



**STATE BOARD OF EQUALIZATION**

450 N STREET, MIC:55, SACRAMENTO, CALIFORNIA  
 PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0055  
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FILED IN CHARLESTON  
 U.S. BANKRUPTCY COURT

JAN 4 2011

SC. DISTRICT OF  
 WEST VIRGINIA

FILED IN CHARLESTON  
 U.S. BANKRUPTCY COURT

JAN 4 2011

SOUTHERN DISTRICT  
 WEST VIRGINIA

December 29, 2010

Clerk of the Bankruptcy Court  
 Southern District of West Virginia - Charleston  
 300 VIRGINIA ST E RM 3200  
 CHARLESTON WV 25301-2528

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

**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](http://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