Decree closing the case in response to a motion requesting the issuance of a Final Decree. The obligation to pay quarterly fees after the entry of a confirmation order continues in effect until such time as the Court enters a Final Decree closing the case.

c. Cases pending <u>during even one day during a quarter will be required to pay the fee</u> applicable to that entire quarter.

d. The debtor is responsible for the prompt and full payment of this fee. The amount varies depending upon the dollar value of **all disbursements** made during the calendar quarter; however, a minimum fee of $325 is due each quarter even if no disbursements are made during the quarter.

e. All quarterly fees must be paid before a Chapter 11 plan can be confirmed under 11 U.S.C. § 1129(a)(12).

f. Each debtor will receive a bill regarding the fee approximately two weeks prior to each of the due dates noted below. Each bill contains a "tear off" payment stub which should be returned along with the debtor's or trustee's check to the following address:

U.S. Trustee Payment Center
P.O. Box 530202
Atlanta, GA 30353-0202

Note: If the amount billed is not correct based on the disbursement range for that quarter, please pay the correct amount and note the actual disbursement for that quarter on the payment stub to be mailed.

g. Please make all checks payable to the "U. S. Trustee". The debtor's or trustee's account number, which can be obtained from the statement, should be written on the face of the check.

h. If any check is returned marked "*Insufficient Funds*", all future quarterly fee payments must be made by cashier's check, certified funds or postal money order.

i. If the quarterly fees are not satisfied, **Form E** explains the possible consequences that are in addition to the penalties listed on page 11.

QUARTERLY FEE DUE DATES

Quarter	Quarter Ending Date	Due Date for Payment
1st (Jan-Feb-Mar)	March 31	April 30
2nd (Apr-May-Jun)	June 30	July 31
3rd (Jul-Aug-Sep)	September 30	October 31
4th (Oct-Nov-Dec)	December 31	January 31

QUARTERLY FEE SCHEDULE

Disbursement Range	Quarterly Fee
$0 to $14,999.99	$325
$15,000 to $74,999.99	$650
$75,000 to $149,999.99	$975
$150,000 to $224,999.99	$1,625
$225,000 to $299,999.99	$1,950
$300,000 to $999,999.99	$4,875
$1,000,000 to $1,999,999.99	$6,500
$2,000,000 to $2,999,999.99	$9,750
$3,000,000 to $4,999,999.99	$10,400
$5,000,000 to $14,999,999.99	$13,000
$15,000,000 to $29,999,999.99	$20,000
$30,000,000 or more	$30,000

PENALTIES:

FAILURE TO TIMELY PAY THE QUARTERLY FEE IS CAUSE FOR CONVERSION OR DISMISSAL OF THE CASE UNDER 11 U.S.C. § 1112(b)(10).

FILING A FALSE REPORT MAY SUBJECT YOU TO CIVIL LIABILITY UNDER 31 U.S.C. §3729(a)(7) AND TO CRIMINAL PENALTIES UNDER 18 U.S.C. § 1621.

16. OTHER REQUIREMENTS

In addition to the requirements of the United States Trustee detailed above, your attention is called to the following provisions of the Bankruptcy Code and Rules that may impact upon the viability of this proceeding. **Please note that the United States Trustee requires service of a copy of any such pleadings, stipulations and proposed orders filed with the Court. FRBP 9034(f).**

a. **Use of Cash Collateral.** Cash collateral may not be used by the debtor without procuring the consent of the secured creditor or court authorization after notice and hearing. 11 U.S.C. § 363(c)(2). Cash collateral is defined as cash, negotiable instruments, documents of title, securities, deposit accounts, or other cash equivalents in which the estate and an entity other than the estate have an interest. 11 U.S.C. § 363(a). Separate cash collateral accounts must be established and maintained by the debtor. 11 U.S.C. § 363(c)(4).

b. **Obtaining Credit.** The debtor may not obtain credit or incur unsecured debt, other than in the ordinary course of business, without court authorization after notice and hearing. 11 U.S.C. Sec. 364(b). Section 364(c) of the Bankruptcy Code requires court authorization after notice and hearing before obtaining credit or the incurring of debt with priority over certain administrative expenses. Section 364(c) and (d) of the Bankruptcy Code requires court authorization after notice and hearing before obtaining credit or the incurring of

debt to be secured by a lien on property of the estate.

c. **Use, Sale or Lease of Property of the Estate**. Section 363(b) of the Bankruptcy Code provides for the use, sale, or lease of property of the estate when such use, sale or lease is not in the ordinary course of business, only after notice and hearing.

17. CHAPTER 11 INDIVIDUAL CASES

Additional requirements for Individual chapter 11 cases include the debtor's completion of credit counseling prior to filing for Chapter 11. An Official Form 22B must be completed and filed and supporting documentation (six months of pay advices and substantiation of all income received by the debtor for the six months prior to filing for bankruptcy) should be provided to the United States Trustee at the initial debtor's interview ("IDI").

For additional reference information for individual chapter 11 cases please see the following Bankruptcy Code Sections: §1115, §1123(a) (8), § 1127 (e), § 1129(a) (15) and §1141 (d) (5).

18. WEB SITES

Additional information may appear on the United States Trustee's web site:

http://www.usdoj.gov/ust/index.htm

APPENDIX LIST

APPENDIX A – All items listed are to be completed by the Debtor and submitted at or prior to the initial debtor's conference.

Small Business Checklist of Items to be Provided to the U.S. Trustee

Case Status Questionnaire

Bank Release Waiver

Form A - Declaration Concerning Bank Accounts

Form B – Disclosure of Compensation of Principal, Officer, Director or Insider (Complete Form B for all Principals, Officers, Directors, or Insiders as needed)

Form C - Certification and Receipt of Operating Instructions and Reporting Requirements

APPENDIX B – Monthly Operating Report Forms

Small Business Monthly Operating Report

APPENDIX C – Post Confirmation Status Report

Instructions for Quarterly Post Confirmation Report

Form 1 – Transmittal of Quarterly Post Confirmation Report

Form 2 – Chapter 11 Post Confirmation Report

U.S. Department of Justice
Office of the United States Trustee
Ohio and Michigan, Region 9
170 North High Street
Room 200
Columbus, OH 43215

Small Business Checklist of Items to be Provided to the U.S. Trustee

The Debtor should submit the following items at or prior to the initial debtor's conference:

[ ] 1. Proof of the establishment of new bank accounts, including but not limited to: 1) General Operating Account, 2) Payroll Account, and 3) Tax Account.
[ ] 2. A declaration from the debtor (**Form A attached**) verifying the closing of all prepetition bank accounts and stating the date each account was closed and that all monies were transferred to the new accounts.
[ ] 3. Certificate of Insurance – Liability coverage with this office listed as a Certificate Holder.
[ ] 4. Copies of Property, Liability, and Auto Insurance binders, and evidence of D&O policies, if applicable, or any other type of insurance, including umbrella policies with this office listed as a Certificate Holder. Also confirmation of DIP designated as beneficiary.
[ ] 5. Federal Income and Personal Property Tax Returns filed in the past two years together with all related schedules and attachments.
[ ] 6. Workers Compensation Certificate
[ ] 7. Copies of the current year-to-date financial statements and copies of financial statements for the last two fiscal years.
[ ] 8. A voided check from each new debtor in possession account.
[ ] 9. Signature cards for each new debtor in possession account.
[ ] 10. Disclosure statement of compensation paid to principals, officers and directors **(Form B attached)**.
[ ] 11. A projection of cash receipts and disbursements for the first six months after filing.

The following forms must be completed, signed and submitted at or prior to the initial debtor's conference (if any of the forms are not applicable, they should be completed as "N/A", signed and submitted):

[ ] 1. A completed Case Status Questionnaire
[ ] 2. A complete and signed Bank Waiver Form
[ ] 3. Form A- Declaration of Debtor
[ ] 4. Form B - Compensation Disclosure
[ ] 5. Form C - Receipt Certification

CASE STATUS QUESTIONNAIRE

Date_____

Case Name:_____

Case Number:_____

Contact Person:_____ Phone Number_____

Email:_____

Joint Admin? YES NO

BUSINESS INFORMATION

Function:_____

Number of employees (approx)_____ Date started/Incorp:_____

Corporate offices, Partners etc…:
(Attach addtl pages if necessary)

Name /	Title /	%of ownership /	Salary (past 12mos)

Conditions which caused the Chapter 11 petition to be filed:_____

_____

Proposed plan of reorganization:_____

_____

Financial condition as of filing date: (estimates are acceptable)

Cash:_____ Inventory:_____

A/R:_____ Amount uncollectable:_____

Furniture & Equip._____ Vehicles:_____

Real estate YES / NO – fill out real estate questionnaire if any.

A/R from officers:_____

Other significant assets:_____

_____

LIABILITIES

Unsecured / Trade Accounts_____

Taxes:_____

Wages:_____

Rent:_____

Accounts or Notes payable to officers:_____

Secured Debts:

Secured Party / Amount / Collateral

_____

_____

_____

Insurance coverage:
Agent_____ Phone #_____

Type of coverage:_____

_____

_____

Indentify those creditors that are known "insiders"_____

_____

I hereby certify that the information provided above is true and correct to the best of my information and belief.
Date_____ _____

Debtor

By:_____

Its:_____

U.S. Department of Justice
Office of the United States Trustee
Ohio and Michigan, Region 9

BANK RELEASE WAIVER

To: All Banks, Depositories and Financial Institutions

I, the undersigned, hereby authorize all banks, depositories and financial institutions (hereafter collectively "Depositories") to release to the United States Trustee, Region 9, and successors in office ("UST"), or UST's designee, any and all information requested by UST regarding any and all deposit accounts maintained by the undersigned ("Bankruptcy Accounts") at all Depositories and containing estate funds, trust funds, and operating expense funds in or related to cases administered by the undersigned under the provisions of title 11, United States Code ("Bankruptcy Code") (all such accounts being hereafter collectively referred to as "Bankruptcy Accounts"), at any time. This Release authorizes Depositories to provide to UST all information pertaining to Bankruptcy Accounts, including, but not limited to, copies of bank statements, deposit slips, checks, electronic images, Image Replacement Documents, withdrawal slips, debits, or any other document evidencing any transaction affecting any Bankruptcy Accounts.

This Release shall remain in full force and effect so long as any Bankruptcy Accounts are maintained at any Depositories, whether or not the undersigned is administering cases under the Bankruptcy Code.

Date Signed:

_____	_____
(Signature)	(Address)
_____	_____
(Printed Name and Title)	
_____	_____
_____	
(Name(s) of Debtor-in-Possession)	
_____	_____
(Signature)	(Address)
_____	_____
(Printed Name and Title)	
_____	_____
_____	
(Name(s) of Debtor-in-Possession)	
_____	_____
(Signature)	(Address)
_____	_____
(Printed Name and Title)	
_____	_____
_____	
(Name(s) of Debtor-in-Possession)	

VERIFICATION

I, the undersigned, hereby declare under the penalty of perjury that the foregoing Release is being voluntarily signed and delivered to UST for the benefit of UST and all Depositories, and with the understanding and expectation that all Depositories will rely on, and all Depositories may so rely on, the foregoing provisions of the Release.

_____ Dated:_____
(Signature)

FORM A
DECLARATION CONCERNING BANK ACCOUNTS

Case Name: _____

Case Number: _____

I hereby declare under penalty of perjury that the following is a list of all prepetition bank accounts used by the debtor during the year preceding the filing of the bankruptcy petition, whether in the name of the debtor, or in another name other than that of the debtor:

Name of Bank	Account Number	Is account 'Open' or 'Closed'?	If account is 'Closed,' indicate date closed	$ balance at time of closing
_____	_____	_____	_____	$
_____	_____	_____	_____	$
_____	_____	_____	_____	$
_____	_____	_____	_____	$

OR

_____I have contacted the bank and initiated closing procedures as of _____, 200__, and that the accounts will be closed as soon as the bank completes the closeout process/procedure.

_____I further declare under penalty of perjury that all funds have been transferred to 'debtor in possession' accounts and that said accounts consist of the following:

Type of account	**Account number**	**Name of Bank**
General Checking Account No.	_____	_____
Payroll Checking Account No.	_____	_____
Tax Checking Account No.	_____	_____
Cash Collateral Account No.	_____	_____
Other	_____	_____

The information provided above is true and correct to be best of my knowledge and belief.

Dated: _____, 201__

_____
Signature of Debtor or Debtor's Representative

_____
Title/Position

FORM B
DISCLOSURE OF COMPENSATION OF
PRINCIPAL, OFFICER, DIRECTOR OR INSIDER

Name: _____ Capacity: ___ Principal

___ Officer

___ Director

___ Insider

Detailed Description of Duties:

_____

_____

_____

_____

	Weekly	or	Monthly
Current Compensation Paid:	_____		_____

Current Benefits Received:	Weekly	or	Monthly
Health Insurance	_____		_____
Life Insurance	_____		_____
Retirement	_____		_____
Company Vehicle	_____		_____
Entertainment	_____		_____
Travel	_____		_____
Other Benefits	_____		_____

	Weekly	or	Monthly
CURRENT TOTAL:	_____		_____

Prior Annual Salary Total: $ _____

Dated: _____

_____
Principal, Officer, Director, Insider

FORM C
CERTIFICATION AND RECEIPT OF OPERATING INSTRUCTIONS AND REPORTING REQUIREMENTS

Case Name: _____

Case Number: _____

I hereby certify that I have received from the Office of the United States Trustee the Operating Instructions and Reporting Requirements for Chapter 11 Cases in the matter of:

_____ _____
Name of Debtor Case No.

The following person(s) are designated for contact in matters pertaining to compliance with the Operating Instructions and Reporting Requirements for Chapter 11 Cases, including monthly operating reports, payment of quarterly fees, and maintenance of insurance.

_____ _____
Name Title/Position

Mailing Address: _____

Daytime Telephone Number: _____

Fax Number: _____ Email Address: _____

Further, that I understand and agree to perform in accordance with the instructions and requirements, and that I am authorized to so certify on behalf of the estate.

Date: _____, 201__

_____
Debtor

_____
Title/Position

_____
Counsel for Debtor

U.S. Trustee Small Business Monthly Operating Report

Case Name: _____ **Date Filed:** _____

Case Number: _____ **SIC Code:** _____

Month (or portion) covered by this report: _____

IN ACCORDANCE WITH TITLE 28, SECTION 1746, OF THE UNITED STATES CODE, I DECLARE UNDER PENALTY OF PERJURY THAT I HAVE EXAMINED THIS U.S. TRUSTEE BASIC MONTHLY OPERATING REPORT AND THE ACCOMPANYING ATTACHMENTS ON BEHALF OF THE CHAPTER 11 DEBTOR AND, TO THE BEST OF MY KNOWLEDGE, THIS REPORT AND RELATED DOCUMENTS ARE TRUE, CORRECT AND COMPLETE.

_____ _____

ORIGINAL SIGNATURE OF RESPONSIBLE PARTY DATE REPORT SIGNED

_____

PRINTED NAME OF RESPONSIBLE PARTY AND POSITION WITH DEBTOR

The debtor is required to provide financial reports prepared by or for the debtor in addition to the information required by this form. The U.S. Trustee may permit the debtor to eliminate duplicative information. No such permission is valid unless in writing.

QUESTIONNAIRE:	YES	NO
1. IS THE BUSINESS STILL OPERATING?	☐	☐
2. DID YOU SELL ANY ASSETS OTHER THAN INVENTORY THIS MONTH?	☐	☐
3. HAVE YOU PAID ANY BILLS YOU OWED BEFORE YOU FILED BANKRUPTCY?	☐	☐
4. DID YOU PAY ANYTHING TO YOUR ATTORNEY OR OTHER PROFESSIONALS THIS MONTH?	☐	☐
5. DID YOU PAY ALL YOUR BILLS ON TIME THIS MONTH?	☐	☐
6. DID YOU PAY YOUR EMPLOYEES ON TIME?	☐	☐
7. HAVE YOU FILED ALL OF YOUR RETURNS AND PAID ALL OF YOUR TAXES THIS MONTH?	☐	☐
8. DID YOU PAY ALL OF YOUR INSURANCE PREMIUMS THIS MONTH?	☐	☐
9. DID ANY INSURANCE COMPANY CANCEL YOUR POLICY THIS MONTH?	☐	☐
10. HAVE YOU BORROWED MONEY FROM ANYONE THIS MONTH?	☐	☐
11. DO YOU HAVE ANY BANK ACCOUNTS OPEN OTHER THAN THE DIP ACCOUNT?	☐	☐
12. DID YOU HAVE ANY UNUSUAL OR SIGNIFICANT UNANTICIPATED EXPENSES THIS MONTH?	☐	☐

	Yes	No
13. DID YOU DEPOSIT ALL MONEY FOR YOUR BUSINESS INTO THE DIP ACCOUNT THIS MONTH?	☐	☐
14. DID THE BUSINESS SELL ANY GOODS OR PROVIDE SERVICES TO ANY BUSINESS RELATED TO THE DIP IN ANY WAY?	☐	☐
15. DO YOU PLAN TO CONTINUE TO OPERATE THE BUSINESS NEXT MONTH?	☐	☐
16. ARE YOU CURRENT ON YOUR QUARTERLY FEE PAYMENT TO THE UST?	☐	☐

TAXES

DO YOU HAVE ANY PAST DUE TAX RETURNS OR PAST DUE POST-PETITION TAX OBLIGATIONS?	☐	☐

IF YES, PLEASE PROVIDE A WRITTEN EXPLANATION INCLUDING WHEN SUCH RETURNS WILL BE FILED, OR WHEN SUCH PAYMENTS WILL BE MADE AND THE SOURCE OF THE FUNDS FOR THE PAYMENT.

(Exhibit A)

INCOME

PLEASE SEPARATELY LIST ALL OF THE INCOME YOU RECEIVED FOR THE MONTH. THE LIST SHOULD INCLUDE ALL INCOME FROM CASH AND CREDIT TRANSACTIONS. [If you use an automated accounting system, please attach a copy of the Income Statement and Balance Sheet.]

TOTAL INCOME _____

(Exhibit B)

EXPENSES

PLEASE SEPARATELY LIST ALL EXPENSES PAID BY CASH OR BY CHECK FROM YOUR BANK ACCOUNTS PAID THIS MONTH. INCLUDE THE DATE PAID, WHO WAS PAID THE MONEY, THE PURPOSE AND THE AMOUNT. [If you use an automated accounting system, please attach a copy of the Disbursements Journal, otherwise attach a copy of the check register.]

TOTAL EXPENSES _____

(Exhibit C)

CASH PROFIT

INCOME FOR THE MONTH (TOTAL FROM EXHIBIT B) _____

EXPENSES FOR THE MONTH (TOTAL FROM EXHIBIT C) _____

(Subtract The Total from Exhibit C from the Total of Exhibit B)

CASH PROFIT FOR THE MONTH _____

UNPAID BILLS

PLEASE ATTACH A LIST OF ALL DEBTS (INCLUDING TAXES) WHICH YOU HAVE INCURRED SINCE THE DATE YOU FILED BANKRUPTCY BUT HAVE NOT PAID. THE LIST MUST INCLUDE THE DATE THE DEBT WAS INCURRED, WHO IS OWED THE MONEY, THE PURPOSE OF THE DEBT AND WHEN THE DEBT IS DUE.

TOTAL PAYABLES _____

(Exhibit D)

MONEY OWED TO YOU

PLEASE ATTACH A LIST OF ALL AMOUNTS OWED TO YOU BY YOUR CUSTOMERS FOR WORK YOU HAVE DONE OR THE MERCHANDISE YOU HAVE SOLD. YOU SHOULD INCLUDE WHO OWES YOU MONEY, HOW MUCH IS OWED AND WHEN IS PAYMENT DUE.

TOTAL RECEIVABLES _____

(EXHIBIT E)

BANKING INFORMATION

PLEASE ATTACH A COPY OF YOUR LATEST BANK STATEMENT FOR EVERY ACCOUNT YOU HAVE AS OF THE DATE OF THIS FINANCIAL REPORT.

EMPLOYEES

NUMBER OF EMPLOYEES WHEN THE CASE WAS FILED?

_____

NUMBER OF EMPLOYEES AS OF THE DATE OF THIS MONTHLY REPORT? _____

_____

PROFESSIONAL FEES

TOTAL PROFESSIONAL FEES APPROVED BY THE COURT DURING THIS REPORTING PERIOD? _____

TOTAL PROFESSIONAL FEES APPROVED BY THE COURT SINCE THE FILING OF THE CASE? _____

TOTAL PROFESSIONAL FEES INCURRED BY OR ON BEHALF OF THE DEBTOR DURING THIS REPORTING PERIOD? _____

TOTAL PROFESSIONAL FEES INCURRED BY OR ON BEHALF OF THE DEBTOR SINCE THE FILING OF THE CASE? _____

PROFESSIONAL FEES INCURRED BY OR ON BEHALF OF THE DEBTOR **RELATED TO BANKRUPTCY** DURING THIS REPORTING PERIOD? _____

PROFESSIONAL FEES INCURRED BY OR ON BEHALF OF THE DEBTOR **RELATED TO BANKRUPTCY** SINCE THE FILING OF THE CASE? _____

PROJECTIONS

COMPARE YOUR ACTUAL INCOME, EXPENSES AND THE CASH PROFIT TO THE PROJECTIONS FOR THE FIRST 180-DAYS OF YOUR CASE PROVIDED AT THE INITIAL DEBTOR INTERVIEW.

PROJECTED INCOME FOR THE MONTH: _____

ACTUAL INCOME FOR THE MONTH (EXHIBIT B): _____

DIFFERENCE BETWEEN PROJECTED AND ACTUAL INCOME: _____

PROJECTED EXPENSES FOR THE MONTH: _____

TOTAL ACTUAL EXPENSES FOR THE MONTH (EXHIBIT C): _____

DIFFERENCE BETWEEN PROJECTED AND ACTUAL EXPENSES: _____

PROJECTED CASH PROFIT FOR THE MONTH: _____

ACTUAL CASH PROFIT FOR THE MONTH
(TOTAL FROM EXHIBIT B MINUS TOTAL FROM EXHIBIT C) _____

DIFFERENCE BETWEEN PROJECTED AND ACTUAL CASH PROFIT: _____

[If actual cash profit was 90% or less of projected cash profit, please attach a detailed written explanation.]

OFFICE OF THE UNITED STATES TRUSTEE

POST-CONFIRMATION STATUS REPORT
AND
PAYMENT OF U.S. TRUSTEE QUARTERLY FEES

Post-confirmation status reports must be filed by the reorganized Debtor or successor entity on a quarterly basis until a final decree is entered or the case is dismissed or converted to another chapter. The reports are to be filed with the Office of the United States Trustee on the 20th day of the month following the end of the calendar quarter. For example, the report for the calendar quarter ending March 31st is due on or before April 20th.

Please use the official United States Trustee form. Failure to timely file and complete the report may be grounds to dismiss or convert the case.

Post-confirmation, the reorganized Debtor or successor entity must continue paying a quarterly fee to the United States Trustee every calendar quarter (including any fraction thereof), based upon all disbursements made until the date an order is entered for a final decree or dismissing or converting the case. 28 U.S.C. § 1930(a)(6). Cases that have been administratively consolidated must still pay a separate fee for each case; however, cases that have been substantively consolidated need pay only one quarterly fee, beginning the first full quarter after consolidation.

The amount of the quarterly fee owing depends on the amount of disbursements made during the calendar quarter and can be calculated using the chart below. **All disbursements made by the Reorganized Debtor during a quarter, whether under the plan or not, must be accounted for and reported on the post-confirmation status report for purposes of calculating quarterly fees.** The minimum fee is due each quarter, even if no disbursements are made.

Disbursement Range	Quarterly Fee
$0 to $14,999.99	$325
$15,000 to $74,999.99	$650
$75,000 to $149,999.99	$975
$150,000 to $224,999.99	$1,625
$225,000 to $299,999.99	$1,950
$300,000 to $999,999.99	$4,875
$1,000,000 to $1,999,999.99	$6,500
$2,000,000 to $2,999,999.99	$9,750
$3,000,000 to $4,999,999.99	$10,400
$5,000,000 to $14,999,999.99	$13,000
$15,000,000 to $29,999,999.99	$20,000
$30,000,000 or more	$30,000

Quarterly fees should be mailed to:

U.S. Trustee Payment Center
P.O. Box 530202
Atlanta, GA 30353-0202

U.S. Department of Justice
Office of the United States Trustee
Ohio and Michigan, Region 9

TRANSMITTAL OF QUARTERLY POST CONFIRMATION REPORT

In re:	:	Case No.
	:	
	:	Chapter 11
	:	
Debtors(s)	:	Judge

Debtor, affirms that:

1. The attached *Chapter 11 Post Confirmation Report* for the quarter ended _____, which includes the Total Disbursement for Quarter, the Summary of Amounts Distributed Under the Plan, and the Summary of Status of Consummation of Plan has been reviewed and the report as prepared fairly and accurately reflects the debtor's complete disbursement/distribution activity and status for the period stated.

2. The individual responsible for preparing the attached report was _____ whose title is _____. Any questions regarding the attached report should be directed to _____ at telephone number _____.

3. The debtor is in compliance with the provisions of the confirmed Chapter 11 Plan except as listed below *(Attach additional documentation if necessary)*:
   _____

4. The undersigned is authorized to file this report on behalf of the debtor.

It is certified hereby, under penalty of perjury, that the information provided herein is true and correct to the best of my knowledge and belief.

Debtor

Dated: _____

By: _____
Signature

_____
Typed or printed name

_____
Title

In re: Debtor Chapter 11 Case No:	**Post-Confirmation Status Report** Quarter Ending: _____

Attorney/Professional - Name, Address, Phone, FAX & Email:	Person responsible for report: Name, Address, Phone, FAX & Email:

SUMMARY OF DISBURSEMENTS MADE DURING THE QUARTER	
Disbursements made under the Plan:	Payments to Professionals: $ _____ Payments to Secured Creditors: $ _____ Payments to Priority Creditors: $ _____ Payments to Unsecured Creditors: $ _____ Payments to Equity: $ _____ All other plan payments: $ _____ TOTAL OF PLAN PAYMENTS: $ _____
Disbursements from Operations:	$ _____
TOTAL ALL DISBURSEMENTS	$ _____

Date Order was entered confirming plan?	
Who is the Disbursing Agent (if any)?	
Current with Plan Payments? Why not?	
Projected date for final decree?	
What needs to be achieved before a final decree will be sought (attach a separate sheet if necessary)?	
Provide a narrative of events that impact upon the ability to perform under the reorganization plan or other significant events that occurred during the reporting period (attach a separate sheet if necessary).	
Date last U.S. Trustee fee paid?	
Amount Paid?	$

I declare under penalty of perjury that the information contained in the document is true, complete and correct.

_____ _____

Date Signature of person responsible for this report

This report is to be filed with the U.S. Trustee quarterly until a final decree is entered. This report is for U.S. Trustee purposes only. You may be required to file additional reports with the Bankruptcy Court.