



U.S. Department of Justice

Office of the United States Trustee

*Region 3*

*District of Delaware; District of New Jersey;  
Eastern, Middle and Western Districts of Pennsylvania*

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December 5, 2013

Chapter 7 Panel Trustees  
District of Delaware  
District of New Jersey  
Eastern, Middle and Western Districts of Pennsylvania

Re: Consolidation of the Review of Trustee Final Reports  
**START DATE – December 9, 2013**

Dear Chapter 7 Trustees:

In a continuing effort to improve and streamline operations, we are implementing a new procedure for the submission and review of Trustee Final Reports (TFRs), which we anticipate will provide more efficient, consistent and timely review of these reports. The TFR reviews will be completed by a team of United States Trustee staff members from the Region who may not be stationed in your local United States Trustee office (Consolidated Procedure). Accordingly, it is very important that you carefully review the guidelines and procedures set forth in this memorandum and ensure that your staff is informed about the changes that will be implemented with all TFRs submitted by electronic means on and after December 9, 2013, except for the following list of excluded closing document.

**Case Closing Submissions Excluded from the Consolidated Procedure**

Case closing documents should continue to be submitted to your local United States Trustee office in accordance with that office's established procedures in the following instances:

- Submissions by non-panel trustees
- Review of requests for interim distributions including the payment of professional fees, if applicable
- Minimal Funds NDR with bank statements and cancelled checks

## **Case Assignment**

Cases will be assigned to Reviewers as set forth on Attachment A. However, cases may be reassigned at the discretion of the Team Leader or the Supervisor.

## **TFR Submissions**

Under the Consolidated Procedure, all TFRs will be submitted electronically and one hardcopy will be submitted to the Reviewer as designated on Attachment A. The reviewer will file the TFR with the court, and the Chapter 7 Trustee will file and serve the Notice of Final Report (NFR). The Chapter 7 Trustee will maintain the document with the original signature consistent with the Handbook for Chapter 7 Trustees at pp 5-18 or as required by applicable local rules regarding electronically filed documents.

Prepare the data-enabled electronic TFR ensuring that the report contains your electronic signature and the four required exhibits:

- Exhibit A Individual Estate Property Record (Form 1)
- Exhibit B Cash Receipt and Disbursement Record (Form 2)
- Exhibit C Claims Review Analysis
- Exhibit D Proposed Distribution Report

Attach any additional documents that may be required by local rule or current practice, such as fee applications.

Additional supporting documents may be requested by the Reviewer. In all cases where applicable, attach the following documents:

- A worksheet which sets forth the surplus to debtor and interest on claims (labeled Surplus Funds)
- A worksheet which breaks out deductions and payments of taxes for each wage claimant (labeled Wage Claims)
- A spreadsheet that details all preference actions (labeled Preference Spreadsheet)
- A spreadsheet that details accounts receivable collections (labeled A/R Spreadsheet)

A current bank statement that reflects the balance to be distributed pursuant to the TFR must be scanned or downloaded and submitted with all TFRs with \$25,000 or less in gross receipts. All original bank statements and canceled checks from all estate accounts must be submitted to the designated Reviewer for all TFRs with more than \$25,000 in gross receipts. All District of Delaware Chapter 7 Trustees should await notification from the Team Leader regarding the location for submission of the banking records and all supporting documents.

If current practice requires the entry of a notice when the TFR is submitted to the United States Trustee for review, please discontinue this practice. If the practice is governed by a Bankruptcy Court Administrative Order or Local Rule, you should comply with the court's directive or Local Rule.

Email the data-enabled TFR and supporting documents to [USTP.Region03.TFR@usdoj.gov](mailto:USTP.Region03.TFR@usdoj.gov)

**Naming Conventions for TFR Submissions (Jones=TR, Smith=Case Name)**

The subject line of the email submitting the TFR and all subsequent documents to the United States Trustee office must contain the following information in the stated order and separated by an underscore:

Office\_TR Name\_Case No.\_Case Name

HA\_Jones\_12-34567\_Smith (Harrisburg)

NE\_Jones\_12-34567\_Smith (Newark)

PH\_Jones\_12-34567\_Smith (Philadelphia)

PI\_Jones\_12-34567\_Smith (Pittsburgh)

WL\_Jones\_12-34567\_Smith (Wilmington)

**Contacts**

All inquiries and questions should be directed to Bill Ziemer, Team Leader, or Linda Logan, Supervisor and not the Field Office.

Sincerely,

  
Roberta A. DeAngelis  
United States Trustee

RAD:rv