

UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF GEORGIA  
ROME DIVISION

IN RE:

REGIONAL HOUSING &  
COMMUNITY SERVICES, CORP.,

Debtor.

Case No. 21-41034-PWB

Jointly Administered

Chapter 11

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**NOTICE OF SUBSTITUTION OF COUNSEL**

PLEASE TAKE NOTICE that United States Attorney, Theodore S. Hertzberg, through Assistant United States Attorney ADAM NUGENT, hereby enters an appearance, pursuant to Fed. R. Bankr. P. 2002, BLR 9010-4, and other applicable rules, on behalf of the United States of America, by and through its agency the Internal Revenue Service ("IRS"), in the above-styled case and requests that all notices given or required to be given in this case, and all papers served or required to be served in this case, be given and served upon:

Adam Nugent  
ASSISTANT U.S. ATTORNEY  
United States Attorney's Office  
75 Ted Turner Drive SW, Suite 600  
Atlanta, Georgia 30303  
Telephone: (404) 581-6204  
Facsimile: (404) 581-6151  
E-mail: adam.nugent@usdoj.gov



Adam Nugent shall be substituted for AUSA Vivieon Kelly Jones as counsel for the IRS in this matter.

The filing of this Notice, and any subsequent filing, shall not waive IRS's: (1) right to have final orders on non-core matters entered only after *de novo* review by a District Court judge; (2) right to trial by jury in any proceeding so triable in this case, or any case, controversy, or proceeding related to this case; (3) right to have the District Court withdraw the reference in any matter subject to mandatory or discretionary withdrawal, or (4) any other rights, claims, interests, liens, actions, defenses, set-offs, or recoupments to which IRS is or may be entitled under agreements, in law or in equity, all of which rights, claims, interests, liens, actions, defenses, set-offs, and recoupments IRS expressly reserves.

Dated: July 7, 2025.

Respectfully submitted,

THEODORE S. HERTZBERG  
UNITED STATES ATTORNEY  
/s/ Adam Nugent  
ADAM NUGENT  
Assistant U.S. Attorney  
Georgia Bar No. 381008  
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**CERTIFICATE OF SERVICE**

This is to certify that I have on July 7, 2025 electronically filed the foregoing document using the Bankruptcy Court's Electronic Case Filing program, which sends a notice of this document and an accompanying link to this document to all parties who have appeared in this case under the Bankruptcy Court's Electronic Case Filing program.

/s/ Adam Nugent  
ADAM NUGENT  
Assistant U.S. Attorney