



U.S. Department of Justice

*Office of the United States Trustee
District of Maryland
Baltimore Division*

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CHAPTER 11

POST-CONFIRMATION GUIDELINES

I. COMPLETING THE ADMINISTRATION OF CONFIRMED CHAPTER 11 PLANS.

Local Bankruptcy Rule 3022-1 provides:

- (a) Fully Administered Plan. A Chapter 11 plan will be deemed fully administered under Federal Rule of Bankruptcy Procedure 3022 after:
- (1) six (6) months have elapsed after the entry of a final order of confirmation that has become non-appealable;
 - (2) the deposits required by the plan have been distributed;
 - (3) the property proposed by the plan to be transferred has been transferred;
 - (4) the debtor or the successor of the debtor under the plan has assumed the business or the management of the property dealt with by the plan;
 - (5) payments under the plan have commenced; and
 - (6) all motions, contested matters, and adversary proceedings have been finally resolved; or
 - (7) another time specifically defined by the plan.

II. POST-CONFIRMATION REPORTS.

Pursuant to 11 U.S.C. Sec. 1106(a)(7), the debtor should file Post Confirmation Reports "...such as are necessary or as the court orders." The U.S. Trustee requests that these reports be filed quarterly for every post-confirmation calendar quarter, including the quarter in which the plan was confirmed and the quarter in which the debtor files its application for final decree. The first report should be for the entire month in which the case was confirmed through the end of the calendar quarter. The final report should include all activity through the date of the application for final decree. The Post Confirmation Quarterly Report is due **thirty days** after the end of each quarter, except for the **final** Post-Confirmation Quarterly Report, which should be filed at the same time as the Chapter 11 Final Report and Motion for Final Decree.

A. Contents. Post-Confirmation Interim Reports must contain a reporting of the disbursements, distributions, and transfers that have been made pursuant to the plan. A description of other acts taken to consummate the plan and a description of any matters involving consummation of the confirmed plan that have not been fully resolved should also be included in the post-confirmation report.

B. When to File. File the first report 30 days after the end of the first quarter in which the case was confirmed.

C. Where to File. Post-Confirmation Interim Reports must be filed with the United States Bankruptcy Court for the District of Maryland, Baltimore Division, 101 West Lombard Street, Baltimore, Maryland 21201 and served on the Office of the United States Trustee, 101 West Lombard Street, Suite 2625, Baltimore, Maryland 21201.

An example of a post confirmation quarterly report is attached.

III. FEES OWING TO UNITED STATES TRUSTEE.

As is the case before confirmation, fees are required to be paid to the United States Trustee every quarter, including the quarter in which the final decree is entered, unless the case is dismissed or converted to another chapter. 28 U.S.C. § 1930(a)(6). After confirmation, the amount of fees owing to the United States Trustee is calculated in the same manner as pre-confirmation fees. The total amount of fees due is based on all disbursements, whether pursuant to plan or otherwise.

Effective October 1, 2007, interest will be assessed on chapter 11 quarterly fees not paid before the end of the month following the end of each quarter [31 U.S.C. §3717]. The interest rate assessed is the rate in effect as determined by the Treasury Department at the time the account becomes past due.

IV. CERTIFICATION AND APPLICATION FOR FINAL DECREE CLOSING THE CASE.

A proponent of a confirmed plan that is deemed fully administered must file with the Court and serve on the United States Trustee a certification of full administration and an application for a final order closing the case. Local Bankruptcy Rule 3022-1(b) and (c).

The certification of full administration must include a final summary report of the disbursements, distributions, and transfers that have been made pursuant to the plan, together with a description of other acts to be taken to consummate the plan. Certification must also describe any matters involving consummation of the confirmed plan that have not been fully resolved. Local Bankruptcy Rule 3022-1(b).

An example of a Final Certification and Report and Application for Final Decree Closing the Case is also attached.

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF MARYLAND
POST CONFIRMATION QUARTERLY REPORT**

DEBTOR:

CH. 11 CASE NO:

FOR QUARTER ENDED:

SUMMARY OF DISBURSEMENTS MADE DURING THE QUARTER:

CASH BALANCE, BEGINNING OF QUARTER	\$
CASH RECEIPTS DURING QUARTER FROM ALL SOURCES	\$
ALL CASH DISBURSEMENTS DURING QUARTER, INCLUDING PLAN PAYMENTS.	\$ ()
CASH BALANCE, END OF QTR. (OR AS OF PRESENT DATE FOR FINAL REPORT)	\$

SUMMARY OF AMOUNTS DISBURSED UNDER PLAN:

ADMINISTRATIVE EXPENSES	PAID DURING QUARTER	TOTAL PAID TO DATE	TOTAL PMTS PROJECTED UNDER PLAN
PLAN TRUSTEE COMPENSATION	\$	\$	\$
PLAN TRUSTEE EXPENSE			
ATTORNEY FEES - TRUSTEE			
ATTORNEY FEES - DEBTOR			
OTHER PROFESSIONALS			
OTHER ADMIN. EXPENSES			
TOTAL ADMIN. EXPENSES	\$	\$	\$
SECURED CREDITORS	\$	\$	\$
PRIORITY CREDITORS	\$		
UNSECURED CREDITORS	\$		
EQUITY SECURITY CREDITORS	\$		
MISC. (ATTACH SHEETS AS NECESSARY)	\$		
TOTAL PLAN PAYMENTS	\$	\$	\$

	AMOUNT	DATE	CHECK NO
QUARTERLY FEE PAID	\$		

PLAN STATUS:

	YES	NO
Have all payments been made as set forth in the confirmed plan? If no, explain.		
Are all post-confirmation obligations current? If no, explain.		

Projected date of application for final decree: _____

I DECLARE UNDER PENALTY OF PERJURY THAT THE FORGOING POST CONFIRMATION QUARTERLY REPORT IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF.

By: _____

Telephone Number _____

Printed Name: _____

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF MARYLAND

IN RE:

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Case No. _____
Chapter 11

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Debtor(s)

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CHAPTER 11 FINAL REPORT AND MOTION FOR FINAL DECREE

The following is the report of payments made pursuant to the Plan, confirmed by this Court
on _____ .

TOTAL DISTRIBUTION _____

PERCENTAGE OF CLAIMS PAID OR PROPOSED TO BE PAID TO THE
GENERAL CLASS OF UNSECURED CREDITORS WITHIN THE PLAN _____%

A. Gross Cash Receipt _____

	<u>Paid</u>	<u>Proposed</u>	<u>Total</u>
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B. Priority Payments of Expenses of
Administration Other Than Operating
Expenses:

1.	Trustee's commission (if any)	_____	_____	_____
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2.	Fee and expenses, Trustee's counsel	_____	_____	_____
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C. Other Professional Fees and Expenses:

1.	Fees and expenses, Accountants	_____	_____	_____
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2.	Fees and expenses, Auctioneers and Appraisers	_____	_____	_____
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3.	Fees and expenses, Attorneys for Debtor	_____	_____	_____
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4.	Other professional fees (specify)	_____	_____	_____
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5.	Taxes, fines, penalties, etc.	_____	_____	_____
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	<u>Paid</u>	<u>Proposed</u>	<u>Total</u>
6. Other expenses of administration (must be itemized: includes bond premiums, settlement costs, other expenses)	_____	_____	_____
7. Total			_____
D. Payments to creditors: (totals under each category sufficient)			_____
1. Payment to secured creditors			_____
2. Payment to priority creditors	_____	_____	_____
3. Payments to unsecured creditors	_____	_____	_____
4. Payments to equity security holders	_____	_____	_____
E. Other payments: (including surplus payments to debtor)	_____	_____	_____
F. <u>TOTAL DISTRIBUTION</u>			_____

The Plan Proponent, (or Trustee if appointed) hereby avers that all provisions of the Plan have been substantially consummated. Wherefore, the Plan Proponent (or Trustee), having fully administered this estate, prays for entry of a Final Decree.

DATE: _____

Attorney for Plan Proponent
(or Trustee)

cc: Creditor's Committee (or counsel), or
20 largest Unsecured Creditors
U.S. Trustee

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF MARYLAND

IN RE:

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Case No. _____

Chapter 11

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Debtor(s)

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CHAPTER 11 FINAL REPORT AND MOTION FOR DISCHARGE AND FINAL DECREE
[For Individual Debtor(s)]

The following is the report of payments made pursuant to the Plan, confirmed by this Court on _____.

TOTAL DISTRIBUTION

PERCENTAGE OF CLAIMS PAID OR PROPOSED TO BE PAID TO THE _____
GENERAL CLASS OF UNSECURED CREDITORS WITHIN THE PLAN _____%

A. Gross Cash Receipt _____

	<u>Paid</u>	<u>Proposed</u>	<u>Total</u>
B. Priority Payments of Expenses of Administration Other Than Operating Expenses:			
1. Trustee's commission (if any)	_____	_____	_____
2. Fee and expenses, Trustee's counsel	_____	_____	_____
C. Other Professional Fees and Expenses:			
1. Fees and expenses, Accountants	_____	_____	_____
2. Fees and expenses, Auctioneers and Appraisers	_____	_____	_____
3. Fees and expenses, Attorneys for Debtor	_____	_____	_____
4. Other professional fees (specify)	_____	_____	_____
5. Taxes, fines, penalties, etc.	_____	_____	_____

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	<u>Paid</u>	<u>Proposed</u>	<u>Total</u>
6. Other expenses of administration (must be itemized: includes bond premiums, settlement costs, other expenses)	_____	_____	_____
7. Total			_____
D. Payments to creditors: (totals under each category sufficient)			
1. Payment to secured creditors	_____	_____	_____
2. Payment to priority creditors	_____	_____	_____
3. Payments to unsecured creditors	_____	_____	_____
4. Payments to equity security holders	_____	_____	_____
E. Other payments: (including surplus payments to debtor)	_____	_____	_____
F. <u>AMOUNT TO BE PAID UNDER PLAN</u>			_____
<u>TOTAL DISTRIBUTION</u>			_____

The Plan Administrator, (or Trustee if appointed) hereby avers that all provisions of the Plan have been substantially consummated, and plan payments have been completed. Furthermore, the Debtor(s) hereby certify, under penalty of perjury that the following statements are true and correct:

1. Debtor(s) have completed all payments under the Plan.
2. If 11 U.S.C. §1141(d)(3) applies, Debtor(s) have completed an instructional course concerning financial management as described in 11 U.S.C. §111.
3. Debtor(s) did not have, either at the time of filing this bankruptcy or at the present time, equity in excess of \$125,000 if the case was filed before April 1, 2007, or \$136,875 if the case was filed between April 1, 2007 and April 1, 2010, and \$146,450 for a case filed after April 1, 2010, in the type of property described in 11 U.S.C. §522(p)(1) [generally the debtor's homestead].
4. There is not currently pending any proceeding in which Debtor(s) may be found guilty of a felony of the kind described in 11 U.S.C. §522(q)(1)(A) or liable for a debt of the kind described in 11 U.S.C. §522(q)(1)(B).

Debtor: _____ Date: _____

Debtor: _____ Date: _____

Wherefore, the Plan Administrator (or Trustee), having fully administered this estate, prays for entry of an Order of Discharge and the entry of a Final Decree.

DATE: _____

Attorney for Plan Administrator
(or Trustee)

cc: Creditor's Committee (or counsel), or
20 largest Unsecured Creditors
U.S. Trustee

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**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF MARYLAND**

In Re:

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Case No. _____

Chapter 11

Debtor(s)

FINAL DECREE IN CHAPTER 11 CASE

Upon consideration of the Chapter 11 Final Report and Motion for Final Decree filed by [PLAN PROPONENT] pursuant to 11 U.S.C. § 1101(2), Federal Rule of Bankruptcy Procedure 3022 and Local Bankruptcy Rule 3022-1, and after notice and an opportunity for hearing, it is

ORDERED, that the Chapter 11 case of the above-named debtor is CLOSED.