

**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.

Federal Agencies

When listing a debt to the United States, the debtor shall separately notice both the U.S. Attorney and the federal agency through which the debtor became indebted, as required by Fed. R. Bankr. P. 2002(j)(4). The address listed for the U.S. Attorney shall include, in parentheses, the name of the federal agency as follows:

<p><i>For Cases assigned to the Sacramento Division:</i></p> <p>United States Attorney (For [insert name of agency]) 501 I Street, Suite 10-100 Sacramento, CA 95814</p>	<p><i>For Cases assigned to the Fresno and Modesto Divisions:</i></p> <p>United States Attorney (For [insert name of agency]) 2500 Tulare Street, Suite 4401 Fresno, CA 93721</p>
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Federal Agency Addresses

<p>Internal Revenue Service</p>	<p><i>Notices and Service in Bankruptcy Cases, Adversary Proceedings, and Contested Matters Shall Be Sent to the United States Attorney at the appropriate address above, and to:</i></p> <p>Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346</p> <p><i>Notices and Service in Adversary Proceedings and Contested Matters Shall <u>Additionally</u> be Sent to:</i></p> <p>United States Department of Justice Tax Division Civil Trial Section Western Region Box 683 Ben Frank Station Washington, DC 20044</p> <p><i>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:</i></p> <p>Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346</p>
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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
U.S. Department of Education	General Counsel 400 Maryland Ave SW Washington, DC 20202
Health Education Assistance Loans	Public Health Service HHS Room 4A53 Parklawn Bldg 5600 Fishers Ln Rockville, MD 20857
Department of Housing & Urban Development	U.S. Department of Housing and Urban Development Office of Regional Counsel, Region IX One Sansome Street, Suite 1200 San Francisco, CA 94104-4430
Medicare/Health Care Financing Administration	Regional Counsel Medicare/Ctrs For M&M Svcs US Dept of Health and Human Services 90 7 th St Ste 4-500 San Francisco, CA 94103-6705
Securities & Exchange Commission	U.S. Securities and Exchange Commission Attn: Bankruptcy Counsel 444 South Flower Street, Suite 900 Los Angeles, CA 90071-9591
U.S. Department of Veterans Affairs	Regional Counsel US Dept of Veterans Affairs 1301 Clay St Ste 1300N Oakland, CA 94612-5209
Social Security Administration	Office of the General Counsel Office of Program Litigation Attn: Bankruptcy 6401 Security Boulevard Baltimore, MD 21235

Commodity Futures Trading Commission	Commodity Futures Trading Commission Three Lafayette Ctr 1155 21 st St NW Washington, DC 20581	
U.S. Small Business Administration	<i>Sacramento Division Cases:</i> U.S. Small Business Administration Attn: District Counsel 455 Market Street, Suite 600 San Francisco, CA 94105	<i>Fresno/Modesto Division Cases:</i> U.S. Small Business Administration Office of General Counsel 312 N. Spring St, 5 th Floor Los Angeles, CA 90012
U.S Department of Agriculture Farm Service Agency	USDA Farm Service Agency ATTN: Farm Loan Programs 430 G St #4161 Davis, CA 95616-4161	
Defense Finance and Accounting Service	<i>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.</i> DFAS-DGG-CL Garnishment Operations PO Box 998002 Cleveland, OH 44199-8002	

California State and Local Agencies

California State Compensation Insurance Fund	<i>Service of Adversary Proceedings:</i> Corporate Legal State Compensation Insurance Fund 5880 Owens Drive, 3 rd Floor Pleasanton, CA 94588 <i>All Other Bankruptcy Notices:</i> Attn: Cancellation, Bankruptcy & Pre-Coverage Unit State Compensation Insurance Fund PO Box 8192 Pleasanton, CA 94588-8792	
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<p>California Department of Tax and Fee Administration</p> <p><i>Formerly the California State Board of Equalization</i></p>	<p><i>Service of Adversary Proceedings:</i></p> <p>California Department of Tax and Fee Administration Office of the Director, MIC 104 651 Bannon Street, Suite 100 Sacramento, CA 95811-0299</p> <p><i>Service of Bankruptcy Notices and All other Services:</i></p> <p>California Department of Tax and Fee Administration Collections Support Bureau, Bankruptcy Section, MIC 29 PO Box 942879 Sacramento, CA 95279-0029</p>
<p>California Franchise Tax Board</p>	<p><i>Service of Adversary Proceedings:</i></p> <p>Franchise Tax Board Chief Counsel c/o General Counsel Section PO Box 1720 MS A-260 Rancho Cordova, CA 95741-1720</p> <p><i>Service of Bankruptcy Code §505 Requests and All Other Service and Notices:</i></p> <p>Franchise Tax Board Bankruptcy Section MS A-340 PO Box 2952 Sacramento, CA 95812-2952</p>
<p>California Employment Development Department</p>	<p><i>Service of Adversary Proceedings:</i></p> <p>Employment Development Department Legal Office 800 Capitol Mall MIC 53 Sacramento, CA 95618</p> <p><i>Service of Bankruptcy Notices:</i></p> <p>Employment Development Department Bankruptcy Special Procedures Group PO Box 826880 MIC 92E Sacramento, CA 94280-0001</p>
<p>California Contractors State Licensing Board</p>	<p>Contractors State License Board ATTN: Judgments Unit P.O. Box 26000 Sacramento, CA 95826</p>

Kern County Department of Child Support Services	Kern County Department of Child Support Services 3701 N. Sillect Avenue Bakersfield, CA 93308
Shasta County Counsel	Office of the County Counsel County of Shasta 1450 Court St Ste 332 Redding, CA 96001
Sacramento County Department of Child Support Services	Sacramento County Department of Child Support Services PO Box 269112 Sacramento, CA 95826

Other Agencies

Michigan Department of Treasury	<i>Service of Bankruptcy Code §505(b) Requests</i> Michigan Department of Treasury Bureau of Tax Policy Attn: Litigation Liaison PO Box 30828 Lansing, MI 48909
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 #2000W Oklahoma City, OK 73102