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Message to Debtor's Attorneys/Document Preparers:

Be advised that commencing 11/15/10, this office will be objecting to any exemptions that fail to be listed in specificity. For example, listing "furniture and appliances" on Schedules B and C is inappropriate, as we both know certain furniture and certain appliances are NOT exempt under the Code.

The same holds true for categorizations such as "household goods", "jewelry", "automobiles" and "tools of the trade". Your failure to list these items in specificity will prompt objections to exemptions in every case we intend to administer after the 11/15/10 filing date.

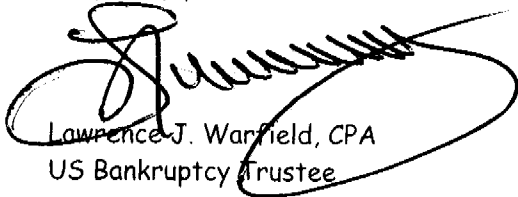
Also, computers are to be listed on Schedule B, item #4, under the Code. They are NOT exempt. If "required" for work and debtor is an employee, they must have a written attestation from their employer that they MUST have had to purchase a computer after they started working at this job, that this computer is a REQUIREMENT of this job, is used solely for this job, and that failure to have and maintain this computer would be grounds for immediate termination of employment. Absent this attestation, it is NOT a requirement of the job allowable under tools of the trade exemption of a non-self employed employee.

Lastly, don't bundle exempt with non exempt assets on Schedules B and C. It will only lead to an objection to the exemption being filed. For the benefit and knowledge of your clients, BUNDLE the non exempt assets together with their declared value and BUNDLE the exempt assets in this same manner. That way, your clients will know and understand that if the Trustee wishes to make a claim for these non exempt assets at their declared and testified to values, it will be of no surprise to them when/if it occurs.

Not all jewelry is exempt. Not all household goods are exempt. Not all security deposits are exempt. Review the Arizona Revised Statutes for specificity.

The more attention you take to perform your services correctly and appropriately, the less trouble your client will have in dealing with our office. Make everyone's job a little easier by doing it right for the integrity of the bankruptcy system, and most importantly, for the clients that you serve.

Very truly yours,



Lawrence J. Warfield, CPA
US Bankruptcy Trustee

LJW/jjb