UNITED STATES BANKRUPTCY COURT

DISTRICT OF MINNESOTA U.S. COURTHOUSE, SUITE 8W 300 SOUTH FOURTH STREET MINNEAPOLIS, MINNESOTA 55415

ROBERT J. KRESSEL JUDGE

March 25, 2009

09-BK-D

Mr. Peter G. McCabe, Secretary Committee on Rules of Practice and Procedure of the Judicial Conference of the United States Administrative Office of the U.S. Courts Thurmond Marshall Federal Judiciary Building One Columbus Circle, NE Washington, DC 20544

Re: Federal Rule of Bankruptcy Procedure 1007(k)

Dear Mr. McCabe:

I have had the first encounter of my career with the last sentence of this rule. It strikes me as substantive and it should probably be deleted. It could well be that the sentence is consistent with 11 U.S.C. § 503(b)(3)(A), which, it seems to me, is just another reason for deleting it.

Would you please ask the Advisory Committee on Bankruptcy Rules to review this sentence of this rule and see if it should be deleted as either unnecessary or substantive. Thank you in advance for your consideration and that of the Committee.

Best personal wishes.

Sincerely,

Robert J. Kressel