

**U.S. Department of Justice
Office of the United States Trustee
Suite 1204
51 S.W. First Avenue
Miami, FL 33130
Phone: (305) 536-7285
Fax: (305) 536-7360**

The following individuals from the Office of the United States Trustee are assigned to your case:

Bankruptcy Attorney: XXXXXXXX
Bankruptcy Analyst: XXXXXXXX

Title 28, Section 586(a)(3) of the United States Code, directs the United States Trustee to supervise the administration of all Chapter 11 cases. To comply with this charge, the United States Trustee for Region 21 has established certain operating guidelines and reporting requirements for Chapter 11 debtors in possession and trustees.

For your guidance and convenience the initial chapter 11 information package has been placed on our website at <http://www.justice.gov/ust/r21/miami/chapter11.htm> The package includes the following documents, many of which can be completed on the website before printing.

1. United States Trustee Operating Requirements and Reporting Requirements.
2. United States Trustee Financial Requirements Checklist, Certifications, and Declarations.
3. List of United States Trustee Approved Depositories for bank accounts.
4. Limited Waiver.
5. Certification of Receipt and Understanding of Notice - Disclosure Under Debt Collection Improvements Act of 1996.
6. Certificate of Receipt and Understanding of Notice - United States Payment Center Lockbox Destruction Policy and Banking System.
7. Certification of Receipt and Understanding of Notice - Individual Chapter 11 Debtor IRS filing and Reporting Requirements under Section 1115 of the Bankruptcy Code.
8. Certification of Receipt and Understanding of Notice - Chapter 11 Debtor-in-Possession / Trustee Requirement to Obtain a Prompt Determination of Unpaid Tax Liability.
9. Frequently Asked Questions.
10. Debtor=s Basic Monthly Operating Report (**Small Business**).
11. Debtor=s Standard Monthly Operating Report (Business) with Instructions.
12. Debtor=s Monthly Operating Reports (Individual) with Instructions.
13. Debtor=s Monthly Operating Report (Post-Confirmation) with Instructions.
14. Standard Bank Reconciliation Form.
15. Guidelines for Reviewing Applications for Compensation.
16. List of U. S. Trustee Program Region 21 Field Offices.

If you are an attorney, do not hesitate to contact this office should you have questions. Debtors, if represented, should contact their attorney with questions about this material.

Additionally, as part of the Chapter 11 proceedings, it is the practice of the United States Trustee to schedule an Initial Debtor Interview within three weeks of the filing of the petition or conversion of a case. The purpose of this conference is to provide guidance and instructions pertaining to the debtor=s

responsibilities as a Debtor-In-Possession (DIP). It will be necessary for you and your client to review the initial chapter 11 package documents and/or complete the required certifications, affidavits, or declarations prior to attending the initial debtor conference.

The United States Trustee requires the debtor to provide the financial and business information on the attached list, or in the alternative provide us with a detailed explanation as to why such information is not available, prior to the Initial Debtor Interview. It is *imperative* that 1) this information be provided before the scheduled interview and 2) the debtor and the debtor's attorney, if represented, attend the interview. Failure to do so may result in a motion to dismiss or convert, or for the appointment of a trustee.

The bankruptcy analyst assigned to your case will contact you to schedule a time and date for the initial debtor interview. Please ensure the requested information on the attached list is delivered to us no later than SEVEN (7) days from the date of the order for relief in this chapter 11 case (in most chapter 11 cases this would be the date of filing of the bankruptcy petition). If the debtor is an individual, please bring identification and proof of the debtor's social security number to the initial debtor interview.

Thank you for your attention to this matter and if you have any questions, please do not hesitate to contact the analyst listed above.

Sincerely,
/s/
Charles R. Sterbach
Assistant United States Trustee

CHAPTER 11 FINANCIAL AND BUSINESS INFORMATION

The information to be provided to the United States Trustee for the Initial Debtor Interview includes the following documents. Please submit your completed package in the following order:

1. Receipt and Certification of Understanding of Operating Guidelines and Reporting Requirements (Attachment A).
2. Completed "Information for Initial Debtor Interview" (Attachment B) or completed schedules.
3. Completed "Declaration of Pre-Petition Account Closings and Opening of Debtor In Possession Bank Accounts" (Attachment C).
4. Certification of Receipt and Understanding of Notice - Disclosure under Debt Collection Improvements Act of 1996 (Attachment D).
5. Limited Waiver (signed by attorney).
6. Copies of filed Federal Income Tax and Personal Property Tax returns for the two (2) years prior with all schedules and attachments.
7. Copies of most recent audited and unaudited Financial Statements.
8. Balance Sheet as of Month-end immediately preceding filing.

9. Profit and Loss Statement for Month immediately preceding filing.
10. Proof of Insurance Coverage - General Liability, Property, Fire & Theft, Workers' Compensation, Vehicle, Other insurance normally required in this business.
11. Projected cash budget for first 6 months of post petition operations.
12. Detailed listing of Accounts Receivable and an Accounts Receivable aging report.
13. List of all checks written and other disbursements on all accounts **90 days** prior to filing petition. Include check number, date, payee, amount and purpose.
14. Report of Physical Inventory.
15. Current rent roll, if debtor has tenant-occupied property.
16. Copies of current business licenses and performance bonds, if required.
17. Details on Pension, Welfare/Health Plans, (i.e., type of plans maintained, fully or self-insured, administrators, who makes contributions, who maintains assets of the plans, etc.).
18. For each principal, submit a resume, current job description and responsibilities, disclosure of compensation/benefit package for the 12 months prior to bankruptcy and the anticipated compensation/benefit package during the pendency of the Chapter 11 case.
19. For Small Business Debtors, a copy of Business Plan.
20. Certification of Receipt and Understanding of Notice - Individual Chapter 11 Debtor IRS filing and Reporting Requirements under Section 1115 of the Bankruptcy Code.
21. Certification of Receipt and Understanding of Notice - Chapter 11 Debtor-in-Possession / Trustee Requirement to Obtain a Prompt Determination of Unpaid Tax Liability