

Fill in this information to identify your case:

United States Bankruptcy Court for the:

SOUTHERN DISTRICT OF NEW YORK

Case number (if known) _____ Chapter 11

Check if this an amended filing

Official Form 201

Voluntary Petition for Non-Individuals Filing for Bankruptcy

04/20

If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and the case number (if known). For more information, a separate document, *Instructions for Bankruptcy Forms for Non-Individuals*, is available.

1. Debtor's name 85 Flatbush RHO Mezz LLC

2. All other names debtor used in the last 8 years
Include any assumed names, trade names and *doing business as* names

3. Debtor's federal Employer Identification Number (EIN) 84-2696184

4. Debtor's address

Principal place of business	Mailing address, if different from principal place of business
------------------------------------	---

c/o GC REALTY ADVISORS, LLC
3284 N 29th Court
Hollywood, FL 33020
Number, Street, City, State & ZIP Code

P.O. Box, Number, Street, City, State & ZIP Code

Broward
County

Location of principal assets, if different from principal place of business
85 Flatbush Avenue Extension Brooklyn, NY
11201
Number, Street, City, State & ZIP Code

5. Debtor's website (URL) _____

6. Type of debtor

Corporation (including Limited Liability Company (LLC) and Limited Liability Partnership (LLP))

Partnership (excluding LLP)

Other. Specify: _____

Debtor **85 Flatbush RHO Mezz LLC**
Name

Case number (if known)

7. Describe debtor's business

A. Check one:

- Health Care Business (as defined in 11 U.S.C. § 101(27A))
- Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))
- Railroad (as defined in 11 U.S.C. § 101(44))
- Stockbroker (as defined in 11 U.S.C. § 101(53A))
- Commodity Broker (as defined in 11 U.S.C. § 101(6))
- Clearing Bank (as defined in 11 U.S.C. § 781(3))
- None of the above

B. Check all that apply

- Tax-exempt entity (as described in 26 U.S.C. §501)
- Investment company, including hedge fund or pooled investment vehicle (as defined in 15 U.S.C. §80a-3)
- Investment advisor (as defined in 15 U.S.C. §80b-2(a)(11))

C. NAICS (North American Industry Classification System) 4-digit code that best describes debtor.
See <http://www.uscourts.gov/four-digit-national-association-naics-codes>.

8. Under which chapter of the Bankruptcy Code is the debtor filing?

Check one:

- Chapter 7
- Chapter 9
- Chapter 11. Check all that apply.

A debtor who is a "small business debtor" must check the first sub-box. A debtor as defined in § 1182(1) who elects to proceed under subchapter V of chapter 11 (whether or not the debtor is a "small business debtor") must check the second sub-box.

- The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D), and its aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,725,625. If this sub-box is selected, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return or if any of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
- The debtor is a debtor as defined in 11 U.S.C. § 1182(1), its aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$7,500,000, **and it chooses to proceed under Subchapter V of Chapter 11.** If this sub-box is selected, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return, or if any of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
- A plan is being filed with this petition.
- Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
- The debtor is required to file periodic reports (for example, 10K and 10Q) with the Securities and Exchange Commission according to § 13 or 15(d) of the Securities Exchange Act of 1934. File the *Attachment to Voluntary Petition for Non-Individuals Filing for Bankruptcy under Chapter 11* (Official Form 201A) with this form.
- The debtor is a shell company as defined in the Securities Exchange Act of 1934 Rule 12b-2.

Chapter 12

9. Were prior bankruptcy cases filed by or against the debtor within the last 8 years?

- No.
- Yes.

If more than 2 cases, attach a separate list.

District	_____	When	_____	Case number	_____
District	_____	When	_____	Case number	_____

10. Are any bankruptcy cases pending or being filed by a business partner or an affiliate of the debtor?

- No
- Yes.

List all cases. If more than 1, attach a separate list

Debtor	EAST VILLAGE PROPERTIES LLC	Relationship	_____	Affiliate	_____
District	Southern District of New York	When	3/28/17	Case number, if known	17-22453 (RDD)

Debtor

85 Flatbush RHO Mezz LLC

Name

Case number (if known)

Debtor **85 Flatbush RHO Mezz LLC**
Name

Case number (if known)

11. Why is the case filed in this district?

Check all that apply:

- Debtor has had its domicile, principal place of business, or principal assets in this district for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other district.
- A bankruptcy case concerning debtor's affiliate, general partner, or partnership is pending in this district.

12. Does the debtor own or have possession of any real property or personal property that needs immediate attention?

No

Yes. Answer below for each property that needs immediate attention. Attach additional sheets if needed.

Why does the property need immediate attention? (Check all that apply.)

It poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety.

What is the hazard? _____

It needs to be physically secured or protected from the weather.

It includes perishable goods or assets that could quickly deteriorate or lose value without attention (for example, livestock, seasonal goods, meat, dairy, produce, or securities-related assets or other options).

Other _____

Where is the property? _____

Number, Street, City, State & ZIP Code

Is the property insured?

No

Yes. Insurance agency _____

Contact name _____

Phone _____

Statistical and administrative information

13. Debtor's estimation of available funds

Check one:

- Funds will be available for distribution to unsecured creditors.
- After any administrative expenses are paid, no funds will be available to unsecured creditors.

14. Estimated number of creditors

1-49

50-99

100-199

200-999

1,000-5,000

5001-10,000

10,001-25,000

25,001-50,000

50,001-100,000

More than 100,000

15. Estimated Assets

\$0 - \$50,000

\$50,001 - \$100,000

\$100,001 - \$500,000

\$500,001 - \$1 million

\$1,000,001 - \$10 million

\$10,000,001 - \$50 million

\$50,000,001 - \$100 million

\$100,000,001 - \$500 million

\$500,000,001 - \$1 billion

\$1,000,000,001 - \$10 billion

\$10,000,000,001 - \$50 billion

More than \$50 billion

16. Estimated liabilities

\$0 - \$50,000

\$50,001 - \$100,000

\$100,001 - \$500,000

\$500,001 - \$1 million

\$1,000,001 - \$10 million

\$10,000,001 - \$50 million

\$50,000,001 - \$100 million

\$100,000,001 - \$500 million

\$500,000,001 - \$1 billion

\$1,000,000,001 - \$10 billion

\$10,000,000,001 - \$50 billion

More than \$50 billion

Debtor **85 Flatbush RHO Mezz LLC**
Name

Case number (if known)

Request for Relief, Declaration, and Signatures

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

17. Declaration and signature of authorized representative of debtor

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

I have been authorized to file this petition on behalf of the debtor.

I have examined the information in this petition and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on **December 18, 2020**
MM / DD / YYYY

X /s/ DAVID GOLDWASSER
Signature of authorized representative of debtor

Title **CHIEF RESTRUCTURING OFFICER**

DAVID GOLDWASSER
Printed name

18. Signature of attorney

X /s/ FRED B. RINGEL
Signature of attorney for debtor

Date **December 18, 2020**
MM / DD / YYYY

FRED B. RINGEL
Printed name

ROBINSON BROG LEINWAND GREENE GENOVESE & GLUCK P.C.
Firm name

875 THIRD AVENUE
New York, NY 10022
Number, Street, City, State & ZIP Code

Contact phone **(212) 603-6300** Email address

Bar number and State

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X

In re:

Chapter 11

85 FLATBUSH RHO MEZZ LLC,

Case No.:

Debtor.

-----X

CERTIFICATE OF RESOLUTION

I, the undersigned, **DAVID GOLDWASSER**, as Chief Restructuring Officer of **85 Flatbush RHO Mezz LLC** (the “Company”), do hereby certify that at a meeting of the Company duly called and held, the following resolutions were adopted and recorded in the Minute Book of the Company, and they have not been modified or rescinded, and are still in full force and effect:

RESOLVED, that in the judgment of the Company it is desirable and in the best interest of the Company, its creditors, members and other interested parties, that a petition be filed by the Company for relief under Chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”); and it is further

RESOLVED, that the form of petition under Chapter 11 presented to this meeting is approved and adopted in all respects, and that David Goldwasser as Chief Restructuring Officer of the Company, is authorized to execute and verify a petition substantially in such form and to cause the same to be filed with the United States Bankruptcy Court for the Southern District of New York at such time as he shall determine; and it is further

RESOLVED, that David Goldwasser, as Chief Restructuring Officer of the Company, is authorized to execute and file all petitions, reorganization schedules, lists and other papers and to effectuate the filing of the Chapter 11 case, and, in that connection, that the firm of Robinson Brog Leinwand Greene Genovese & Gluck P.C. be retained and employed as legal counsel for the Company under a general retainer, in addition to such special counsel as may hereafter become necessary or proper with a view to the successful conclusion of such Chapter 11 case.

IN WITNESS WHEREOF, I have hereunto set my hand and seal of the
Company this 18th_ day of December, 2020.

85 Flatbush RHO Mezz LLC

By: /s/ David Goldwasser
DAVID GOLDWASSER
CHIEF RESTRUCTURING OFFICER

UNANIMOUS WRITTEN CONSENT TO CHAPTER 11 BANKRUPTCY
FILING ON BEHALF OF
85 FLATBUSH RHO MEZZ LLC

The undersigned, being the Member and the Independent Manager of 85 FLATBUSH RHO MEZZ LLC (the “Company”), a Delaware limited liability company, in accordance with the Delaware Limited Liability Company Act, 6 *Del. C.* § 18-101 *et. Seq.* and the Limited Liability Company Agreement of 85 FLATBUSH RHO Mezz LLC, effective as of September 19, 2019 (the “Agreement”) do hereby consent to, adopt, authorize and approve the following resolutions as of December __, 2020:

WHEREAS, on December 16, 2020, a telephonic meeting was held with the Company’s representatives and the Independent Manager to consider the financial and operational conditions of the Company; and

WHEREAS, the Member and the Independent Manager have considered the financial and operational conditions of the Company and have reviewed supporting documentation and the advice and recommendation of the Company’s professional and advisors with respect to the options available to the Company, including the possibility of pursuing a restructuring of the Company’s business and assets under title 11 of the United States Bankruptcy Code (the “Bankruptcy Code”); and

NOW, THEREFORE IT IS HEREBY RESOLVED, that after consideration of the alternatives and the advice of the Company’s professionals and advisors, the Member has determined in its business judgment that it is in the best interests of the Company, its creditors, interest holders, and other interested parties and the Independent Manager having been asked to consent to a Material Action pursuant to Section 9(d)(iii) of the Agreement, and considering her fiduciary duties, if any, as provided under the Agreement that a voluntary petition be filed by the Company seeking relief under the provisions of the Bankruptcy Code in the United States Bankruptcy Court for the Southern or Eastern District of New York (the “Petition”), and the filing of such Petition be, and hereby is, authorized in all respects; and it is

FURTHER RESOLVED, that David Goldwasser and such other additional persons as may be designated by the Member and any other officer or person designated hereby are appointed as authorized signatories and representatives in connection with the bankruptcy proceeding authorized herein (collectively the “Authorized Representatives”); and it is

FURTHER RESOLVED, that the Authorized Representatives are, and each of them hereby is, authorized, directed and empowered on behalf of the Company to execute and verify the Petition in the name of the Company under the Bankruptcy Code and to cause the same to be filed; and it is

FURTHER RESOLVED, that the Authorized Representatives are, and each of them hereby is, authorized and directed to work with the Company’s advisors, Member and Independent Manager, to effectuate a restructuring under the Bankruptcy Code; and to file all

necessary motions and papers in the United States Bankruptcy Court for the Southern or Eastern District of New York to obtained approval of such restructuring; and hereby authorized and directed to execute appropriate agreements and related ancillary documents; and it is

FURTHER RESOLVED, that the Authorized Representatives are, and each of them hereby is, authorized, directed and empowered, on behalf of and in the name of the Company, to negotiate, execute, verify and file, or cause to be executed, verified and filed, all necessary documents, including, without limitation, all petitions, affidavits, schedules, motions, lists, applications, pleadings and other papers, and in that connection to employ and retain legal counsel, financial advisors, accountants and other professionals and to take any and all action which such Authorized Representative deems necessary and proper in connection with the bankruptcy case.

IN WITNESS WHEREOF, the undersigned Member and Independent Manager hereby consent to and approve and adopt these resolutions as of the date set forth above and direct that this Written Consent be filed with the Company's minutes and official records.

MEMBER:

85 RHO LLC,
a New York limited liability company

By: /s/ David Goldwasser
Name: David Goldwasser
Title: Chief Restructuring Officer

INDEPENDENT MANAGER:



Miranda L. Brewer

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X

In re: Chapter 11

85 FLATBUSH RHO MEZZ LLC, Case No.

Debtor.

-----X

In re: Chapter 11

85 FLATBUSH RHO HOTEL LLC, Case No.

Debtor.

-----X

In re: Chapter 11

85 FLATBUSH RHO RESIDENTIAL LLC, Case No.

Debtor.

-----X

DECLARATION PURSUANT TO LOCAL RULE 1007-2

David Goldwasser, hereby declares under penalty of perjury that the following statements are true and correct:

1. I am the Chief Restructuring Officer of 85 Flatbush RHO Mezz LLC (“Mezz”), 85 Flatbush RHO Hotel LLC (“Hotel”) and 85 Flatbush RHO Residential LLC (“Residential”, and defined together with Mezz and Hotel, as the “Debtors”), and am fully familiar with the facts set forth herein.

2. I submit this declaration in accordance with Local Bankruptcy Rule 1007-2 in support of the Debtor’s filing of a voluntary petition under Chapter 11 of Title 11 of the United States Code (the “Bankruptcy Code”).

3. Mezz is the 100% owner of Hotel and Residential. Hotel and Residential collectively own the property located at 85 Flatbush Extension, Brooklyn, New York, (the “Property”). The Property is a 132,641 square foot, twelve-story, mixed use property consisting of a 174 room boutique hotel on the first 6 floors known as the Tillary Hotel Brooklyn, a 58,652 square foot 64-unit luxury multi-family building and a 5,642 square foot parking garage. The residential component of the Property has 9 studios, 26 one-bedroom units and 29 two-bedroom units. Of the 64 units, currently five (5) are occupied. The intention is to convert the residential component into condominiums.

4. The COVID-19 pandemic and the attendant travel restrictions and quarantine requirements along with the NYC shutdown of indoor dining beginning in March 2020 had an immediate impact on the hospitality industry as a whole and caused the Hotel to shut down operations entirely for the month of April 2020. The Hotel reopened to provide homeless shelter services from May 15, 2020 through June 30, 2020. The Hotel reopened to the public on July 15, 2020 and remains open, but with a substantially reduced occupancy rate, resulting in limited revenue. As a result, Mezz, Hotel and Residential have been unable to pay their current debt service obligations to their secured lenders.

5. No pre-petition committee was organized prior to the Order for relief.

6. No property of the Debtor is in the possession and control of a receiver, however Mezz’s secured lender served a notification of disposition of collateral and a subsequent supplemental notification of disposition of collateral seeking to sell Mezz’s 100% ownership in the membership interests of Hotel and Residential which UCC sale was originally scheduled for November 30, 2020 and was thereafter adjourned to December 18, 2020.

7. A summary of the Debtor's' assets and liabilities will be set forth on each Debtor's respective summary of schedules to be filed.
8. The names and addresses of each Debtor's twenty largest unsecured creditors, excluding insiders, appears on Exhibit "A" to this affidavit.
9. All suits or proceedings in which the Debtors are named as a party will be listed in each respective Debtor's Statement of Financial Affairs to be filed.
10. The estimated operating expenses of the Debtors for the next **thirty days** is attached the Debtors' Cash Collateral Motion.

Dated: December 18, 2020

85 FLATBUSH RHO MEZZ LLC

By: /s/ David Goldwasser
DAVID GOLDWASSER
CHIEF RESTRUCTURING OFFICER

85 FLATBUSH RHO HOTEL LLC

By: /s/ David Goldwasser
DAVID GOLDWASSER
CHIEF RESTRUCTURING OFFICER

85 FLATBUSH RHO RESIDENTIAL LLC

By: /s/ David Goldwasser
DAVID GOLDWASSER
CHIEF RESTRUCTURING OFFICER

EXHIBIT A

Fill in this information to identify the case:

Debtor name **85 Flatbush RHO Mezz LLC**

United States Bankruptcy Court for the: **SOUTHERN DISTRICT OF NEW YORK**

Case number (if known): _____

Check if this is an amended filing

Official Form 204

Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders 12/15

A list of creditors holding the 20 largest unsecured claims must be filed in a Chapter 11 or Chapter 9 case. Include claims which the debtor disputes. Do not include claims by any person or entity who is an insider, as defined in 11 U.S.C. § 101(31). Also, do not include claims by secured creditors, unless the unsecured claim resulting from inadequate collateral value places the creditor among the holders of the 20 largest unsecured claims.

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim		
				If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
-NONE-						

Fill in this information to identify the case:

Debtor name **85 Flatbush RHO Hotel LLC**

United States Bankruptcy Court for the: **SOUTHERN DISTRICT OF NEW YORK**

Case number (if known): _____

Check if this is an amended filing

Official Form 204

Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders

12/15

A list of creditors holding the 20 largest unsecured claims must be filed in a Chapter 11 or Chapter 9 case. Include claims which the debtor disputes. Do not include claims by any person or entity who is an insider, as defined in 11 U.S.C. § 101(31). Also, do not include claims by secured creditors, unless the unsecured claim resulting from inadequate collateral value places the creditor among the holders of the 20 largest unsecured claims.

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
Akiva Hersh Klein						\$100,000.00
Chesky Berkowitz						\$250,000.00
Con Edison P.O. Box 1701 New York, NY 10116						\$144,699.91
Duetto Research Inc. 2001 Gateway Place #520W San Jose, CA 95110						\$31,076.94
Dura-Lift Inc. 201 Hartle Street Suite B Sayreville, NJ 08872						\$29,259.12
Enercon Technical Service 1233 McDonald Avenue Brooklyn, NY 11230						\$14,139.11
Greater Shield P.O. Box 110836 Brooklyn, NY 11211						\$369,452.62
Green & White Boutique Linen 410 Garibaldi Avenue Lodi, NJ 07644						\$16,344.78
Hershy Rubin						\$100,000.00
House of Kooser P.O. Box 3184 New York, NY 10163						\$18,142.41

Debtor **85 Flatbush RHO Hotel LLC**
Name _____

Case number (if known) _____

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services,	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
NYC Department of Finance P.O. BOX 5060 Kingston, NY 12402						\$239,724.12
NYS Sales Tax Processing P.O. Box 15168 Albany, NY 12212						\$140,807.02
Oracle America, Inc. P.O. Box 203448 Dallas, TX 75320						\$20,824.84
Rightway Restoration LLC 98 Beard St. Brooklyn, NY 11231						\$34,297.80
Shmiel Chaim Brach						\$250,000.00
Simon's Industrial Supply 45-02 37th Avenue Long Island City, NY 11101						\$33,821.48
TravelClick Inc. P.O. Box 71199 Chicago, IL 60694						\$21,050.46
Yanky Rubin						\$100,000.00
Yanky Rubin						\$150,000.00
Yossi Itzkowitz						\$200,000.00

Fill in this information to identify the case:

Debtor name **85 Flatbush RHO Residential LLC**

United States Bankruptcy Court for the: **SOUTHERN DISTRICT OF NEW YORK**

Case number (if known): _____

Check if this is an amended filing

Official Form 204

Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders

12/15

A list of creditors holding the 20 largest unsecured claims must be filed in a Chapter 11 or Chapter 9 case. Include claims which the debtor disputes. Do not include claims by any person or entity who is an insider, as defined in 11 U.S.C. § 101(31). Also, do not include claims by secured creditors, unless the unsecured claim resulting from inadequate collateral value places the creditor among the holders of the 20 largest unsecured claims.

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
Con Edison P.O. Box 1701 New York, NY 10116			Disputed			\$0.00
National Grid P.O. Box 11741 Newark, NJ 07101			Disputed			\$0.00

**United States Bankruptcy Court
Southern District of New York**

In re 85 Flatbush RHO Mezz LLC Debtor(s) Case No. _____
Chapter 11

VERIFICATION OF CREDITOR MATRIX

I, the CHIEF RESTRUCTURING OFFICER of the corporation named as the debtor in this case, hereby verify that the attached list of creditors is true and correct to the best of my knowledge.

Date: December 18, 2020

/s/ DAVID GOLDWASSER
DAVID GOLDWASSER/CHIEF RESTRUCTURING OFFICER
Signer/Title

85 FLATBUSH MEZZ LLC
225 BROADWAY
32ND FLOOR
NEW YORK, NY 10007

CORP. COUNSEL FOR NYC
100 CHURCH STREET
NEW YORK, NY 10007

INTERNAL REVENUE SERVICE
PO BOX 7346
PHILADELPHIA, PA 19101-7346

LIPA RUBIN
860 BEDFORD AVENUE
BROOKLYN, NY 11205

NY STATE DEPT. OF FINANCE
ATTN: BANKRUPTCY SPECIAL
PO BOX 5300
ALBANY, NY 12205

NYC DEPT. OF FINANCE
345 ADAMS STREET, 3RD FL.
ATTN: LEGAL AFFAIRS
BROOKLYN, NY 11201

OFFICE OF THE ATTY GEN
28 LIBERTY ST.
NEW YORK, NY 10005

SEYFARTH SHAW LLC
ATTN: JERRY A. MONTAG, ESQ
620 EIGHTH AVENUE
NEW YORK, NY 10018-1405

US ATTY OFFICE -SDNY
86 CHAMBERS STREET
ATTN: TAX AND BANKRUPTCY
NEW YORK, NY 10007