



U.S. Department of Justice

United States Trustee
Central District of California

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725 South Figueroa St.
Suite 2600
Los Angeles, CA 90017
(213) 894-6811
FAX (213) 894-2603

3685 Main St.
Suite 300
Riverside, CA 92501
(909) 276-6990
FAX (909) 276-6973

21051 Warner Center Lane
Suite 115
Woodland Hills, CA 91367
(818) 716-8800
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GUIDE TO QUARTERLY FEES

Chapter 11 Debtors are required to pay a quarterly fee to the United States Trustee every calendar quarter (including any fraction thereof), based on disbursements made from the date the petition is filed until the date of an order for a final decree or dismissing or converting the case. Cases that have been administratively consolidated must still pay a separate fee for each case; however, cases that have been substantively consolidated need pay only one quarterly fee, beginning the first full quarter after consolidation. Operation during even one day of a quarter requires payment of the fee applicable for that quarter.

Fees are due no later than one month following the quarterly reporting period. In order to be confirmed, a chapter 11 plan of reorganization must provide for payment of outstanding quarterly fees on or before the effective date of the plan. Payment of quarterly fees is due immediately upon entry of an order dismissing a case.

Quarterly fees may be paid by check payable to the United States Trustee. However, if any check is returned marked "insufficient funds," all future quarterly fee payments must be made by cashier's check, certified funds or money order. *Failure to pay the quarterly fee is cause for conversion or dismissal of the chapter 11 case.*

The amount of the quarterly fee owing depends on the amount of disbursements made during the calendar quarter and can be calculated using the chart below. However, the minimum fee is due each quarter, even if no disbursements are made.

QUARTERLY DISBURSEMENTS	QUARTERLY FEE
0.00 to 14,999.99	\$325
15,000.00 to 74,999.99	\$650
75,000.00 to 149,999.99	\$975
150,000.00 to 224,999.99	\$1,625
225,000.00 to 299,999.99	\$1,950
300,000.00 to 999,999.99	\$4,875
1,000,000.00 to 1,999,999.99	\$6,500
2,000,000.00 to 2,999,999.99	\$9,750
3,000,000.00 to 4,999,999.99	\$10,400
5,000,000.00 to 14,999,999.99	\$13,000
15,000,000.00 to 29,999,999.99	\$20,000
30,000,000.00 and above	\$30,000

Quarterly Fees should be mailed to:
United States Trustee; P.O. Box 70937, Charlotte, NC 28272-0937