

UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF NEW YORK

-----X

*In re Designation of Mailing Addresses by  
the United States, Pursuant to Fed. R. Bankr.  
P. 5003(e)*

**RULE 5003(e) STATEMENT**

-----X

PLEASE TAKE NOTICE that pursuant to Fed. R. Bankr. P. 5003(e), the United States of America designates the following mailing addresses for all notices required to be mailed to the United States pursuant to Fed. R. Bankr. P. 2002 in all bankruptcy cases pending before this Court<sup>1</sup>:

1. Debts Owed to, Claims Against, and Interests of the United States Other Than For Federal Taxes. Pursuant to Fed. R. Bankr. P. 2002(j), if the papers in a case disclose a debt to, claim against, or interest of the United States (or a department, agency, or instrumentality thereof) **other than for federal taxes**, then copies of notices required to be mailed to all creditors under Fed. R. Bankr. P. 2002 shall be sent to (a) the United States Attorney for the Eastern District of New York, **and to** (b) the department, agency, or instrumentality of the United States through which the debtor became indebted, against which the debtor has a claim, or which has an interest in the proceeding.

a. **Notice to the United States Attorney.** Notice to the United States Attorney shall be provided by first-class mail, overnight courier, or hand delivery, as follows:

---

<sup>1</sup> Please note that the instructions provided in this Statement apply only to notices required to be given to the United States under Fed. R. Bankr. P. 2002(j), and are not sufficient for purposes of providing service of process in adversary proceedings or contested matters on the United States. Service of process on the United States in an adversary proceeding or contested matter filed in this Court must be made in accordance with Fed. R. Bankr. P. 7004 and 9014 by mailing a copy of the summons and complaint or motion to (1) the civil process clerk at the U.S. Attorney's Office for the Eastern District of New York, (2) the United States Attorney General in Washington, D.C., and (3) in any action attacking the validity of an order of a non-party federal officer or agency, the officer or agency.

*For Brooklyn cases:*

United States Attorney's Office  
Eastern District of New York  
Attention: Kevin Yim, Chief of Bankruptcy Litigation  
Civil Division, Bankruptcy Processing  
271-A Cadman Plaza East, 7<sup>th</sup> Floor  
Brooklyn, New York 11201-1820

Courtesy copies should be sent via e-mail<sup>2</sup> to the following address:  
[USANYE-Bankruptcy@usdoj.gov](mailto:USANYE-Bankruptcy@usdoj.gov).

*For Central Islip cases:*

United States Attorney's Office  
Eastern District of New York  
Attention: Kevin Yim, Chief of Bankruptcy Litigation  
Long Island Bankruptcy Processing  
610 Federal Plaza, 5<sup>th</sup> Floor  
Central Islip, New York 11722-4454

*b.      Notice to Federal Agencies.* With respect to departments, agencies, and instrumentalities of the United States of America, notice shall be provided by first-class mail or other more expeditious form of service to the appropriate governmental unit, either at the address (if any) set forth in section 3, below, or, if a proof of claim has been filed by the governmental unit, to the address set forth on the proof of claim filed by or behalf such governmental unit.

2.      Internal Revenue Service. Pursuant to Fed. R. Bankr. P. 2002(j), **in all Chapter 11 cases**, and in all cases regardless of chapter involving a debt to or claim against the Internal Revenue Service (IRS) or the United States concerning federal taxes, copies of notices required to be mailed to all creditors under Fed. R. Bankr. P. 2002 shall be sent to the IRS as provided in this

---

<sup>2</sup> Please note that while courtesy copies are requested by e-mail, the U.S. Attorney's Office does not accept service by e-mail, and notices sent by e-mail alone are insufficient for purposes of providing service of process in adversary proceedings or contested matters on the United States. Service on the United States must be made in accordance with the rules and procedures discussed in note 1, *supra*.

paragraph. Requests for prompt determination as set forth in 11 U.S.C. § 505(b)(2), clearly marked as such pursuant to IRS Revenue Procedure 2006-24, shall also be sent to the IRS as provided in this paragraph. **Copies of such papers directed to the IRS need not (and should not) be sent to the United States Attorney for the Eastern District of New York**, and the United States Attorney should not be listed on the mailing matrix for the case, unless required by paragraph 1, *supra* (e.g., there is a debt to another agency of the United States in addition to the IRS's tax claim). Notice to the IRS shall be provided to the following address by mail or more expeditious form of service when required under this paragraph:

Internal Revenue Service  
Centralized Insolvency Operation  
P.O. Box 7346  
Philadelphia, Pennsylvania 19101-7346

3. Other Federal Agencies that Have Provided a Notice Address: The following federal governmental units, in addition to the IRS, designate notice addresses pursuant to Fed. R. Bankr. P. 5003(e):

U.S. Department of Education General Counsel (as well as Debtor's Loan Servicer)  
400 Maryland Avenue SW  
Washington, DC 20202

U.S. Department of Health and Human Services  
Office of the General Counsel  
26 Federal Plaza, Room 3908  
New York, New York 10278

U.S. Department of Housing and Urban Development  
Office of Regional Counsel for New York/New Jersey  
26 Federal Plaza, Room 3500  
New York, New York 10278

U.S. Environmental Protection Agency  
Office of the Regional Counsel  
Region 2 – New York/Caribbean Superfund Branch  
Attention: Douglas Fischer, Esq.  
290 Broadway, 17<sup>th</sup> Floor

New York, New York 10007-1866

U.S. Securities and Exchange Commission  
New York Regional Office  
Attention: Bankruptcy Group  
Brookfield Place  
200 Vesey Street, Suite 400  
New York, New York 10281

U.S. Small Business Administration  
New York District Office  
Attention: Diana St. Louis, District Counsel  
26 Federal Plaza, Room 3100  
New York, New York 10278

4. Instructions regarding notice to the United States and its governmental units set forth in any Notice of Appearance filed by or on behalf of the United States or any federal governmental unit shall supersede, and be followed *in lieu* of, the instructions set forth in this Statement.

Date: Brooklyn, New York  
August 29, 2023

BREON PEACE  
United States Attorney  
Eastern District of New York  
271-A Cadman Plaza East  
Brooklyn, New York 11201

By: /s/ Kevin Yim  
Kevin Yim  
Assistant U.S. Attorney  
Chief of Bankruptcy Litigation  
(718) 254-6186  
kevin.yim@usdoj.gov