

The United States Attorney for the Western District of Michigan reminds the bankruptcy bar that 11 U.S.C. 2002(j)(4) requires that the United States Attorney's Office be served with copies of notices (in addition to the notices sent to the appropriate federal agencies) in cases where debt (other than for taxes) are due and owing to the United States. This includes both notices of the initiation of cases and notices in all contested matters. The notices should be sent to:

**United States Attorney's Office  
Western District of Michigan  
Bankruptcy Section  
P.O. Box 208  
Grand Rapids, MI 49501-0208**

Clear identification on the face of the notice of the federal agency involved expedites the processing of the notices. Providing notice to the United States Attorney in cases involving taxes is also strongly encouraged. Donna Justice, Paralegal Specialist, is the contact person for all bankruptcy cases in the United States Attorney's Office. She may be contacted at (616) 456-2404.

Pursuant to 11 U.S.C. 5003(e), the United States provides the following addresses for its agencies. Any special considerations are noted in parenthesis after the agency title.

**DEPARTMENT OF VETERANS AFFAIRS**

Office of Regional Counsel (329/02)  
477 Michigan Avenue, Room 1460  
Detroit, MI 48226

**ENVIRONMENTAL PROTECTION AGENCY** (for facilities located in the States of Illinois,

Indiana, Michigan, Minnesota, Ohio and Wisconsin)  
Attn: Roger Grimes (C-14J), Region V  
77 W. Jackson Blvd.  
Chicago, IL 60604

**INTERNAL REVENUE SERVICE** (address for official notice)

Insolvency Unit  
P.O. Box 330500, Stop 15  
Detroit, MI 48232

**INTERNAL REVENUE SERVICE** (also provide notice to this office for all cases filed in

the Western District of Michigan)  
Insolvency Unit  
678 Front Street, N.W.  
Grand Rapids, MI 49504

**PENSION BENEFIT AND GUARANTY CORPORATION**

1200 K Street, N.W.  
Washington, D.C. 20005-4026

**SECURITIES AND EXCHANGE COMMISSION (SEC)**

Branch of Reorganization  
175 W. Jackson Blvd.  
Suite 900  
Chicago, IL 60604

**SMALL BUSINESS ADMINISTRATION**

Office of District Counsel  
515 Patrick V. McNamara Building  
Detroit, MI 48226

**SOCIAL SECURITY ADMINISTRATION**

Great Lakes Program Services Center  
ATTN: OAS-10th Floor  
600 West Madison Street  
Chicago, IL 60601

**UNITED STATES DEPARTMENT OF EDUCATION**

50 United Nations Plaza  
San Francisco, CA 94102

**UNITED STATES DISTRICT COURTS** (for Federal criminal fines and restitution)

Attn: Mike Polkowski  
Financial Administrator  
399 Ford Federal Building  
110 Michigan Avenue, N.W.  
Grand Rapids, MI 49503

**U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT** (all loans except Title 1)

c/o Sheila Walker, Chief Counsel  
Legal Division, Room 1740  
477 Michigan Avenue  
Detroit, MI 48226

**U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT** (Title1 - Home Improvement)

c/o Donnette Paoletti  
52 Corporate Circle  
Albany, NY 12214-3109

**USDA FARM SERVICE AGENCY** (for all farm programs)

3001 Coolidge Road, Suite 100  
East Lansing, MI 48823-6321

**USDA RURAL HOUSING SERVICE** (for Single Family Housing)

CSC, Risk Management Branch  
P.O. Box 66879  
St. Louis, MO 63166

**WILLIAM D. FORD FEDERAL DIRECT LOAN PROGRAM**

U.S. Department of Education  
P.O. Box 4609  
Utica, NY 13504-4609