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<b>The Following Governmental Units Have Specified Addresses for Bankruptcy Noticing Purposes Pursuant to <a href="#">Bankruptcy Rule 5003(e)</a>.</b>	
For address corrections and additions e-mail <a href="mailto:ron_mastroianni@canb.uscourts.gov">ron_mastroianni@canb.uscourts.gov</a> .	
<b>United States</b>	
<b>Commodity Futures Trading Commission</b> Three Lafayette Center 1155 21st Street, N.W. Washington, DC 20581	<b>Public Health Service            United States Department of Health &amp; Human Services</b> Rm. 4A53 Parklawn Building 5600 Fishers Lane Rockville, MD 20857
<b>Department of Housing &amp; Urban Development</b> Regional Counsel 600 Harrison, Third Floor San Francisco, CA 94107	<b>Secretary of the Treasury</b> 1500 Pennsylvania Avenue N.W. Washington, D.C. 20220
<b>U. S. Securities and Exchange Commission</b> Attn: Bankruptcy Counsel 444 South Flower Street, Suite 900 Los Angeles, California 90071-9591	<b>Lewis Maldonado US EPA            Region 9 Bankruptcy Contact</b> Office of Regional Counsel, ORC-3 75 Hawthorne Street San Francisco, CA 94105
<b>Social Security Administration</b> Office of the General Counsel, Region IX 160 Spear Street, Suite 800 San Francisco, CA 94105-1545	<b>United States Department of Education</b> Bankruptcy Section 50 Beale Street, Room 9800 San Francisco, CA 94105-1863

**United States Department of Health & Human Services**

General Counsel Department of Health & Human Services  
200 Independence, S.W.  
Washington, D.C. 20201

**United States Department of Veterans Affairs**

Regional Counsel  
1301 Clay Street #1300N  
Oakland, CA 94612-5209

**Internal Revenue Service**

**Notices and Service in Bankruptcy Cases, Adversary Proceedings, and Contested Matters Send to:**

Internal Revenue Service  
P.O. Box 7346  
Philadelphia, PA 19101-7346

**Notices and Service in Adversary Proceedings and Contested Matters**

**Additionally** Send to:  
United States Department of Justice  
Civil Trial Section Western Region  
Box 683 Ben Franklin Station  
Washington, DC 20044

**AND**

United States Attorney  
Civil Division  
450 Golden Gate Avenue  
San Francisco, CA 94102-3400

**Requests for Refunds or Determinations of Any Unpaid Federal Tax Liability of the Estate Made Pursuant to Bankruptcy Code §505 Send to:**

Internal Revenue Service  
P.O. Box 7346  
Philadelphia, PA 19101-7346

**Civil Actions Pursuant to 26 U.S.C §7433(e) Asserting Federal Tax Collection in Violation of Bankruptcy Code §362 or §524 Send to:**

Mr. Douglas Davaz  
Territory Manager for the Insolvency Unit  
in the Northern District of California  
Internal Revenue Service  
4041 N Central Ave., Stop 5020PHX  
Phoenix, AZ 85012

**State of California**

**State Board of Equalization**

**Summons and Complaint for Adversary Proceedings:**

Executive Director  
California State Board of Equalization  
450 N Street, MIC: 73  
Sacramento, CA 95814-0073

**All Other Service and Bankruptcy Notices:**

State Board of Equalization  
State of California  
Account Information Group, MIC:29  
P.O. Box 942879  
Sacramento, CA 94279-0029

**Objections to Claims:**

Use the address specified on the [Proof of Claim](#) filed in the bankruptcy case by the State Board of Equalization.

**Bankruptcy Code §505 Requests:**

California State Board of Equalization  
Special Operations Bankruptcy Team  
MIC:74  
P.O. Box 942879  
Sacramento, CA 94279-0074

For additional information on noticing the State Board of Equalization visit:  
<http://www.boe.ca.gov/legal/legalbankruptcy.htm>

**Franchise Tax Board**

<b>Service of Adversary Proceedings:</b> Franchise Tax Board Chief Counsel General Counsel Section, MS A-260 P.O. Box 1720 Rancho Cordova, CA 95741-1720	<b>Bankruptcy Code §505 Requests and All Other Service and Notices:</b> Franchise Tax Board Bankruptcy Section, MS A-340 P.O. Box 2952 Sacramento, CA 95812-2952
For additional information on noticing the Franchise Tax Board visit: <a href="https://www.ftb.ca.gov/forms/misc/933C.pdf">https://www.ftb.ca.gov/forms/misc/933C.pdf</a>	

**Employment Development Department**

<b>For All Bankruptcy Notices and All Other Service (Including Section 505 Requests):</b> Employment Development Department Bankruptcy Unit-MIC 92E P.O. Box 826880 Sacramento, CA 94280-0001  <b>Use the Following Addresses For Any Summons or Complaints:</b> <b>In Person Service:</b> Employment Development Department Attn: MIC 53 722 Capitol Mall Sacramento, CA 95814  <b>Service by Mail:</b> Employment Development Department Attn: MIC 53 800 Capitol Mall Sacramento, CA 95814	
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<b>Secretary of State</b> State of California 1500 - 11th Street Sacramento, CA 95814	<b>Labor Commissioner</b> State of California 1515 Clay Street, Room 801 Oakland, CA 94612
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<b>Other Public Agencies</b>	
<b>Contra Costa County Department of Child Support Services</b> 50 Douglas Drive, Suite 100 Martinez, CA 94553	11 U.S.C. §505(b) Requests: <b>Michigan Department of Treasury</b> <b>Tax Policy Division</b> ATTN: Litigation Liaison 2nd Floor, Austin Building 430 West Allegan Street Lansing, MI 48922

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