

**Internal Revenue Service
Department of the Treasury
District Director**

Date: December 19,1997

U. S. Bankruptcy Court
James T. Foley Courthouse
445 Broadway, Room 327
Albany, NY 12207

Dear Sir or Madam:

The Internal Revenue Service is undergoing organizational changes with the purpose of providing better customer service through more efficient and cost-effective means. The Buffalo District and Albany District have been merged and renamed the Upstate New York District.

Effective January 1, 1998, all notices for the Internal Revenue Service should be sent directly to:

Internal Revenue Service
Attention: Special Procedures Branch
P O Box 266, Room 309
Buffalo NY 14201

This includes all notices of petition listing us as a creditor as well as subsequent notices of hearings, motions, conversions, discharge, dismissal and other actions in the proceeding.

The above address is the only designated address, and duplicate notices need not be mailed to the Albany post-of-duty or Andover Service Center.

We appreciate the cooperation and courtesy shown by your staff, and hope these changes result in the processing of these notices more expeditiously.

If you have any questions, please contact me at 716-551-4700 extension 123.

Sincerely,

Suzanne Gerrity
Chief, Procedures & Insolvency Unit