

**UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF WEST VIRGINIA  
OFFICE OF THE CLERK**

Ryan W. Johnson  
Clerk

[www.wvnb.uscourts.gov](http://www.wvnb.uscourts.gov)

U.S. Courthouse and Post Office  
Twelfth and Chapline Streets  
Post Office Box 70  
Wheeling, WV 26003  
(304) 233-1655

October 16, 2017

**REGISTER OF MAILING ADDRESSES FOR TAX REFUND  
AND TAX LIABILITY (PURSUANT TO 11 U.S.C. §505(b))**

**Michigan Department of Treasury**  
Tax Policy Division  
Attention: Litigation Liaison  
2<sup>nd</sup> Floor, Austin Building  
430 West Allegan Street  
Lansing, MI 48922  
(updated September 2017)

**State of California**  
**Franchise Tax Board**  
Bankruptcy Section, MS: A-340  
Post Office Box 2952  
Sacramento, CA 95812-2952  
(No response was received to a request for an updated address in August 2017.)

h/CLERKS/Register for Tax Refund and Liability