UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF COLUMBIA

ORDER APPROVING AMENDMENTS TO CERTAIN LOCAL BANKRUPTCY RULES AND SETTING EFFECTIVE DATE

PURSUANT to the authority granted by the United States

District Court for the District of Columbia under District Court

Local Bankruptcy Rule 9029-1, it is

ORDERED that Local Bankruptcy Rules 3015-1 through 3015-3 of this court are amended, revised, and supplanted by the attached Local Bankruptcy Rules 3015-1 through 3015-5, including Local Official Form 14. It is further

ORDERED that the attached Local Bankruptcy Rules 3015-1 through 3015-5, including Local Official Form 14, shall take effect December 1, 2017, and shall govern all cases and proceedings in this court thereafter commenced and, insofar as just and practicable, all cases and proceedings in this court then pending. All other Local Bankruptcy Rules of this court not supplanted by the attached amendments remain in full force and effect.

Dated: November 30, 2017.

S. Martin Teel, Jr.

United States Bankruptcy Judge

RULE 3015-1. CHAPTER 13—PLAN

- (a) Requirement for use of Local Chapter 13 Plan Form. In a case commenced on or after December 1, 2017, the required Chapter 13 Plan (Local Official Form 14) must be used without alteration, except as otherwise provided in these rules, or in instructions issued by the Court for the Form. (The Form may be used in a case commenced before December 1, 2017.) The Form may be modified to permit minor changes not affecting wording or the order of presenting information, including changes that:
 - (1) expand the prescribed areas for responses in order to permit complete responses;
 - (2) delete space not needed for responses; or
 - delete items requiring detail in a question or category if the filer indicates—either by checking "no" or "none" or by stating in words—that there is nothing to report on that question or category.
- (b) <u>Service</u>. In a chapter 13 case, the debtor or the attorney for the debtor must mail a copy of the debtor's plan, on the date of the plan, to all creditors and the additional entities specified on the required Local Official Form 14, and complete the certificate of service that accompanies Local Official Form 14.
- (c) <u>Notice of Deadline for Objections</u>. The plan must include a conspicuous notice of the deadline for filing an objection to confirmation of the plan and serving the objection on the debtor, the debtor's attorney, and the Chapter 13 Trustee. Unless the Court approves notice of a different deadline, the deadline for a creditor to file and serve an objection to a plan is 21 days after the date of the plan.

RULE 3015-2. CHAPTER 13—AMENDMENTS TO PROPOSED PLAN

- (a) <u>General</u>. The requirements of LBR 3015-1 apply to any amended chapter 13 plan except that:
 - (1) a plan that only increases payments to the trustee need be served only on the trustee; and
 - (2) the Court, when the Court deems it appropriate, may allow the debtor to amend the plan by a praecipe not served on creditors or by oral amendment at the confirmation hearing, in which event the order of confirmation must reflect any such amendments.

- (b) <u>Confirmation of Amended Plan When It Does Not Materially Adversely Affect Any Creditor</u>. The Court may confirm an amended chapter 13 plan without awaiting the expiration of the time for objections thereto if:
 - (1) there was a prior plan as to which the time to object expired before any amended plan was filed;
 - (2) any entity that objected to that prior plan consents to confirmation of the amended plan or the amended plan moots that entity's objections;
 - (3) no other entities timely objected to that prior plan and the changes proposed by the amended plan do not adversely affect such other entities; and
 - (4) the Court determines that the plan otherwise meets the requirements for confirmation.

Note: LBR 3015-2(a)(2) allows amendments to be made at the confirmation hearing when the Court deems it appropriate (for example, when the amendments are not adverse to any creditor or when all adversely affected creditors consent).

RULE 3015-3. CHAPTER 13—CONFIRMATION HEARING AND NOTICE OF CONFIRMATION OF PLAN.

- (a) <u>Attendance of Debtor and Counsel at Confirmation Hearing</u>. Neither the debtor nor the debtor's counsel need attend the confirmation hearing if:
 - (1) the Chapter 13 Trustee has recommended confirmation of the chapter 13 plan, and either no objections to confirmation of that plan have been timely filed, or any that were timely filed, have been withdrawn; or
 - (2) the Chapter 13 Trustee has objected to confirmation of the plan, and the trustee and any other entity who timely objected to confirmation of the plan have agreed to a continuance.
- (b) <u>Notice of Confirmation of Plan</u>. When a chapter 13 plan is confirmed, the Clerk will transmit to all entities on the mailing list under LBR 2002-2:
 - (1) a copy of the confirmation order; or
 - (2) a notice of entry of the order confirming the plan, specifying which plan was confirmed and, if there were any amendments thereto, giving notice that there

were amendments thereto reflected in the order of confirmation.

Note: LBR 3015-2(a) allows certain amendments to be made orally or by praecipe not served on creditors. In addition, when multiple plans are filed in a case a creditor may not have received the latest version. Accordingly, LBR 3015-3(b) assures that when creditors begin receiving payments they will know what plan is controlling in the event that something different from the original plan was confirmed.

RULE 3015-4. CHAPTER 13—MODIFICATION OF CONFIRMED PLAN

- (a) A request to modify a confirmed plan shall be made by a motion that includes (1) conspicuous notice that objections to the motion must be filed and served within 21 days after the date of the motion, and (2) a proposed order that lists as recipients all entities on the Bankruptcy Noticing Center mailing list.
- (b) Unless the proposed modification is to increase or decrease monthly payments, the motion must attach the proposed modified plan,
- (c) When a modified plan is attached to the motion, the proposed modified plan shall comply with LBR 3015-1, but the proposed modified plan need not be served on entities not adversely affected by the proposed modified plan.

RULE 3015-5. CHAPTER 13---DISTRIBUTIONS UNDER CHAPTER 13 PLAN

- (a) Order of Distribution on Allowed Claims in Chapter 13 Cases. Unless otherwise stated in Section 9, entitled Non-Standard Provisions, of a confirmed Plan, the Chapter 13 Trustee shall make distributions in the order listed below:
 - (1) Trustee commission under 11 U.S.C. § 1326(b)(2).
 - At the same time and pro rata, allowed unsecured claims for: (i) any domestic support obligations under 11 U.S.C. § 507(a)(1); and (ii) any administrative claims under 11 U.S.C. § 507(a)(2), including any Debtor's counsel fee allowed by Bankruptcy Court order following an application by Debtor's counsel.
 - (3) Claims payable to any former Chapter 7 Trustee under 11 U.S.C. § 1326(b)(3).
 - (4) Other priority claims defined by 11 U.S.C. $\S 507(a)(3) (10)$.

- (5) At the same time and pro rata with payments on priority claims under paragraph 4 above, allowed secured claims as follows:
 - (A) Allowed secured claims for pre-petition arrears, designated to be paid under the Plan, in equal monthly amounts.
 - (B) Allowed secured claims, designated to be paid in full under the Plan, in equal monthly amounts at any specified interest rate.
- (6) After payment of both allowed priority claims and allowed secured claims that are to be paid under the Plan, allowed general unsecured claims, meaning unsecured claims not entitled to priority.
- (b) Alteration of Order of Distribution if Necessary to Assure Payment of Allowed Secured Claims Within a Reasonable Time. If compliance with this rule will cause unreasonable delay under 11 U.S.C. § 1322(a)(5) or § 1325(a)(5)(B)(iii)(I) in the commencement of or completion of payments on an allowed secured claim, the Trustee may adjust the payments, or the secured creditor may apply for an order to alter the payment scheme.

LOCAL OFFICIAL FORM No. 14

[Local Chapter 13 Plan Form]

UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF COLUMBIA

In re:		Case No Chapter 13
Last 4 digits of Soc. S	Sec. No, and	: Hearing Date:
	,	Date of Plan:
Last 4 digits of Soc. S	Debtor(s).	 Deadline for Filing Objections to Plan and Mailing Copies to Trustee, the Debtor(s), and counsel for the Debtor(s): 21 Days After Date of Plan
CHAPTER 13 PL	AN & NOTICE OF DEAD	DLINE TO OBJECT TO CONFIRMATION
Original Plan	Amended Plan	Modified Plan (modifying a confirmed plan)
1. GENERAL I	PLAN PROVISIONS.	
following Chapter 13	Plan (the "Plan") and mak	if this is a joint case. The Debtor proposes the es the following declarations. WARNING: In ust mark one and only one box in each Section
	The check marks in the boxe	es below will override any contrary provisions in
A.	es not contain any nonstanda	ard provisions. OR isions. They are stated in Section 10 below.
B. does not limit the amount of a secured claim. OR does limit the amount of a secured claim based on the value of the collateral securing the claim as stated in Section 6(A) or 6(B) below. Any such attempt to limit the amount of a secured claim will be pursued by way of a Motion or Objection to Claim as noted in Section 6.		
C. does not avoid a security interest or lien. OR does avoid a security interest or lien as stated in Section 6(A) or 6(B) below Any such avoidance will be pursued by way of a Motion as noted in Section 6.		

2. NOTICES.

You should read this Plan carefully and discuss it with your attorney if you have one in this bankruptcy case. If you do not have an attorney, you may wish to consult one.

A. Notice to Creditors.

Your rights may be affected by this Plan. Your claim may be reduced, modified, or eliminated. Section 1 above may identify Sections that may be of particular importance.

If you oppose this Plan's treatment of your claim or any provision of this Plan, you or your attorney must file an objection to confirmation of the plan within 21 days after the date of the plan, with a certificate of service reflecting mailing of the objection to the Chapter 13 Trustee, the Debtor, and the attorney for the Debtor.

The Court may confirm this Plan without further notice if no objection to confirmation is filed. You may need to file a timely proof of claim in order to be paid under the Plan.

B. Notice to Debtor.

This form lists options that may be appropriate in some cases, but not all cases. Just because an option is listed on the form does not mean that it is appropriate for you as the Debtor. Plans contrary to the local rules and Court rulings may not be confirmed.

3. PLAN TERMS.

Regular payments:

The D	ebtor's	future ea	arnings are submitted to the s	supervision and control of the Chapter 13
Truste	e, and the	he Debtor	will pay as follows (mark and	complete <u>one</u> of A or B below).
	Α.	\$	per month for a term o	f months. OR
	В.	\$ \$ months.	per month for per month for per month for	month(s),month(s), andmonth(s), for a total term of
				ing no later than 30 days after the petition neck all of the following that apply.)
				payroll deduction order. The Debtor is any payroll deduction order is in effect.
□ Th	e Debto	r will ma	ke payments directly to the Tru	istee.
□ Ot	her			

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Unless otherwise directed by the Chapter 13 Trustee, the Debtor will supply to the Chapter 13 Trustee a copy of each income tax return that the Debtor files during the Plan term within 14

Income Tax Returns and Refunds:

days of filing the return.				
The Debtor will treat income tax refunds as follows:				
☐ The Debtor will retain any income tax refunds received during the Plan term.				
\square The Debtor will turn over to the Trustee all tax refunds received during the Plan term, not later than 30 days after receipt.				
Additional Payments:				
□None. □The Debtor will make additional payments to the Trustee from other sources specified below. (Describe the source, estimated amount and date of each anticipated payment.)				
4. TREATMENT OF CLAIMS.				
Effect, on Debtor's Right to a Discharge, of Non-Payment of a Claim That the Plan Provides Will be Paid Directly. The Debtor will not be denied a discharge based on non-payment of a claim (or portion thereof) that the Plan provides is to be paid directly by the Debtor but the claim (or portion thereof) that was to be paid directly will not be discharged.				
Trustee Commission, Domestic Support Obligations, and Administrative Claims: From the payments made to the Chapter 13 Trustee, the Trustee shall be paid the allowed fee under 11 U.S.C. § 1326(b)(2) and will make distributions in the order listed pursuant to Local Rule 3015-5 unless otherwise ordered by the Court. Any deviation from the order of distribution must be set forth in Section 10, Non-Standard Provisions. Allowed claims entitled to priority under 11 U.S.C. § 507(a)(1) and (2) will be paid in full unless a nonstandard provision provides otherwise. Their order of payment is governed by Local Rule 3015-5. Any interest required to be paid on administrative claims for taxes shall be governed by 11 U.S.C. § 511.				
A. Claims Entitled to Priority Under 11 U.S.C. § 507(a)(3) – (10).				
The following are the anticipated priority claims listed in 11 U.S.C. $\S 507(a)(3) - (10)$ in this case:				
Priority Creditor Expected Claim Amount				
(Check one box.)				
\square All allowed claims entitled to priority under 11 U.S.C. § $507(a)(3) - (10)$ will be paid in full unless a non-standard provision in Section 10 provides otherwise.				
\square Unless a non-standard provision in Section 10 provides otherwise, allowed claims entitled to priority under 11 U.S.C. § $507(a)(3) - (10)$, other than § $507(a)(8)$, will be paid in full, with post-				

 $^{^1}$ Section 1322(a)(2), with exceptions of rare applicability in § 1322(a)(2) itself and 1322(a)(4), requires full payment of claims entitled to priority under § 507(a).

des				
otherwise, all allowed claims entitled to priority under 11 U.S.C. § 507(a)(8) will be paid in full with post-confirmation interest at the rate of interest under applicable nonbankruptcy law determined as of the calendar month in which the Plan is confirmed. ²				
General Provision: Unless a lien (or right of setoff) is avoided, the holder of a claim secured by such lien (or right of setoff) will retain its lien (or right of setoff) as to such secured claim notwithstanding 11 U.S.C. § 1327(c).				
nti .C na (v) wil				
r's ate oay ith aid iii				

iv. Cure of Default and Maintenance of Payments on Allowed Claims Secured by Property OTHER THAN the Debtor's Principal Residence. Arrears on such claims that were owed as of the petition date will be paid through the Plan in equal monthly

Estimated

Payment

Monthly Cure

No. of.

Months

Estimated

Prepetition

Arrears

Lienholder

Claims Listed Below:

Collateral

² See 11 U.S.C. § 511. A non-standard provision in Section 10 of this Plan may be needed if in a chapter 7 case some priority claims would be paid in full but some priority claims of a lower level of priority would not be paid in full in chapter 7.

portion of the claim to be paid directly by the Debtor outside the Plan will be governed by Section 4(B)(viii) below. None. OR Claims Listed Below: Estimated Estimated Prepetition Monthly Cure No. of. Payment Lienholder Collateral Arrears Months Allowed claims described in the final paragraph of § 1325(a) of the Bankruptcy v. Code³ will treated as follows. $\bigcap None. OR$ Claims Listed Below will receive the full amount of the allowed secured claim (including any allowed pre-confirmation interest owed under nonbankruptcy law) plus post-confirmation interest on the allowed secured claim as indicated below in equal monthly amounts. The Debtor's estimate of the allowed secured claim (and estimate of the required monthly payments) shall not be controlling. A proof of claim must be filed for the claim to receive that treatment and an untimely proof of claim may be disallowed: Estimated Allowed Post-**Estimated** Confirmation Secured Monthly No. of. Claim Interest Rate Months Lienholder Collateral Payment % per annum vi. Other Allowed Secured Claims to be Paid in Full through the Plan. Such claims will be paid through the Plan in equal monthly amounts. A proof of claim must be filed for the claim to receive that treatment and an untimely proof of claim may be disallowed. The Debtor's estimate of the amount of the claim (and estimate of the required monthly payments) shall not be controlling. The Debtor must make sure to list the post-confirmation interest rate to be paid: None. OR Claims Listed Below: Post-Estimated Estimated Confirmation Monthly No. of. Lienholder Collateral Interest Rate Payment Months Amount % per annum

amounts. The Debtor will directly pay outside of the plan payments that come due after filing of the petition beginning with the first payment due after filing the petition. **The**

³ This so-called "hanging paragraph" applies to (1) debt incurred within 910 days of filing for bankruptcy that is secured by a purchase money security interest in a motor vehicle acquired for personal use of the Debtor, and (2) any debt incurred within one year of filing for bankruptcy that is secured by a security interest in any other collateral.

Allowed secured claims for taxes shall be paid post-confirmation interest at the rate of interest under applicable nonbankruptcy law determined as of the calendar month in which the plan is confirmed

vii.	Surrendered Collateral. The Debtor will surrender the collateral listed below to the respective lienholder as listed below. To surrender collateral only means that the lienholder will be entitled to exercise its lien rights against the collateral under nonbankruptcy law. Any allowed unsecured claim of the lienholder will be treated as specified in Section 4(C), below. Unless the Court orders otherwise, the lienholder may amend a timely filed proof of claim to assert a claim for an unsecured deficiency claim remaining after enforcement of its lien as follows: (a) an amended proof of claim asserting an unsecured deficiency claim for a claim for which the collateral was real property shall be filed within days (no less than 180 days after entry of the confirmation order); (b) an amended proof of claim asserting an unsecured deficiency claim for a claim for which the collateral was personal property (that is, anything other than real estate) shall be filed within days (no less than 60 days after entry of the confirmation order). Upon Plan confirmation, the automatic stay and co-debtor stay of 11 U.S.C. §§ 362(a) and 1301 terminate, if not terminated earlier, as to enforcement of the lienholder's lien against the collateral listed:
	Claims Listed Below:
Lienholde	<u>Collateral</u>
viii.	Secured Claims That Are to be Paid Outside of the Plan. Check any applicable boxes:
	☐ None. ☐ Claims Listed Below. The Debtor will pay directly outside of the Plan all secured claims that are listed below, including any unsecured portion of such claims. Any such claim will not be discharged and the holder of the claim shall retain its lien (or right of setoff) after completion of the Plan and entry of any discharge.
Lienholde	<u>Collateral</u>
	Claims Listed Below. The Debtor will pay directly outside of the plan all secured claims that are listed below, but any unsecured portion of such a claim will be discharged upon the receipt of a discharge unless excepted from discharge under 11 U.S.C. § 1328 or some other statutory provision. The holder of the claim shall retain its lien (or right of setoff) after completion of the plan and entry of any discharge.

Collateral

Lienholder

Trustee's Adjustment of Payments. If the Trustee is holding more funds than those needed to make the payments under the Plan for any month, the Trustee may pay amounts larger than those listed in Sections 4(B)(iii), 4(B)(iv), and 4(B)(vi) pro rata.

C. Unsecured Claims Not Entitled to Priority.

of this Plan) will be paid by the Trustee as follows (mark one box only):			
☐ Pro Rata ☐ 100% If there is more than one class of unsecured			
Class of Unsecured Claims	Treatment		

5. RETENTION OF LIENS.

Holders of allowed secured claims provided for by the Plan under Section 4 shall retain their liens until the earliest of when:

- (a) the underlying debt, determined under nonbankruptcy law, is paid;
- (b) the Debtor is granted a discharge pursuant to 11 U.S.C. § 1328; or
- (c) the Trustee files a notice of Plan completion.

If the case is dismissed or converted without completion of the Plan, liens shall be retained by the holders to the extent recognized under applicable nonbankruptcy law.

6. DETERMINATION OF AN ALLOWED SECURED CLAIM UNDER 11 U.S.C. § 506 AND AVOIDANCE OF LIENS 11 U.S.C. § 522(f)

The Debtor must make sure to list (1) the Debtor's estimate of the value of the collateral for a secured claim that will be paid through the Plan plus (2) any post-confirmation interest to be paid. A proof of claim must be filed before the Trustee makes payments on the secured claim and an untimely proof of claim may be disallowed. Any undersecured portion of such a claim shall be treated as unsecured.

A. Avoid a Lien (or Portion Thereof) Based on Valuation Under 11 U.S.C. § 506 by Separate Motion or Objection to Claim.

·	•		J					
None. OR								
Claims Listed B	<i>elow</i> will	receive full p	payment o	f the valu	ue of the co	llateral,	with the s	pecified
post-confirmation	interest,	based on a v	alue set l	by the C	Court pursu	ant to a	separate	motion,

⁴ When the Debtor is not contributing all net disposable income to the Plan, the Trustee or a creditor may request post-confirmation present value interest. In addition, if unsecured claims would be paid in full in chapter 7, post-confirmation present value interest is required.

	laim, or adversary prod thly payments) shall no	_	_	value (and es	stimate of the	
<u>Lienholder</u>	Collateral	Estimated Value	Post- Confirmation Interest Rate % per annum	Estimated Monthly Payment	No. of. Months	
В.	B. Value a Claim or Avoid a Lien (That Impairs an Exemption) Under 11 U.S.C. § 522(f) ⁶ by Separate Motion or an Adversary Proceeding.					
to which the Court pursuan	ted Below will receive to lien may be avoided unt to a separate motion of (and estimate of requi	nder 11 U.S.C. or adversary proc	§ 522(f), a determined beeding. The Debto	ination to be r's estimate o	made by the of the allowed	
<u>Lienholder</u>	Collateral	Estimated Allowed Secured Claim	Post- Confirmation Interest Rate % per annum	Estimated Monthly Payment	No. of. Months	
7. APPL	ICATION OF PAYM	IENTS ON AC	COUNT OF SEC	URED CLA	IMS.	
may be applie	de by the Chapter 13 T ed only to the portion fall payments under the	of the claim pe	ertaining to prepeti	tion arrears,	so that upon	
8. EXEC	CUTORY CONTRAC	CTS AND UNEX	XPIRED LEASES	•		
-	Executory Contracts leases are rejected (ch	_		owing execut	ory contracts	
	ory contracts and unextory contracts and unex			ed:		

⁵ If the Debtor believes that the lien will be avoided in its entirety, the Debtor should list the estimated value as zero (\$0).

⁶ Under 11 U.S.C. § 522(f) the Debtor may avoid a lien to the extent it impairs an exemption if the lien is a judicial lien or a nonpossessory, non-purchase money security interest in certain property.

⁷ If the Debtor believes that the entirety of the lien will be avoided, the Debtor should list the estimated allowed secured claim as zero (\$0).

Lessor or Subject of

Contract Holder Lease or Contract

Any claim for rejection damages pursuant to a rejection effected by this Plan must be filed within 60 days from entry of the order confirming this Plan.

Preservation of Certain Leases and Executory Contracts.

The following unexpired leases of residential real property and executory contracts (1) are neither assumed nor rejected by the Plan, (2) shall be unaffected by the bankruptcy case, and (3) the obligations thereunder shall not be discharged.⁸

Lessor or Subject of

Contract Holder⁹ Lease or Contract

Assumption of Executory Contracts and Unexpired Leases. If the Debtor wishes to assume an executory contract or unexpired lease, that must be addressed under Section 10 of the Plan.

Treatment of Assumed Unexpired Leases and Executory Contracts. If an unexpired lease or an executory contract is assumed pursuant to Section 10, and unless Section 10 provides otherwise: (1) any prepetition arrears will be treated as an administrative claim, and the other party to the executory contract and/or unexpired lease may file a timely proof of claim for the amounts owed as of the petition date, and (2) any amounts coming due postpetition shall be paid by the Debtor directly and will not be discharged.

9. REVESTING PROPERTY OF THE ESTATE.

Title to the Debtor's property shall revest in the Debtor when:

- (a) the Debtor is granted a discharge pursuant to 11 U.S.C. § 1328;
- (b) the Trustee files a notice of Plan completion if by reason of 11 U.S.C. § 1328(f) the Debtor cannot receive a discharge; or
- (c) the case is dismissed.

10. NON-STANDARD PROVISIONS.

Any non-standard provision placed elsewhere in the Plan is void. Any and all non-standard provisions are:

⁸ Unexpired leases of nonresidential real property under which the Debtor is the lessee and unexpired leases of personal property under which the Debtor is the lessee are not subject to this treatment. See 11 U.S.C. § 365(d)(4) and § 365(p)(3). However, the debtor and the lessor may agree to the lease continuing in effect despite any rejection pursuant to these provisions.

⁹ If an executory contract or unexpired lease (1) is neither assumed nor rejected, and (2) is not listed here, this Plan leaves to the Bankruptcy Code and case law the effect of that on issues of whether (1) the executory contract or unexpired lease survives and (2) whether the obligations thereunder are discharged. However, the debtor and the other party may agree to have the lease or executory contract continue in effect despite being neither assumed nor rejected and not being identified in this part of the Plan.

☐ None. OR ☐ Claims Listed Below	
Non-Standard Plan Provisions	
11. SIGNATURES.	
by the Debtor, and the Debtor has read all t	ne Plan provisions above are all the terms proposed the terms. The signature below of the Debtor and the Plan contains no non-standard provision other than
Date:	Debtor
Attorney for Debtor(s)	Joint Debtor
CERTIFICA	ATE OF SERVICE
I hereby certify that the foregoing plan was n as listed on the mailing matrix in this case on	nailed to the parties listed below and to all creditors the date of the plan,
21401 IRS Centralized Insolvency, POB 7346, Phila Mass. Ave. NW, #500, WDC 20001 DC Tax & Revenue, 1101 4th St. SW, 6th FL St. NW, WDC 20001-2714 US Attorney, DC Civil Division Financial Lit	185 Admiral Cochrane Drive #240, Annapolis, MD delphia, PA 19101-7346 & IRS Chief Counsel, 455, WDC 20024 & Attorney General for DC, 441 4th digation, 555 4th St. NW, WDC 20530 ttorney General, 441 4th St. NW, 5th FL, WDC
Na	ame of Signer: