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GLEN E. PATRICK

March 26, 2012

*Via Email*

Mr. Timothy O'Neal  
Assistant United States Trustee  
110 North College, Suite 300  
Tyler, TX 75702

Re: ADJ Services, Inc., Debtor  
Chapter 7 Bankruptcy  
Case No. 11-60403  
Our File No. MT-4046

Dear Tim:

This letter is provided at the suggestion of Bruce Campbell in connection with the Trustee's Final Report submitted to your office earlier this month.

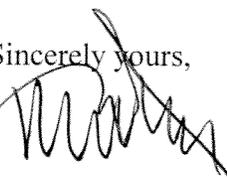
The Debtor was a one man engineering firm. The engineer, Mr. James Winn, who had been battling cancer for several months, passed away shortly after the bankruptcy was filed. After questioning James Winn's wife, Mrs. Winn, the Debtor representative at the §341(a) meeting, I believed the value of the accounts receivable disclosed by the Debtor might be equal to or close to the value provided by the Debtor on its Schedule B which was in the total amount of \$11,113.70. Despite my best collection efforts, I found that only the smallest of the accounts receivable was undisputed and fully collectible (McCann Sonic, \$2,250). The other two accounts were hotly contested and, without the testimony of Mr. Winn, I determined that I would have been unlikely to prevail in litigation. As a result, I negotiated a settlement on one of the accounts. I collected nothing from the third account other than several large doses of vitriol.

Also, due to the circumstances, the amount of accounting work required to satisfy the IRS was disproportional to the amount recovered. Although the accounting fees and legal fees were cut and minimized, all of the funds collected still went to pay the administrative costs incurred. This is always a risk you run in attempting to administer smaller estates with uncertain assets. This was not a lucrative matter for anyone involved.

TIMOTHY O'NEAL  
MARCH 26, 2012  
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Please attach this letter to the TFR if appropriate and feel free to contact me if you need any further information.

Sincerely yours,



Michael J. McNally  
Chapter 7 Trustee

MJM:ib

cc: Mr. Bruce Campbell