

**INSTRUCTIONS FOR COMPLETION OF UST FORM 11- PCR:
POSTCONFIRMATION REPORT**

I. GENERAL INSTRUCTIONS

What is the Postconfirmation Report and who must complete it?

Following confirmation of a chapter 11 plan, every reorganized debtor (“debtor”), or plan trustee if there is no debtor, must complete a financial report for each calendar quarter, or part thereof, beginning with the date the plan confirmation order is entered. This report is commonly referred to as the Postconfirmation Report (“PCR”), or UST Form 11-PCR. The PCR is a mandatory, data-enabled form which facilitates reporting, analysis, and public access to postconfirmation chapter 11 financial information.

Where and when must the PCR be filed?

The PCR must be filed with the court and served on the United States Trustee and any requesting taxing authorities, not later than the 21st day following the last day of the reporting quarters – March, June, September and December – unless otherwise directed by the United States Trustee. In those instances where financial information is maintained for a debtor and non-debtor related entities, only the debtor’s financial information is required to be reported on the PCR.

How frequently must the PCR be filed?

The PCR must be filed for each quarter beginning with the date the confirmation order is entered until one of the following occurs: (a) entry of the final decree; (b) the case is converted; or (c) the case is dismissed.

If a subsection of the PCR doesn't apply to my case, how should I respond?

Every question must be answered even if it does not apply. When a subsection requiring a numerical answer does not apply, enter a zero in the space provided.

Signatures on Behalf of the Debtor, Plan Trustee, and Counsel

The debtor (or in the case of a corporation, partnership or other legal entity, the individual authorized by the debtor to act on the debtor’s behalf) or the trustee must declare under penalty of perjury that the PCR is true and correct. Counsel for the debtor or trustee must then maintain possession of the PCR with original signatures for five years, unless a different time period is provided in local court rules. When counsel files the PCR with counsel’s name on the cover page, counsel acknowledges this obligation to retain a signed PCR. A *pro se* debtor must submit the PCR with original signatures to the Office of the United States Trustee.

II. INSTRUCTIONS FOR COMPLETING THE PCR

Cover Page. Enter the debtor's name and the complete case number at the top of the cover page. Enter the last date of the reporting quarter. Enter the date the petition was filed and the date the chapter 11 plan was confirmed. If the plan was modified following confirmation, use the original confirmation date. Indicate whether the PCR is being filed by the debtor or by a plan trustee.

Part 1: Summary of Postconfirmation Disbursements. Enter all postconfirmation disbursements, including both those made under the plan and those disbursements not made under the plan (*e.g.*, ongoing rent is not a payment made under the plan). This is the amount upon which the United States Trustee quarterly fee is based.

Part 2: Preconfirmation Professional Fees and Expenses. If preconfirmation fees and expenses were incurred, enter them in this section.

- a. Enter all preconfirmation court-approved professional fees and expenses of the debtor and/or plan trustee for bankruptcy-related services, specifying amounts approved during this reporting period and cumulatively since the beginning of the case, as well as amounts actually paid during this reporting period and cumulatively. Bankruptcy-related fees and expenses are those which would not have been incurred but for the bankruptcy.
- b. Enter the preconfirmation court-approved professional fees and expenses of the debtor and/or plan trustee for services that are not related to the bankruptcy case, specifying amounts approved during this reporting period and cumulatively since the beginning of the case, as well as amounts actually paid during this reporting period and cumulatively.
- c. Enter the total preconfirmation professional fees and expenses approved by the court for the reporting period and cumulatively since the beginning of the case. These sums should include fees and expenses of professionals retained by the debtor, as well as fees and expenses of professionals retained by any official committee. Also enter the total amounts paid for the reporting period and cumulatively since the beginning of the case.

Part 3: Recoveries of the Holders of Claims under Confirmed Plan. Enter the appropriate amounts for each class of claims paid in the current quarter, cumulative amounts paid to date, the total currently anticipated payments under the plan, the aggregate allowed amount of claims in each class, and the total paid as a percentage of the total claims allowed in each class. If recoveries are in the form of property, include the value of such property in dollars.

Part 4: Questionnaire. Enter the requested information regarding the filing of a final report and the payment of United States Trustee Quarterly Fees.