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Our File Number 32535-50002

March 23, 2004

Mr. Jerry Patchan 14800 County Line Road Chagrin Falls, OH 44022

Re:

American College of Bankruptcy -

Distinguished Service Award

Dear Jerry:

I enclose the College's Resolution signed by Ralph Mabey and Evelyn Biery.

As always,

GKS:pg Enc.

AMERICAN COLLEGE OF BANKRUPTCY WASHINGTON, D.C. MARCH 20, 2004

Whereas, Jerry Patchan has had at least five careers, commencing with that of navel officer in World War II, bankruptcy lawyer, bankruptcy judge, counsel for the Resolution Trust Corporation and Director of the Executive Office of the U.S. Trustee;

Whereas, Jerry Patchan has unselfishly served the legal profession as an appointee of the Chief Justice of the United States to the Advisory Committee on Bankruptcy Rules from 1978 to 1991 and as an ex-officio member from 1995 to 2000;

Whereas, Jerry Patchan served as bankruptcy judge, Northern District of Ohio, from 1969 to 1978, as a professor at Cleveland State University Law School from 1959 to 1976 and as a faculty member of the Federal Judicial Center's National Seminars for Bankruptcy Judges from 1971 to 1977; as Director, Executive Office for United States Trustees, United States Department of Justice from 1994 to 2000; and legal writing which included contributing editor of Nadler, The Law of Bankruptcy, and as author of Practice Comments for Federal Rules of Bankruptcy;

Whereas, Jerry Patchan has given of his time over the years to improving the Administration of Justice and in particular the bankruptcy practice, by testifying on numerous occasions before Congressional Committees, the National Bankruptcy Review Commission, and the Quadrennial Salary Commissions on the subject of judicial salaries at the request of the National Conference of Bankruptcy Judges;

Whereas, consistent with his first career, Jerry Patchan's work in later years did not stop at the border, as he was engaged by the International Monetary Fund and later by the World Bank to consult with the Central Bank of Mexico on corporate and insolvency law and practice in Mexico and advised on prospective legislative changes to Mexican law and at the invitation of the Ministry of Finance of the Mexican Government and the Central Bank of Mexico, he consulted on proposed revisions to Mexico's business reorganization law and consulted with the Directors of the Federal Institute of Business Reorganization in Mexico after the enactment of a corporate reorganization law;

Whereas, Jerry Patchan while Executive Director of the U.S. Trustee's office was responsible for the creation of the National Bankruptcy Training Institute at the National Advocacy Center of the Department of Justice in South Carolina to provide ongoing training to U.S. Trustees and the members of their staffs;

Whereas, Jerry Patchan is an amiable and genuinely pleasant person whose hobbies include horseback riding and collecting antiquarian bankruptcy books, including the 1898 First Addition of Colliers and the 1635 book on Scottish Bankruptcy Law written by "Bloody" McKenzie;

Whereas, Jerry Patchan has also taken on singularly difficult tasks for the good of the order, including the Directorship of the Executive Office of the U.S. Trustee, Deputy General Counsel, Business Activities, and Assistant General Counsel, Complex Litigation in Bankruptcy, for the Resolution Trust Corporation and presently has the thankless task of trying to control and review fees as the Chairman of the Fee and Expense Review Committee of Enron Corporation and Affiliates; and

Whereas, Jerry Patchan also had a successful career as a practicing lawyer, heading up the national bankruptcy practice of Baker & Hostetler.

Therefore, be it resolved unanimously by the Board of Directors of the American College of Bankruptcy, that Jerry Patchan be, and hereby is, honored with the Distinguished Service Award of the American College of Bankruptcy.

Done at Washington, D.C., this twentieth day of March, 2004.

Ralph R. Mabey

Chair, Board of Directors

Evelyn H. Biery

President