



IT IS ORDERED as set forth below:

Date: December 30, 2009

James E. Massey

James E. Massey
U.S. Bankruptcy Court Judge

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION

IN RE:		CASE NO. 08-79042
Howard Edmund Friele, III,		
		CHAPTER 13
Debtor.		JUDGE MASSEY

Howard Edmund Friele III,		
Movant,		
v.		CONTESTED MATTER
Georgia Department of Revenue,		
Respondent.		

ORDER DENYING OBJECTION TO CLAIM

Debtor objects to a proof of claim filed by the Georgia Department of Revenue in this case. Attached to objection is a certificate of service showing service on "State of Georgia, Attn: Enrico Adams, P.O. Box 161108, Atlanta, Georgia 30321." The proof of claim provides that

address for “[a]ll correspondence and payments,” but the objection to the claim is not correspondence. A signature of Enrico Adams appears on the proof of claim.

As a general proposition, service on a State of Georgia agency or department should be directed to the head of that agency or department and to the office of the Attorney General. An objection to a proof of claim filed on behalf of a Georgia agency or department should also be directed to the attention of the person who signed the proof of claim and, in the case of claims filed by the Department of Revenue, to the Bankruptcy Insolvency Unit of the Department of Revenue. Here, the certificate of service of Debtor’s objection does not show proper service at least in part because the proof of claim form does not show that Enrico Adams is authorized to receive service of the objection or that the address was a proper address for that purpose. For this reason, the objection is DENIED without prejudice.

END OF ORDER