GOVERNMENT ADDRESS REGISTRY

LIST REQUIRED UNDER 11 U.S.C. 505(b) AND FED. R. BANKR. P. 5003(e)

UNITED STATES BANKRUPTCY COURT

WESTERN DISTRICT OF MISSOURI

Fed. R. Bankr. P. 5003 (e) requires the Clerk to maintain a registry of mailing addresses for Federal, State and local governmental units responsible for the collection of taxes. The Clerk is also required to "...include information that would enable a user of the register to determine the circumstances when each address is applicable, and mailing notice to only one applicable address is sufficient to provide effective notice."

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Bankruptcy Section MS A-340 PO Box 2952 Sacramento, CA 95812-2952

09.15.08

Clerk, United States Bankruptcy Court Western District of Missouri 400 East Ninth Street Room 1510 Kansas City MO 64106

Re:

Roster of Public Agencies

To Whom it May Concern:

Please update the Roster of Public Agencies for the United States Bankruptcy Court to reflect these addresses for the California Franchise Tax Board:

Service of Adversary Proceedings:

Chief Counsel
Franchise Tax Board
c/o General Counsel Section
P.O. Box 1720, MS: A-260
Rancho Cordova, CA 95741-1720

Bankruptcy Code §505 Requests:

Franchise Tax Board P.O. Box 1673 Sacramento, CA 95812-1673

All Other Service and Notices:

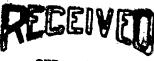
Franchise Tax Board Bankruptcy Unit P.O. Box 2952 Sacramento, CA 95812-2952

Thank you.

Yours truly,

Ralph G. Feaster

Manager, Bankruptcy Section Franchise Tax Board



SEP 1 92008

W.S. BANKRUPTCY COUNT WESTERN DISTRICT WESTERN DISTRICT

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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

WESTERN DIVICION

OF MISSOURI

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 CAZADO

December 29, 2010

Clerk of the Bankruptcy Court Western District of Missouri - Kansas City 400 E 9TH ST RM 1800 KANSAS CITY MO 64106-2607

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.

Sincerely,

J. R. Williams

Principal Tax Compliance Supervisor Bankruptcy Section



DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE Washington, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

November 18, 2011

Clerk of the U.S. Bankruptcy Court for the Western District of Missouri 131 W High St Kansas City, MO 64106

Re: Notice of Address for Requests Made Pursuant to Bankruptcy Code § 505

Bankruptcy Code § 505(b)(1)(A) provides that the Clerk of the Bankruptcy Court shall maintain a list showing the designated address for service of requests under section 505 and describe where further information concerning additional requirements for filing such requests may be found. Trustees and debtors-in-possession should submit requests for refunds or requests for prompt determinations of any unpaid federal tax liability of the estate made pursuant to Bankruptcy Code § 505 to the Centralized Insolvency Operation (CIO) of the Internal Revenue Service.

This will serve as notice that the designated address to be used for submitting these requests is: Internal Revenue Service
PO Box 7346
Philadelphia, PA 19101-7346

The toll-free telephone number of the CIO is 800-973-0424. The number for facsimile transmission is 267-941-1015.

Trustees and debtors-in-possession should consult Rev. Proc. 2010-27, 2010-31 IRB 183 and Rev. Proc. 2006-24, 2006-1 C.B. 943 for information on additional requirements in making these requests.

If you have any questions or concerns about the content of this letter, please contact us at 800-973-0424.

Sincerely,

Teresa Harley

Operation Manager, Centralized Insolvency

NOV 2 1 2011

WESTERN DISTRICT

WESTERN DISTRICT

OF MISSOURI

STATE OF MICHIGAN DEPARTMENT OF ATTORNEY GENERAL



P O Box 30754 Lansing, Michigan 48909

April 2, 2013

U.S. Bankruptcy Court Western District of Missouri Attn: Roberta Kostrow 400 E. 9th Street, Room 1510 Kansas City, MO 64106

Re: Register of Federal and State Agencies

To Whom It May Concern:

Please add the address below to Western Missouri's Register of Federal and State Agencies 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



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY

REGION 7 901 NORTH 5TH STREET KANSAS CITY, KANSAS 66101

MAR 1 7 2011

Clerk, United States Bankruptcy Court Western District of Missouri Charles Evans Whittaker U.S. Courthouse 400 East Ninth Street Kansas City, MO 64106

Re: Statement of Designating Mailing Address

Dear Sir or Madam:

In accordance with Federal Rule of Bankruptcy Procedure 5003(e), the United States Environmental Protection Agency (EPA) would like to register the following address as the proper address for notices served upon EPA for bankruptcy cases filed in the Western District of Missouri.

Shawn Grindstaff
Region 7 Coordinator, Office of Regional Counsel
U.S. Environmental Protection Agency
901 N. 5th Street
Kansas City, Kansas 66101

Please include this address on the register of mailing addresses for federal, state, and government units. Thank you for your assistance. Please call me at 636-358-9154 if you have any questions regarding this matter.

Sincerely,

Shawn Grindstaff

Bankruptcy Coordinator

U.S. EPA Region 7

SECENTED

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CREDITOR ADDRESSES

Fed. R. Bankr. P. 5003 (e) requires the Clerk to maintain a registry of mailing addresses for Federal, State and local governmental units responsible for the collection of taxes. The Clerk is also required to "...include information that would enable a user of the register to determine the circumstances when each address is applicable, and mailing notice to only one applicable address is sufficient to provide effective notice." To see the list of addresses submitted by governmental units, go to the **Government Address Registry** on our website.

AGENCIES ADDED TO ALL BANKRUPTCY MATRICES BY COURT

Missouri Department of Revenue P.O. Box 475 Jefferson City, MO 65105-0475

FEDERAL AGENCIES TO BE ADDED TO MATRIX BY DEBTOR, IF APPLICABLE ALSO, for service of Adversary complaints by mail:

U.S. Attorney, Western District of Missouri Attn: Bankruptcy Processing Clerk Charles Evans Whittaker Courthouse 400 East 9th Street, Room 5510 Kansas City, MO 64106

Attorney General, Main Justice Building 950 Pennsylvania Avenue NW Washington, DC 20530-0001 For service of petition by e-mail: ecfbankruptcy@usdoj.gov

Per Local Rule 1002-1, debtor must add the U.S. Attorney to the matrix filed with the court if the federal government is a creditor. Also, if the debtor knows that a loan is guaranteed by the federal government, please add the U.S. Attorney and the government agency to the matrix.

Servicers for the Department of Education

MOHELA DMCS Default Portfolio
633 Spirit Drive US Department of Education
Chesterfield, MO 63005 PO Box 5609

Greenville, TX 75403

FedLoan Servicing / DDB Department of ED / Navient

PO Box 69184 PO Box 9635

Harrisburg, PA 17106-9184 Madison, WI 53708-8973

Oklahoma Student Loan Authority HESC / EdFinancial PO Box 18475 HESC / EdFinancial 120 N. Seven Oaks Drive

Oklahoma City, OK 73154-0475 Knoxville, TN 37922

Great Lakes Student Loans CornerStone Education Loan Services on behalf of

Claims Filing Unit Department of Education

PO Box 8973 PO Box 145123

Madison, WI 53708-8973 Salt Lake City, UT 84114-5123

APPENDIX 1-9 Updated 1/01/2017 Nelnet PO Box 82505

Lincoln, NE 68501

Granite State Management & Resources PO Box 3420

Concord, NH 03302-3420

Nelnet

121 S. 13th Street, Suite 201

Lincoln, NE 68508

ECSI Federal Perkins Loan Servicer

PO Box 1079

Wexford, PA 15090

Other Possible Student Loan Defendants

Dept. of Education, Office of General Counsel Div. of Post-Secondary Education 400 Maryland Ave., SW, Room 6E353 Washington, D.C. 20202-2110

American Education Services 1200 N. 7th Street Harrisburg, PA 17102

Coordinating Board of Higher Education Student Loan Program 205 Jefferson Street Jefferson City, MO 65102-1469

Education Credit Management Corporation 111 S. Washington Avenue Suite 1400 Minneapolis, MN 55401

Great Lakes Higher Education Guaranty Corp 2401 International Lane Madison, WI 53704

Navient Solutions, Inc. 2001 Edmund Halley Drive Reston, VA 20191-3436

Missouri Attorney General's Office Supreme Court Building 207 W. High Street Jefferson City, MO 65102 Dept. of Education, Office of Post-Secondary Education Region IX, Litigation Support Branch 50 Beal Street, Suite 8629 San Francisco, CA 94105

Citibank National Association 701 East 60th Street North Sioux Falls, SD 57104

Discover Student Loans Discover Bank 502 E. Market Street Greenwood, DE 19950

ECMC Registered Agent: CT Corporation System 120 S. Central Avenue Clayton, MO 63105

GLHEGC Registered Agent: Business Filings International, Inc. 120 S. Central Avenue, Suite 400 Clayton, MO 63105

Navient Registered Agent: CSC-Lawyers Incorporating Service Co. 221 Bolivar Street Jefferson City, MO 65101

Other Possible Federal Defendants

Dept. of Agriculture Commodity Credit Corporation Parkade Center #235 601 Business Loop 70 West Columbia, MO 65203

Dept. of Agriculture Rural Housing Service/Rural Development PO Box 6687 St. Louis, MO 63166 Dept of Health and Human Services Public Health Div., Parklawn Bldg. 5600 Fishers Lane, Room 4A-53 Rockville, MD 20857 Dept. of Agriculture, Office of General Counsel PO Box 419205 Kansas City, MO 64141-0205

Dept. of Housing and Urban Development Office of General Counsel, Gateway Tower II 400 State Ave., Room 200 Kansas City, KS 66101-2406 Social Security Administration Office of Regional Counsel 601 E. 12th Street, Suite 535 Kansas City, MO 64106

Dept. of Veterans Affairs Office of District Counsel 1 Jefferson Barracks Drive St. Louis, MO 63125-4185 Small Business Administration 1000 Walnut Street, Suite 500 Kansas City, MO 64106-2156

Pension Benefit Guaranty Corporation Office of the General Counsel 1200 "K" Street, N.W., Suite 340 Washington, DC 20005-4026 Securities and Exchange Commission Midwest Regional Office 175 W. Jackson, Suite 900 Chicago, IL 60604

Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346