

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF CALIFORNIA**

Roster of Governmental Agencies

The following agencies have specified addresses for bankruptcy noticing purposes pursuant to Federal Rule of Bankruptcy Procedures 2002(j), 5003(e), and Local Bankruptcy Rule 2002-1. Addresses are for all notices, unless otherwise indicated.

Internal Revenue Service

Notices and Service in Bankruptcy Cases, Adversary Proceedings, and Contested Matters Shall be Sent to:

Internal Revenue Service
PO Box 7346
Philadelphia, PA 19101-7346

*Notices and Service in Adversary Proceedings and Contested Matters Shall **Additionally** be Sent to:*

United States Department of Justice
Civil Trial Section Western Region
Box 683 Ben Franklin Station
Washington, DC 20044

AND

If Filed in the Sacramento Division to:

United States Attorney
(For Internal Revenue Service)
501 I St Ste 10-100
Sacramento, CA 95814

If Filed in the Modesto or Fresno Division to:

United States Attorney
(For Internal Revenue Service)
2500 Tulare St Ste 4401
Fresno, CA 93721

Requests for Refunds or Prompt Determinations of Any Unpaid Federal Tax Liability of the Estate Made Pursuant to Bankruptcy Code §505 Shall be Sent to:

Internal Revenue Service
PO Box 7346
Philadelphia, PA 19101-7346

U.S. Environmental Protection Agency Region 9

US EPA Region 9 Bankruptcy Contact
Office of Regional Counsel ORC-3
75 Hawthorne St
San Francisco, CA 94105

Secretary of the Treasury

Chief Counsel Region IX
Secretary of the Treasury
1500 Pennsylvania Ave NW
Washington, DC 20220

Office of Education for Federally Insured Student Loans

US Department of Education
Bankruptcy Section
50 United Nations Plaza
Mail Box 1200
San Francisco, CA 94102

Health Education Assistance Loans

Public Health Service HHS
Room 4A53 Parklawn Bldg
5600 Fishers Ln
Rockville MD 20857

<p align="center"><u>Department of Housing & Urban Development</u></p> <p align="center">U.S. Department of Housing and Urban Development Office of Regional Counsel, Region IX One Sansome Street, Suite 1200 San Francisco, CA 94104-4430</p>	<p align="center"><u>Medicare/Health Care Financing Administration</u></p> <p align="center">Regional Counsel Medicare/Ctrs For M&M Svcs US Dept of Health and Human Services 90 7th St Ste 4-500 San Francisco, CA 94103-6705</p>		
<p align="center"><u>Securities & Exchange Commission</u></p> <p align="center">U.S. Securities and Exchange Commission Attn: Bankruptcy Counsel 444 South Flower Street, Suite 900 Los Angeles, CA 90071-9591</p>	<p align="center"><u>U.S. Department of Veterans Affairs</u></p> <p align="center">Regional Counsel US Dept of Veterans Affairs 1301 Clay St Ste 1300N Oakland, CA 94612-5209</p>		
<p align="center"><u>Social Security Administration</u></p> <p align="center">Social Security Administration Office of the General Counsel, Region IX 160 Spear St Ste 800 San Francisco, CA 94105-1545</p>	<p align="center"><u>Commodity Futures Trading Commission</u></p> <p align="center">Commodity Futures Trading Commission Three Lafayette Ctr 1155 21st St NW Washington, DC 20581</p>		
<p align="center"><u>U.S. Small Business Administration</u></p> <p align="center">US Small Business Administration Legal Division District Office 6501 Sylvan Rd Ste 100 Citrus Heights, CA 95610</p>	<p align="center"><u>U.S. Department of Agriculture Farm Service Agency</u></p> <p align="center">USDA Farm Service Agency ATTN Farm Loan Programs 430 G St #4161 Davis, CA 95616-4161</p>		
<p align="center"><u>California State Compensation Insurance Fund</u></p> <table border="0" style="width:100%"> <tr> <td style="width:50%; vertical-align:top;"> <p align="center"><i><u>Service of Adversary Proceedings:</u></i></p> <p align="center">Corporate Legal State Compensation Insurance Fund 5880 Owens Drive, 3rd Floor Pleasanton, CA 94588</p> </td> <td style="width:50%; vertical-align:top;"> <p align="center"><i><u>All Other Bankruptcy Notices:</u></i></p> <p align="center">Attn: Cancellation, Bankruptcy & Pre-Coverage Unit State Compensation Insurance Fund PO Box 8192 Pleasanton, CA 94588-8792</p> </td> </tr> </table>		<p align="center"><i><u>Service of Adversary Proceedings:</u></i></p> <p align="center">Corporate Legal State Compensation Insurance Fund 5880 Owens Drive, 3rd Floor Pleasanton, CA 94588</p>	<p align="center"><i><u>All Other Bankruptcy Notices:</u></i></p> <p align="center">Attn: Cancellation, Bankruptcy & Pre-Coverage Unit State Compensation Insurance Fund PO Box 8192 Pleasanton, CA 94588-8792</p>
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<p align="center"><u>California Department of Tax and Fee Administration</u> <i>Formerly the California State Board of Equalization</i></p> <table border="0" style="width:100%"> <tr> <td style="width:50%; vertical-align:top;"> <p><i><u>Service of Summons and Complaint in Adversary Proceedings:</u></i></p> <p align="center">Director California Department of Tax and Fee Administration 450 N St MIC:104 Sacramento, CA 95814-0104</p> <p><i><u>Service of Notice of Objection to Claim:</u></i></p> <p>Use the address specified on the Proof of Claim filed in the case by the California Department of Tax and Fee Administration (or the California State Board of Equalization)</p> </td> <td style="width:50%; vertical-align:top;"> <p><i><u>Service of Bankruptcy Code §505 Requests:</u></i></p> <p align="center">California Department of Tax and Fee Administration Special Operations Bankruptcy Team MIC:74 PO Box 942879 Sacramento, CA 94279-0074</p> <p><i><u>All Other Service and Bankruptcy Notices:</u></i></p> <p align="center">California Department of Tax and Fee Administration Account Information Group MIC:29 PO Box 942879 Sacramento, CA 94279-0029</p> </td> </tr> </table>		<p><i><u>Service of Summons and Complaint in Adversary Proceedings:</u></i></p> <p align="center">Director California Department of Tax and Fee Administration 450 N St MIC:104 Sacramento, CA 95814-0104</p> <p><i><u>Service of Notice of Objection to Claim:</u></i></p> <p>Use the address specified on the Proof of Claim filed in the case by the California Department of Tax and Fee Administration (or the California State Board of Equalization)</p>	<p><i><u>Service of Bankruptcy Code §505 Requests:</u></i></p> <p align="center">California Department of Tax and Fee Administration Special Operations Bankruptcy Team MIC:74 PO Box 942879 Sacramento, CA 94279-0074</p> <p><i><u>All Other Service and Bankruptcy Notices:</u></i></p> <p align="center">California Department of Tax and Fee Administration Account Information Group MIC:29 PO Box 942879 Sacramento, CA 94279-0029</p>
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California Franchise Tax Board

Service of Adversary Proceedings:

Franchise Tax Board
Chief Counsel
c/o General Counsel Section
PO Box 1720 MS A-260
Rancho Cordova, CA 95741-1720

Service of Bankruptcy Code §505 Requests and All Other Service and Notices:

Franchise Tax Board
Bankruptcy Section MS A-340
PO Box 2952
Sacramento, CA 95812-2952

California Employment Development Department

Service of Adversary Proceedings:

Employment Development Department
Legal Office
800 Capitol Mall MIC 53
Sacramento, CA 95618

Service of Bankruptcy Notices:

Employment Development Department
Bankruptcy Special Procedures Group
PO Box 826880 MIC 92E
Sacramento, CA 94280-0001

Kern County Department of Child Services

Kern County Department of Child Services
1300 18th St
Bakersfield, CA 93301

Shasta County Counsel

Office of the County Counsel
County of Shasta
1450 Court St Ste 332
Redding, CA 96001

Michigan Department of Treasury

Service of Bankruptcy Code §505 Requests:

Michigan Department of Treasury Tax Policy Division
ATTN Litigation Liaison
2nd Floor Austin Bldg
430 West Allegan St
Lansing, MI 48922

Mississippi Department of Revenue

Bankruptcy Section
Mississippi Department of Revenue
PO Box 22808
Jackson, MS 39225-2808

Oklahoma Tax Commission

Office of the General Counsel, Bankruptcy Section
120 N. Robinson, Ste. 2000W
Oklahoma City, OK 73102

Defense Finance and Accounting Service

All service and notices in personal chapter 7 and chapter 13 cases listing Department of Defense (DoD), Defense Finance and Accounting Service (DFAS), or a military department (Air Force, Army, Navy, and Marine Corps) as an employer or creditor. Will not process documents without complete Social Security Numbers.

DFAS-DGG-CL
Garnishment Operations
PO Box 998002
Cleveland, OH 44199-8002