STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION 450 N STREET, MIC:55, SACRAMENTO, CALIFORNIA PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0055 TELEPHONE 916-445-1123 • FAX 916-327-0615 www.boe.ca.gov



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> > JOHN CHIANG State Controller

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BARBARA ALBY Acting Member Second District, Ontario/Sacramento

Clerk of the Bankruptcy Court District of South Dakota - Sioux Falls 400 S PHILLIPS AVE RM 104 SIOUX FALLS SD 57104-6851

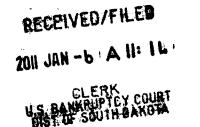
Re: Designated Mailing Addresses, for §505(b) Requests, and Pursuant to Federal Bankruptcy Rules

The California State Board of Equalization (SBOE) is a state government tax agency responsible for collecting taxes. Pursuant to various provisions of federal and state codes and rules, the following table designates mailing addresses for these various provisions.

Governing Code or Rule	Mailing Address
Pursuant to 11 U.S.C. § 505(b)(1)(A), SBOE	California State Board of Equalization
hereby designates the following address for service	Special Operations Bankruptcy Team, MIC: 74
of all § 505(b) Requests for Prompt Determination	PO Box 942879
of Tax Liability:	Sacramento CA 94279-0074
Pursuant to Federal Rule of Bankruptcy Procedure	Executive Director
7004(b)(6) and California Code of Civil Procedure	California State Board of Equalization
§ 416.50, a Summons and Complaint must be	450 N Street, MIC: 73
served upon SBOE's Executive Director at:	Sacramento CA 95814-0073
Pursuant to Federal Rule of Bankruptcy Procedure 3007, a Notice of Objection to Claim must be served at the address specified on the Proof of Claim filed by SBOE.	(See Proof of Claim filed by SBOE)
Pursuant to Federal Rule of Bankruptcy Procedure	California State Board of Equalization
2002, the following address has been designated for	Account Information Group, MIC:29
all other service and bankruptcy notices:	PO Box 942879
	Sacramento CA 94279-0029

Further information may be found at the following SBOE website address: www.boe.ca.gov/legal/legalbankruptcy.htm

Questions may be directed to any member of the Special Operations Bankruptcy Team at (916) 445-1123.



Sincerely,

J. R. Williams Principal Tax Compliance Supervisor Bankruptcy Section

December 29, 2010