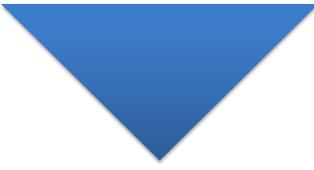
CHAPTER 13 MEMO



To: Chapter 13 Attorneys

- From: Krispen Carroll, David Ruskin & Tammy Terry Chapter 13 Trustees, Detroit Division
- Subject: IRS Form 2848 Power of Attorney

Date: October 4, 2013

In Chapter 13 cases commenced on or after January 1, 2014 (case number 14-xxxx), the Chapter 13 Trustees will no longer request a completed IRS Form 2848.

In cases filed in 2013 or earlier, debtors will be required to provide to the Chapter 13 Trustee a completed Form 2848 prior to the case being recommended for confirmation, regardless of whether the confirmation hearing is scheduled for or adjourned to a date before or after January 1, 2014.

Thank you.