

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF LOUISIANA

_____)	
In re:)	Chapter 11
)	
OCA, INC., et al,)	Case No. 06-10179(B)
)	(Jointly Administered)
Debtors)	
_____)	

CERTIFICATE OF SERVICE

I, Stephen G. Murphy, hereby certify that I have this day served a copy of the within *Response By Commissioner Of Massachusetts Department Of Revenue Debtors' Objection To Tax Claims*, by first class mail, postage prepaid, and (if so noted) by facsimile transmission, upon the parties or persons appearing on the accompanying SERVICE LIST attached hereto.

// s // Stephen G. Murphy

Stephen G. Murphy, Esquire
Dated: October 13, 2006

SERVICE LIST

In re OCA, Inc., *et al.*

Chapter 11, Case No. 06-10179(B)(Jointly Administered)

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