



THE

MARSHALL CHRONICLES

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The UST Annual Trustee Seminar

On Thursday, March 1, 2007, the Office of the United States Trustee, William T. Neary, in conjunction with the efforts of the Trustee Advisory Committee, hosted the Annual Trustee Seminar. The presenters and participants included Assistant U.S. Trustees, members of the Chapter 7 Panel Trustees, and the standing Chapter 13 Trustees, joined by their staff attorneys. We congregated in the ambient environs of the Mid-Day Club located on the 56th floor of the Chase Tower, once known as the First National Bank Plaza – yes, changes do occur, to building names, banks and to the practice of bankruptcy.

The purpose of the seminar was to revisit various BAPCPA challenges that are common to the administration of both Chapter 7 and Chapter 13 filings. The goal was to clarify aspects of BAPCPA related to compliance, which remain unresolved and murky. The setting could not have been more appropriate; we were high atop the bank building with a potentially perfect panoramic view of all corners of the city. However, ironically, there was zero visibility and each floor to ceiling window looked like a blank page. Blank! Could it be possible that answers to issues presented by the “means test” and comprehensive interpretations to various provisions of BAPCPA would be ultimately apparent on those “blank” slates?

After the welcome and opening remarks were delivered by U.S. Trustee William T. Neary, Sandra Rasnak, Deputy Chief of Criminal Enforcement Unit, provided the group with enlightening updates regarding the state of Civil and Criminal Enforcement proceedings, with a focus on the role and responsibilities of the trustee and the impact on the administration of cases. As always, Sandra’s presentation suggested methods and tools that are avail-

able to identify and flush out abuse and fraud. A significant portion of her discussion was directed to the administration of Chapter 7 matters. However, she pointed out that when the circumstances are presented in a Chapter 13 case, which had originated in Chapter 7, indicating that the case should not proceed, it is

required that the Chapter 13 Trustee notify the supervisory Assistant United States Trustee to determine whether the case should be converted back to Chapter 7 or dismissed. She also devoted a portion of her discussion to the Chapter 7 and Chapter 13 random debtor audits. Pursuant to the provisions of BAPCPA, these audits were initiated October 17, 2006, conducted by outside contractors selected by the United States Trustee with approximately one out of every 250 Chapter 7 and Chapter 13 cases selected to be assessed. She explained the impact of adverse findings on the administration of the case, as well as whether the Chapter 7 and Chapter 13 Trustee will participate in appropriate enforcement actions.

The United States Bankruptcy Court Clerk’s Office Operations Manager, Jean, Dalicandro, and Steve Horvath, Manager of Information Technology, reported on the substantial increase in Motion Practice that has resulted from changes implemented to conform with BAPCPA. They also explained the adjustments and progress the Clerk’s Office has continued to make in order to

accommodate compliance with BAPCPA. Analysis of case filings for 2005 and 2006 covering the counties of the Northern District of Illinois were distributed and discussed. Clearly, even though case filings have decreased substantially, the efforts made by Bankruptcy Court Clerk’s office to satisfy the needs and require-

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Case Confirmation Case Confirmation Tidbit...



Once a case has been confirmed in court, it is docketed by the paralegals and then distributed to the Post Confirmation Review Team. The PCR Team performs an audit of the case prior to distribution of funds to creditors.

The following table lists how many cases went through the Post Confirmation Review Process for the month of March, 2007.

The week of ...	Number of Cases Reviewed
3/2/07	38
3/9/07	65
3/16/07	46
3/26/07	37
3/30/07	41
TOTAL	227

Based on the total number of cases, each PCR Team member reviewed approximately 57 cases in March.

THE MARSHALL CHRONICLES

The Editorial Staff:
Cheryl Jones, Joanne Coshonis, HVB and Dave Latz.

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 ✓ e-mailing us at newsletter@chi13.com
 ✓ dropping your submission or idea in the anonymous newsletter folder located in the mail room, or
 ✓ leaving them with Dave Latz
 Please remember when making a submission to the newsletter, it must be:
 ✓ type-written and
 ✓ submitted by the first Wednesday of the month via e-mail, a Word document or an ASCII file.

We also ask that anyone who attends a seminar please be prepared to furnish the committee with a detailed article on its subject.
 You may also view this edition of **THE MARSHALL CHRONICLES**, as well as all the previously published issues, on the Chapter 13 Trustee website at <http://www.chicago13.com/>.

The UST Annual Trustee Seminar

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ments of the Bankruptcy Bar, the judiciary and foremost the provisions of BAPCPA, have been immense. Notwithstanding the enormous challenges facing the Clerk's office in its administration of cases under BAPCPA, its staff has facilitated practice under BAPCPA with ease, and has been readily available to assist in all aspects of the mechanics of case progression.

Much of the remainder of the conference focuses on issues that arise in the administration of Chapter 7 cases. The Honorable Steven Rhodes, Chief Judge, United States Bankruptcy Court for the Eastern District of Michigan, addressed professional responsibility issues that emerge for the Chapter 7 Trustee. Richard Friedman and Cameron Guiden, Trial Attorneys for the United States Trustee, presented a brief survey of relevant developing case law under BAPCPA. Again, topics were more generally related to the administration of Chapter 7 cases and concerned issues regarding required debtor credit counseling, the debtor's disclosure of assets, cases evolving out of the proper application and misuse of the means test.

Finally, Assistant United States Trustee, Dean Harvalis, along with Chapter 7 Panel Trustees, Tom Springer and Joseph Cohen, and Jerry Mylander, Attorney for Chapter 13 Trustee, Glenn Stearns, offered practical approaches to the means test and its relevance. They presented a comprehensive examination and analysis of the common and obscure controversies that materialize in assessing the debtor's entries on B22 and the ultimate determination of above the median or below the median debtor pursuant to the means test as derived from the B22.

The conference closed with information regarding and resources available to Chapter 13 Panel Trustees in the Liquidation of Troublesome Assets. Greg Szilagyi and Jay Steinberg, Chapter 7 Panel Trustees, introduced three proficient individuals who are extremely skilled and successful in the liquidation of assets. Chris Matsakis of Chicago Liquidators, Eric Linn of Oak Park Partners and Joel Langer of Chicago Debt Exchange each revealed their own individual approach to the liquidation of troubled assets. Although this segment was entirely devoted to the Chapter 7 Panel Trustees, it was extremely informative and actually quite entertaining.

As the conference approached its close, the dense fog that had enveloped the atmosphere surrounding our lofty environs suddenly lifted and that magnificent panoramic view of all corners of the city emerged. In the same manner, as the complex interpretation problems and provisions of the new law become resolved, we begin to view BAPCPA with more clarity. *Joanne Coshonis*



"We all have possibilities we don't know about. We can do things we don't even dream we can do."

- Dale Carnegie

Trustee Matters

Selected For Audit By UST

Some of you have asked about this docket: "Selected for Audit by UST," which appears in some cases under Communication from UST. For those of you not familiar with our software system, a "docket" is a brief entry made in CaseNET to summarize the information/proceeding in a case in order to give directions, instructions or clarification to the reader. This docket tells us whether or not a case was selected by the UST to be audited.



On October 20, 2006, the Executive Office for U.S. Trustee (EOUST) announced that independent public accounts would commence audits of papers filed in individual bankruptcy cases. The debtor audit requirement was enacted as part of the Bankruptcy Abuse Prevention and Consumer Protection Act of 2005 (BAPCPA). The audits are to determine the accuracy, veracity, and completeness of petitions, schedules, and other information required to be filed or provided in a bankruptcy case.

The audit is not the same as a tax audit or financial audit conducted in accordance with "general accepted auditing standards" because bankruptcy documents are typically not prepared using generally accepted accounting principles. Therefore, as required under BAPCPA, the audit firm follows auditing standards developed by the U.S. Trustee Program. These standards are published in the Federal Register at 71 Fed. Reg. 58005 (October 2, 2006).

The USTP office sends an audit notification letter to the debtor's attorney or pro se debtor and to the trustee which thoroughly explains the process. Once we receive the letter, either by mail or download from the ECF server, the case is docketed. If you are a hearing officer and see this docket, even though the debtor's counsel and pro se debtor also receive a letter, please inform counsel/pro se debtor at the §341 meeting that the case has been selected for audit. The case will proceed as usual in our office.

Once the audit is completed, the report of the debtor audit will state one of the following:

- ★ The audit was not completed because the debtor either did not respond to the auditor's requests for information or did not provide a sufficient response.
- ★ The audit was completed. No misstatements concerning the debtor's income, expenses, or assets were reported.
- ★ The audit was completed. The auditor found one or more material misstatements concerning the debtor's income, expenses, or assets.

I am the Standing Trustee for the 3,069 cases assigned to our office since the implementation of BAPCPA on October 17, 2005. Since the effective date of the audit process, we have received 1,575 cases. Eight of those cases have been selected for audit. Of those cases selected for audit, we recently received our first case in which the Debtor Audit Report found one or more material misstatements.

Under the statute, the USTP has two duties if a material misstatement is reported:

- ★ Take civil action, if appropriate 28 U.S.C. §586(b)(n).
- ★ Make a criminal referral, if appropriate. 28 U.S.C. §586(b)(i).

Since I was not clear on the duty of the Chapter 13 Trustee as it relates to the findings, I contacted our UST office for guidance. The Assistant UST explained the process and procedures. The UST office reviews the cases weekly. Both Chapter 7 and 13 cases are subject to the audit. If it is a Chapter 13 case, an attorney from the UST office will be assigned to the case. The attorney will contact the managing attorney in our office to discuss the case. Based upon the finding, a decision will be made as to what appropriate action to take, if any action is to be taken. We will also docket the result of the action taken.

I have made a decision to track these cases by the docket entry and will include the numbers in my annual State of the Trustee address.

Marilyn O. Marshall, Standing Trustee

Financial Random Thoughts From The Staff Symposium

We have a large contingent attending the NACTT staff symposium in St. Louis on April 23rd and 24th. By the time this is published, they will have returned with plenty of new knowledge. I personally attended the symposium earlier in the year in Atlanta. As usual, I pick up a lot of information at these events, both from the scheduled seminars and from talking and listening to other staff at breaks and after hours. Here is a list of topics and ideas discussed either formally or informally in Atlanta:

- Employee leasing
- The paperless office (ECF and more)
- Office security
- Proper criminal and credit checks on employees (Embezzlement by a temporary employee)
- Employee benefits
- Communication with debtor attorneys prior to §341 meeting outlining issues with cases
- Docketing when informing debtors to talk to their attorney
- Random audits of employee e-mail
- Debtor education
- Employee training
- Case load at other offices
- Receipt levels at other offices
- ACH payments to creditors
- National Data Center
- Annual audits
- Debtor audits



The moral of the story is, there is a lot of information out there. Pay attention to the moderators, the panelists and the other attendees. You never know where the next good idea will come from. When you come back, share your information with your managers and trustee. You may end up making life easier for everybody in your office.

Dan Lyons

Legal Strategy For BAPCPA

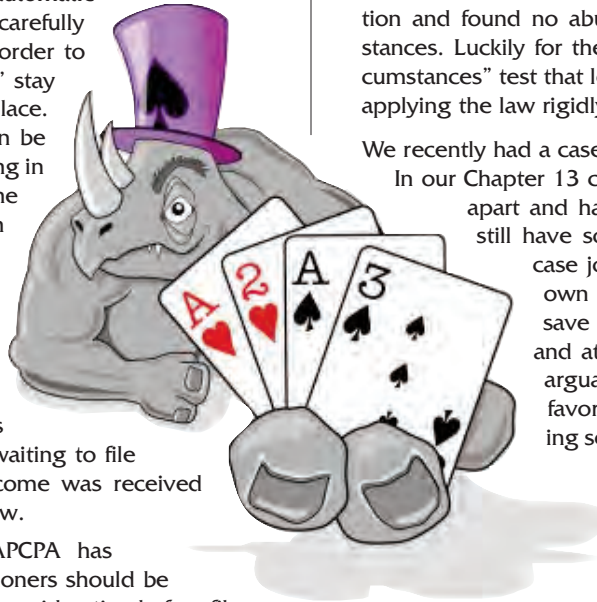
Strategy has always played a part in the filing of bankruptcy cases. Practitioners have had to consider timing issues such as real estate sale dates and other technical considerations when determining when and where to file a case. Under BAPCPA, these strategic concerns are even more prevalent.

With the advent of BAPCPA, there are new strategic concerns that must be factored into a bankruptcy case filing. The original timing issue dealt with obtaining credit counseling before filing the case. We also no longer have an automatic stay in all cases, and debtors must carefully focus on the timing of case filings in order to avoid having to deal with the "30 day" stay or trying to obtain a stay in the first place. All of these pitfalls in the new law can be unintentionally triggered by bad planning in terms of the timing of the filing of the case. Timing also plays a major factor in filing a case in terms of B22 disposable income and presumed abuse figures. A debtor with fluctuating income can manipulate her income six months prior to filing the case so that her disposable income is low and she can avoid paying her debts. Many times this figure can be manipulated simply by waiting to file the case until any higher monthly income was received outside the six month look back window.

Recently, another concern under BAPCPA has been argued before the Courts. Practitioners should be aware of the issues and take them into consideration before filing a case. As noted in numerous case opinions and articles, the B22 forms and their interpretation continue to cause debate among the bankruptcy community.

A recent decision from Judge Kathryn Preston in the Southern District of Ohio dealt with B22 form and in her opinion the substance versus the forms in the law. The case, *In re Graham*, No. 06-54764 (Bankr. S.D. Ohio 03/06/07) dealt with a challenge of expenses listed on the debtors B22A form. Due to some unfortunate work-related circumstances, the Grahams were living in separate households. Though they lived separately, the Grahams chose to file a single Chapter 7 joint case, instead of each of the Grahams filing separately, which they could have done as a strategic maneuver.

Arguably, there is somewhat of a breakdown in the application



of the IRS standards used in filling out the B22 forms and reality. As some courts have noted, the B22 forms seem to be based on a purely theoretical numbers with no room to "fudge" for atypical and erroneous adjustments. The UST in the *Graham* case argued this point, relying on the fact that the B22 form does not have line items for a separate household set of expenses. Thus, based on the UST argument, the Grahams could not deduct for the separate household and were over the median income and in "abuse" territory. The UST argument focused on the contention that the BAPCPA rigid formula simply did not allow for the reality of the situation no matter how reasonable it seemed. In the Grahams' situation however, the Judge overruled the UST objection and found no abuse based on the totality of the circumstances. Luckily for the Grahams, there is a "totality of the circumstances" test that lets a Judge use her discretion as an out to applying the law rigidly.

We recently had a case similar to the Grahams situation pop up. In our Chapter 13 case, the debtors are separated and living apart and have been for many years. However, they still have some joint liabilities. They chose to file a case jointly as opposed to each one filing their own separate case. They did this in order to save money in terms of duplicate filing fees and attorneys costs. However, by filing jointly, arguably, the debtors put themselves in a less favorable position than they would have by filing separately. By a strict reading of the IRS deductions for filling out the B22C, there is no apparent line item deduction for maintaining separate households. Using a purely theoretical mathematical application of the allowable IRS expenses for the family of the size of the debtors left them with far more "disposable income" than they had in reality because of their separation. Had the debtors filed separately, each debtor would have been allowed the full IRS deduction in performing the disposable income deductions and the numbers would have come out radically different.

Perhaps Congress did not anticipate that separated debtors would reconcile just long enough to get through five years of bankruptcy together. Perhaps the rigidity of the B22C test should be viewed with a dose of reality thrown in when looking for reducing or increasing disposable income figures when the debtors' income is not consistent over time. Either way, these odd-ball cases present a new challenge to practitioners when considering their strategic analysis in when and how to file a case.

Anthony Olivadoti

Safety Tips For Warmer Weather

Warmer weather signals an increase in crime in many communities. Not only is it easy for criminals to spend more time outdoors, but many people let down their guard a bit in spring and summer months. One simple step to remember is to always keep your garage door closed when you are not in or around your garage. An open garage door can allow a thief to steal belongings from the garage or even to gain access to your home.

You also need to be aware of open windows during warmer weather. A burglar always looks for the easiest access to your home, and an open window or door can be very tempting. When you leave your home, remember to shut your doors and windows. It only takes a few moments when you return to open them up again and cool your home. And as with any time of year, if you see any suspicious activity in your neighborhood, let your local police department know.



Information Services New Allocation Code Makes April Debut!

This month we rolled out the long-awaited CashFlow Module allocation code to stellar results. This much-anticipated release did not disappoint. Among the original goals we hoped to accomplish with the new allocation code were transparency in how a case got allocated (no mysteries!) and ease of maintaining the code. We wanted to be able to quickly spot problems and then be able to easily program any changes. Since our Financial Manager was out of the office during part of disbursement week, I assisted Ms. Marshall in the disbursement review process and was able to see first-hand some of the enhancements brought to us by the new allocation code. Included among the improvements are:



- ✓ "Catching up" claims in the unsecured claim group that have not been allocated at the same rate as other unsecured claims in that group.
- ✓ Completing all allocations at the end of the life of a case. (Sometimes the previous code would stop allocating even when there was enough money to "finish" the case.)
- ✓ More accurate updating of the plan group summary fields which you see from the Debts tab when the "Plan Groups" radio button is selected.
- ✓ No more "Penny Problem"! (CaseNET used to leave a penny or two at the case level allocation reserve when it could have been allocated to a claim.)
- ✓ Updating the case allocation status on the Plan tab. You can now instantly see where we are in the life of a case. (For example, "Finished allocating 100 percent creditors." "Now allocating unsecured creditors.") You will also see corresponding docket entries marking when the allocation status of a case has changed.
- ✓ Better setting of claim "Force Disburse." It was brought to our attention that we had a glitch in the logic of setting this field, so when I gave the correction information to Cliff, he was able to easily find and fix the problem code which leads us to:
- ✓ Easier code to maintain!

Hopefully you will see and appreciate the effects of the new allocation code for yourself. It could mean having fewer items to enter in the "Disbursement Exceptions" database because CaseNET is handling it for you!

Sandra Pillar

Internet Tidbit



If you are like many people, one of your pet peeves is the long maze of options you have to navigate whenever you call a customer service line for assistance. In order to talk to a live operator, you have to listen to menu after menu of options, entering a choice on your touch-tone phone. But there is an easier way! Next time you need to call a 1-800 number, head to GetHuman.com first. There you will find the specific number sequence you need to press to get a person on the line. For example, you should press 1433 when you call Wal-Mart's customer service line. You'll find a "cheat sheet" to reach a human for over 300 U.S. and U.K. companies.

Once In A Blue Moon

In the western hemisphere, two full moons will fall in May – the first on May 2nd and then again on May 31st. This second full moon in a calendar month is referred to as a "blue moon." In Europe, Africa, Asia, and Australia, a blue moon will occur on June 30.



Why is it called a "blue moon?" Some historians say that the phrase comes from the very rare incidence of an actual bluish tint to the moon. Extreme dust or smoke in the air, for example from the explosion of the volcano Krakatoa or huge forest fires in Canada in 1951, can cause the moon to look blue. So the phrase, "once in a blue moon," means very rare indeed.

Older Farmers' Almanacs list blue moons also, but in a different context. These books contain lists of moon names for each season, such as the "Harvest Moon" in autumn or the "Egg Moon" at the start of spring. If a season happened to contain an extra full moon, with four instead of the three expected, this extra full moon was dubbed a "Blue Moon."

It is only recently that people have been referring to the second full moon in a month as a "blue moon." In an article in the March 1946 issue of "Sky & Telescope," James Hugh Pruett mistakenly referred to the second full moon in a month as a "blue moon." This was picked up by the popular press and has continued to be accepted as a legitimate description. Although it differs from the original definition, it is a convention that has come into more common usage, leading to its acceptance as one of the reasonable definitions of "blue moon."

And to be frank, a "blue moon" isn't exactly that rare. No matter which definition you use, a "blue moon" occurs about once every two-and-a-half years, making it not as rare as the common language usage of the term would lead you to believe.

May Birthdays, Anniversaries, And Other Notable Events

Law Day on May 1st.

Happy Birthday to **Rita Saunders** on May 2nd!

Happy 3rd Anniversary to **Catherine Mendoza** on May 3rd!

Happy 3rd Anniversary to **Carolyn Donahue** on May 3rd!

All Staff Meeting on May 4th.

Eat What You Want Day on May 11th.

Happy Birthday to **Anthony Olivadoti** on May 13th!

Mother's Day on May 13th.

Peace Officer Memorial Day on May 15th.

International Sea Monkey Day on May 16th.

Happy 20th Anniversary to **Sandra Pillar** on May 18th!

Armed Forces Day on May 19th.

Happy 12th Anniversary to **Anthony Olivadoti** on May 22nd!

Memorial Day on May 28th.

Happy 8th Anniversary to **Cliff Tarrance** on May 31st!



Have A Safe Memorial Day Weekend

Memorial Day marks the beginning of the summer recreation season. It can also be a time for accidents. Make sure that you and your family are safe this Memorial Day weekend by remembering these simple safety tips.



Drive Safely

More people will be on the road on Memorial Day weekend, making for congested roads and highways. Don't forget to always wear your seatbelt, and observe all posted traffic signs and speed limits. It is especially important for children to be in proper child safety seats in your car. And never drink and drive!

Play Safely

If you are going to be spending time near or on the water, don't forget to be safe. If you will be on a boat, wear a life jacket, follow all boating rules, and don't operate a boat while drinking. If you will be swimming, remember to swim with a buddy, swim only in safe water, and never dive into shallow water. All children should be supervised at all times around any type of water. If you will be spending any time in the sun, don't forget to use sunscreen and wear a hat.

Did You Know: Hamburger Trivia

May is National Hamburger Month.

The hamburger is America's favorite sandwich, with 86 percent of the population ordering them in the last year.

The first hamburgers were served in the United States in 1895 in New Haven, Connecticut, at Louis' Lunch sandwich shop, using ground meat left over from the making of steak sandwiches.

White Castle was founded in 1921 by Walter A. Anderson and E.W. Ingram in Wichita, Kansas, making it the oldest hamburger chain in the country. Their steam-fried hamburgers sold for a nickel.

The first McDonald's Restaurant opened in Des Plaines, Illinois, in 1955 by Ray Kroc.

Seventy-one percent of beef served in commercial restaurants is in the form of a hamburger.

Sixty-five percent of all hamburgers are consumed away from home.

There is a Hamburger Hall of Fame located in Seymour, Wisconsin. The city hosts an annual Burger Fest each August and holds the record for the world's largest burger, weighing in at 8,000 pounds.

Want to learn to make a fast food hamburger? You can enroll in Hamburger University, a training facility of McDonald's Corporation. Founded in 1961, it is located in Oak Brook, Illinois, has graduated over 70,000 managers, and employs 30 resident "professors." Students from over 119 countries have traveled to learn the trade.



20 Questions For: Telisha Emerson

Office Title: Receipts Specialist.

If you could have named yourself, how would your name appear on your birth certificate? I love my name... I wouldn't change anything about it!

If you could build a house anywhere in the U.S., where would it be? Miami, FL.

When you were a kid, what profession or job did you want to have when you grew up? I wanted to be a lawyer.

If they made a movie about your life, what current actor/actress would play you? Full figured comedienne Monique, she's confident and sassy.

What is your least favorite household chore? I own a lot of glass furniture and I hate "windexing" every week.

What are your favorite books? The Purpose Driven Life by Rick Warren and A Jewel In His Crown by Priscilla Evans-Shirer.

If you could bring anything back from your childhood, excluding people, what would it be? Playing with my extensive Barbie collection. (Can you believe I still have them? I'm convinced they're going to make me rich one day.)

When you were growing up what was your favorite...

Hair style/haircut? Freeze Curl Ponytail with a hint of hair color spray...turquoise was my favorite.

Cartoon? Tom & Jerry, The Flintstones.

Cereal? Peanut Butter Cap'n Crunch.

Sport? Uh... do hide 'n seek, red light/green light and double dutch count?

Subject in school? Social Studies and Art.

Author? Ann Martin (she wrote The Baby Sitters Club books).

Singing group? Another Bad Creation.

Video game? Atari's Centipede.

Family outing? Going car riding with my parents (of course when gas was way cheaper)...we would literally scour the downtown area during a beautiful evening just to get out of the house.

Movie? The Wiz and Purple Rain.

If you wanted to be cool: You got a second set of ear piercings.

I always wanted: A sibling.

Now that I'm older I wish: I would've finished my educational endeavors sooner.

Quick Money Tip

Stamps are soon going to go up in price again. Although it may not seem like more than a few cents, these costs do add up. You can save money and even some time by looking into paying your bills online or through an automatic debit from your checking account. Many banks also offer free online bill payment, giving you the ability to pay your bills online and to schedule payments in advance. The average consumer will save \$50 to \$75 each year in postage.



Walk & Roll 2007

The Office of the Chapter 13 Trustee is building a team to join the American Cancer Society at the lakefront on May 20, 2007, to walk 5 miles, roller blade 10 miles, or bike 15 miles. Would you like to join us? You can visit the website at <http://www.walkroll.org> and "Join A Team." e-mail me at rsaunders@chi13.com, or call me at 312-431-5586.



The American Cancer Society is the nationwide health organization dedicated to eliminating cancer as a major health problem by preventing cancer, saving lives and diminishing suffering from cancer through research, education, advocacy and service.

Cancer has touched so many people.

While research has come a long way – enabling patients to leave the hospital sooner, and receive treatment with fewer side effects, we need to find a cure, but most important, find a preventative.

Rita M. Saunders

Funny Headlines

Actual headlines from around the world!

- KIDS MAKE NUTRITIOUS SNACKS
- STEALS CLOCK, FACES TIME
- DEAF COLLEGE OPENS DOORS TO HEARING
- ARSON SUSPECT IS HELD IN MASSACHUSETTS FIRE
- KICKING BABY CONSIDERED TO BE HEALTHY
- ACTOR SENT TO JAIL FOR NOT FINISHING SENTENCE
- AUTOS KILLING 110 A DAY, LET'S RESOLVE TO DO BETTER
- BLIND WOMAN GETS NEW KIDNEY FROM DAD SHE HASN'T SEEN IN YEARS
- COLD WAVE LINKED TO TEMPERATURES
- DEATH CAUSES LONELINESS, FEELING OF ISOLATION
- IF STRIKE ISN'T SETTLED QUICKLY, IT MAY LAST A WHILE
- KILLER SENTENCED TO DIE FOR SECOND TIME IN 10 YEARS
- MAN STRUCK BY LIGHTNING FACES BATTERY CHARGE
- MILK DRINKERS ARE TURNING TO POWDER
- MINERS REFUSE TO WORK AFTER DEATH
- NEW STUDY OF OBESITY LOOKS FOR LARGER TEST GROUP
- PLANE TOO CLOSE TO GROUND, CRASH PROBE TOLD
- POLICE BEGIN CAMPAIGN TO RUN DOWN JAYWALKERS



“It doesn't take a hero to order men into battle. It takes a hero to be one of those men who goes into battle.”

– Norman Schwarzkopf

Those Cats Are Corrupting Me

I try to be good.

I don't sass back to my elders, though, to be fair, that's getting easier because my own personal aging is turning me into an elder.

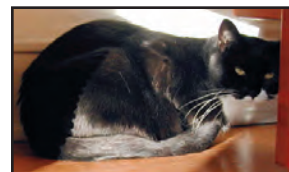
I use public transportation despite the CTA's best efforts to discourage me.

When I'm asked, "Paper or plastic?" I reply, "Backpack." I don't eat meat (or dairy or eggs) and I don't buy leather or wool.

So, by my way of reckoning, I should be pretty high on the list marked "Nice" in the soon-to-be tropical paradise of the north pole. Or, if there are things I've overlooked, perhaps I'm just in the lower portion of the list marked "Naughty."

But whatever my ranking on whichever list, I think my trendline is heading downward. Those cats are corrupting me.

Which cats? Those cats – I hesitate to say "my" cats, because of course there's really no such thing as ownership with a cat. If



Jane

anything, I am their human. I believe the enlightened term is to say they are my animal companions, but I don't think that's accurate, either. I am more or less their service provider. Perhaps they are my clients. My role, largely, is to provide their inputs, and to scoop

and flush their outputs. Other than that, we do have conversations of sorts, though I find their worldviews rather parochial.

One might think that my relative size and possession of opposable thumbs would give me the upper hand in our relationship, but the truth is that they are in charge of some of the most important issues.

In matters of diet, my principles and their nature put me at odds with myself. I must honor their carnivorousness, but to do so means I am an accessory in the deaths of innocent creatures. Every time I open a can of smelly meaty goodness, I cannot help myself but to remind my clients that for them to be kept in a protected cocoon, the blood of innocents stains my hands. Whereupon they look up to me and reply, "Chow! Down! Now!"

What's the one thing worse than a vegetarian giving dead meat to a cat? I'll tell you: it's when the cat licks off the gravy and walks away, leaving the bulk of the meal to dry into a dark, crusty blob, ultimately to be thrown away. Poor creatures' lives, taken away, and for nothing.



Bucky

But it gets even worse. Leave a crusty blob in the bowl too long and what might you get? I'll answer that one, too: ants. My kitchen has been improved with an insect highway leading from the back door to the cat food bowls. The ants now wait as anxiously as the cats for supptime.

So now, this is where I am: in my backpack is a box with the word "Raid" on it. The box says its contents will kill the ants I see, as well as the ants back home in their colony.

I love my cats. I prize my values. I can deal with contradictions. You can call me the Exterminating Vegan.

Cliff Tarrance

Trivia Quiz: Eggs, Eggs, Eggs

May is National Egg Month. Test how much you know about eggs with this trivia quiz.

1. Who brought chickens to the Americas?
2. Approximately how many laying hens are there in the United States?
3. True or False: There are over 200 breeds of chickens.
4. How many eggs does the average hen lay each year?
5. As a hen grows older, does she produce smaller or larger eggs?
6. Why are eggs placed in cartons with the large end up?
7. If a fresh egg is placed in a bowl of water, will it sink or float?



8. The most expensive egg ever sold was a Faberge egg named "Winter Egg." It sold in 1994 for how much?
9. Howard Helmer has the world's record for omelet making. How long did it take him to make 427 two-egg omelets?
10. True or False: There is no difference in nutrition between white and brown eggs.



The Answers:

- | | |
|--|--|
| 1. Columbus on his second trip in 1493. | 2. 240 million. |
| 3. True. | 4. 300 to 325 each year. |
| 5. Larger. | 6. To keep the air cell in place |
| 7. Sink (older eggs begin to float as they age). | 7. Sink (older eggs begin to float as they age). |
| 8. \$5.6 million. | 8. \$5.6 million. |
| 9. 30 minutes. | 9. 30 minutes. |
| 10. True. | 10. True. |

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What's In A Name?

The pickin's are slim, but we did get a few entries to vote on in the Name the Little Guy Poll.

And, here's what we've gotten, in no particular order:

- 🍷 Clive. (Because he kind of looks like a Clive.)
- 🍷 Agapito. (Your guess is as good as mine.)
- 🍷 Dave. (No, I didn't submit this one!)
- 🍷 Dinky. (Well, I guess he is little.)
- 🍷 Cam. (Because, like I said last month, he's quite the chameleon.)
- 🍷 The Little Guy. (Sometimes, change isn't always a good thing.)



So what do you think about these?

Send an e-mail with your vote to dlatz@chi13.com, I'll tally the votes and publish them in next month's issue of The Marshall Chronicles.

Dave Latz

It's Not Just A Holiday, It's Memorial Day

Memorial Day is May 28th this year.

The "Memorial" in Memorial Day has been ignored by too many of us who are beneficiaries of those who have given the ultimate sacrifice. Often we do not observe the day as it should be, a day where we should actively remember our ancestors, our family members, our loved ones, our neighbors, and our friends who have died in service to our nation.

For more info on Memorial Day and how to properly observe it go to <http://www.usmemorialday.org/>.

