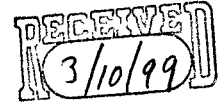


UNITED STATES BANKRUPTCY COURT
FOR THE
DISTRICT OF MARYLAND



PAUL MANNES
JUDGE

March 8, 1999

U. S. Courthouse
6500 Cherrywood Lane
Greenbelt, Maryland 20770
(301) 344-8040

99-BK-A

Mr. Peter G. McCabe
Secretary, Committee on
Practice and Procedure
Administrative Office of
the United States Courts
Washington DC 20544

RE: Bankruptcy Rule 8014

Dear Mr. McCabe:

This is to urge the Advisory Committee on Bankruptcy Rules to put Bankruptcy Rule 8014 on a list to review at a later date. This rule deals with the taxation of costs by the Clerk of the Bankruptcy Court after an appeal to the District Court or Bankruptcy Appellate Panel.

While there is no urgency, perhaps the Advisory Committee might consider revising this rule to follow more closely Rule 39 of the Federal Rules of Appellate Procedure.

Sincerely yours,

A handwritten signature in cursive script that reads "Paul Mannes".

PAUL MANNES