Designated Service List for Notices Under 11 U.S.C. §505(b)

Michigan Dept. Of Treasury Tax Policy Division ATTN: Litigation Liason

2nd Floor Austin Bldg. 430 West Allegan Street Lansing, MI 48922

State of California Franchise Tax Board

Bankruptcy Code Section 505 Requests and All Other Service and Notices:

Franchise Tax Board Bankruptcy Section, MS: A-340 P.O. Box 2952 Sacramento, CA 95812-2952

Service of Adversary Proceedings:

Franchise Tax Board Chief Counsel c/o General Counsel Section P.O. Box 1720, MS: A-260 Rancho Cordova, CA 95741-1720