

COMPLETING THE [POST-CONFIRMATION] [FINAL] STATISTICAL REPORT FORM

The formats of the [Post-Confirmation] and [Final Report] have been developed into a single recommended form. Each item on this form must be completed by the debtor to the extent such an item is applicable to the debtor's case. If a line-item has been paid in full the space provided for that item should state zero ("0") balance in the "Balance-\$-Due" column. If a line-item is not applicable to the debtor's case, that item must be marked "N/A" in the space(s) provided for that item.

Each post-confirmation report should reflect line-item payments made from the initiation of the bankruptcy case through the date of the report in the "\$ Paid to Date" column. The balance remaining to be paid under the plan should be reflected in the "Balance-\$- Due" column. This information will assist the debtor and the Court in determining the status of payments for administrative fees and expenses as well as payments to creditors under the plan until a final report is submitted to the Court.

The following is a brief explanation of several of the items delineated in the [Post-Confirmation] [Final] Report form:

I. Priority Payments of Non-operating Administrative Expenses

1. Report all fees incurred pursuant to the administration of the estate for trustees, accountants, auctioneers, appraisers, attorney for creditors' committee, attorney for trustee, attorney for debtor and other attorneys in the appropriate line-item designations in Part I.A-H and K. DO NOT INCLUDE EXPENSES. Expenses are to be reported and itemized in Part I. I and attachment(s) thereto unless they specifically fall into another category shown at items A-H and K or Part I.
2. Report non-operating taxes and related fines and penalties incurred during the administration of the estate and specified in 11 U.S.C. §§ 503(b)(1)(B) and (C) at item H of Part I.
3. Report all expenses of administration which do not specifically fall into items shown at A-H and J-K at Item I of Part I. Note that Item I does not include expenses incurred pursuant to operating the business. Disbursements made by the trustee, if one has been appointed, for expenses of operating the business should be reported at Item B of Part IV.

Examples of expenses to be reported in Item I are bond premiums paid by the trustee, out-of-pocket expenses for attorneys and other professional persons, and costs associated with the sale, of property such as title insurance.

All expenses that make up the total sum reported at Item I shall be itemized on an attachment to the report form.

II. Payments to Creditors

1. Report in Items A and B of Part III, respectively, payments made to creditors for secured and unsecured claims from proceeds of a liquidation and/or under a confirmed plan by Class as applicable to each case.
2. Report in Item C any amount paid to equity holders (e.g., stockholders, option holders, etc.) pursuant to a plan confirmed in Chapter 11.
3. Report in Item D any amount claimed by the debtor as exempt which are not later disallowed. Note that this item need not be completed in those cases where there has been do distribution of any monies or other property for costs of administration and creditors' claims at any stage of the case. Thus, this item need not be completed in a Chapter 11 case that is not converted to Chapter 7 where a debtor merely makes a technical assertion of his exemption rights and there is not actual or constructive distribution of money or property to the debtor as an exemption.
4. Report in Item E the total of any payments that do not represent a distribution of part of the estate. Examples would include: (1) refund by trustee of "earnest money" to a prospective purchaser of estate property because the sale is not consummated, (2) a payment to a person not in bankruptcy of his or her share in the proceeds from a sale of property that he or she jointly owned with a debtor in bankruptcy, etc.

III. Trustee Disbursements

1. Report in Item A the total amount of non-operating disbursements made by the trustee-- excluding disbursement to the debtor such as surplus returned to the debtor shown at Item III-F; exemptions shown at Item III-D; and any other payments to the debtor which might be included in Item III-E.
2. Report in Item B the total amount of any operating expenses disbursed by the trustee. Do not enter anything in this space unless the business operation disbursement was made by the trustee. For example, operating expenses disbursed by a debtor-in-possession in a Chapter 11 case should not be reported.

IV. Value of Certain Abandoned or Exempt Property

1. Report under Part V the total scheduled value of abandoned property or property set apart as exempt on which a security interest is attached. NOTE: That this item need not be completed in those cases where there has been no distribution of any monies or other property for costs of administration or for

costs of administration and creditors' claims at any stage of the case.

Note, too, that this time need not be completed in a Chapter 11 case that is not converted to Chapter 7 where the property has not been actually abandoned or where there has not been an actual transaction regarding an exemption where the property is either actually or constructively distributed to the debtor as an exemption.

V. Estimated Date of Final Payment Under Plan

Debtor shall specify the date in which debtor anticipates final payment to be made under the plan.

VI. Specify Other Relevant Action Taken and Progress Made
In Consummation of Plan Below and on Attachments

Debtor should set out other relevant action taken and progress made in the consummation of debtor's plan in this section of the post-confirmation report.

Certification Statement

The CERTIFICATION statement located at the foot of the second page of the post-confirmation report SHALL be (transcribed on a modified form if one is used and) signed by the preparer of the report as an unsworn declaration under penalty of perjury.

LAST POST-CONFIRMATION REPORT AND FILING OF FINAL REPORT OF DEBTOR

Upon consummation of the plan (unless the Court directs otherwise) the last post-confirmation report should reflect final distribution to claimants.

The last post-confirmation report should also reflect all administrative fees and expenses paid from the estate during every stage of the case. This report, as the final statistical report to be filed by the debtor, should be incorporated by reference into the Final Report of the debtor (and attached thereto). The Final Report shall provide the Court with a final accounting of the administration of the case.

APPLICATION FOR AN ENTRY OF FINAL DECREE

After consummation of the plan, the debtor shall file with the Clerk an application for a final decree.