



STATE OF NORTH DAKOTA
OFFICE OF STATE TAX COMMISSIONER
Cory Fong, Commissioner

March 27, 2009

United States Bankruptcy Court
District of South Dakota
225 South Pierre Street Room 203
Pierre, South Dakota 57501-2463

RE: Register of Mailing Address Under Rule 5003(e)

To Whom It May Concern:

The North Dakota Office of State Tax Commissioner (aka North Dakota Tax Department) submits this correspondence as its statement designating its mailing address under Rule 5003(e). The following address should be used for service of requests under 11 U.S.C. § 505(b) as well as all correspondence sent to the North Dakota Office of State Tax Commissioner:

General Counsel
Legal Division
Office of State Tax Commissioner
600 East Boulevard Avenue
Bismarck, ND 58505-0599

Thank you.

Yours truly,

Donnita A. Wald
General Counsel and
Special Assistant Attorney General

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CLERK
U.S. BANKRUPTCY
DIST. OF SOUTH DAKOTA