



which has an interest in the proceeding, and to (b) the United States Attorney for the Southern District of New York.

(a) Notice to the United States Attorney. The United States Attorney may be provided notice by first-class mail, overnight courier, or hand delivery at the following address:

United States Attorney's Office  
Southern District of New York  
Attention: Tax & Bankruptcy Unit  
86 Chambers Street, Third Floor  
New York, NY 10007

(b) Notice to Federal Agencies. With respect to departments, agencies, and instrumentalities of the United States of America, notice shall be provided by first-class mail or other more expeditious form of service to the appropriate governmental unit, either at the address (if any) set forth in sections 2 and 3, below, or, if a proof of claim has been filed by the governmental unit, to the address set forth on the proof of claim filed by or on behalf of such governmental unit.

2. Debts Owed to, or Claims Against, the United States for Taxes, and for All Chapter 11 Cases. For all Chapter 11 cases and, in cases before this Court under a different Chapter of the Bankruptcy Code if the papers disclose a debt to or claim against the United States Department of the Treasury, Internal Revenue Service (IRS) (or a debt to or claim against the United States relating to the assessment of or liability for taxes), then copies of notices required to be mailed to all creditors under Fed. R. Bankr. P. 2002 should

be sent to the IRS as provided in this paragraph. Prompt determination requests as set forth in 11 U.S.C. § 505(b)(2), clearly marked as such pursuant to IRS Revenue Procedure 2006-24, should also be sent to the IRS as provided in this paragraph. The following address for the IRS is to be used to effectuate notice to the IRS for all bankruptcy matters:

Internal Revenue Service  
Centralized Insolvency Operations  
PO Box 7346  
Philadelphia, PA 19101-7346

3. Federal Agencies that Have Provided a Notice Address: The following federal government units, in addition to the IRS, designate notice addresses pursuant to Fed. R. Bankr. P. 5003(e):

U.S. Department of Housing and Urban Development:

John Cahill, Esq.  
Regional Counsel for New York/New Jersey  
U.S. Department of Housing and Urban Development  
26 Federal Plaza, Room 3500  
New York, NY 10278-0068

U.S. Department of Health and Human Services:

U.S. Department of Health and Human Services  
Office of the General Counsel  
26 Federal Plaza - Room 3908  
New York, NY 10278

U.S. Environmental Protection Agency:

Robert Roberts  
Office of Site Remediation Enforcement  
Office of Enforcement and Compliance Assurance  
U.S. Environmental Protection Agency  
1200 Pennsylvania Ave, N.W.  
Mail Code 2272A  
Washington D.C. 20004-2004

Department of Education:

**For service of process in adversary proceedings:**

Education Department  
Office of General Counsel  
400 Maryland Ave. SW, Rm. 6E353  
Washington, DC 20202

and information copy to:

U.S. Department of Education  
50 Beale St #8629  
San Francisco, CA 94105

**For Plan/Claim Objections:**

U.S. Department of Education  
P.O. Box 5609  
Greenville, TX 75403-5609

U.S. Department of Education  
50 Beale St #8629  
San Francisco, CA 94105

**For notices and mailing matrix:**

U.S. Department of Education  
P.O. Box 5609  
Greenville, TX 75403-5609

4. Instructions regarding notice to the United States and its government units set forth in any Notice of Appearance filed by or on behalf of the United States or any federal governmental unit shall supersede, and be followed in lieu of, the instructions set forth in this Statement.

Dated: New York, New York  
September 23, 2011

PREET BHARARA  
United States Attorney

By: /s/ Jeannette Vargas  
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