STATE OF MICHIGAN DEPARTMENT OF ATTORNEY GENERAL



P O Box 30754 Lansing, Michigan 48909

April 5, 2013

Vicky Reinhard U.S. Bankruptcy Court District of South Dakota U.S. Post Office & Federal Building 225 South Pierre Street, Room 203 Pierre, South Dakota 57501

Re: Register of Federal and State Governmental Units

Ms. Reinhard:

Please add the address below to the South Dakota Bankruptcy Court's Federal and State Governmental Units Register to receive service of §505(b) requests.

11 U.S.C. §505(b) Requests

Michigan Department of Treasury, Tax Policy Division ATTN: Litigation Liaison 2nd Floor, Austin Building 430 West Allegan Street Lansing, Michigan 48922

If you should have any questions, please do not hesitate to contact my office. Thank you for your assistance.

Very truly yours,

Melissa S. Lawrence

Paralegal

Michigan Attorney General Revenue & Collections Division

517-373-3203