



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

September 22, 2005

Internal Revenue Service  
Insolvency Group 1  
Niagara Center, 2<sup>nd</sup> Floor  
130 South Elmwood Ave.  
Buffalo, N.Y. 14202

United States Bankruptcy Court  
Attn: Ann Marie Waters  
James T. Foley Courthouse  
445 Broadway, Suite 330  
Albany, N.Y. 12207

FILED  
SEP 26 2005  
CLERK OF COURT  
ALBANY, N.Y.

Dear Ms. Waters;

I am making a request that the Court make a change in the address for the Service that is posted on the Court's web site. Effective September 23, 2005, the Service is centralizing and consolidating its clerical and paraprofessional work to one centralized location. All input of new cases, as well as back end processing, will be performed at the new location. For that reason, I am requesting that the address for the Service listed on the Creditor Register (rule 5003(e)) be changed to the following:

Internal Revenue Service  
P.O. Box 21126  
Philadelphia, PA 19114

The Philadelphia location also has a fax number for emergency situations. That number is 215-516-2015.

Thank you for your assistance in this matter. If you have any questions, please contact me at 716-961-5264.

Sincerely;

Andrew S. Mamak  
Insolvency Manager