

**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
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BETTY T. YEE
 First District, San Francisco

MICHELLE STEEL
 Third District, Rolling Hills Estates

JEROME E. HORTON
 Fourth District, Los Angeles

JOHN CHIANG
 State Controller

BARBARA ALBY
 Acting Member
 Second District, Ontario/Sacramento

KRISTINE CAZADD
 Interim Executive Director

December 29, 2010

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 hereby designates the following address for service of all § 505(b) Requests for Prompt Determination of Tax Liability:	California State Board of Equalization Special Operations Bankruptcy Team, MIC: 74 PO Box 942879 Sacramento CA 94279-0074
Pursuant to Federal Rule of Bankruptcy Procedure 7004(b)(6) and California Code of Civil Procedure § 416.50, a Summons and Complaint must be served upon SBOE's Executive Director at:	Executive Director California State Board of Equalization 450 N Street, MIC: 73 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 2002, the following address has been designated for all other service and bankruptcy notices:	California State Board of Equalization Account Information Group, MIC:29 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.

RECEIVED/FILED
 2011 JAN -6 A 11: 16
 CLERK
 U.S. BANKRUPTCY COURT
 DIST. OF SOUTH DAKOTA

Sincerely,

J. R. Williams
 Principal Tax Compliance Supervisor
 Bankruptcy Section