

**CHAPTER 13 TRUSTEE
FY 2000 AUDIT COSTS**

07/12/99

UST REGION	AUDIT FIRM	FY 2000		
		# TRUSTEE AUDITS	\$ TOTAL AUDIT COSTS	\$ COST PER AUDIT
1	Concannon, Gallagher, Miller & Company; Allentown, PA	5	\$43,000	\$8,600
2	Concannon, Gallagher, Miller & Company; Allentown, PA	11	\$86,000	\$7,818
3	Chiampou, Cantara, Travis & Dansa; Williamsville, NY	8	\$67,100	\$8,388
4	McBride, Lock & Associates; Kansas City, MO	15	\$126,730	\$8,449
5	McBride, Lock & Associates; Kansas City, MO	9	\$77,750	\$8,639
6	McBride, Lock & Associates; Kansas City, MO	6	\$54,000	\$9,000
7	Tans & McAfee, PC; Kalamazoo, MI	8	\$73,200	\$9,150
10	Kerber, Eck, Braeckel, LLP; Milwaukee, WI	14	\$104,335	\$7,453
11	Tans & McAfee, PC; Kalamazoo, MI	6	\$53,000	\$8,833
12	Ansell, Buffington & Company; Amherst, NY	5	\$32,500	\$6,500
13	Hayes & Associates; Omaha, NE	4	\$33,986	\$8,497
14	Hayes & Associates; Omaha, NE	4	\$29,746	\$7,437
15	Conrad & Associates; Irvine, CA	3	\$23,070	\$7,690
16	Hayes & Associates; Omaha, NE	3	\$27,762	\$9,254
17	McBride, Lock & Associates; Kansas City, MO	9	\$81,000	\$9,000
18	Conrad & Associates; Irvine, CA	12	\$110,925	\$9,244
19	Tans & McAfee, PC; Kalamazoo, MI	5	\$42,900	\$8,580
20	Ansell, Buffington & Company; Amherst, NY	7	\$50,300	\$7,186
21	Concannon, Gallagher, Miller & Company; Allentown, PA	14	\$154,000	\$11,000
TOTALS		148	\$1,271,304	\$8,590

Note: UST Regions 8 and 9 were not included in the bidding.

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