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Office of the United States Trustee (EOUST)
20 Massachusetts Avenue, N.W.
8th Floor
Washington, D.C. 20530
Email address: USTP.Fee.Guidelines@usdoj.gov

Re: USTP Fee Guidelines for Attorney Compensation in Larger Chapter 11 Cases

Ladies and Gentlemen:

This letter is submitted on behalf of the American College of Bankruptcy ("the College") with regard to the recently revised "Guidelines for Reviewing Applications for Compensation & Reimbursement of Expenses Filed Under Chapter 11 U.S.C. §330 by Attorneys in Larger Chapter 11 Cases" (the "Revised Guidelines").

The College is an honorary association of bankruptcy and insolvency professionals. Its Fellows include commercial bankruptcy attorneys, consumer bankruptcy attorneys, corporate turnaround specialists, bankruptcy trustees, investment bankers, insolvency accountants, law professors, judges, government officials, appraisers and others involved in the bankruptcy and insolvency community. Nominees are extended an invitation to join based on a proven record of the highest standards.

The College is aware of the comments on the Revised Guidelines that have been submitted by the National Bankruptcy Conference. The College fully endorses those comments.

Yours very truly,

Edwin E. Smith, Chair
Bankruptcy Policy Committee
On behalf of the American College of Bankruptcy

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