



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
Washington, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

August 8, 2005

Indiana Northern Bankruptcy Court (South Bend Division)
P.O. Box 7003
South Bend, IN 46634-7003

RE: Insolvency Centralization

The Internal Revenue Service is continuing to move forward with the decision to redesign the organizational structure of the Insolvency operation. Centralization is one of the key strategies used that will result in improved operational efficiency and service to our customers.

Prior to the redesign, Insolvency work was performed in more than 70 local offices around the country. As part of the Insolvency centralization process, specific processing tasks that are performed by the clerical and paraprofessional staff will be moved to one location - the Philadelphia centralized site, also referred to as the "Philadelphia campus".

The professional staff, consisting of advisors and specialists, will remain in their current locations and we expect them to continue to maintain a significant presence in their respective bankruptcy jurisdictions. They will focus their efforts on compliance issues on Chapter 9, 11 and 12 cases as well as pre-confirmation Chapter 13 cases and complex Chapter 7 cases.

The vast majority of Insolvency correspondence will be processed by employees at the Philadelphia campus. Electronic notices including all "up front" processing of bankruptcy cases as well as "back end" work of effectuating discharge orders and closing out the bankruptcy case will be done at the Philadelphia campus. The centralization process will occur over several months on a state-by-state- basis.

Effective August 8, 2005, the Philadelphia campus began processing work for the state of Indiana. We request that you change the official mailing matrix to the following address for all correspondence directed to the Internal Revenue Service for the state shown above.

Internal Revenue Service
P.O. Box 21126
Philadelphia, PA 19114

Again, these changes are applicable to the state mentioned above and other locations should continue to follow existing procedures until notified to use the campus address. Insolvency employees in local offices and at the Philadelphia campus are working closely to limit the impact on our customers and to ensure the current levels of customer service are maintained.

If you have any questions, please contact Joe Magana at 312-566-2801.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Joe Magana".

Insolvency Territory Manager