

Buffalo, City of Dept. of Assessment & Taxation Room 120, City Hall 65 Niagara Square Buffalo, New York 14202	Buffalo, City of Division of Collection 65 Niagara Sq., Rm. 113 Buffalo, NY 14202	Chautauqua Co. Dept. of Finance Real Property Tax Gerace Office Bldg. – Rm 121 3 North Erie St. Mayville, NY 14757
City of Rochester c/o Ashley Padgett 30 Church St., Room 400A Rochester, NY 14614  <b>(Use for charges due the City of Rochester, such as water charges, municipal code, violations, taxes, etc. or any City Department or Bureau)</b>	City of Rochester Parking Violations c/o Ashley Padgett 30 Church Street, Room 400A Rochester, NY 14614	Niagara Falls Water Board Attn: Director of Finance 5815 Buffalo Avenue Niagara Falls, NY 14304
Erie County Dept. of Social Services Collections Unit 43 Court Street, Room 206 Buffalo, NY 14202	Erie County Office of Child Support Enforcement 95 Franklin St., Rm. 230 Buffalo, N.Y. 14202  <b>(child support only)</b>  <i>(also see Erie County Real Property Tax and Erie County DSS, SID)</i>	Erie County DSS SID 43 Court St. 2 <sup>nd</sup> Floor Buffalo, NY 14202  <b>( HEAP Loans, confession of judgement)</b>
Erie County Real Property Tax Services 95 Franklin Street, Room 100 Buffalo, NY 14202	Erie County Special Investigations Dept. 95 Franklin St., Room 206 Buffalo, NY 14202  <b>(Use for lines, loans, confession of judgement, over-payment of benefits)</b>	Monroe County Child Support Services Unit Kathleen Gowans 33 N. Fitzhugh St. Rochester, NY 14614
Monroe County Dept. of Environmental Services Div. of Pure Waters, City Place 50 W. Main St., Suite 7100 Rochester, NY 14614-1228	Monroe County Department of Human Services 111 Westfall Rd., Rm. 310 Rochester, NY 14620-4657  <b>(Use this address for public assistance and food stamps. This address is not to be used for Child Support, Social Security, or the Health Dept.)</b>	Monroe County Law Department 39 West Main Street, Room 307 Rochester, NY 14614

Monroe County Treasury Attn: Katharine Holland 39 West Main Street Room B-2 Rochester, NY 14614-1467	NYS Dept. of Motor Vehicles Counsel's Office 6 Empire State Plaza, Rm. 522A Albany, NY 12228	NYS Office of the Attorney General Main Place Tower, Suite 300A 350 Main Street Buffalo, NY 14202
NYS Dept. of Taxation & Finance Civil Enforcement Section Child Support Enforcement Section WA Harriman Campus Albany, NY 12227-5350 <b>(Use this address for child support collections only)</b>	NYS Dept. of Tax & Finance Bankruptcy Unit POB 5300 Albany, NY 12205-0300 <b>(Use this address for tax debt only)</b>	New York State Department of Environmental Conservation Office of General Counsel 625 Broadway Albany, NY 12233 <b>(Use this address for service of all bankruptcy petitions, notices, pleadings, and other filings upon the New York State Department of Environmental Conservation by debtors with business associations in the State of New York and environmental matters implicated in the bankruptcy filing.)</b>
NYS Unemployment 1220 Washinton Avenue Building 12, Room 256 Albany, NY 12226	Dept. of Veteran's Affairs Fiscal Service (04) VA Medical Service 3495 Bailey Ave. Buffalo, NY 14215 <b>(Send all notices to this address and to the one listed to the right →)</b>	Dept. of Veteran's Affairs Regional Office Attn: Monica Benz Chief SSD 130 S. Elmwood Avenue Buffalo, NY 14202
Internal Revenue Service P.O. Box 7346 Philadelphia, PA 19101-7346	Social Security Administration Office of the General Counsel Office of Program Litigation Attn: Bankruptcy 6401 Security Boulevard Baltimore, MD 21235	United States Attorney's Office 138 Delaware Ave. Buffalo, NY 14202 <b>(Use this address for cases assigned to the Buffalo Division)</b>
	Bankruptcy Team Office of Regional Counsel U.S. Environmental Protection Agency, Region 2 290 Broadway, 17 <sup>th</sup> Floor New York, NY 10007-1866	USDA – Farm Service Agency Attn: Farm Loan Program 441 S. Salina St. Room 536 Syracuse, NY 13202-2455

U.S. General Services Admin Office of General Counsel (LG) 1800 F Street NW, Room 4115 Washington, D.C. 20405 <b>(Notices other than Transportation Carrier Bankruptcies.)</b>	US Postal Service HDQTRS General Counsel 475 L'Enfant Plaza SW Washington, DC 20260-1100	United States Postal Service General Counsel 475 L'Enfant Plaza SW Washington, DC 20260-1100
	US Securities and Exchange Commission New York Regional Office 100 Pearl Street, Ste 20-100 New York, NY 10004	U.S. Small Business Administration Attn: District Counsel 130 S. Elmwood, Suite 540 Buffalo, NY 14202
Director California Department of Tax and Fee Administration 450 N. Street, MIC: 104 Sacramento, CA 95814-0104 <b>(Summons and Complaint for Adversary Proceedings)</b>	California Department of Tax and Fee Administration Collection Support Bureau Bankruptcy Section, MIC: 55 P.O. Box 942879 Sacramento, CA 94279-0055 <b>(Request for Prompt Determination of Tax Liability)</b>	California Franchise Tax Board Chief Counsel c/o General Counsel Section PO Box 1720, MS: A-260 Rancho Cordova, CA 95741-1720 <b>(Use this address for service of adversary proceedings)</b>
California Franchise Tax Board Bankruptcy Section, MS: A-340 P.O. Box 2952 Sacramento, CA 95812-2952 <b>(Use for Bankruptcy Code Section 505 requests and all other service, general correspondence, and notices)</b>	Michigan Department of Treasury Bankruptcy Unit PO Box 30168 Lansing, Michigan 48909 <b>(Use for service of Section 505(b) requests for prompt determination)</b>	Michigan Department of Treasury Tax Policy Division Attn: Litigation Liaison 430 W. Allegan St. 2 <sup>nd</sup> Fl Lansing, Michigan 48922 <b>(Use for Section 505(b) requests)</b>
Oklahoma Tax Commission ATTN: Bankruptcy P.O. Box 269056 Oklahoma City, OK 73126 <b>(Use for purposes of service of requests under 11 U.S.C. Section 505(b))</b>	Tennessee Department of Revenue c/o Tennessee Attorney General's Office Bankruptcy Division P.O. Box 20207 Nashville, TN 37202-0207 <b>(Use for service of Bankruptcy Code Section 505 requests)</b>	{enter Name of Agency} c/o Tennessee Attorney General's Office Bankruptcy Division P.O. Box 20207 Nashville, TN 37202-0207 <b>(All other services and notices)</b>
Securities Investor Protection Corp. 1667 K. Street, N.W. Suite 1000 Attn: General Counsel Washington, DC 20006-1620		