

FORD ELSAESSER  
Chapter 7 Bankruptcy Trustee  
P. O. Box 2220  
SANDPOINT, IDAHO 83864

Telephone (208) 263-8871

To: Debtors' Counsel

From: Ford Elsaesser

cc: David Gardner

Date: May 16, 2012

Re: Income Tax Turnover

Dear Debtors' Counsel:

I am writing this because we have had a rash of noncompliance with the income tax turnover order this year, to a much greater degree than normal. This is despite the fact that I know that all of you repeatedly instruct your clients with regard to any post-filing refunds, and of course, we reiterate that in both the introductory remarks at the 341 meeting, as well as during each 341 where there may be refunds.

Despite that, we have more situations than in recent memory where we will have to file revocations of discharge.

Very truly yours,

/s/

Ford Elsaesser  
FE/ll