

March 17, 2004

MEMORANDUM TO: Anthony C. Rossi, Acting Director  
Division of Financial Management  
Office of the Chief Financial Officer

FROM: Leah P. Tremper, Chief */RA/*  
Accounts Receivable Team  
Division of Financial Management  
Office of the Chief Financial Officer

SUBJECT: REQUEST FOR APPROVAL TO WRITE-OFF A  
DELINQUENT DEBT (WRITE-OFF NO. FY2004-14)

Pen Coal Corporation was issued Invoice No. AM0876-02 on December 3, 2001, in the amount of \$2,400. The invoice was paid on December 27, 2001. Pen Coal Corporation filed for Chapter 11 bankruptcy on January 24, 2002. The law office of Harwell, Howard, Hyne, Gabbert, & Manner, P.C. sent us a letter on January 7, 2004, demanding the payment be returned since the payment was made while the debtor was insolvent. A refund check was issued on February 26, 2004. A proof of claim was filed on March 15, 2004. Since the NRC's debt is an unsecured, non-priority claim, it is highly unlikely that any disbursement will be made to the NRC. I recommend that collection activity for this invoice be terminated and the debt be written off. This recommendation is consistent with 10 CFR 15.55(a) which states that collection activity may be terminated when it becomes clear that NRC cannot collect or enforce collection from the debtor having due regard for the judicial remedies available to the NRC, the debtor's future financial prospects, and the exemptions available to the debtor under State and Federal law (e.g., bankruptcy). The amount recommended to be written off is \$2,411 (includes interest, penalties, and administrative charges). We will issue a 1099C to the IRS.

APPROVED:

*/RA/*

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ADAMS - Yes/No SENSITIVE/NON-SENSITIVE PUBLIC/NON-PUBLIC

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