

**TAB T**

THIS IS EXHIBIT "T" REFERRED TO IN THE  
AFFIDAVIT OF GRAEME ROTRAND SWORN  
BEFORE ME THIS 18<sup>TH</sup> DAY  
OF FEBRUARY, 2020



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Notary Public in and for the Province of Ontario



**Relief Requested**

1. The Debtors seek entry of interim and final orders, substantially in the forms attached hereto as **Exhibit A** and **Exhibit B** (respectively, the “Interim Order” and “Final Order”), (a) authorizing, but not directing, the Debtors, to remit and pay Taxes and Fees (as defined herein) without regard to whether such obligations accrued or arose before or after the Petition Date, including those obligations subsequently determined upon audit or otherwise to be owed for periods prior to the Petition Date and (b) granting related relief. In addition, the Debtors request that the Court schedule a final hearing within 21 days of the commencement of these chapter 11 cases to consider approval of this Motion on a final basis.

**Jurisdiction and Venue**

2. The United States Bankruptcy Court for the Eastern District of Virginia (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of Reference from the United States District Court for the Eastern District of Virginia*, dated August 15, 1984. The Debtors confirm their consent, pursuant to Rule 7008 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), to the entry of a final order by the Court in connection with this Motion to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

3. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

4. The bases for the relief requested herein are sections 105(a), 363(b), 507(a)(8), and 541 of the Bankruptcy Code, Bankruptcy Rules 6003 and 6004, and rules 6004-2 and 9013-1 of

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United States Code (the “Bankruptcy Code”). Capitalized terms used but not otherwise defined in this Motion shall have the meanings ascribed to them in the First Day Declaration or as later defined herein, as applicable.

the Local Rules of the United States Bankruptcy Court for the Eastern District of Virginia (the “Local Bankruptcy Rules”).

### **Background**

5. The Debtors are a leading omni-channel retailer of unique home décor, furniture, and accessories. Their retail approach has focused on providing the discerning customer a curated mix of home goods from artisans around the world. The Debtors offer their merchandise through 923 stores throughout the United States and Canada as well as online through their U.S. e-commerce website. The Debtors are headquartered in Fort Worth, Texas and currently employ approximately 17,000 non-seasonal employees. On January 6, 2020, the Debtors announced the closing of up to 450 of their stores, and in connection with the filing of these chapter 11 cases, the Debtors announced the closing of all Canadian operations.

6. The Debtors commenced these chapter 11 cases to facilitate a timely and efficient process that will maximize the value of the Debtors’ estates for the benefit of all stakeholders. The Debtors anticipate winding down the brick-and-mortar stores not part of their go-forward plan and will seek to implement a value-maximizing going-concern transaction for the remaining operations.

7. As of the Petition Date, each of the Debtors filed a petition with the Court under chapter 11 of the Bankruptcy Code. The Debtors will also file for relief under the Companies’ Creditors Arrangement Act (Canada). The Debtors continue to operate their businesses and manage their properties as debtors and debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. Concurrently with the filing of this motion, the Debtors have requested procedural consolidation and joint administration of these chapter 11 cases pursuant to Bankruptcy

Rule 1015(b). No request for the appointment of a trustee or examiner has been made in these chapter 11 cases, and no committees have been appointed or designated.

### **Tax and Fee Obligations**

8. In the ordinary course of business, the Debtors collect, withhold, and incur sales, use, withholding, income, franchise, property, and import- and export-related taxes and charges, as well as other business and regulatory fees (collectively, the “Taxes and Fees”).<sup>3</sup> The Debtors remit the Taxes and Fees to various federal, state, provincial, and local governments, including taxing and licensing authorities identified in a schedule attached hereto as **Exhibit C**<sup>4</sup> (collectively, the “Authorities”). Taxes and Fees are remitted and paid by the Debtors through checks and electronic funds transfers that are processed through their banks and other financial institutions. The Debtors estimate that approximately \$17 million in Taxes and Fees are outstanding as of the Petition Date, in addition to other amounts that will become due and owing to the Authorities after the Petition Date in the ordinary course.

9. The Debtors pay the Taxes and Fees to the Authorities on a periodic basis, remitting them monthly, quarterly, semi-annually, or annually depending on their nature and incurrence. The Debtors seek authority to make such payments with respect to Taxes and Fees where: (a) Taxes and Fees accrued or were incurred prepetition but were not paid prepetition or were paid in an amount less than actually owed; (b) Taxes and Fees were paid prepetition by the Debtors and

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<sup>3</sup> By this Motion, the Debtors do not seek the authority to collect and remit state, provincial, and federal employee-related taxes and withholdings. Such relief is instead requested in the *Debtors’ Motion for Entry of Interim and Final Orders (I) Authorizing the Debtors to (A) Pay Prepetition Wages, Salaries, Other Compensation, and Reimbursable Expenses and (B) Continue Employee Benefits Programs, and (II) Granting Related Relief* filed contemporaneously herewith.

<sup>4</sup> Although **Exhibit C** is intended to be comprehensive, the Debtors may have inadvertently omitted taxing authorities from **Exhibit C**. Inadvertently omitted taxing authorities are also Authorities, as defined herein. By this Motion, the Debtors request relief with respect to Taxes and Fees payable to all taxing Authorities. In the event the Debtors pay any Authority not included on **Exhibit C**, the Debtors will notify (i) the Office of the United States Trustee for the Eastern District of Virginia and (ii) any official committee of unsecured creditors appointed in these chapter 11 cases, and file a notice with the Court listing such Authority five days prior to such payment.

were lost or otherwise not received in full by any of the Authorities; or (c) Taxes and Fees incurred for prepetition periods may become due after the commencement of these chapter 11 cases. In addition, for the avoidance of doubt, the Debtors seek authority to pay Taxes and Fees accrued or incurred postpetition and Taxes and Fees for so-called “straddle” periods.<sup>5</sup>

10. The Debtors believe that any failure to pay the Taxes and Fees could materially disrupt the Debtors’ business operations in several ways, including that: (a) the Authorities may initiate audits of the Debtors, which would unnecessarily divert the Debtors’ attention from the restructuring process; (b) the Authorities may attempt to suspend the Debtors’ operations, file liens, seek to lift the automatic stay, and pursue other remedies that would harm the estates; and (c) certain of the Debtors’ directors and officers could be subject to claims of personal liability, which would likely distract them from their duties related to the Debtors’ restructuring. Moreover, unpaid Taxes and Fees may result in penalties, the accrual of interest, or both. Lastly, the Debtors collect and hold certain outstanding tax liabilities in trust for the benefit of the applicable Authorities, and such funds may not constitute property of the Debtors’ estates.

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<sup>5</sup> Claims for so-called “straddle” Taxes and Fees may be entitled to administrative claim treatment pursuant to Section 503(b)(1)(B). A recent Delaware bankruptcy court decision held that the portion of a “straddle” tax claim that is attributable to the prepetition portion of a “straddle” period is not entitled to administrative priority and, in fact, is not entitled to priority under Section 507(a)(8)(A). See *In re Affirmative Ins. Holdings, Inc.*, 607 B.R. 175, 188 (Bankr. D. Del 2019). Because the Debtors could be subject to late payment penalties and interest in the event they do not pay such “straddle” Taxes and Fees and a court ultimately concludes that such taxes are entitled to administrative treatment, the Debtors are seeking the authority to pay such “straddle” Taxes and Fees as they become due under applicable law. The Debtors reserve their rights with respect to the proper characterization of such “straddle” Taxes and Fees and to seek reimbursement of any portion of a payment that was made that ultimately is not entitled to administrative or priority treatment.

11. The Taxes and Fees are summarized as follows:<sup>6</sup>

<b>Category</b>	<b>Description</b>	<b>Approximate Amount Accrued as of Petition Date</b>	<b>Approximate Amount Due During Interim Period</b>
<b>Sales and Use Taxes</b>	Taxes imposed on the sale and use of certain goods and/or services.	\$10,100,000	\$10,100,000
<b>Income and Withholding Taxes</b>	The Debtors incur various state, local, provincial, and federal income taxes. The Debtors pay state, local, provincial, and federal income taxes on a periodic basis.	\$1,400,000	\$160,000
<b>Franchise Taxes</b>	Taxes required to conduct business in the ordinary course.	\$360,000	\$110,000
<b>Property Taxes</b>	Taxes and obligations related to real and personal property holdings.	\$1,080,000	\$960,000
<b>Import and Export Taxes</b>	Customs duties, excise taxes, detention and demurrage fees, tariffs, and associated taxes and charges related to the purchase and sale of goods from or in other jurisdictions.	\$3,400,000	\$2,100,000
<b>Business and License Fees</b>	Taxes and Fees related to compliance with state and provincial licensing, permits, reporting, and other related fees paid to state, provincial, and local agencies.	\$7,000	\$7,000
<b>Audits</b>	Investigations by the Authorities with respect to the above categories, which may result in the imposition of Assessments (as defined herein), together with interest and possible fines and penalties to become payable.	\$370,000	\$350,000
<b>Total</b>		\$16,717,000	\$13,487,000

**I. Sales and Use Taxes.**

12. The Debtors incur, collect, and remit sales, use, and value-added taxes to the Authorities in connection with the sale and purchase of goods and services (collectively, the “Sales and Use Taxes”). Sales and Use Taxes are essentially general consumption taxes

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<sup>6</sup> Taxes that are payable in a foreign currency were converted to U.S. dollars based on the average historical monthly exchange rate used by the Debtors in their annual reports and other Securities Exchange Commission filings. For the avoidance of doubt, the Debtors request authority to pay the actual amount due in the foreign currency, regardless of the applicable exchange rate at the time such payment is made.

charged at either the point of purchase for goods and services or the point of sale of goods and services, which are usually set by the Authority as a percentage of the retail price of the good or service purchased. Additionally, the Debtors purchase a variety of equipment, materials, supplies, and services necessary for the operation of their business from vendors that may not operate or be registered to collect tax in the jurisdiction where the goods are to be delivered or the services are to be performed and, therefore, these vendors do not charge the Debtors sales tax in connection with such purchases of goods or services. In these cases, applicable law generally requires the Debtors to subsequently pay use taxes on such purchases to the applicable Authorities. The Debtors generally remit Sales and Use Taxes on a monthly basis.

13. In the 2019 fiscal year, the Debtors paid approximately \$98.2 million in the aggregate in Sales and Use Taxes to the Authorities, excluding sales tax paid directly to vendors. As of the Petition Date, the Debtors estimate that they have incurred or collected approximately \$10.1 million in Sales and Use Taxes that have not been remitted to the relevant Authorities, all of which is currently payable or will become payable during the interim period.

## **II. Income and Withholding Taxes.<sup>7</sup>**

14. Historically, in the ordinary course of operating their business, the Debtors have incurred state, provincial, and federal income and withholding taxes, and similar foreign taxes (collectively, the “Income and Withholding Taxes”) in order to continue conducting their businesses in accordance with applicable state, provincial, federal, and foreign laws. The Debtors pay Income and Withholding Taxes on a monthly, quarterly, or annual basis, depending on the particular tax. In the 2019 fiscal year, the Debtors paid approximately \$1.3 million in Income and

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<sup>7</sup> The Debtors reserve the right to make deferred payments on account of the Income and Withholding Taxes at the end of these chapter 11 cases pursuant to 11 U.S.C. § 1129(a)(9)(C).

Withholding Taxes to the applicable Authorities. As of the Petition Date, the Debtors estimate that they owe approximately \$1.4 million to the relevant Authorities on account of prepetition Income and Withholding Taxes, of which approximately \$160,000 is currently payable or will become payable during the interim period.<sup>8</sup>

### **III. Franchise Taxes.**

15. The Debtors are required to pay various state franchise taxes in order to continue conducting their business pursuant to state laws (the “Franchise Taxes”). Failure to pay Franchise Taxes as they become due in the ordinary course likely would cause the Debtors to lose their ability to conduct business in the applicable jurisdictions. The Debtors typically pay the Franchise Taxes on an annual or semi-annual basis, depending on when the relevant Authority charges the Franchise Tax. In the 2019 fiscal year, the Debtors paid approximately \$410,000 in Franchise Taxes. The Debtors estimate that they have accrued approximately \$360,000 on account of prepetition Franchise Taxes as of the Petition Date, of which approximately \$110,000 is currently payable or will become payable during the interim period.

### **IV. Property Taxes.**

16. State, provincial, and local laws in the jurisdictions where the Debtors operate generally grant the Authorities power to levy property taxes against the Debtors’ real and personal property (collectively, the “Property Taxes”). Certain of the Debtors’ leases provide that the Debtors will remit applicable Property Taxes to the landlords, and the landlords then remit the Property Taxes to the applicable Authority.<sup>9</sup> To avoid the imposition of statutory liens on their

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<sup>8</sup> In certain jurisdictions, franchise taxes are included on the Debtors’ state income tax return. For the avoidance of doubt, the Debtors are seeking authority to continue remitting franchise taxes which are included on income tax returns in the ordinary course of business and consistent with past practices.

<sup>9</sup> In such instances, the due Property Taxes are recorded in the Debtors’ books and records as payable to the particular landlord.

real and personal property, the Debtors typically pay property taxes in the ordinary course of business on an annual, semi-annual, or monthly basis, depending on the applicable Authority. In the 2019 fiscal year, the Debtors paid approximately \$8 million in Property Taxes to the applicable Authorities. The Debtors estimate that they have accrued approximately \$1.08 million in Property Taxes as of the Petition Date, of which approximately \$960,000 is currently payable or will become payable during the interim period.

**V. Import and Export Taxes.**

17. The Debtors import an overwhelming percentage of their merchandise from foreign jurisdictions. The Debtors generally receive customs clearance on their shipping cargo five days prior to a ship docking at port. In connection with the import of merchandise, the Debtors incur certain customs duties, detention and demurrage fees, tariffs, and associated taxes and charges related to the purchase and sale of goods from or in foreign jurisdictions (collectively, the “Import Taxes”).

18. The Debtors export goods and merchandise received in the United States to their stores in Canada, and assist in the export of goods and merchandise to Mexico as part of an arrangement to supply Grupo Sanborns, S.A.B. de C.V.’s subsidiaries, which include certain Sears locations in Mexico. When the Debtors export merchandise to stock their Canadian stores, the Debtors incur Canadian customs duties, detention and demurrage fees, tariffs, and associate taxes and charges administered by the Canadian Border Services Agency (collectively, the “Export Taxes,” and with the Import Taxes, the “Import and Export Taxes”). Notably, the Debtors receive a credit back, or a duty drawback, from U.S. Customs and Border Protection on the Import Taxes related to the merchandise that is imported and then subsequently exported to Canada and Mexico.

19. The Debtors pay Import and Export Taxes on a monthly basis. In the 2019 fiscal year, the Debtors paid approximately \$25 million in the aggregate in Import and Export Taxes to the applicable Authorities. As of the Petition Date, the Debtors estimate that they have incurred or collected approximately \$3.4 million in Import and Export Taxes that have not been remitted to the applicable Authorities, of which approximately \$2.1 million is currently payable or will become payable during the interim period.

**VI. Business License and Other Miscellaneous Taxes and Fees.**

20. The Debtors incur a variety of taxes and fees required to operate their business in certain states, provinces, or foreign jurisdictions, including business and occupation taxes, business licensing and annual report fees, commercial activity taxes, and gross margin taxes (collectively, the “Additional Taxes and Fees”). The Debtors remit these Additional Taxes and Fees to the relevant Authorities on a monthly, quarterly, or annual basis, depending on the applicable Authority. In general, the Debtors pay such fees to the appropriate Authorities as the Debtors deem reasonably appropriate for the operation of their business.

21. In the 2019 fiscal year, the aggregate amount of Additional Taxes and Fees that the Debtors paid was approximately \$1.1 million. As of the Petition Date, the Debtors estimate that they owe approximately \$7,000 to the relevant Authorities on account of Additional Taxes and Fees, all of which is currently payable or may become payable during the interim period.

**VII. Audits.**

22. The Debtors are currently subject to ongoing audit investigations in several jurisdictions and may be subject to further investigations on account of tax returns and/or tax obligations in prior years (collectively, the “Audits”). The Audits may result in additional prepetition Taxes and Fees being assessed against the Debtors (such additional Taxes and Fees, the “Assessments”). The Debtors estimate that, pursuant to the Audits, the Debtors may be subject

to \$370,000 in additional Assessments, including work paper, interest, and other costs, as a result of the Audits.<sup>10</sup> This estimate, however, is preliminary and subject to change. Further, the Authorities may conduct additional Audits in the future, resulting in additional Assessments on account of prepetition Taxes and Fees. Out of an abundance of caution, the Debtors seek authority, but not direction, to pay or remit tax obligations on account of the Audits as they arise in the ordinary course of the Debtors' business, including as a result of any settlements of issues addressed in an Audit.

### **Basis for Relief**

23. The Debtors believe that any failure to pay the Taxes and Fees could materially disrupt the Debtors' business operations in several ways: (a) the Authorities may initiate Audits of the Debtors, which would unnecessarily divert the Debtors' attention from the restructuring process; (b) the Authorities may attempt to suspend the Debtors' operations, file liens, seek to lift the automatic stay, and pursue other remedies that will harm the Debtors' estates; and (c) certain of the Debtors' directors and officers could be subject to claims of personal liability, which would likely distract those key employees from their duties related to the Debtors' restructuring. In addition, the Debtors collect and hold certain outstanding tax liabilities in trust for the benefit of the applicable Authorities, and these funds may not constitute property of the Debtors' estates. Moreover, unpaid Taxes and Fees may result in penalties and additional accrued interest.

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<sup>10</sup> This figure includes investigations by the Authorities with respect to the above categories, which may result in the imposition of Assessments. This figure also includes Assessments that may already have been made but are being contested in appropriate judicial or administrative proceedings, as well as amounts that may need to be posted as collateral in order to contest asserted Assessment amounts. Nothing in the above table, this Motion, or any related order constitutes or should be construed as an admission of liability by the Debtors with respect to any Audit or Assessment. The Debtors expressly reserve all rights with respect to any Audit or Assessment, including to contest any Assessment, if any, claimed to be due as a result of the Audits, and to settle any issues raised in any Audit or Assessment.

**I. Certain of the Taxes and Fees May Not Be Property of the Debtors' Estates.**

24. Many of the Taxes and Fees are collected or withheld by the Debtors on behalf of the applicable Authorities and are held in trust by the Debtors. As such, these Taxes and Fees are not property of the Debtors' estates under section 541 of the Bankruptcy Code. *See, e.g., Begier v. Internal Revenue Serv.*, 496 U.S. 53, 57–60 (1990) (holding that any prepetition payment of trust fund taxes is not a transfer subject to avoidance because such funds are not the debtor's property); *In re First Pay, Inc.*, 773 F.3d 583, 590 (4th Cir. 2014) (same); *DuCharmes & Co. v. Mich. (In re DuCharmes & Co.)*, 852 F.2d 194 (6th Cir. 1988) (per curiam) (same); *In re Shank*, 792 F.2d 829, 833 (9th Cir. 1986) (holding that a sales tax required by state law to be collected by sellers from their customers is a "trust fund" tax and not released by bankruptcy discharge); *DeChiaro v. N.Y. State Tax Comm'n*, 760 F.2d 432, 435–36 (2d Cir. 1985) (same); *Rosenow v. Ill. Dept. of Revenue (In re Rosenow)*, 715 F.2d 277, 279–82 (7th Cir. 1983) (same); *W. Surety Co. v. Waite (In re Waite)*, 698 F.2d 1177, 1179 (11th Cir. 1983) (per curiam) (same). The Debtors, therefore, generally do not have an equitable interest in such funds, and they should be permitted to pay those funds to the Authorities as they become due.<sup>11</sup>

**II. Certain of the Taxes and Fees May Be Secured or Priority Claims Entitled to Special Treatment under the Bankruptcy Code.**

25. Claims for certain of the Taxes and Fees are, or may be, priority claims entitled to payment before general unsecured claims. *See* 11 U.S.C. § 507(a)(8) (describing taxes entitled to priority treatment). Moreover, to the extent that such amounts are entitled to priority treatment under the Bankruptcy Code, the respective Authorities may attempt to assess interest and penalties if such amounts are not paid. *See* 11 U.S.C. § 507(a)(8)(G) (granting eighth priority status to "a

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<sup>11</sup> For the avoidance of doubt, the Debtors hereby request authority to pay the Taxes and Fees as provided herein regardless of whether such Taxes and Fees constitute trust fund obligations.

penalty related to a claim of a kind specified in this paragraph and in compensation for actual pecuniary loss”). Claims entitled to priority status pursuant to section 507(a)(8) of the Bankruptcy Code must be paid in full under a confirmable plan pursuant to section 1129(a)(9)(C) of the Bankruptcy Code. Therefore, payment of certain of the Taxes and Fees at this time only affects the timing of the payment for the amounts at issue and will not unduly prejudice the rights and recoveries of junior creditors.

26. It is also likely that at least some of the Taxes and Fees may be entitled to secured status on the property owned by the Debtors. As secured claims, these Taxes and Fees would be entitled to priority treatment when the Debtors sell the property that these Taxes and Fees are recorded against or when the Debtors confirm a plan of reorganization. *See* 11 U.S.C. §§ 506(a); 1129(a)(9)(C); 1129(b)(2)(A) (requiring that any plan of reorganization “crammed down” over a class of secured creditors pay those creditors in full or allow those creditors to retain their liens). Thus, paying the Taxes and Fees only affects the timing of the payments and does not prejudice the rights of other creditors of the Debtors.

### **III. Payment of the Taxes and Fees as Provided Herein Is a Sound Exercise of the Debtors’ Business Judgment.**

27. Section 363 of the Bankruptcy Code provides, in relevant part, that “[t]he [debtor], after notice and a hearing, may use, sell, or lease, other than in the ordinary course of business, property of the estate.” 11 U.S.C. § 363(b)(1). Under section 363(b) of the Bankruptcy Code, courts require only that the debtor “show that a sound business purpose” justifies the proposed use of property. *In re Montgomery Ward Holding Corp.*, 242 B.R. 147, 153 (D. Del. 1999); *see also Comm. of Equity Sec. Holders v. Lionel Corp. (In re Lionel Corp.)*, 722 F.2d 1063, 1070–71 (2d Cir. 1983) (requiring a “good business reason” to approve a sale pursuant to section 363(b)); *In re W.A. Mallory Co.*, 214 B.R. 834, 836 (Bankr. E.D. Va. 1997) (“This Court follows the ‘sound

business purpose’ test when examining § 363(b) sales.”) (citing *In re WBQ P’ship*, 189 B.R. 97, 102 (Bankr. E.D. Va. 1995)). Moreover, “[w]here the debtor articulates a reasonable basis for its business decisions (as distinct from a decision made arbitrarily or capriciously), courts will generally not entertain objections to the debtor’s conduct.” *In re Johns-Manville Corp.*, 60 B.R. 612, 616 (Bankr. S.D.N.Y. 1986); *see also In re Tower Air, Inc.*, 416 F.3d 229, 238 (3d Cir. 2005) (“Overcoming the presumptions of the business judgment rule on the merits is a near-Herculean task.”). Thus, if a transaction satisfies the business judgment rule, it should be approved under section 363(b) of the Bankruptcy Code.

28. Furthermore, section 105(a) of the Bankruptcy Code further provides that a court “may issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of” the Bankruptcy Code, pursuant to the “doctrine of necessity.” 11 U.S.C. § 105(a). The “doctrine of necessity” functions in a chapter 11 case as a mechanism by which the bankruptcy court can exercise its equitable power to allow payment of critical prepetition claims not explicitly authorized by the Bankruptcy Code and further supports the relief requested herein. *See In re United Am., Inc.*, 327 B.R. 776, 781 (Bankr. E.D. Va. 2005) (acknowledging the doctrine of necessity is “a necessary deviation because otherwise there will be no reorganization and no creditor will have an opportunity to recoup any part of its pre-petition claim”); *In re NVR L.P.*, 147 B.R. 126, 127 (Bankr. E.D. Va. 1992) (“Under [section 105(a)] the court can permit pre-plan payment of a pre-petition obligation when essential to the continued operation of the debtor.”); *see also In re Lehigh & New Eng. Ry.*, 657 F.2d 570, 581 (3d Cir. 1981) (holding that a court may authorize payment of prepetition claims if such payment is essential to debtor’s continued operation); *In re Just for Feet, Inc.*, 242 B.R. 821, 824–25 (D. Del. 1999) (holding that

section 105(a) of the Bankruptcy Code “provides a statutory basis for payment of pre-petition claims” under the doctrine of necessity).

29. Moreover, the doctrine of necessity is designed to foster a debtor’s rehabilitation, which courts have recognized is “the paramount policy and goal of Chapter 11.” *Ionosphere Clubs*, 98 B.R., 174, 176 (Bankr. S.D.N.Y. 1989); *see also In re Quality Interiors, Inc.*, 127 B.R. 391, 396 (Bankr. N.D. Ohio 1991) (“[P]ayment by a debtor-in-possession of pre-petition claims outside of a confirmed plan of reorganization is generally prohibited by the Bankruptcy Code,” but “[a] general practice has developed . . . where bankruptcy courts permit the payment of certain pre-petition claims, pursuant to 11 U.S.C. § 105, where the debtor will be unable to reorganize without such payment.”); *In re Eagle-Picher Indus., Inc.*, 124 B.R. 1021, 1023 (Bankr. S.D. Ohio 1991) (approving payment of prepetition unsecured claims of toolmakers as “necessary to avert a serious threat to the Chapter 11 process”); *Mich. Bureau of Workers’ Disability Comp. v. Chateaugay Corp. (In re Chateaugay Corp.)*, 80 B.R. 279, 285–86 (S.D.N.Y. 1987) (approving lower court order authorizing payment of prepetition wages, salaries, expenses, and benefits).

30. The Debtors’ ability to pay the Taxes and Fees is critical to their continued and uninterrupted operations. If certain Taxes and Fees remain unpaid, the Authorities may seek to recover such amounts directly from the Debtors’ directors, officers, or employees, thereby distracting these key personnel from the administration of the Debtors’ chapter 11 cases. *See e.g., In re Am. Motor Club, Inc.*, 139 B.R. 578, 581–83 (Bankr. E.D.N.Y. 1992) (“[i]f the employer fails to pay over the trust fund taxes, the IRS may collect an equivalent amount directly from officers or employees of the employer who are responsible for collecting the tax” and finding director personally liable for unpaid taxes) (citing *United States v. Energy Res. Co.*,

495 U.S. 545, 547 (1990)). Any collection action on account of such claims, and any potential ensuing liability, would distract the Debtors and their personnel to the detriment of all parties in interest. The dedicated and active participation of the Debtors' officers and employees is integral to the Debtors' continued operations and essential to the orderly administration and, ultimately, the success of these chapter 11 cases.

31. Furthermore, the Debtors' liability to pay the Taxes and Fees may ultimately result in increased tax liability for the Debtors if interest and penalties accrue on the claims for Taxes and Fees, which amounts may also be entitled to priority treatment. Such a result would be contrary to the best interests of the Debtors' estates and all stakeholders. As noted above, many of the Taxes and Fees may be entitled to priority status pursuant to section 507(a)(8) of the Bankruptcy Code. As priority claims, these obligations must be paid in full before any general unsecured obligations of the Debtors may be satisfied. To the extent that the Debtors are not able to timely pay the prepetition Taxes and Fees, they may ultimately be required to pay those amounts with additional interest and penalties. The Debtors' failure to pay the prepetition Taxes and Fees as they come due may, thus, ultimately increase the amount of priority claims held by the Authorities against the Debtors' estates to the detriment of the Debtors' general unsecured creditors. *See* 11 U.S.C. §§ 507(a)(8). Accordingly, the Court should grant the Debtors authority to pay the prepetition Taxes and Fees as provided herein.

32. Courts in this district and elsewhere routinely approve relief similar to that requested herein. *See, e.g., In re Gemstone Solutions Group, Inc.*, No. 19-30258 (KLP) (Bankr. E.D. Va. Jan. 17, 2019); *In re Toys "R" Us, Inc.*, No. 17-34665 (KLP) (Bankr. E.D. Va. Sept. 21, 2017); *In re The Gymboree Corp.* No. 17-32986 (KLP) (Bankr. E.D. Va. July 11, 2017); *In re Penn Va. Corp.*, No. 16-32395 (KLP)

(Bankr. E.D. Va. June 9, 2016); *In re Alpha Nat. Res., Inc.*, No. 15-32450 (KRH) (Bankr. E.D. Va. Sept. 3, 2015).<sup>12</sup>

**IV. Cause Exists to Authorize the Debtors' Financial Institutions to Honor Checks and Electronic Fund Transfers.**

33. The Debtors have sufficient funds to pay the amounts described in this Motion in the ordinary course of business by virtue of expected cash flows from ongoing business operations and anticipated access to debtor-in-possession financing and cash collateral. In addition, under the Debtors' existing cash management system, the Debtors can readily identify checks or wire transfer requests as relating to an authorized payment in respect of the Taxes and Fees. Accordingly, the Debtors believe that checks or wire transfer requests, other than those relating to authorized payments, will not be honored inadvertently. Therefore, the Debtors respectfully request that the Court authorize all applicable financial institutions, when requested by the Debtors, to receive, process, honor, and pay any and all checks or wire transfer requests in respect of the relief requested in this Motion.

**The Requirements of Bankruptcy Rule 6003 Are Satisfied**

34. Bankruptcy Rule 6003 empowers a court to grant relief within the first 21 days after the Petition Date "to the extent that relief is necessary to avoid immediate and irreparable harm." For the reasons discussed above, authorizing the Debtors to pay the Taxes and Fees in the ordinary course of business as well as granting the other relief requested herein is integral to the Debtors' ability to transition their operations into these chapter 11 cases. Failure to receive such authorization and other relief during the first 21 days of these chapter 11 cases would severely disrupt the Debtors' operations at this critical juncture. For the reasons discussed herein, the relief

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<sup>12</sup> Because of the voluminous nature of the orders cited herein, such orders have not been attached to this Motion. Copies of these orders are available upon request to the Debtors' proposed counsel.

requested is necessary in order for the Debtors to operate their businesses in the ordinary course and preserve the ongoing value of the Debtors' operations and maximize the value of their estates for the benefit of all stakeholders. Accordingly, the Debtors submit that they have satisfied the "immediate and irreparable harm" standard of Bankruptcy Rule 6003 to support granting the relief requested herein.

**Waiver of Bankruptcy Rule 6004(a) and 6004(h)**

35. To implement the foregoing successfully, the Debtors seek a waiver of the notice requirements under Bankruptcy Rule 6004(a) and the 14-day stay of an order authorizing the use, sale, or lease of property under Bankruptcy Rule 6004(h).

**Waiver of Memorandum of Points and Authorities**

36. The Debtors respectfully request that the Court treat this Motion as a written memorandum of points and authorities or waive any requirement that this Motion be accompanied by a written memorandum of points and authorities as described in Local Bankruptcy Rule 9013-1(G).

**Reservation of Rights**

37. Nothing contained herein is intended or shall be construed as: (a) an admission as to the amount of, basis for, or validity of any claim against the Debtors under the Bankruptcy Code, any foreign bankruptcy or insolvency law, or other applicable nonbankruptcy law; (b) a waiver of the Debtors' or any other party in interest's right to dispute any claim on any grounds, (c) a promise or requirement to pay any particular claim; (d) an implication or admission that any particular claim is of a type specified or defined in this Motion; (e) a request or authorization to assume, adopt, or reject any prepetition agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; (f) an admission as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; or (g) a

waiver of any claims or causes of action which may exist against any entity under the Bankruptcy Code or any other applicable law. If the Court grants the relief sought herein, any payment made pursuant to the Court's order is not intended and should not be construed as an admission as to the validity of any particular claim or a waiver of the Debtors' rights to subsequently dispute such claim.

**Notice**

38. The Debtors will provide notice of this Motion via first class mail, facsimile or email (where available) to: (a) the United States Trustee for the Eastern District of Virginia, Attn: Kenneth N. Whitehurst III and Shannon F. Pecoraro; (b) the holders of the 30 largest unsecured claims against the Debtors (on a consolidated basis); (c) the agents under the Debtors' prepetition secured facilities and counsel thereto; (d) the DIP Agents and their respective counsel thereto; (e) the indenture trustee to the Debtors' industrial revenue bonds; (f) counsel to the ad hoc group of term loan lenders; (g) the lenders under certain Company-owned life insurance policies; (h) the Debtors' Canadian counsel; (i) the United States Attorney's Office for the Eastern District of Virginia; (j) the Internal Revenue Service; (k) the office of the attorneys general for the states in which the Debtors operate; (l) the Securities and Exchange Commission; (m) the Authorities; and (o) any party that has requested notice pursuant to Bankruptcy Rule 2002 (collectively, the "Notice Parties"). The Debtors submit that, in light of the nature of the relief requested, no other or further notice need be given.

**No Prior Request**

39. No prior request for the relief sought in this Motion has been made to this or any other court.

*[Remainder of page intentionally left blank]*

WHEREFORE, the Debtors respectfully request that the Court enter the Interim Order and the Final Order granting the relief requested herein and such other relief as the Court deems appropriate under the circumstances.

Richmond, Virginia  
Dated: February 17, 2020

*/s/ Jeremy S. Williams*

**KUTAK ROCK LLP**

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Peter J. Barrett (VA 46179)  
Jeremy S. Williams (VA 77469)  
Brian H. Richardson (VA 92477)  
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and Debtors in Possession*

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-and-

Joshua M. Altman (*pro hac vice* admission pending)  
300 North LaSalle Street  
Chicago, Illinois 60654  
Telephone: (312) 862-2000  
Facsimile: (312) 862-2200  
Email: josh.altman@kirkland.com

*Proposed Co-Counsel to the Debtors  
and Debtors in Possession*

**Exhibit A**

**Proposed Interim Order**



consider approval of the Motion on a final basis, all as more fully set forth in the Motion; and upon the First Day Declaration; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of Reference from the United States District Court for the Eastern District Of Virginia*, dated August 15, 1984; and this Court having found that it may enter a final order consistent with Article III of the United States Constitution; and this Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the relief requested in the Motion is in the best interests of the Debtors' estates, their creditors, and other parties in interest; and this Court having found that the Debtors' notice of the Motion and opportunity for a hearing on the Motion were appropriate under the circumstances and that no other notice need be provided; and this Court having reviewed the Motion and having heard the statements in support of the relief requested therein at a hearing before this Court (the "Hearing"); and this Court having determined that the legal and factual bases set forth in the Motion and at the Hearing establish just cause for the relief granted herein; and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Motion is granted on an interim basis as set forth herein.
2. The final hearing (the "Final Hearing") on the Motion shall be held on \_\_\_\_\_, 2020, at \_\_:\_\_\_.m., prevailing Eastern Time. Any objections or responses to entry of a final order on the Motion shall be filed on or before 4:00 p.m., prevailing Eastern Time on \_\_\_\_\_, 2020, and served on the Notice Parties. In the event no objections to entry of a final order on the Motion are timely received, this Court may enter such final order without need for the Final Hearing.
3. The Debtors are authorized to pay or remit and pay the Taxes and Fees that accrued prior to the Petition Date and that will become payable during the pendency of these chapter 11

cases and remit and pay Taxes and Fees that arise or accrue in the ordinary course of business on a postpetition basis—including, for the avoidance of doubt, posting collateral or a letter of credit in connection with any dispute related to the Audits or Assessments or paying any Taxes and Fees arising as a result of the Audits or Assessments; *provided* that the Debtors shall not pay any Taxes and Fees before such Taxes and Fees are due to the applicable Authority or that do not come due within 21 days after the Petition Date; *provided, further*, that in the event the Debtors make a payment with respect to any Taxes and Fees for the prepetition portion of any “straddle” amount, and this Court subsequently determines such amount was not entitled to priority or administrative treatment under Section 507(a)(8) or 503(b)(1)(B), the Debtors may (but shall not be required to) seek an order from the Court requiring a return of such amounts. In the event the Debtors pay any Authority not included on **Exhibit C**, the Debtors will notify (i) the Office of the United States Trustee for the Eastern District of Virginia and (ii) any official committee of unsecured creditors appointed in these chapter 11 cases, and file a notice with the Court listing such Authority five days prior to such payment.

4. The banks and financial institutions on which checks were drawn or electronic payment requests made in payment of the prepetition obligations approved herein are authorized to receive, process, honor, and pay all such checks and electronic payment requests when presented for payment, and all such banks and financial institutions are authorized to rely on the Debtors’ designation of any particular check or electronic payment request as approved by this Interim Order without any duty of further inquiry and without liability for following the Debtors’ instructions.

5. Notwithstanding the relief granted in this Interim Order and any actions taken pursuant to such relief, nothing in this Interim Order shall be deemed: (a) an admission as to the

amount of, basis for, or validity of any claim against the Debtors under the Bankruptcy Code, any foreign bankruptcy or insolvency law, or other applicable nonbankruptcy law; (b) a waiver of the Debtors' or any other party in interest's right to dispute any claim on any grounds; (c) a promise or requirement to pay any claim; (d) an implication or admission that any particular claim is of a type specified or defined in this Interim Order or the Motion; (e) a request or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; (f) an admission to the validity, priority, enforceability, or perfection of any lien on, security interest in, or encumbrance on property of the Debtors' estates; or (g) a waiver of any claims or causes of action which may exist against any entity under the Bankruptcy Code or any other applicable law. Any payment made pursuant to this Interim Order is not intended and should not be construed as an admission as the validity of any particular claim or a waiver of the Debtors' rights to subsequently dispute such claim.

6. The Debtors are authorized to issue postpetition checks, or to effect postpetition fund transfer requests, in replacement of any checks or fund transfer requests that are dishonored as a consequence of these chapter 11 cases with respect to prepetition amounts owed in connection with the relief granted herein.

7. Notwithstanding anything to the contrary in this Interim Order, any payment made or action taken by any of the Debtors pursuant to the authority granted in this Interim Order must be in compliance with, and shall be subject to: (i) any interim or final order approving the Debtors' use of cash collateral and/or any postpetition financing facility (in either case, the "DIP Order"), (ii) the documentation in respect of any such postpetition financing facility and/or use of cash collateral (the "DIP Documents"), and (iii) the budget governing any such postpetition financing and/or use of cash collateral (the "DIP Budget").

8. To the extent there is any inconsistency between the terms of the DIP Order and this Interim Order, the terms of the DIP Order shall control.

9. The contents of the Motion satisfy the requirements of Bankruptcy Rule 6003(b).

10. The requirement under Local Bankruptcy Rule 9013-1(G) to file a memorandum of law in connection with the Motion is waived.

11. Notice of the Motion as provided therein shall be deemed good and sufficient notice of such Motion and the requirements of Bankruptcy Rule 6004(a) and the Local Bankruptcy Rules are satisfied by such notice.

12. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Interim Order are immediately effective and enforceable upon its entry.

13. The Debtors are authorized to take all actions necessary to effectuate the relief granted in this Interim Order.

14. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Interim Order.

Dated: \_\_\_\_\_  
Richmond, Virginia

\_\_\_\_\_  
United States Bankruptcy Judge

WE ASK FOR THIS:

/s/ Jeremy S. Williams

Michael A. Condyles (VA 27807)

Peter J. Barrett (VA 46179)

Jeremy S. Williams (VA 77469)

Brian H. Richardson (VA 92477)

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Emily E. Geier (*pro hac vice* admission pending)

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*Proposed Co-Counsel to the Debtors and Debtors in Possession*

**CERTIFICATION OF ENDORSEMENT**  
**UNDER LOCAL BANKRUPTCY RULE 9022-1(C)**

Pursuant to Local Bankruptcy Rule 9022-1(C), I hereby certify that the foregoing proposed order has been endorsed by or served upon all necessary parties.

/s/ Jeremy S. Williams

**Exhibit B**

**Proposed Final Order**



Day Declaration; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of Reference from the United States District Court for the Eastern District Of Virginia*, dated August 15, 1984; and this Court having found that it may enter a final order consistent with Article III of the United States Constitution; and this Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the relief requested in the Motion is in the best interests of the Debtors' estates, their creditors, and other parties in interest; and this Court having found that the Debtors' notice of the Motion and opportunity for a hearing on the Motion were appropriate under the circumstances and that no other notice need be provided; and this Court having reviewed the Motion and having heard the statements in support of the relief requested therein at a hearing before this Court (the "Hearing"); and this Court having determined that the legal and factual bases set forth in the Motion and at the Hearing establish just cause for the relief granted herein; and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Motion is granted on a final basis as set forth herein.
2. The Debtors are authorized to pay or remit and pay the Taxes and Fees that accrued prior to the Petition Date and that will become payable during the pendency of these chapter 11 cases and remit and pay Taxes and Fees that arise or accrue in the ordinary course of business on a postpetition basis—including, for the avoidance of doubt, posting collateral or a letter of credit in connection with any dispute related to the Audits or Assessments or paying any Taxes and Fees arising as a result of the Audits or Assessments; *provided* that the Debtors shall not pay any Taxes and Fees before such Taxes and Fees are due to the applicable Authority; *provided, further*, that in the event the Debtors make a payment with respect to any Taxes and Fees for the prepetition

portion of any “straddle” amount, and this Court subsequently determines such amount was not entitled to priority or administrative treatment under Section 507(a)(8) or 503(b)(1)(B), the Debtors may (but shall not be required to) seek an order from the Court requiring a return of such amounts. In the event the Debtors pay any Authority not included on Exhibit C, the Debtors will notify (i) the Office of the United States Trustee for the Eastern District of Virginia and (ii) any official committee of unsecured creditors appointed in these chapter 11 cases, and file a notice with the Court listing such Authority five days prior to such payment.

3. The banks and financial institutions on which checks were drawn or electronic payment requests made in payment of the prepetition obligations approved herein are authorized to receive, process, honor, and pay all such checks and electronic payment requests when presented for payment, and all such banks and financial institutions are authorized to rely on the Debtors’ designation of any particular check or electronic payment request as approved by this Final Order without any duty of further inquiry and without liability for following the Debtors’ instructions.

4. Notwithstanding the relief granted in this Final Order and any actions taken pursuant to such relief, nothing in this Final Order shall be deemed: (a) an admission as to the amount of, basis for, or validity of any claim against the Debtors under the Bankruptcy Code, any foreign bankruptcy or insolvency law, or other applicable nonbankruptcy law; (b) a waiver of the Debtors’ or any other party in interest’s right to dispute any claim on any grounds; (c) a promise or requirement to pay any claim; (d) an implication or admission that any particular claim is of a type specified or defined in this Final Order or the Motion; (e) a request or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; (f) an admission to the validity, priority, enforceability, or perfection of any lien on, security interest in, or encumbrance on property of the Debtors’ estates; or (g) a waiver of any claims or

causes of action which may exist against any entity under the Bankruptcy Code or any other applicable law. Any payment made pursuant to this Final Order is not intended and should not be construed as an admission as the validity of any particular claim or a waiver of the Debtors' rights to subsequently dispute such claim.

5. The Debtors are authorized to issue postpetition checks, or to effect postpetition fund transfer requests, in replacement of any checks or fund transfer requests that are dishonored as a consequence of these chapter 11 cases with respect to prepetition amounts owed in connection with the relief granted herein.

6. Notwithstanding anything to the contrary in this Final Order, any payment made or action taken by any of the Debtors pursuant to the authority granted in this Final Order must be in compliance with, and shall be subject to: (i) any interim or final order approving the Debtors' use of cash collateral and/or any postpetition financing facility (in either case, the "DIP Order"), (ii) the documentation in respect of any such postpetition financing facility and/or use of cash collateral (the "DIP Documents"), and (iii) the budget governing any such postpetition financing and/or use of cash collateral (the "DIP Budget").

7. To the extent there is any inconsistency between the terms of the DIP Order and this Final Order, the terms of the DIP Order shall control. The requirement under Local Bankruptcy Rule 9013-1(G) to file a memorandum of law in connection with the Motion is waived.

8. Notice of the Motion as provided therein shall be deemed good and sufficient notice of such Motion and the requirements of Bankruptcy Rule 6004(a) and the Local Bankruptcy Rules are satisfied by such notice.

9. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Final Order are immediately effective and enforceable upon its entry.

10. The Debtors are authorized to take all actions necessary to effectuate the relief granted in this Final Order.

11. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Final Order.

Dated: \_\_\_\_\_  
Richmond, Virginia

\_\_\_\_\_  
United States Bankruptcy Judge

WE ASK FOR THIS:

/s/ Jeremy S. Williams

Michael A. Condyles (VA 27807)

Peter J. Barrett (VA 46179)

Jeremy S. Williams (VA 77469)

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*Proposed Co-Counsel to the Debtors and Debtors in Possession*

**CERTIFICATION OF ENDORSEMENT**  
**UNDER LOCAL BANKRUPTCY RULE 9022-1(C)**

Pursuant to Local Bankruptcy Rule 9022-1(C), I hereby certify that the foregoing proposed order has been endorsed by or served upon all necessary parties.

/s/ Jeremy S. Williams

**Exhibit C**

**Authorities**

Exhibit C

Taxing Authority	Type	Address
ADA COUNTY TREASURER	Property taxes	ADA COUNTY TREASURER PO BOX 2868 BOISE, ID 83701
ALABAMA	INCOME TAX E-FILING	TAVARES D. MATHEWS, INDIVIDUAL MEF COORDINATOR NICCI ADAMS,BUSINESS MEF COORDINATOR, CORPORATE AND BUSINESS PRIVILEGE TAX MISSY GILLIS, BUSINESS MEF COORDINATOR, PASS THROUGH AND FIDUCIARY TAX  E-MAIL: INDIVIDUAL.EFILE@REVENUE.ALABAMA.GOV OR CORPORATE.EFILE@REVENUE.ALABAMA.GOV PHONE: 334-353-9497 (INDIVIDUAL), 334-353-0685 (CORPORATE AND BUSINESS PRIVILEGE TAX), OR 334-353-9178 (PASS-THROUGH AND FIDUCIARY TAX)
ALABAMA	FRANCHISE TAX	ALABAMA DEPARTMENT OF REVENUE BUSINESS PRIVILEGE TAX SECTION P.O. BOX 327431 MONTGOMERY, AL 36132-7431 PHONE: (334) 242-1170
ALABAMA	SALES AND USE TAXES	ALABAMA DEPARTMENT OF REVENUE OFFICE OF THE COMMISSIONER P.O. BOX 327001 MONTGOMERY, AL 36132-7001 (334) 242-1175 ADOR WEBSITE
ALABAMA	UNCLAIMED PROPERTY	ALABAMA STATE TREASURY UNCLAIMED PROPERTY DIVISION RSA UNION BUILDING 100 NORTH UNION STREET, SUITE 636 MONTGOMERY, AL 36104 PHONE: (888) 844-8400 OR (334) 242-9614 FAX: (334) 242-9620
ALABAMA	INCOME TAX	ALABAMA DEPARTMENT OF REVENUE BUSINESS PRIVILEGE TAX SECTION PO BOX 327431 MONTGOMERY, AL 36132-7431
ALABAMA DEPARTMENT OF REVENUE	Business License and Fees	ALABAMA DEPARTMENT OF REVENUE PO BOX 327320 BUSINESS PRIVILEGE TAX SECTION MONTGOMERY, AL 36132-7320
ALAMANCE COUNTY TAX COLLECTOR	Business License and Fees	ALAMANCE COUNTY TAX COLLECTOR 124 W. ELM ST GRAHAM, NC 27253-2802
ALASKA	INCOME TAX E-FILING	SCOTT MUELLER, FOR CORPORATE INCOME RETURNS.  E-MAIL: SCOTT.MUELLER@ALASKA.GOV WEB: HTTP://TAX.ALASKA.GOV/

Exhibit C

Taxing Authority	Type	Address
ALASKA	UNCLAIMED PROPERTY	ALASKA DEPARTMENT OF REVENUE, TREASURY DIVISION UNCLAIMED PROPERTY PROGRAM P.O . BOX 110405 JUNEAU, AK 99801-0405 PHONE: (907) 465-3726 FAX: (907) 465-2394
ALBERTA CORPORATE TAX ADMINISTRATION	Canadian Business Tax	ALBERTA CORPORATE TAX ADMINIST 9811-109 ST EDMONTON, AB T5K 2L5
ALLEGHENY TOWNSHIP	Business License and Fees	3131 COLONIAL DRIVE DUNCANSVILLE, PA 16635
ALLEN PARK CITY TREASURER	Business License and Fees	CITY OF ALLEN PARK 16630 SOUTHFIELD RD, STE 3100 CITY CLERK ALLEN PARK, MI 48101
ALLEN PARK CITY TREASURER	Business License and Fees	CITY OF ALLEN PARK 15915 SOUTHFIELD RD. CITY CLERK ALLEN PARK, MI 48101
ALPINE TOWNSHIP	Property taxes	ALPINE TOWNSHIP 5255 ALPINE AVE NW COMSTOCK PARK, MI 49321
AMY PECTOL, TOWN OF BEDFORD TAX RECEIVER	Property taxes	321 BEDFORD RD BEDFORD HILLS, NY 10507
AMY PECTOL, TOWN OF BEDFORD TAX RECEIVER	Property taxes	PO BOX 30803 NEW YORK, NY 10087-0803
ARIZONA	INCOME TAX E-FILING	ARIZONA E-FILE TEAM  E-MAIL: AZEFILE@AZDOR.GOV
ARIZONA	SALES AND USE TAXES	ARIZONA DEPARTMENT OF REVENUE TAXPAYER INFORMATION AND ASSISTANCE P.O. BOX 29086 PHOENIX, AZ 85038-9086 (602) 255-3381 OR (800) 352-4090 AZ DOR WEBSITE
ARIZONA	UNCLAIMED PROPERTY	ARIZONA DEPARTMENT OF REVENUE UNCLAIMED PROPERTY UNIT P.O. BOX 29026 PHOENIX, AZ 85038-9026 PHONE: (602) 716-6031
ARIZONA	INCOME TAX	ARIZONA DEPARTMENT OF REVENUE PO BOX 29079 PHOENIX, AZ 85038-9079
ARIZONA DEPARTMENT OF REVENUE	Business License and Fees	ARIZONA DEPARTMENT OF REVENUE PO BOX 29079 PHOENIX, AZ 85038

Exhibit C

Taxing Authority	Type	Address
ARKANSAS	INCOME TAX E-FILING	CAROLINE GLOVER, FOR INDIVIDUAL AND CORPORATE INCOME RETURNS  E-MAIL: CAROLINE.GLOVER@DFA.ARKANSAS.GOV OR AREFILE@DFA.ARKANSAS.GOV PHONE: 501-682-7925 FAX: 501-682-7393 WEB: HTTP://WWW.STATE.AR.US/EFILE
ARKANSAS	FRANCHISE TAX	ARKANSAS SECRETARY OF STATE BUSINESS/COMMERCIAL SERVICES DIVISION 1401 W. CAPITOL, STE. 250 LITTLE ROCK, AR 72201 PHONE: (501) 682-3409 OR 888-233-0325 E-MAIL: CORPREQUEST@SOS.ARKANSAS.GOV
ARKANSAS	SALES AND USE TAXES	ARKANSAS DEPARTMENT OF FINANCE AND ADMINISTRATION SALES AND USE TAX UNIT P.O. BOX 1272 LITTLE ROCK, AR 72203-1272 (501) 682-1895 E-MAIL: SALES.TAX@REV.STATE.AR.US AR DFA WEBSITE
ARKANSAS	UNCLAIMED PROPERTY	ARKANSAS UNCLAIMED PROPERTY DIVISION AUDITOR OF STATE 1401 W. CAPITOL AVE., SUITE 325 LITTLE ROCK, AR 72201 PHONE: (501) 682-6000 FAX: (501) 683-4285
ARKANSAS	INCOME TAX	STATE OF ARKANSAS CORPORATION INCOME TAX PO BOX 919 LITTLE ROCK, AR 72203-0919
ARKANSAS-AUDITOR OF THE STATE	Business License and Fees	ARKANSAS-AUDITOR OF THE STATE 1401 WEST CAPITOL AVENUE STE 325 UNCLAIMED PROPERTY DIVISION LITTLE ROCK, AR 72201
ARLINGTON COUNTY TREASURER	Business License and Fees	PO BOX 1754 MERRIFIELD, VA 22116-1754
ASSESSOR - COLLECTOR OF TAXES	Property taxes	ASSESSOR - COLLECTOR OF TAXES PO BOX 2810 NUECES COUNTY CORPUS CHRISTI, TX 78403-2810
AUGUSTA LICENSE & INSPECTION	Business License and Fees	AUGUSTA-RICHMOND COUNTY LICENS PO BOX 9270 LICENSE AND INSPECTION AUGUSTA, GA 30916-9270
BALTIMORE COUNTY MD	Business License and Fees	BALTIMORE COUNTY MD 400 WASHINGTON AVE ROOM 150 ATTN: COLLECTORS OFFICE TOWSON, MD 21204-4665

Exhibit C

<b>Taxing Authority</b>	<b>Type</b>	<b>Address</b>
BALTIMORE COUNTY MD	Business License and Fees	BALTIMORE COUNTY MD 400 WASHINGTON AVE, ROOM 152 OFFICE OF BUDGET AND FINANCE TOWSON, MD 21204-4665
BALTIMORE COUNTY MD	Business License and Fees	BALTIMORE COUNTY MD PO BOX 64076 BALTIMORE, MD 21264-4076
BALTIMORE COUNTY, MARYLAND	Business License and Fees	BALTIMORE COUNTY, MARYLAND PO BOX 64076 BALTIMORE, MD 21264-4076
BELMONT COUNTY TREASURER	Property taxes	BELMONT COUNTY TREASURER 101 S MAIN ST ST CLAIRSVILLE, OH 43950
BELMONT COUNTY TREASURER	Property taxes	BELMONT COUNTY TREASURER 101 WEST MAIN ST COURTHOUSE ST CLAIRSVILLE, OH 43950-1260
BENTON COUNTY TAX COLLECTOR	Business License and Fees	BENTON COUNTY CIRCUIT CLERK 215 E CENTRAL AVE ROOM 101 BENTONVILLE, AR 72712
BENTON COUNTY TREASURER	Property taxes	BENTON COUNTY TREASURER 5600 W CANAL DR STE A KENNEWICK, WA 99336-2327
BERKS E.I.T. BUREAU	Business License and Fees	BERKS E.I.T. BUREAU 1125 BERKSHIRE BLVD.,SUITE 115 WYOMISSING, PA 19610
BERNALILLO COUNTY	Business License and Fees	111 UNION SQUARE SE, SUITE 100 ZONING, BUILDING, PLANNING & ENVIRONMENTAL HEALTH ALBUQUERQUE, NM 87102
BERNALILLO COUNTY TREASURER	Property taxes	BERNALILLO COUNTY TREASURER PO BOX 269 ALBUQUERQUE, NM 87103-0269
BEXAR COUNTY TAX ASSESSOR-COLLECTOR	Property taxes	BEXAR COUNTY TAX ASSESSOR-COLL PO BOX 2903 SAN ANTONIO, TX 78299
BOARD OF COUNTY COMMISSIONERS	Business License and Fees	BOARD OF COUNTY COMMISSIONERS FINANCE DEPARTMENT PALM BEACH COUNTY WEST PALM BEACH, FL 33402
BONNEVILLE COUNTY TAX COLLECTOR	Property taxes	BONNEVILLE COUNTY TAX COLLECTO 605 N. CAPITAL AVE. IDAHO FALLS, ID 83402
BOONE COUNTY FISCAL COURT	Business License and Fees	BOONE COUNTY FISCAL COURT P.O. BOX 457 FLORENCE, KY 41022-0457
BOONE COUNTY, KY NET PROFIT TAX	INCOME TAX	BOONE COUNTY FISCAL COURT PO BOX 457 FLORENCE, KY 41022-0457
BOROUGH OF WYOMISSING	Business License and Fees	BOROUGH OF WYOMISSING BOROUGH HALL- BUSINESS LICENSE 22 READING BLVD WYOMISSING, PA 19610-2083

Exhibit C

Taxing Authority	Type	Address
BOWLING GREEN, KY CITY NET PROFIT LICENSE FEE	INCOME TAX	CITY OF BOWLING GREEN, KY P.O. BOX 1410 BOWLING GREEN, KY 42102-1410
BREVARD COUNTY TAX COLLECTOR	Business License and Fees	BREVARD COUNTY TAX COLLECTOR PO BOX 2500 TITUSVILLE, FL 32781
BRIAN MCCOLLUM, COLLECTOR	Business License and Fees	COLLECTOR-BOONE COUNTY 801 E WALNUT, ROOM 118 BOONE COUNTY GOVERNMENT CENTER COLUMBIA, MO 65201-4890
BRIDGEWATER TOWNSHIP	Business License and Fees	BRIDGEWATER TOWNSHIP 100 COMMONS WAY BUREAU OF FIRE SAFETY BRIDGEWATER, NJ 08807
BRIDGEWATER TOWNSHIP	Business License and Fees	BRIDGEWATER TOWNSHIP 100 COMMONS WAY THE TOWNSHIP OF BRIDGEWATER BRIDGEWATER, NJ 08807
BROWARD COUNTY TAX COLLECTOR	Property taxes	BROWARD COUNTY TAX COLLECTOR 115 S ANDREW AVE A100 FT LAUDERDALE, FL 33301
BROWN COUNTY TREASURER	Property taxes	BROWN COUNTY TREASURER P. O. BOX 23600 GREEN BAY, WI 54305-3600
BUREAU OF FIRE PREVENTION	Business License and Fees	BUREAU OF FIRE PREVENTION 216 JOSEPH ST FIRE DISTRICT #2 EAST BRUNSWICK, NJ 08816
BUREAU OF HOME FURNISHINGS	Business License and Fees	BUREAU OF HOME FURNISHINGS 4244 SOUTH MARKET CT & THERMAL INSULATION LICENSING SACRAMENTO, CA 95834-1243
BURLEIGH COUNTY TREASURER	Property taxes	BURLEIGH COUNTY TREASURER P.O. BOX 5518 BISMARCK, ND 58506-5518
CABELL CO TREASURER	Property taxes	CABELL CO TREASURER P O BOX 2114 HUNTINGTON, WV 25721
CALIFORNIA	INCOME TAX E-FILING	SEAN MCDANIEL, FOR INDIVIDUAL AND CORPORATE INCOME RETURNS  E-MAIL: SEAN.MCDANIEL@FTB.CA.GOV OR E-FILE.COORDINATOR@FTB.CA.GOV OR BUSINESS.E-FILE.COORDINATOR@FTB.CA.GOV PHONE: 916-845-6180 FAX: 916-845-5340 WEB: <a href="https://www.ftb.ca.gov/file/ways-to-file/online/calfile/index.asp">HTTPS://WWW.FTB.CA.GOV/FILE/WAYS-TO-FILE/ONLINE/CALFILE/INDEX.ASP</a>
CALIFORNIA	SALES AND USE TAXES	CALIFORNIA STATE BOARD OF EQUALIZATION 450 N STREET P.O. BOX 942879 SACRAMENTO, CA 94279-001 (800) 400-7115 CA SBE WEBSITE

Exhibit C

Taxing Authority	Type	Address
CALIFORNIA	UNCLAIMED PROPERTY	CA STATE CONTROLLER BETTY YEE UNCLAIMED PROPERTY DIVISION P.O. BOX 942850 SACRAMENTO, CA 94250-5873 PHONE: (916) 323-2827 OR (800) 992-4647
CALIFORNIA FRANCHISE TAX BOARD	Business License and Fees	CALIFORNIA FRANCHISE TAX BOARD PO BOX 942857 SACRAMENTO, CA 94257-0651
CANADA CUSTOMS AND REVENUE AGENCY	Import Taxes	CANADA CUSTOMS AND REVENUE AGE 875 HERON RD OTTAWA TECHNOLOGY CTR OTTAWA, ON K1A 1G9
CANADA CUSTOMS AND REVENUE AGENCY	Import Taxes	CANADA CUSTOMS AND REVENUE AGE 275 POPE ROAD SUITE 103 SUMMERSIDE, PE C1N 6A2
CANADA REVENUE AGENCY	Canadian Business Tax	RECEIVER GENERAL 875 HERON RD CANADA CUSTOMS AND REVENUE AGENCY OTTAWA, ON K1A 1B1
CANADA REVENUE AGENCY	Canadian Business Tax	RECEIVER GENERAL PO BOX 3800 STN A RECEIVER GENERAL FOR CANADA STANBURY, ON P3N 0C3
CASS COUNTY TREASURER	Property taxes	CASS COUNTY TREASURER PO BOX 2806 211 9TH STREET SOUTH FARGO, ND 58108-2806
CENTRAL COLLECTION AGENCY	Business License and Fees	CENTRAL COLLECTION AGENCY 205 W SAINT CLAIR AVE CLEVELAND, OH 44113-1503
CHARLES COUNTY TREASURER	Business License and Fees	CHARLES COUNTY TREASURER PO BOX 2607 LA PLATA, MD 20646-2607
CHARLESTON COUNTY TREASURER	Property taxes	CHARLESTON COUNTY TREASURER PO BOX 878 CHARLESTON, SC 29402
CHARLESTON COUNTY TREASURER	Property taxes	CHARLESTON COUNTY TREASURER PO BOX 100242 COLUMBIA, SC 29202
CHARLOTTE COUNTY TAX COLLECTOR	Business License and Fees	CHARLOTTE COUNTY COMMUNITY 18500 MURDOCK CIRCLE PORT CHARLOTTE, FL 33948
CHARTER TOWNSHIP OF FLINT	Business License and Fees	CHARTER TOWNSHIP OF FLINT 1490 S DYE ROAD FLINT, MI 48532
CHATTANOOGA CITY TREASURER	Property taxes	CHATTANOOGA CITY TREASURER 101 EAST 11TH STREET ROOM 100 CHATTANOOGA, TN 37402
CHATTANOOGA CITY TREASURER	Property taxes	CHATTANOOGA CITY TREASURER PO BOX 191 CHATTANOOGA, TN 37401

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Taxing Authority	Type	Address
CIRCUIT COURT-BALTIMORE COUNTY	Business License and Fees	CIRCUIT COURT-BALTIMORE COUNTY PO BOX 6754 C/O JULIE ENSOR, CLERK OF CIRCUIT COURT TOWSON, MD 21285-6754
CITY COLLECTOR	Business License and Fees	CITY COLLECTOR COMMISSIONER OF REVENUE P O BOX 858 LYNCHBURG, VA 24505-0858
CITY OF ABBOTSFORD	Canadian Business Tax	CITY OF ABBOTSFORD 32315 SOUTH FRASER WAY ABBOTSFORD, BC V2T 1W7
CITY OF ABERDEEN	Property taxes	CITY OF ABERDEEN 60 N PARKE ST TREASURER OF ABERDEEN ABERDEEN, MD 21001
CITY OF ALBANY	Business License and Fees	CITY OF ALBANY BUSINESS LICENSE DIVISION PO BOX 447 ALBANY, GA 31702-0447
CITY OF ALBANY	Business License and Fees	CITY OF ALBANY BUSINESS LICENSE DIVISION PO BOX 447 ALBANY, GA 31702-0447
CITY OF ALBANY	Business License and Fees	CITY OF ALBANY 240 PINE AVE. ALBANY, GA 31701
CITY OF ALBANY	Business License and Fees	CITY OF ALBANY 240 PINE AVE. ALBANY, GA 31701
CITY OF ALEXANDRIA	Property taxes	CITY TAX COLLECTOR PO BOX 71 BUSINESS OFFICE ALEXANDRIA, LA 71221-0431
CITY OF ALEXANDRIA	Business License and Fees	CITY OF ALEXANDRIA P.O. BOX 34901 ALEXANDRIA, VA 22334-0901
CITY OF ALEXANDRIA	Business License and Fees	CITY OF ALEXANDRIA 3600 WHEELER AVE RECORDS DEPT ALEXANDRIA, VA 22304
CITY OF ALEXANDRIA	Business License and Fees	CITY OF ALEXANDRIA PO BOX 34850 ALEXANDRIA, VA 22334-0850
CITY OF ALEXANDRIA	Business License and Fees	PO BOX 178 ALEXANDRIA, VA 22313
CITY OF ALPHARETTA	Business License and Fees	CITY OF ALPHARETTA PO BOX 349 BUSINESS OCCUPATION TAX OFFICE ALPHARETTA, GA 30009-0349
CITY OF ALPHARETTA	Property taxes	CITY OF ALPHARETTA PO BOX 349 ALPHARETTA, GA 30009-0349

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Taxing Authority	Type	Address
CITY OF ALPHARETTA	Property taxes	CITY OF ALPHARETTA PO BOX 117022 ATLANTA, GA 30368-7022
CITY OF ALTAMONTE SPRINGS	Business License and Fees	CITY OF ALTAMONTE SPRINGS 225 NEWBURYPORT AVE ALTAMONTE SPRINGS, FL 32701
CITY OF ANAHEIM	Business License and Fees	CITY OF ANAHEIM PO BOX 61042 BUSINESS LICENSE DIVISION ANAHEIM, CA 92803-6142
CITY OF ANN ARBOR TREASURER	Business License and Fees	CITY OF ANN ARBOR TREASURER PO BOX 77000 DEPT #77602 DETROIT, MI 48277-0602
CITY OF ATLANTA	Business License and Fees	CITY OF ATLANTA CITY HALL SOUTH 55 TRINITY AVE., SW ATLANTA, GA 30303
CITY OF ATLANTA	Business License and Fees	CITY OF ATLANTA PO BOX 932053 GENERAL BUSINESS LICENSE ATLANTA, GA 31193
CITY OF ATLANTA	Business License and Fees	CITY OF ATLANTA SUITE 1350 55 TRINITY AVE., SW ATLANTA, GA 30303
CITY OF AUBURN	Business License and Fees	CITY OF AUBURN 144 TICHENOR AVE STE 6 AUBURN, AL 36830
CITY OF AUGUSTA	Business License and Fees	CITY OF AUGUSTA 16 CONY ST TAX COLLECTOR AUGUSTA, ME 04330
CITY OF AURORA	Business License and Fees	CITY OF AURORA PO BOX 33001 TAX & LICENSING DIVISION AURORA, CO 80041-3001
CITY OF AVENTURA	Business License and Fees	CITY OF AVENTURA GOVERNMENT CENTER 19200 WEST COUNTRY CLUB DR AVENTURA, FL 33180
CITY OF BARBOURSVILLE	Business License and Fees	CITY OF BARBOURSVILLE BUSINESS TAX DEPARTMENT PO BOX 266 BARBOURSVILLE, WV 25504-0266
CITY OF BATON ROUGE	Business License and Fees	CITY OF BATON ROUGE PO BOX 2590 PARISH EAST BATON ROUGE BATON ROUGE, LA 70821-2590
CITY OF BATON ROUGE	Business License and Fees	CITY OF BATON ROUGE ALARM ENFORCEMENT DIVISION BATON ROUGE POLICE DEPARTMENT BATON ROUGE, LA 70821

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Taxing Authority	Type	Address
CITY OF BEAUMONT	Business License and Fees	CITY OF BEAUMONT PO BOX 3827 ALARMS UNIT BEAUMONT, TX 77704-3827
CITY OF BELLEVUE	Business License and Fees	CITY OF BELLEVUE LOCK BOX P.O. BOX 34372 SEATTLE, WA 98124-1372
CITY OF BELLEVUE	Business License and Fees	CITY OF BELLEVUE PO BOX 90012 BELLEVUE, WA 98009
CITY OF BILLINGS, MONTANA	Business License and Fees	CITY OF BILLINGS, MONTANA P.O. BOX 1178 BILLINGS, MT 59103
CITY OF BOWIE	Business License and Fees	CITY OF BOWIE 15901 EXCALIBUR ROAD FINANCE DEPARTMENT BOWIE, MD 20716
CITY OF BOWLING GREEN	Business License and Fees	CITY OF BOWLING GREEN PO BOX 1410 REVENUE DIVISION BOWLING GREEN, KY 42101
CITY OF BOWLING GREEN	Business License and Fees	CITY OF BOWLING GREEN PO BOX 1410 REVENUE DIVISION BOWLING GREEN, KY 42102-1410
CITY OF BREA	Business License and Fees	CITY OF BREA ONE CIVIC CENTER CIRCLE BREA, CA 92821-5732
CITY OF BRIGHTON	Business License and Fees	500 SOUTH 4TH AVENUE FINANCE DEPARTMENT - SALES TAX BRIGHTON, CO 80601
CITY OF BRIGHTON	Business License and Fees	P. O. BOX 913297 DENVER, CO 80291
CITY OF BROOKFIELD	Business License and Fees	CITY OF BROOKFIELD 2000 NORTH CALHOUN RD BROOKFIELD, WI 53005
CITY OF BROOKFIELD	Business License and Fees	CITY OF BROOKFIELD 2100 N CALHOUN DR RECORDS DEPT BROOKFIELD, WI 53005
CITY OF BURLINGTON	Business License and Fees	CITY OF BURLINGTON P.O. BOX 1358 BURLINGTON, NC 27216
CITY OF BURLINGTON	Business License and Fees	CITY OF BURLINGTON P.O. BOX 1358 BURLINGTON, NC 27216
CITY OF BURLINGTON	Business License and Fees	CITY OF BURLINGTON 833 S. SPRUCE ST BURLINGTON, WA 98233

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Taxing Authority	Type	Address
CITY OF CALGARY	Canadian Business Tax	CITY OF CALGARY PO BOX 2100, STATION M CITY CASHIER 8042 CALGARY, AB T2P 2M5
CITY OF CALGARY	Property taxes	CITY OF CALGARY BUSINESS TAX SECTION P.O. BOX 2405 STN M CALGARY, AB T2P 3L9
CITY OF CAMARILLO	Business License and Fees	CITY OF CAMARILLO 601 CARMEN DR BUSINESS TAX DIVISION CAMARILLO, CA 93011-0037
CITY OF CHANDLER	Business License and Fees	CITY OF CHANDLER PO BOX 15001 SALES & USE TAX RETURN CHANDLER, AZ 85244-5001
CITY OF CHANDLER	Business License and Fees	CITY OF CHANDLER MAIL STOP 701, PO BOX 4008 SALES AND USE TAX CHANDLER, AZ 85244-4008
CITY OF CHARLESTON	Business License and Fees	CITY OF CHARLESTON BUSINESS LICENSE OFFICE P. O. BOX 22009 CHARLESTON, SC 29413-2009
CITY OF CHESTERFIELD	Business License and Fees	CITY OF CHESTERFIELD 690 CHESTERFIELDS PKWY.WEST ATTN: FINANCE AND ADMIN. CHESTERFIELD, MO 63017
CITY OF CHICAGO	Business License and Fees	CITY OF CHICAGO BUSINESS ASSISTANCE CENTER - PUBLIC WAY USE UNIT DEPT OF BUSINESS AFFAIRS & CONSUMER PROTECTION CHICAGO, IL 60602
CITY OF CHICAGO	Business License and Fees	PO BOX 95242 HANSEN IPI CHICAGO, IL 60694
CITY OF CHICAGO	Business License and Fees	PO BOX 71528 CHICAGO, IL 60694-1528
CITY OF CHICO	Business License and Fees	CITY OF CHICO BUSINESS LICENSING P.O. BOX 3420 CHICO, CA 95927-3420
CITY OF CHULA VISTA	Business License and Fees	CITY OF CHULA VISTA P.O.BOX 7549 CHULA VISTA, CA 91912-7549
CITY OF CITRUS HEIGHTS	Business License and Fees	CITY OF CITRUS HEIGHTS 6360 FOUNTAIN SQUARE DRIVE CITRUS HEIGHTS, CA 95621

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Taxing Authority	Type	Address
CITY OF CLARKSBURG	Business License and Fees	CITY OF CLARKSBURG 222 WEST MAIN ST ATTN: SERVICE FEES CLARKSBURG, WV 26301
CITY OF CLEARWATER	Business License and Fees	CITY OF CLEARWATER P O BOX 4748 CLEARWATER, FL 33758
CITY OF COLONIAL HEIGHTS	Business License and Fees	CITY OF COLONIAL HEIGHTS P.O. BOX 3401 COLONIAL HEIGHTS, VA 23834-9001
CITY OF COLUMBIA	Business License and Fees	CITY OF COLUMBIA P O BOX 147 COLUMBIA, SC 29217
CITY OF CONYERS	Business License and Fees	PO BOX 1259 CONYERS, GA 30012
CITY OF CORAL GABLES	Business License and Fees	CITY OF CORAL GABLES P. O. BOX 141549 FINANCE DEPARTMENT COLLECTION DIVISION CORAL GABLES, FL 33114-1549
CITY OF CORAL GABLES	Business License and Fees	CITY OF CORAL GABLES PO BOX 916030 ORLANDO, FL 32891-6000
CITY OF CORAL GABLES	Business License and Fees	CITY OF CORAL GABLES PO BOX 916020 FINANCE DEPT COLLECTION DIVISION ORLANDO, FL 32891-6020
CITY OF CORAL SPRINGS	Business License and Fees	CITY OF CORAL SPRINGS 2801 CORAL SPRINGS CORAL SPRINGS, FL 33065-3800
CITY OF CORAL SPRINGS	Business License and Fees	CITY OF CORAL SPRINGS PO BOX 754501 BUSINESS TAX OFFICE CORAL SPRINGS, FL 33075-4501
CITY OF COSTA MESA	Business License and Fees	CITY OF COSTA MESA P O BOX 1200 COSTA MESA, CA 92628-1200
CITY OF COVINGTON	Business License and Fees	CITY OF COVINGTON SUITE 100 16720 SE 271ST ST COVINGTON, WA 98042
CITY OF CUPERTINO	Business License and Fees	CITY OF CUPERTINO 10300 TORRE AVE CUPERTINO, CA 95014
CITY OF CUYAHOGA FALLS	Business License and Fees	2310 2ND ST CUYAHOGA FALLS, OH 44221
CITY OF DAPHNE	Business License and Fees	CITY OF DAPHNE P.O. DRAWER 1047 DAPHNE, AL 36526-1047
CITY OF DAVENPORT	Business License and Fees	CITY OF DAVENPORT BUSINESS LICENSES 226 W 4TH ST DAVENPORT, IA 52801

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Taxing Authority	Type	Address
CITY OF DAYTONA BEACH	Business License and Fees	CITY OF DAYTONA BEACH P.O. BOX 2451 DAYTONA BEACH, FL 32115-2451
CITY OF DAYTONA BEACH	Business License and Fees	CITY OF DAYTONA BEACH PO BOX 311 PERMITS & LICENSING DIVISION DAYTONA BEACH, FL 32115-0311
CITY OF DELRAY BEACH	Business License and Fees	CITY OF DELRAY BEACH 100 NORTHWEST 1ST AVENUE BUSINESS TAX OFFICE DELRAY BEACH, FL 33444
CITY OF DELRAY BEACH	Business License and Fees	CITY OF DELRAY BEACH P.O. BOX 8139 BUSINESS TAX OFFICE CITY OF DELRAY BEACH, FL 33482-8139
CITY OF DOTHAN	Business License and Fees	CITY OF DOTHAN LICENSE DIVISION P O BOX 2128 DOTHAN, AL 36302
CITY OF DOTHAN	Business License and Fees	CITY OF DOTHAN 210 N. ST. ANDREW DOTHAN, AL 36303
CITY OF DOTHAN	Business License and Fees	CITY OF DOTHAN 200 N ST ANDREWS ST DOTHAN, AL 36303
CITY OF DOUGLASVILLE	Business License and Fees	CITY OF DOUGLASVILLE P.O. BOX 219 DOUGLASVILLE, GA 30133
CITY OF DOVER	Business License and Fees	CITY OF DOVER 15 EAST LOOCKERMAN ST CITY OF DOVER DE FIRE MARSHAL'S OFFICE DOVER, DE 19901
CITY OF DOVER	Business License and Fees	CITY OF DOVER PO BOX 475 PLANNING AND INSPECTIONS DOVER, DE 19903-0475
CITY OF DUBLIN	Business License and Fees	CITY OF DUBLIN 100 CIVIC PLAZA DUBLIN, CA 94568
CITY OF DURANGO	Business License and Fees	CITY OF DURANGO 949 E SECOND AVE SALES/USE TAX RETURN DURANGO, CO 81301-5109
CITY OF EDMONTON	Canadian Business Tax	CITY OF EDMONTON PLANNING & DEVELOPMENT LICENSE PO BOX 2670 EDMONTON, AB T5J 2G4
CITY OF ELIZABETHTOWN	Business License and Fees	CITY OF ELIZABETHTOWN P.O. BOX 550 ELIZABETHTOWN, KY 42702-0550
CITY OF ELLISVILLE	Business License and Fees	CITY OF ELLISVILLE #1 WEIS AVENUE ELLISVILLE, MO 63011

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<b>Taxing Authority</b>	<b>Type</b>	<b>Address</b>
CITY OF ENCINITAS	Business License and Fees	CITY OF ENCINITAS 505 S VULCAN AVENUE ENCINITAS, CA 92024
CITY OF ESCONDIDO	Business License and Fees	CITY OF ESCONDIDO ATTN: BUSINESS LICENSE COORDIN 201 NORTH BROADWAY ESCONDIDO, CA 92025-2798
CITY OF EVERETT	Business License and Fees	CITY OF EVERETT 2930 WETMORE AVE EVERETT, WA 98201
CITY OF EVERETT	Business License and Fees	CITY OF EVERETT P.O. BOX 94430 SEATTLE, WA 98124-6730
CITY OF FAYETTEVILLE GEORGIA	Business License and Fees	CITY OF FAYETTEVILLE GEORGIA 240 GLYNN ST. SOUTH FAYETTEVILLE, GA 30214
CITY OF FEDERAL WAY	Business License and Fees	CITY OF FEDERAL WAY 33325 8TH AVE SOUTH FEDERAL WAY, WA 98003
CITY OF FLAGSTAFF	Business License and Fees	CITY OF FLAGSTAFF PO BOX 22518 FLAGSTAFF, AZ 86002-9963
CITY OF FLAGSTAFF	Business License and Fees	CITY OF FLAGSTAFF 211 W ASPEN AVE FLAGSTAFF, AZ 86001
CITY OF FLORENCE KENTUCKY	Business License and Fees	CITY OF FLORENCE KENTUCKY PO BOX 1327 FLORENCE, KY 41022-1327
CITY OF FLORENCE, KENTUCKY	Business License and Fees	CITY OF FLORENCE, P.O. BOX 1327 FLORENCE, KY 41022-1327
CITY OF FLORENCE, KENTUCKY	Business License and Fees	CITY OF FLORENCE, 8100 EWING BLVD FLORENCE, KY 41042-7588
CITY OF FOLEY	Business License and Fees	CITY OF FOLEY P.O. BOX 1750 FOLEY, AL 36536
CITY OF FOLSOM	Business License and Fees	CITY OF FOLSOM 50 NATOMA STREET FOLSOM, CA 95630
CITY OF FOLSOM	Business License and Fees	CITY OF FOLSOM 373 EAST SHAW AVENUE BOX 367 C/O AVENU INSIGHTS & ANALYTICS FRESNO, CA 93710
CITY OF FOND DU LAC	Business License and Fees	CITY OF FOND DU LAC PO BOX 150 ATTN: CENTRAL COLLECTION FOND DU LAC, WI 54936-0150
CITY OF FORT LAUDERDALE	Business License and Fees	CITY OF FORT LAUDERDALE PO BOX 31689 OCCUPATIONAL LICENSE DIVISION TAMPA, FL 33631-3689

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Taxing Authority	Type	Address
CITY OF FORT LAUDERDALE	Business License and Fees	CITY OF FORT LAUDERDALE 100 N. ANDREWS AVENUE, 1ST FLOOR BUSINESS TAX DIVISION FORT LAUDERDALE, FL 33301
CITY OF FRANKFORT	Business License and Fees	CITY OF FRANKFORT PO BOX 697 DIRECTOR OF FINANCE FRANKFORT, KY 40602
CITY OF FRANKFORT	Business License and Fees	CITY OF FRANKFORT PO BOX 697 LICENSE FEE DIVISION FRANKFORT, KY 40602
CITY OF FREDERICK	Business License and Fees	CITY OF FREDERICK 101 N COURT ST FREDERICK, MD 21701-5415
CITY OF FREMONT	Business License and Fees	CITY OF FREMONT 39550 LIBERTY ST, FREMONT, CA 94538
CITY OF GAINESVILLE	Business License and Fees	CITY OF GAINESVILLE BUSINESS/OCCUPATION TAX P.O. BOX 2496 GAINESVILLE, GA 30503-2496
CITY OF GLENWOOD SPRINGS	Business License and Fees	CITY OF GLENWOOD SPRINGS 101 W 8TH ST GLENWOOD SPRINGS, CO 81601
CITY OF GOLDEN	Business License and Fees	911 10TH STREET SALES TAX DIVISION GOLDEN, CO 80401
CITY OF GOLETA	Business License and Fees	130 CREMONA DR., SUITE B GOLETA, CA 93117
CITY OF GRAND JUNCTION	Business License and Fees	CITY OF GRAND JUNCTION 250 NORTH 5TH ST SALES TAX DIVISION GRAND JUNCTION, CO 81501-2668
CITY OF GREAT FALLS	Business License and Fees	CITY OF GREAT FALLS 105 9TH ST SOUTH GREAT FALLS FIRE RESCUE GREAT FALLS, MT 59401
CITY OF GREELEY	Business License and Fees	P.O. BOX 1648 SALES/USE TAX RETURN GREELEY, CO 80632
CITY OF GREENFIELD	Property taxes	CITY OF GREENFIELD ROOM 103 7325 W FOREST HOME AVE GREENFIELD, WI 53220
CITY OF GREENVILLE	Business License and Fees	CITY OF GREENVILLE ATTENTION: BUSINESS LICENSE PO BOX 2207 GREENVILLE, SC 29602

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Taxing Authority	Type	Address
CITY OF GREENVILLE	Business License and Fees	CITY OF GREENVILLE PO BOX 2207 ATTN: RON POWELL 4TH FLOOR GREENVILLE, SC 29602
CITY OF GREENVILLE, N.C.	Business License and Fees	CITY OF GREENVILLE, N.C. P.O. BOX 7207 GREENVILLE, NC 27835-7207
CITY OF GREENWOOD	Business License and Fees	CITY OF GREENWOOD BUSINESS LICENSE PO BOX 40 GREENWOOD, SC 29648
CITY OF GREENWOOD VILLAGE	Business License and Fees	6060 SOUTH QUEBEC STREET SALES TAX DIVISION GREENWOOD VILLAGE, CO 80111
CITY OF GULFPORT	Business License and Fees	CITY OF GULFPORT PO BOX 1780 GENERAL FINANCE DEPT GULFPORT, MS 39502-1780
CITY OF HAGERSTOWN	Business License and Fees	CITY OF HAGERSTOWN TREASURERS OFFICE 1 EAST FRANKLIN STREET HAGERSTOWN, MD 21740
CITY OF HATTIESBURG	Business License and Fees	CITY OF HATTIESBURG P.O. BOX 1898 HATTIESBURG, MS 39403-1898
CITY OF HENDERSON	Business License and Fees	CITY OF HENDERSON PO BOX 95050 BUSINESS LICENSE DIVISION HENDERSON, NV 89009-5050
CITY OF HENDERSON	Business License and Fees	CITY OF HENDERSON PO BOX 95007 BUSINESS LICENSE DIVISION HENDERSON, NV 89009-5007
CITY OF HILLSBORO	Business License and Fees	CITY OF HILLSBORO 150 EAST MAIN STREET HILLSBORO, OR 97123-4028
CITY OF HOLLADAY	Business License and Fees	CITY OF HOLLADAY 4580 S 2300 E HOLLADAY, UT 84117
CITY OF HOOVER	Business License and Fees	CITY OF HOOVER P.O. BOX 11407 BIRMINGHAM, AL 35246-0144
CITY OF HOT SPRINGS	Business License and Fees	CITY OF HOT SPRINGS MUNICIPAL UTIL BLDG/FINANCE P. O. BOX 6300 HOT SPRINGS, AR 71902
CITY OF HOUSTON-POLICE DEPT.	Business License and Fees	CITY OF HOUSTON-POLICE DEPT. PO BOX 203887 HOUSTON, TX 77216
CITY OF HUNTSVILLE	Business License and Fees	CITY OF HUNTSVILLE PO BOX 308 CLERK TREASURER DEPT,LICENSE DIVISION HUNTSVILLE, AL 35804-0308

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<b>Taxing Authority</b>	<b>Type</b>	<b>Address</b>
CITY OF HURSTBOURNE ACRES	Property taxes	CITY OF HURSTBOURNE ACRES PO BOX 24004 1910 HOKE RD LOUISVILLE, KY 40224
CITY OF JANESVILLE	Business License and Fees	BARBARA PO BOX 1975 JANESVILLE, WI 53547-1975
CITY OF JANESVILLE	Business License and Fees	BARBARA PO BOX 5005 CLERK - TREASURER'S OFFICE JANESVILLE, WI 53547-5005
CITY OF JONESBORO	Business License and Fees	CITY OF JONESBORO P. O. BOX 1845 JONESBORO, AR 72403
CITY OF JOPLIN	Business License and Fees	CITY OF JOPLIN 602 S MAIN STREET JOPLIN, MO 64801
CITY OF KAMLOOPS	Canadian Business Tax	CITY OF KAMLOOPS BUSINESS LICENCE OFFICE 7 VICTORIA STREET WEST KAMLOOPS, BC V2C 1A2
CITY OF LA CANADA FLINTRIDGE	Business License and Fees	CITY OF LA CANADA FLINTRIDGE BUSINESS LICENSE DIVISION 1327 FOOTHILL BLVD LA CANADA FLINTRIDGE, CA 91011-2137
CITY OF LA CANADA FLINTRIDGE	Business License and Fees	CITY OF LA CANADA FLINTRIDGE ONE CIVIC CENTER DR BUSINESS LICENSE LA CANADA FLINTRIDGE, CA 91011
CITY OF LA MESA	Business License and Fees	CITY OF LA MESA 8130 ALLISON AVE LA MESA, CA 91942
CITY OF LA MESA	Business License and Fees	CITY OF LA MESA PO BOX 937 FINANCE DEPARTMENT LA MESA, CA 91944-0937
CITY OF LAFAYETTE	Business License and Fees	PO BOX 250 SALES TAX LAFAYETTE, CO 80026
CITY OF LAKE CHARLES	Business License and Fees	CITY OF LAKE CHARLES ATTN: OCC. LICENCE TAX OFFICE P. O. BOX 3706 LAKE CHARLES, LA 70602-3706
CITY OF LAKELAND	Business License and Fees	CITY OF LAKELAND 228 S MASSACHUSETTS AVE LAKELAND, FL 33801
CITY OF LANGLEY	Canadian Business Tax	CITY OF LANGLEY 20399 DOUGLAS CRESCENT LANGLEY, BC V3A 4B3
CITY OF LAREDO	Business License and Fees	CITY OF LAREDO PO BOX 6548 TAX DEPARTMENT LAREDO, TX 78042-6548

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Taxing Authority	Type	Address
CITY OF LAREDO	Business License and Fees	CITY OF LAREDO 616 E DEL MAR BLVD LAREDO, TX 93536
CITY OF LAREDO	Business License and Fees	CITY OF LAREDO 1120 SAN BERNARDO AVE LAREDO BUILDING DEPARTMENT LAREDO, TX 78040
CITY OF LEE'S SUMMIT	Business License and Fees	CITY OF LEE'S SUMMIT 220 SE GREEN ST I-470 & 350 HIGHWAY TDD LEE'S SUMMIT, MO 64063
CITY OF LEOMINSTER	Business License and Fees	CITY OF LEOMINSTER PO BOX 457 WORCHESTER, MA 01613-0457
CITY OF LITTLE ROCK	Business License and Fees	CITY OF LITTLE ROCK 500 W MARKHAM ROOM 100 TREASURY MANAGEMENT DIVISION LITTLE ROCK, AR 72201
CITY OF LITTLETON	Business License and Fees	CITY OF LITTLETON PO BOX 1305 ENGLEWOOD, CO 80150-1305
CITY OF LODI	Business License and Fees	CITY OF LODI PO BOX 3006 FINANCE DEPT LODI, CA 95241-1910
CITY OF LONE TREE SALES TAX	Business License and Fees	CITY OF LONE TREE SALES TAX DEPARTMENT 1882 DENVER, CO 80291-1882
CITY OF LONE TREE SALES TAX	Business License and Fees	CITY OF LONE TREE SALES TAX PO BOX 911882 DENVER, CO 80291-1882
CITY OF LONG BEACH	Business License and Fees	CITY OF LONG BEACH PO BOX 630 LONG BEACH, CA 90842-0001
CITY OF LONG BEACH	Business License and Fees	CITY OF LONG BEACH BUSIN LIC SECTION 4TH FLOOR 333 W OCEAN BLVD LONG BEACH, CA 90802-4604
CITY OF LONG BEACH	Business License and Fees	CITY OF LONG BEACH 1 WEST CHESTER ST LONG BEACH, NY 11561
CITY OF LONGMONT	Business License and Fees	CITY OF LONGMONT 350 KIMBARK STREET CIVIC CENTER COMPLEX LONGMONT, CO 80501
CITY OF LOUISVILLE	Business License and Fees	749 MAIN STREET SALES TAX & LICENSING DIVISION LOUISVILLE, CO 80027
CITY OF LOVELAND	Business License and Fees	CITY OF LOVELAND PO BOX 0845 SALES TAX ADMINISTRATION LOVELAND, CO 80539-0845

Exhibit C

Taxing Authority	Type	Address
CITY OF LOVELAND	Business License and Fees	CITY OF LOVELAND CIVIC CENTER REVENUE DIVISION LOVELAND, CO 80537
CITY OF LYNNWOOD	Business License and Fees	CITY OF LYNNWOOD BUSINESS LICENSE/REGISTRATION P.O. BOX 5008 LYNNWOOD, WA 98046-5008
CITY OF MANHATTAN BEACH	Business License and Fees	CITY OF MANHATTAN BEACH 1400 HIGHLAND AVENUE MANHATTAN BEACH, CA 90266
CITY OF MEDFORD	Business License and Fees	CITY OF MEDFORD 2ND FLOOR 200 S. IVY STREET MEDFORD, OR 97501
CITY OF MEMPHIS	Property taxes	CITY OF MEMPHIS PO BOX 185 TREASURER CITY OF MEMPHIS MEMPHIS, TN 38101-0185
CITY OF MERIDEN	Business License and Fees	CITY OF MERIDEN 142 EAST MAIN STREET MERIDEN, CT 06450
CITY OF MERIDEN	Business License and Fees	CITY OF MERIDEN PO BOX 150431 HARTFORD, CT 06115
CITY OF MIDLAND	Business License and Fees	CITY OF MIDLAND PO BOX 1647 MIDLAND, MI 48641-1647
CITY OF MIDLAND	Business License and Fees	CITY OF MIDLAND 333 W ELLSWORTH MIDLAND, MI 48640
CITY OF MISSOULA	Business License and Fees	CITY OF MISSOULA 435 RYMAN ST MISSOULA, MT 59802
CITY OF MOBILE	Business License and Fees	CITY OF MOBILE REVENUE DEPT. P.O. BOX 11407 REVENUE DEPT., DEPT 1530 BIRMINGHAM, AL 35246
CITY OF MODESTO	Business License and Fees	CITY OF MODESTO P O BOX 3442 MODESTO, CA 95353
CITY OF MONTGOMERY	Business License and Fees	CITY OF MONTGOMERY PO BOX 830469 C/O COMPASS BANK BIRMINGHAM, AL 35283-0469
CITY OF MYRTLE BEACH	Business License and Fees	CITY OF MYRTLE BEACH P. O. BOX 2468 MYRTLE BEACH, SC 29578
CITY OF NANAIMO	Canadian Business Tax	CITY OF NANAIMO 455 WALLACE ST BUSINESS LICENSE SECTION NANAIMO, BC V9R 5J6

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Taxing Authority	Type	Address
CITY OF NASHUA, TAX COLLECTOR	Property taxes	CITY OF NASHUA, TAX COLLECTOR P.O. BOX 885 NASHUA, NH 03061-0885
CITY OF NASHUA, TAX COLLECTOR	Property taxes	CITY OF NASHUA, TAX COLLECTOR 229 MAIN STREET NASHUA, NH 03061-2019
CITY OF NEW ORLEANS	Business License and Fees	CITY OF NEW ORLEANS PO BOX 61840 NEW ORLEANS, LA 70161-1840
CITY OF NEW ORLEANS	Business License and Fees	CITY OF NEW ORLEANS 1300 PERDIDO STREET, ROOM 7W03 BUREAU OF REVENUE NEW ORLEANS, LA 70112
CITY OF NEW ORLEANS	Business License and Fees	CITY OF NEW ORLEANS 1300 PERDIDO STREET, RM 7EO5 NEW ORLEANS, LA 70112
CITY OF NEWPORT BEACH	Business License and Fees	CITY OF NEWPORT BEACH 870 SANTA BARBARA DR RECORDS DEPT NEWPORT BEACH, CA 92660
CITY OF NEWPORT BEACH	Business License and Fees	CITY OF NEWPORT BEACH PO BOX 4999 REVENUE DIVISION WHITTIER, CA 90607-4999
CITY OF NILES	Business License and Fees	CITY OF NILES INCOME TAX 34 W. STATE ST. NILES, OH 44446
CITY OF NORTH LITTLE ROCK	Business License and Fees	CITY OF NORTH LITTLE ROCK PO BOX 5757 NORTH LITTLE ROCK, AR 72119
CITY OF NORTH LITTLE ROCK	Business License and Fees	CITY OF NORTH LITTLE ROCK 200 W PERSHING BLVD NORTH LITTLE ROCK, AR 72114
CITY OF OCALA, FLORIDA	Business License and Fees	CITY OF OCALA, FLORIDA 201 SE 3RD ST (2ND FLOOR) GROWTH MGMT DEPT OCALA, FL 34471-2172
CITY OF OCALA, FLORIDA	Business License and Fees	CITY OF OCALA, FLORIDA 110 SE WATULA AVE, 3RD FLOOR OFFICE OF BUDGET & FINANCE OCALA, FL 34471
CITY OF OCEANSIDE	Business License and Fees	CITY OF OCEANSIDE BUSINESS LICENSE DIVISION 300 N. COAST HIGHWAY OCEANSIDE, CA 92054
CITY OF OLYMPIA	Business License and Fees	CITY OF OLYMPIA PO BOX 2009 OLYMPIA, WA 98507-2009
CITY OF ONTARIO	Business License and Fees	CITY OF ONTARIO LICENSE DIVISION 303 EAST B. STREET ONTARIO, CA 91764-4196

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<b>Taxing Authority</b>	<b>Type</b>	<b>Address</b>
CITY OF ONTARIO	Business License and Fees	CITY OF ONTARIO PO BOX 3247 BUSINESS LICENSE DIVISION ONTARIO, CA 91761-0925
CITY OF OREM	Business License and Fees	CITY OF OREM 56 NORTH STATE OREM, UT 84057-5597
CITY OF ORLANDO	Business License and Fees	CITY OF ORLANDO P.O. BOX 4990 400 S ORANGE AVE ORLANDO, FL 32802
CITY OF OSAGE BEACH	Business License and Fees	CITY OF OSAGE BEACH CITY CLERK'S OFFICE 1000 CITY PARKWAY OSAGE BEACH, MO 65065
CITY OF OWENSBORO	Business License and Fees	CITY OF OWENSBORO PO BOX 10008 OCCUPATIONAL LICENSE FEE DIV OWENSBORO, KY 42302-9008
CITY OF PACIFIC GROVE	Business License and Fees	CITY OF PACIFIC GROVE 8839 N CEDAR AVE #212 ATTN: BUSINESS LICENSE DEPT FRESNO, CA 93720
CITY OF PADUCAH	Business License and Fees	CITY OF PADUCAH PO BOX 90 FINANCE OFFICE PADUCAH, KY 42002-0090
CITY OF PADUCAH	Business License and Fees	CITY OF PADUCAH FINANCE OFFICE P.O. BOX 90 PADUCAH, KY 42002-0090
CITY OF PADUCAH	Business License and Fees	CITY OF PADUCAH P.O. BOX 2697 PADUCAH, KY 42002-2697
CITY OF PALM BEACH GARDENS	Business License and Fees	CITY OF PALM BEACH GARDENS 10500 N MILITARY TRAIL PALM BEACH GARDENS, FL 33410
CITY OF PALMDALE	Business License and Fees	CITY OF PALMDALE 38250 SIERRA HIGHWAY PALMDALE, CA 93550
CITY OF PEORIA	Business License and Fees	CITY OF PEORIA 8401 W MONROE ST, STE 130 SALES TAX DEPARTMENT PEORIA, AZ 85345-6560
CITY OF PHILADELPHIA	Business License and Fees	CITY OF PHILADELPHIA PO BOX 1630 DEPARTMENT OF REVENUE PHILADELPHIA, PA 19105-1630
CITY OF PITTSBURGH	Business License and Fees	CITY OF PITTSBURGH 200 ROSS STREET - ROOM 320 DEPARTMENT OF PERMITS, LICENSES AND INSPECTIONS PITTSBURGH, PA 15219

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<b>Taxing Authority</b>	<b>Type</b>	<b>Address</b>
CITY OF PITTSFIELD	Business License and Fees	CITY OF PITTSFIELD PO BOX 981063 BOSTON, MA 02298-1063
CITY OF PLANO	Business License and Fees	CITY OF PLANO C/O PLANO POLICE DEPARTMENT P.O. BOX 860358 PLANO, TX 75086-0358
CITY OF PLANTATION	Business License and Fees	CITY OF PLANTATION PO BOX 19270 PLANTATION, FL 33318
CITY OF POMPANO BEACH	Business License and Fees	CITY OF POMPANO BEACH P O DRAWER 1300 POMPANO BEACH, FL 33061
CITY OF PORT COQUITLAM	Canadian Business Tax	CITY OF PORT COQUITLAM 2580 SHAUGHNESSY ST PORT COQUITLAM, BC V3C 2A8
CITY OF PORTLAND	Business License and Fees	CITY OF PORTLAND 111 SW COLUMBIA STE 600 BUREAU OF LICENSES PORTLAND, OR 97201-5840
CITY OF PRESCOTT	Business License and Fees	CITY OF PRESCOTT P.O. BOX 2077 PRESCOTT, AZ 86302-2077
CITY OF PRESCOTT	Business License and Fees	CITY OF PRESCOTT 201 S CORTEZ TAX & LICENSING DIVISION PRESCOTT, AZ 86303
CITY OF PUEBLO	Business License and Fees	CITY OF PUEBLO P.O. BOX 1427 FINANCE DEPARTMENT PUEBLO, CO 81002
CITY OF PUYALLUP	Business License and Fees	CITY OF PUYALLUP 333 S. MERIDIAN PUYALLUP, WA 98371
CITY OF RACINE TAX PAYMENTS	Business License and Fees	CITY OF RACINE TAX PAYMENTS PO BOX 88661 MILWAUKEE, WI 53288-0661
CITY OF RACINE, WISCONSIN	Business License and Fees	CITY OF RACINE, WISCONSIN 730 WASHINGTON AVE RACINE, WI 53403
CITY OF REDDING	Business License and Fees	CITY OF REDDING CLERKS OFFICE PO BOX 496071 REDDING, CA 96049-6071
CITY OF REDMOND	Business License and Fees	CITY OF REDMOND P. O. BOX 3745 SEATTLE, WA 98124-3745
CITY OF REDMOND	Business License and Fees	CITY OF REDMOND PO BOX 97010 BUSINESS LICENSES REDMOND, WA 98073
CITY OF REDWOOD	Business License and Fees	CITY OF REDWOOD PO BOX 3629 REDWOOD CITY, CA 94064-3629

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Taxing Authority	Type	Address
CITY OF REDWOOD	Business License and Fees	CITY OF REDWOOD 1017 MIDDLEFIELD ROAD PO BOX 3355 REDWOOD CITY, CA 94064
CITY OF RIDGELAND	Business License and Fees	CITY OF RIDGELAND PO BOX 217 RIDGELAND, MS 39158
CITY OF RIVERDALE	Business License and Fees	CITY OF RIVERDALE 4600 SOUTH WEBER RIVER DRIVE RIVERDALE, UT 84405
CITY OF RIVERSIDE	Business License and Fees	CITY OF RIVERSIDE FINANCE DEPARTMENT 3900 MAIN STREET RIVERSIDE, CA 92522
CITY OF RIVERSIDE	Business License and Fees	CITY OF RIVERSIDE CITY HALL - 3RD FLOOR FIRE PREVENTION RIVERSIDE, CA 92507
CITY OF ROANOKE	Property taxes	CITY OF ROANOKE TAX OFFICE PO BOX 1451 ROANOKE, VA 24007-1451
CITY OF ROANOKE, VA	Business License and Fees	CITY OF ROANOKE, VA PO BOX 1451 ROANOKE, VA 24007
CITY OF ROGERS	Business License and Fees	CITY OF ROGERS CITY CLERK'S OFFICE 301 W CHESTNUT ROGERS, AR 72756
CITY OF ROME	Business License and Fees	CITY OF ROME PO BOX 1433 CLERK'S OFFICE ROME, GA 30162-1433
CITY OF ROYAL OAK	Property taxes	CITY OF ROYAL OAK P O BOX 64 ROYAL OAK, MI 48068-0064
CITY OF SAINT GEORGE	Business License and Fees	CITY OF SAINT GEORGE 175 EAST 200 NORTH SAINT GEORGE, UT 84770
CITY OF SAINT GEORGE	Business License and Fees	CITY OF SAINT GEORGE 265 NORTH 200 EAST ST. GEORGE, UT 84770
CITY OF SALINAS	Business License and Fees	CITY OF SALINAS FINANCE DEPT. P O BOX 1996 SALINAS, CA 93902
CITY OF SALISBURY	Business License and Fees	CITY OF SALISBURY 125 N DIVISION ST SALISBURY, MD 21801-4940
CITY OF SAN CLEMENTE	Business License and Fees	CITY OF SAN CLEMENTE BUSINESS LICENSES 910 CALLE NEGOCIO, SUITE 100 SAN CLEMENTE, CA 92673-6268

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Taxing Authority	Type	Address
CITY OF SAN CLEMENTE	Business License and Fees	CITY OF SAN CLEMENTE LISCENSE COLLECTOR 100 AVENIDA PRESIDIO SAN CLEMENTE, CA 92672
CITY OF SAN DIEGO	Business License and Fees	CITY OF SAN DIEGO P.O. BOX 121536 SAN DIEGO, CA 92112-1536
CITY OF SAN JOSE	Business License and Fees	CITY OF SAN JOSE PO BOX 39000 BUSINESS TAX & REG PERMIT DEPT #34370 SAN FRANCISCO, CA 94139
CITY OF SAN MATEO	Business License and Fees	CITY OF SAN MATEO BUSINESS TAX DIVISION 330 W 20TH AVE SAN MATEO, CA 94403-1388
CITY OF SAN RAFAEL	Business License and Fees	CITY OF SAN RAFAEL 1400 FIFTH AVENUE SAN RAFAEL, CA 94901
CITY OF SANFORD	Business License and Fees	CITY OF SANFORD P. O. BOX 1788 SANFORD, FL 32772-1788
CITY OF SANTA FE	Business License and Fees	CITY OF SANTA FE ACCOUNTS RECEIVABLE UNIT P.O. BOX 909 SANTA FE, NM 87504-0909
CITY OF SANTA MARIA	Business License and Fees	CITY OF SANTA MARIA 110 EAST COOK ST, ROOM 5 SANTA MARIA, CA 93454-5190
CITY OF SANTA MONICA	Business License and Fees	CITY OF SANTA MONICA PO BOX 2200 BUSINESS & REVENUE OPERATIONS DIV SANTA MONICA, CA 90407-2200
CITY OF SANTA MONICA	Business License and Fees	CITY OF SANTA MONICA PO BOX 844887 REVENUE DIVISION- BUSINESS LICENSE UNIT LOS ANGELES, CA 90084-4887
CITY OF SANTA MONICA	Business License and Fees	CITY OF SANTA MONICA PO BOX 301026 REVENUE DIVISION LOS ANGELES, CA 90030-1026
CITY OF SANTA ROSA	Business License and Fees	CITY OF SANTA ROSA 1007B WEST COLLEGE AVE 305 SANTA ROSA, CA 95401
CITY OF SANTA ROSA	Business License and Fees	CITY OF SANTA ROSA PO BOX 1556 C/O MUNISERVICES SANTA ROSA, CA 95402
CITY OF SANTA ROSA	Business License and Fees	CITY OF SANTA ROSA 8839 N. CEDAR AVE. #212 BUSINESS TAX SUPPORT CENTER FRESNO, CA 93720-1832

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<b>Taxing Authority</b>	<b>Type</b>	<b>Address</b>
CITY OF SANTEE	Business License and Fees	CITY OF SANTEE 10601 MAGNOLIA AVE ATTN FINANCE DEPARTMENT SANTEE, CA 92071
CITY OF SAVANNAH	Business License and Fees	CITY OF SAVANNAH P O BOX 1228 SAVANNAH, GA 31402
CITY OF SHAWNEE KANSAS	Business License and Fees	CITY OF SHAWNEE KANSAS 11110 JOHNSON DR CITY CLERK SHAWNEE, KS 66203
CITY OF SHREVEPORT	Property taxes	CITY OF SHREVEPORT P.O. BOX 30040 REVENUE DIVISION SHREVEPORT, LA 71130
CITY OF SHREVEPORT	Property taxes	CITY OF SHREVEPORT PO BOX 30168 REVENUE DIVISION SHREVEPORT, LA 71130-0168
CITY OF SLIDELL	Business License and Fees	CITY OF SLIDELL P O BOX 828 SLIDELL, LA 70459
CITY OF SLIDELL	Business License and Fees	CITY OF SLIDELL 250 BOUSCAREN ST, STE 202 DEPARTMENT OF BUILDING SAFETY SLIDELL, LA 70459
CITY OF SNELLVILLE	Business License and Fees	CITY OF SNELLVILLE 2342 OAK RD, 2ND FLR DEPT OF PLANNING AND DEVELOPMENT SNELLVILLE, GA 30078-2361
CITY OF SOMERS POINT	Business License and Fees	CITY OF SOMERS POINT 1 W NEW JERSEY AVENUE CITY CLERK'S OFFICE - CITY CLERK SOMERS POINT, NJ 08244
CITY OF SOUTH CHARLESTON	Business License and Fees	CITY OF SOUTH CHARLESTON P.O. BOX 8597 SOUTH CHARLESTON, WV 25303
CITY OF SOUTH PORTLAND	Business License and Fees	PO BOX 6700 LEWISTON, ME 04243-6700
CITY OF SPARTANBURG, SC	Business License and Fees	CITY OF SPARTANBURG, SC P O DRAWER 1749 SPARTANBURG, SC 29304
CITY OF SPRINGFIELD	Business License and Fees	CITY OF SPRINGFIELD DEPT. OF FINANCE LICENSE DIV. P.O. BOX 8368 SPRINGFIELD, MO 65801-8368
CITY OF ST PETERS	Business License and Fees	CITY OF ST PETERS PO BOX 9 ST PETERS, MO 63376
CITY OF ST PETERS	Business License and Fees	CITY OF ST PETERS ONE ST. PETERS CENTRE BLVD. ST. PETERS, MO 63376

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Taxing Authority	Type	Address
CITY OF ST PETERSBURG	Business License and Fees	CITY OF ST PETERSBURG PO BOX 2842 CENTRAL CASHIERS ST PETERSBURG, FL 33731-2842
CITY OF STOCKTON	Business License and Fees	CITY OF STOCKTON P O BOX 1570 LICENSE DIVISION STOCKTON, CA 95201-1570
CITY OF STOCKTON	Business License and Fees	CITY OF STOCKTON PO BOX 2107 REVENUE SERVICES DIVISION STOCKTON, CA 95201
CITY OF STOCKTON	Business License and Fees	PO BOX 2107 REVENUE SERVICES DIVISION STOCKTON, CA 95201
CITY OF SURPRISE	Business License and Fees	CITY OF SURPRISE 16000 N CIVIC CENTER PLAZA ATTN: BUSINESS LICENSE DEPT SURPRISE, AZ 85374-7470
CITY OF SURREY	Canadian Business Tax	CITY OF SURREY 13450-104 AVE SURREY, BC V3T 1V8
CITY OF TACOMA	Business License and Fees	CITY OF TACOMA P.O. BOX 11640 DEPT. OF FINANCE - TAX & LIC. DIV. TACOMA, WA 98411
CITY OF TACOMA	Business License and Fees	CITY OF TACOMA 733 MARKET STREET DEPT. OF FINANCE - TAX & LIC. DIV. TACOMA, WA 98402-3770
CITY OF TAMPA	Business License and Fees	CITY OF TAMPA PO BOX 2200 BUSINESS TAX DIVISION TAMPA, FL 33601-2200
CITY OF TEMECULA	Business License and Fees	CITY OF TEMECULA 41000 MAIN STREET TEMECULA, CA 92590
CITY OF TEMPE	Business License and Fees	P.O. BOX 29618 TAX AND LICENSE DIVISION PHOENIX, AZ 85038-9618
CITY OF THOUSAND OAKS	Business License and Fees	CITY OF THOUSAND OAKS BUSINESS TAX DEPARTMENT 2100 THOUSAND OAKS BLVD. THOUSAND OAKS, CA 91362-2903
CITY OF TORRANCE	Business License and Fees	CITY OF TORRANCE 3031 TORRANCE BLVD TORRANCE, CA 90503
CITY OF TUCSON	Business License and Fees	CITY OF TUCSON PO BOX 27320 CITY COLLECTIONS TUCSON, AZ 85726

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Taxing Authority	Type	Address
CITY OF TUKWILA	Business License and Fees	CITY OF TUKWILA 6200 SOUTHCENTER BLVD TUKWILA, WA 98188
CITY OF TUPELO	Business License and Fees	CITY OF TUPELO TAX DEPT. P O BOX 1485 TUPELO, MS 38802
CITY OF TUSCALOOSA	Business License and Fees	CITY OF TUSCALOOSA PO BOX 2089 DEPT OF REVENUE TUSCALOOSA, AL 35403-2089
CITY OF TUSTIN	Business License and Fees	CITY OF TUSTIN BUSINESS LICENSE 300 CENTENNIAL WAY TUSTIN, CA 92780
CITY OF VENTURA	Business License and Fees	CITY OF SAN BUENAVENTURA P O BOX 99 VENTURA, CA 93002
CITY OF VENTURA	Business License and Fees	CITY OF SAN BUENAVENTURA 501 POLI ST. RM 107 VENTURA, CA 93001
CITY OF VICTORIA	Canadian Business Tax	CITY OF VICTORIA #1 CENTENNIAL SQUARE VICTORIA, BC V8W 1P6
CITY OF VIENNA	Business License and Fees	CITY OF VIENNA OFFICE OF THE TREASURER PO BOX 5097 VIENNA, WV 26105
CITY OF VISALIA	Business License and Fees	CITY OF VISALIA 315 E. ACEQUIA P.O. BOX 4002 VISALIA, CA 93278-4002
CITY OF WALNUT CREEK	Business License and Fees	CITY OF WALNUT CREEK 1666 N MAIN ST WALNUT CREEK, CA 94596
CITY OF WARWICK	Business License and Fees	CITY OF WARWICK P.O. BOX 981027 BOSTON, MA 02298-1027
CITY OF WARWICK	Business License and Fees	CITY OF WARWICK POLICE DEPARTMENT LICENSING UNIT WARWICK, RI 02886
CITY OF WENATCHEE	Business License and Fees	CITY OF WENATCHEE PO BOX 519 WENATCHEE, WA 98807
CITY OF WEST MELBOURNE	Business License and Fees	CITY OF WEST MELBOURNE 2240 MINTON RD FIRE PREVENTION WEST MELBOURNE, FL 32904
CITY OF WEST MELBOURNE	Business License and Fees	CITY OF WEST MELBOURNE PO BOX 120009 BUSINESS TAX RECEIPTS WEST MELBOURNE, FL 32912-0009

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Taxing Authority	Type	Address
CITY OF WESTMINSTER	Business License and Fees	CITY OF WESTMINSTER 56 W MAIN ST TAX DEPT WESTMINSTER, MD 21157
CITY OF WESTMINSTER	Business License and Fees	CITY OF WESTMINSTER PO BOX 17107 SALES/USE TAX RETURN DENVER, CO 80217-7107
CITY OF WHEAT RIDGE	Business License and Fees	PO BOX 912758 TAX DIVISION DENVER, CO 80291-2758
CITY OF WILMINGTON, NC	Business License and Fees	CITY OF WILMINGTON, NC P O BOX 1810 WILMINGTON, NC 28402
CITY OF WINCHESTER	Business License and Fees	CITY OF WINCHESTER COMMISSIONER OF REVENUE PO BOX 546 WINCHESTER, VA 22604
CITY OF WINTER PARK	Business License and Fees	CITY OF WINTER PARK 401 PARK AVE SOUTH WINTER PARK, FL 32789
CITY OF WOBURN	Business License and Fees	CITY OF WOBURN P O BOX 227 WOBURN, MA 01801-0227
CITY OF WYOMING	Business License and Fees	CITY OF WYOMING PO BOX 905 1155 28TH ST SW WYOMING, MI 49509-0905
CITY OF YONKERS	Business License and Fees	CITY OF YONKERS DEPT OF HOUSING & BUILDINGS 87 NEPPERHAN AVE YONKERS, NY 10701
CITY TREASURER	Business License and Fees	CITY TREASURER PO BOX 843825 REVENUE DIVISION KANSAS CITY, MO 64184-3825
CITY TREASURER-PHOENIX	Business License and Fees	CITY TREASURER-PHOENIX PO BOX 29690 CITY OF PHOENIX PHOENIX, AZ 85038-9690
CLARK COUNTY ASSESSOR	Business License and Fees	CLARK COUNTY ASSESSOR 500 S GRAND CENTRAL PKWY 2ND FLOOR P.O. BOX 551401 LAS VEGAS, NV 89155-1401
CLARK COUNTY BUSINESS LICENSE	Business License and Fees	CLARK COUNTY BUSINESS LICENSE PO BOX 551810 500 SOUTH GRAND CENTRAL PKWY 3RD FLOOR LAS VEGAS, NV 89155-1810
CLERK CIRCUIT COURT	Business License and Fees	CLERK CIRCUIT COURT CARROLL COUNTY 55 N COURT STREET RM G-8 WESTMINSTER, MD 21157-5155

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<b>Taxing Authority</b>	<b>Type</b>	<b>Address</b>
CLERK OF CIRCUIT COURT	Business License and Fees	CIRCUIT COURT FOR ANNE ARUNDEL 8 CHURCH CIRCLE, ROOM H-101 SCOTT A POYER ANNAPOLIS, MD 21404
CLERK OF CIRCUIT COURT	Business License and Fees	COUNTY CLERK CHARLES COUNTY P.O. BOX 970 LA PLATA, MD 20646
CLERK OF CIRCUIT COURT	Business License and Fees	COUNTY CLERK CHARLES COUNTY 200 CHARLES STREET C/O SHARON L. HANCOCK, CLERK OF CIRCUIT COURT LA PLATA, MD 20646
CLERK OF CIRCUIT COURT	Business License and Fees	HOWARD COUNTY CIRCUIT COURT 6095 MARSHALEE DRIVE STE 120 WAYNE A.. ROBEY ELKRIDGE, MD 21075
CLERK OF CIRCUIT COURT	Business License and Fees	CLERK OF CIRCUIT COURT 24 SUMMIT AVE HAGERSTOWN, MD 21740
CLERK OF CIRCUIT COURT	Business License and Fees	PO BOX 198 JAMES B MCALLISTER SALISBURY, MD 21803-0198
CLERK OF THE CIRCUIT COURT	Business License and Fees	CLERK OF THE CIRCUIT COURT 100 W PATRICK ST FREDERICK, MD 21701
CLEVELAND COUNTY TREASURER	Property taxes	CLEVELAND COUNTY TREASURER 201 S JONES STE 100 NORMAN, OK 73069
COBB COUNTY	Business License and Fees	COBB COUNTY PO BOX 649 BUSINESS LICENSE MARIETTA, GA 30061-0649
COBB COUNTY TAX COMMISSIONER	Business License and Fees	COBB COUNTY TAX COMMISSIONER PO BOX 100127 MARIETTA, GA 30061-7027
COLE COUNTY COLLECTOR	Business License and Fees	COLE COUNTY COLLECTOR 311 E HIGH STREET ROOM 100 LARRY VINCENT, COLLECTOR JEFFERSON CITY, MO 65101
COLE COUNTY COLLECTOR	Business License and Fees	COLE COUNTY COLLECTOR PO BOX 1866 LARRY VINCENT JEFFERSON CITY, MO 65102-1866
COLLECTOR OF REVENUE	Business License and Fees	COLLECTOR OF REVENUE 940 N BOONVILLE AVE SPRINGFIELD, MO 65802
COLLECTOR OF REVENUE	Property taxes	COUNTY COLLECTOR 201 N SECOND ST ROOM 134 ST CHARLES COUNTY ST CHARLES, MO 63301-2889
COLLECTOR OF REVENUE	Property taxes	COLLECTOR OF REVENUE 41 SOUTH CENTRAL AVE 4TH FLOOR CLAYTON, MO 63105-1799

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Taxing Authority	Type	Address
COLLECTOR OF TAXES	Property taxes	COLLECTOR OF TAXES 3608 W. 26TH ST ERIE, PA 16506-2037
COLLECTOR OF TAXES-HAMDEN	Business License and Fees	COLLECTOR OF TAXES-HAMDEN PO BOX 150426 HAMDEN, CT 065115-0426
COLLECTOR OF TAXES-HAMDEN	Business License and Fees	COLLECTOR OF TAXES-HAMDEN 2750 DIXWELL AVENUE HAMDEN, CT 06518
COLLECTOR TOWN OF BRANFORD	Business License and Fees	COLLECTOR TOWN OF BRANFORD PO BOX 136 BRANFORD, CT 06405
COLLIER COUNTY TAX COLLECTOR	Business License and Fees	COLLIER COUNTY TAX COLLECTOR RM 211 2800 NORTH HORSESHOE DR NAPLES, FL 34104
COLORADO	INCOME TAX E-FILING	STEVE ASBELL, FOR INDIVIDUAL AND CORPORATE INCOME RETURNS  E-MAIL: STEPHEN.ASBELL@STATE.CO.US PHONE: 303-866-3889 FAX: 303-866-3211 WEB: HTTP://WWW.REVENUE.STATE.CO.US
COLORADO	SALES AND USE TAXES	COLORADO DEPARTMENT OF REVENUE 1375 SHERMAN ST. DENVER, CO 80261 (303) 238-7378 DOR WEBSITE
COLORADO	UNCLAIMED PROPERTY	COLORADO DEPARTMENT OF THE TREASURY UNCLAIMED PROPERTY DIVISION 1580 LOGAN ST. STE. 500 DENVER, CO 80203 PHONE: (303) 866-6070 OR (800) 825-2111
COLORADO	INCOME TAX	COLORADO DEPARTMENT OF REVENUE DENVER, CO 80261-0005
COLORADO DEPARTMENT OF REVENUE	Business License and Fees	COLORADO DEPARTMENT OF REVENUE 1375 SHERMAN STREET ROOM 504 DENVER, CO 80261
COLORADO DEPARTMENT OF TREASURY	Business License and Fees	COLORADO-UNCLAIMED PROPERTY 1580 LOGAN ST STE 500 UNCLAIMED PROPERTY DIVISION DENVER, CO 80203
COLUMBUS CITY TREASURER	Business License and Fees	COLUMBUS CITY TREASURER PO BOX 182158 COLUMBUS, OH 43218
COLUMBUS CITY TREASURER	Business License and Fees	COLUMBUS CITY TREASURER PO BOX 182489 EMPLOYER WITHHOLDING TAX COLUMBUS, OH 43218-2489

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Taxing Authority	Type	Address
COLUMBUS CITY TREASURER	Business License and Fees	CITY TREASURER INCOME TAX PO BOX 183190 INCOME TAX DIVISION COLUMBUS, OH 43218-3190
COLUMBUS, OH INCOME TAX FOR BUSINESSES	INCOME TAX	COLUMBUS INCOME TAX DIVISION PO BOX 182437 COLUMBUS, OHIO 43218-2437
COMMERCE CITY, COLORADO	Business License and Fees	7887 E 60TH AVENUE COMMERCE CITY, CO 80022
COMMISSIONER OF REVENUE SERVICES	Business License and Fees	STATE OF CONNECTICUT DEPARTMENT OF REVENUE SERVICES HARTFORD, CT 06102-5088
COMMISSIONER OF TAXATION & FINANCE	Business License and Fees	CAPITAL REGION OFFICE- SALE TAX SECTION NYS DEPARTMENT OF TAXATION AND FINANCE ALBANY, NY 12227-0001
COMMISSIONER OF THE REVENUE	Business License and Fees	COMMISSIONER OF THE REVENUE PO BOX 3401 201 JAMES AVE COLONIAL HEIGHTS, VA 23834-9001
COMMISSIONERS OF CARROLL COUNTY	Business License and Fees	COMMISSIONERS OF CARROLL COUNT 225 N CENTER STREET COLLECTIONS OFFICE WESTMINSTER, MD 21157
COMMONWEALTH OF MASSACHUSETTS	Business License and Fees	MASSACHUSETTS-ABANDONED UNCLAIMED PROPERTY DIVISION STATE TREASURY BOSTON, MA 02241-4478
COMMONWEALTH OF MASSACHUSETTS	Business License and Fees	MASSACHUSETTS-ABANDONED UNCLAIMED PROPERTY DIVISION STATE TREASURERS OFFICE BOSTON, MA 02108
COMMONWEALTH OF MASSACHUSETTS	Business License and Fees	COMMONWEALTH OF MASSACHUSETTS PO BOX 7046 MASS. DEPT OF REVENUE BOSTON, MA 02204
COMMONWEALTH OF MASSACHUSETTS	Business License and Fees	COMMONWEALTH OF MASSACHUSETTS PO BOX 7029 MASS DEPT OF REVENUE BOSTON, MA 02204
COMMONWEALTH OF MASSACHUSETTS	Business License and Fees	MASSACHUSETTS SEC OF STATE ONE ASHBURTON PLACE, 17TH FLOOR SECRETARY OF THE COMMONWEALTH, COPR DIV BOSTON, MA 02108-1512
COMMONWEALTH OF VIRGINIA	Business License and Fees	TREASURER OF VIRGINIA DIVISION OF UNCLAIMED PROPERTY DEPARTMENT OF TREASURY RICHMOND, VA 23218

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Taxing Authority	Type	Address
COMMONWEALTH OF VIRGINIA	Business License and Fees	COMMONWEALTH OF VIRGINIA UPHOLSTERED FURNITURE INSPECTION DEPT OF HEALTH BEDDING AND RICHMOND, VA 23218
COMPTRROLLER OF MARYLAND	Business License and Fees	COMPTRROLLER OF MARYLAND REVENUE ADMINISTRATION DIVISION ANNAPOLIS, MD 21411-0001
COMPTRROLLER OF PUBLIC ACCOUNTS	Business License and Fees	COMPTRROLLER OF PUBLIC ACCOUNTS PO BOX 12019 UNCLAIMED PROPERTY SECTION AUSTIN, TX 78711-2019
COMPTRROLLER OF PUBLIC ACCOUNTS	Business License and Fees	COMPTRROLLER OF PUBLIC ACCOUNTS 111 E. 17TH STREET AUSTIN, TX 78774
CONNECTICUT	INCOME TAX E-FILING	JIM ANNINO, FOR INDIVIDUAL AND CORPORATE INCOME RETURNS  E-MAIL: JIM.ANNINO@PO.STATE.CT.US PHONE: 860-297-4713 FAX: 860-297-4761 WEB: HTTP://WWW.DRS.STATE.CT.US
CONNECTICUT	SALES AND USE TAXES	CONNECTICUT DEPARTMENT OF REVENUE SERVICES 25 SIGOURNEY ST. HARTFORD, CT 06106-5032 (860) 297-5962 OR (800) 382-9462 (IN CT) CT DRS WEBSITE
CONNECTICUT	UNCLAIMED PROPERTY	CONNECTICUT UNCLAIMED PROPERTY DIVISION OFFICE OF THE TREASURER 55 ELM STREET HARTFORD, CT 06106 PHONE: (800) 833-7318
CONNECTICUT-UNCLAIMED PROPERTY	Business License and Fees	CONNECTICUT-UNCLAIMED PROPERTY UNCLAIMED PROPERTY DIVISION TREASURER, STATE OF CONNECTICUT HARTFORD, CT 06115-0435
CONTRA COSTA COUNTY TAX COLLECTOR	Property taxes	CONTRA COSTA COUNTY TAX COLLEC PO BOX 631 MARTINEZ, CA 94553
COOK COUNTY TREASURER	Property taxes	COOK COUNTY TREASURER PO BOX 805438 CHICAGO, IL 60680-4116
COUNCIL ON STATE TAXATION	Business License and Fees	JUDY SLOTNIK 112 C STREET, NW, SUITE 330 WASHINGTON, DC 20001-2109
COUNTY OF ALAMEDA	Business License and Fees	COUNTY OF ALAMEDA 224 WEST WINTON AVENUE OFFICE OF WEIGHTS AND MEASURES HAYWARD, CA 94544
COUNTY OF FAIRFAX	Business License and Fees	COUNTY OF FAIRFAX PO BOX 10201 DEPARTMENT OF TAX ADMINISTRATION FAIRFAX, VA 22035

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<b>Taxing Authority</b>	<b>Type</b>	<b>Address</b>
COUNTY OF FAIRFAX	Business License and Fees	COUNTY OF FAIRFAX PO BOX 10202 DPARTMENT OF TAX ADMINISTRATION FAIRFAX, VA 22035-0201
COUNTY OF SAN DIEGO	Business License and Fees	COUNTY OF SAN DIEGO 9325 HAZARD WAY, STE 100 ATTN: WEIGHTS & MEASURES STANDARDS ENFORCEMENT PROGRAM SAN DIEGO, CA 92123-1217
COUNTY OF SAN MATEO TAX COLLECTOR	Business License and Fees	COUNTY TAX COLLECTOR P.O. BOX 45878 SAN FRANCISCO, CA 94145-0878
COUNTY OF SANTA CLARA	Business License and Fees	COUNTY OF SANTA CLARA 1553 BERGER DRIVE, BUILDING 1 SAN JOSE, CA 95112
COUNTY OF SANTA CLARA	Business License and Fees	COUNTY OF SANTA CLARA 1553 BERGER DRIVE, BUILDING 1 WEIGHTS AND MEASURES SAN JOSE, CA 95112-2795
COUNTY OF VENTURA	Business License and Fees	COUNTY OF VENTURA 800 SOUTH VICTORIA L #1750 DEPARTMENT OF WEIGHTS & MEASURES VENTURA, CA 93009
COUNTY OF VOLUSIA	Business License and Fees	123 W INDIANA AVE RM 103 DELAND, FL 32720
COUNTY OF VOLUSIA	Business License and Fees	COUNTY OF VOLUSIA P.O. BOX 23237 TAX PROCESSING CENTER TAMPA, FL 33623-2237
COUNTY TREASURER	Business License and Fees	STE 110 2 N MAIN ST GREENSBURG, PA 15601
COUNTY TREASURER - YUMA COUNTY	Business License and Fees	COUNTY TREASURER - YUMA COUNTY STE A 192 S MAIDEN LANE YUMA, AZ 85364
COUNTY TREASURER - YUMA COUNTY	Business License and Fees	COUNTY TREASURER - YUMA COUNTY SUITE A 192 SOUTH MAIDEN LANE YUMA, AZ 85364
COWLITZ COUNTY TREASURER	Property taxes	COWLITZ COUNTY TREASURER 207 N. 4TH AVE KELSO, WA 98626-4192
CRAIGHEAD COUNTY	Business License and Fees	CRAIGHEAD COUNTY PO BOX 9276 JONESBORO, AR 72403
CUMBERLAND COUNTY TAX COLLECTOR	Property taxes	CUMBERLAND COUNTY TAX COLLECTO PO BOX 538313 ATLANTA, GA 30353-8313

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Taxing Authority	Type	Address
D.C. TREASURER	Business License and Fees	D.C. TREASURER D.C. GOVERNMENT,CORP. EST.TAX P.O. BOX 96019 WASHINGTON, DC 20090-6019
D.C. TREASURER	Business License and Fees	D.C. TREASURER PO BOX 96166 WASHINGTON, DC 20090-6166
DEKALB COUNTY REVENUE COLLECTOR	Business License and Fees	DEKALB COUNTY REVENUE COLLECTO PO BOX 100020 DIVISION OF BUSINESS LICENSING DECATUR, GA 30031-7020
DEKALB COUNTY TAX COMMISSIONER	Business License and Fees	DEKALB COUNTY TAX COMMISSIONER P.O. BOX 100004 DECATUR, GA 30031-7004
DELAWARE	INCOME TAX E-FILING	JAMES STEWART III, FOR INDIVIDUAL AND CORPORATE INCOME RETURNS  E-MAIL: JAMES.STEWART@STATE.DE.US PHONE: 302-577-8170 FAX: 302-577-8206 WEB: HTTP://WWW.STATE.DE.US/REVENUE
DELAWARE	FRANCHISE TAX	DELAWARE DEPARTMENT OF STATE DIVISION OF CORPORATIONS P.O. BOX 898 DOVER, DE 19903 PHONE: (302) 739-3073 (PRESS 3)
DELAWARE	UNCLAIMED PROPERTY	DELAWARE DEPARTMENT OF FINANCE OFFICE OF UNCLAIMED PROPERTY P.O. BOX 8923 WILMINGTON, DE 19899 PHONE: (302) 577-8782
DELAWARE	INCOME TAX	DELAWARE DIVISION OF REVENUE P.O. BOX 2044 WILMINGTON, DE 19899-2044
DELAWARE DIVISION OF REVENUE	Business License and Fees	DELAWARE DIVISION OF REVENUE P.O. BOX 2340 WILMINGTON, DE 19899-2340
DELAWARE DIVISION OF REVENUE	Business License and Fees	DELAWARE DIVISION OF REVENUE 820 N. FRENCH STREET FLOOR 8 ATTN: GROSS RECEIPTS WILLMINGTON, DE 19801
DELAWARE DIVISION OF REVENUE	Business License and Fees	DELAWARE DIVISION OF REVENUE P.O. BOX 8750 WILMINGTON, DE 19899-8750
DELAWARE SECRETARY OF STATE	Business License and Fees	DELAWARE SECRETARY OF STATE PO BOX 5509 DELAWARE DIVISION OF CORPORATIONS BINGHAMTON, NY 13902-5509
DELAWARE STATE ESCHEATOR	Business License and Fees	DELAWARE STATE ESCHEATOR UNCLAIMED PROPERTY DIVISION DIVISION OF REVENUE WILMINGTON, DE 19899

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<b>Taxing Authority</b>	<b>Type</b>	<b>Address</b>
DEPARTMENT OF FINANCE & ADMIN	Business License and Fees	DEPARTMENT OF FINANCE & ADMIN PO BOX 919 LITTLE ROCK, AR 72203-0919
DEPARTMENT OF FINANCIAL SERVICES	Business License and Fees	DEPARTMENT OF BANKING & FINANC BUREAU OF UNCLAIMED PROPERTY STATE OF FLORIDA TALLAHASSEE, FL 32314-6350
DEPARTMENT OF REVENUE	Business License and Fees	DEPARTMENT OF REVENUE PO BOX 91010 BATON ROUGE, LA 70821-9010
DEPARTMENT OF REVENUE	Business License and Fees	DEPARTMENT OF REVENUE PO BOX 8021 HELENA, MT 59604-5835
DEPARTMENT OF REVENUE AZ	Business License and Fees	DEPARTMENT OF REVENUE AZ 1600 WEST MONROE ARIZONA UNCLAIMED PROPERTY UNIT PHOENIX, AZ 85007
DEPARTMENT OF REVENUE AZ	Business License and Fees	DEPARTMENT OF REVENUE AZ PO BOX 29032 LICENSE AND REGISTRATION SECTION PHOENIX, AZ 85038-9032
DEPARTMENT OF REVENUE IL	Business License and Fees	DEPARTMENT OF REVENUE IL PO BOX 6994 CHICAGO, IL 60680-6994
DEPARTMENT OF REVENUE MN.	Business License and Fees	DEPARTMENT OF REVENUE MN. SALES AND USE TAX MAIL STATION 1110 ST PAUL, MN 55146-1110
DEPARTMENT OF REVENUE MN.	Business License and Fees	DEPARTMENT OF REVENUE MN. PO BOX 64649 SAINT PAUL, MN 55164-0649
DEPARTMENT OF REVENUE NC	Business License and Fees	DEPARTMENT OF REVENUE NC PO BOX 25000 RALEIGH, NC 27640-0002
DEPARTMENT OF REVENUE NEBRASKA	Business License and Fees	DEPARTMENT OF REVENUE NEBRASKA BOX 94818 LINCOLN, NE 68509-4818
DEPARTMENT OF REVENUE PA	Business License and Fees	DEPARTMENT OF REVENUE PA DEPT 280404 HARRISBURG, PA 17128-0414
DEPARTMENT OF REVENUE SERVICES	Business License and Fees	DEPARTMENT OF REVENUE SERVICES PO BOX 2929 MEDFORD, CT 06104-2929
DEPARTMENT OF REVENUE TN	Business License and Fees	DEPARTMENT OF REVENUE TN 225 MARTIN LUTHER KING DR, STE 301 TAX ENFORCEMENT DIVISION JACKSON, TN 38301
DEPARTMENT OF REVENUE WA	Business License and Fees	DEPARTMENT OF REVENUE WA PO BOX 448 UNCLAIMED PROPERTY DIVISION OLYMPIA, WA 98507-0448
DEPARTMENT OF REVENUE WA	Business License and Fees	DEPARTMENT OF REVENUE WA PO BOX 47464 OLYMPIA, WA 98504-7464

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Taxing Authority	Type	Address
DEPARTMENT OF TAX AND COLLECTIONS	Property taxes	TAX COLLECTOR-SANTA CLARA CO PO BOX 60534 CITY OF INDUSTRY, CA 91716-0534
DEPT OF LABOR AND INDUSTRIES	Business License and Fees	DEPT OF LABOR AND INDUSTRIES P.O. BOX 24106 SEATTLE, WA 98124-1022
DEPT. OF FINANCE	Business License and Fees	DEPT. OF FINANCE PO BOX 5564 KINGSTON, NY 13902-5564
DEPT. OF FINANCE	Business License and Fees	DEPT. OF FINANCE PO BOX 3646 NEW YORK, NY 10008-3646
DEPTFORD FIRE DISTRICT	Business License and Fees	DEPTFORD FIRE DISTRICT 1370 DELSEA DR OFFICE OF THE FIRE MARSHALL DEPTFORD, NJ 08096
DIRECTOR OF FINANCE	Business License and Fees	DIRECTOR OF FINANCE PO BOX 550 CITY OF ELIZABETHTOWN, KY ELIZABETHTOWN, KY 42702-0550
DIRECTOR OF FINANCE, STATE OF HI	Business License and Fees	DIRECTOR OF FINANCE, STATE OF UNCLAIMED PROPERTY DIV DEPT OF BUDGET & FINANCE HONOLULU, HI 96810-0150
DISTRICT OF COLUMBIA	INCOME TAX E-FILING	SYLVIA MAGBY, FOR INDIVIDUAL RETURNS  E-MAIL: EFILE@DC.GOV OR SYLVIA.MAGBY@DC.GOV PHONE: 202-442-6239 FAX: 202-442-6330 WEB: HTTP://OTR.CFO.DC.GOV/OTR/SITE/DEFAULT.ASP
DISTRICT OF COLUMBIA	SALES AND USE TAXES	OFFICE OF TAX AND REVENUE OFFICE OF THE CHIEF FINANCIAL OFFICER 941 N. CAPITOL ST. NE 8TH FL. WASHINGTON, DC 20002 (202) 727-4829 E-MAIL: OTR.OCFO@DC.GOV DC OTR WEBSITE
DISTRICT OF COLUMBIA	UNCLAIMED PROPERTY	D.C. OFFICE OF THE CHIEF FINANCIAL OFFICER UNCLAIMED PROPERTY UNIT 1101 4TH ST. SW, STE. 800 W WASHINGTON, D.C., 20024 PHONE: (202) 442-8181 EMAIL: DCUNCLAIMED.PROPERTY@DC.GOV
DISTRICT OF COLUMBIA-OFFICE	Business License and Fees	DISTRICT OF COLUMBIA-OFFICE 1101 4TH STREET SW UNCLAIMED PROPERTY UNIT WASHINGTON, DC 20024
DISTRICT OF NORTH VANCOUVER	Property taxes	DISTRICT OF NORTH VANCOUVER 355 W. QUEENS ROAD N. VANCOUVER, BC V7N 4N5

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Taxing Authority	Type	Address
DIVISION OF TAXATION	Business License and Fees	DIVISION OF TAXATION ONE CAPITOL HILL STE 4 PROVIDENCE, RI 02908-5802
DOUG BELDEN TAX COLLECTOR	Property taxes	DOUG BELDEN TAX COLLECTOR P.O. BOX 30012 TAMPA, FL 33630
DOUGHERTY COUNTY TAX DEPARTMENT	Business License and Fees	DOUGHERTY COUNTY TAX DEPARTMEN P. O. BOX 1827 ALBANY, GA 31702-1827
EAU CLAIRE COUNTY TREASURER	Property taxes	EAU CLAIRE COUNTY TREASURER 721 OXFORD AVE EAU CLAIRE, WI 54703
EAU CLAIRE COUNTY TREASURER	Property taxes	EAU CLAIRE COUNTY TREASURER PO BOX 909 EAU CLAIRE, WI 54702
EL PASO TAX ASSESSOR/COLLECTOR	Property taxes	TAX ASSESSOR/COLLECTOR 904 S MAIN ST GEORGETOWN, TX 78626
EL PASO TAX ASSESSOR/COLLECTOR	Property taxes	TAX ASSESSOR/COLLECTOR PO BOX 660271 DALLAS, TX 75266-0271
EL PASO TAX ASSESSOR/COLLECTOR	Property taxes	TAX ASSESSOR/COLLECTOR PO BOX 2992 EL PASO, TX 79999-2992
ELIZABETHTOWN, KY NET PROFITS LICENSE FEE	INCOME TAX	LOUISVILLE METRO REVENUE COMMISSION P.O. BOX 35410 LOUISVILLE, KY 40232-5410
ERIE COUNTY TREASURER	Property taxes	ERIE COUNTY 247 COLUMBUS AVENUE STE 115 SANDUSKY, OH 44870
FAIRFIELD CO TREASURER	Property taxes	FAIRFIELD CO TREASURER 210 E MAIN ST., ROOM 206 LANCASTER, OH 43130-3876
FAULKNER COUNTY TAX COLLECTOR	Business License and Fees	806 FAULKNER ST CONWAY, AR 72034
FAYETTE COUNTY, KY NET PROFITS OCCUPATIONAL LICENSE TAX	INCOME TAX	TAX COLLECTION OFFICE FAYETTE COUNTY PUBLIC SCHOOLS PO BOX 55570 LEXINGTON, KY 40555-5570
FLATHEAD COUNTY TREASURER	Business License and Fees	FLATHEAD COUNTY TREASURER 935 1ST AVE W STE T KALISPELL, MT 59901
FLORIDA	INCOME TAX E-FILING	LAURA TAYLOR, FOR CORPORATE INCOME TAX RETURNS  E-MAIL: TAYLORLA@DOR.STATE.FL.US PHONE: 850-717-7381 WEB: HTTP://DOR.MYFLORIDA.COM/DOR/  STATE DOES NOT IMPOSE A PERSONAL INCOME TAX.

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Taxing Authority	Type	Address
FLORIDA	SALES AND USE TAXES	FLORIDA DEPARTMENT OF REVENUE TAXPAYER SERVICES 1379 BLOUNTSTOWN HWY. TALLAHASSEE, FL 32304-2716 (800) 352-3671 FL DOR WEBSITE
FLORIDA	UNCLAIMED PROPERTY	FLORIDA DEPARTMENT OF FINANCIAL SERVICES DIVISION OF UNCLAIMED PROPERTY 200 E. GAINES ST. TALLAHASSEE, FL 32399-0358 PHONE: (888) 258-2253 OR (850) 413-5555
FLORIDA DEPARTMENT OF REVENUE	Business License and Fees	FLORIDA DEPARTMENT OF REVENUE 5050 W. TENNESSEE ST. TALLAHASSEE, FL 32399-0100
FORSYTH COUNTY TAX COMMISSIONER	Property taxes	FORSYTH COUNTY TAX COMMISSIONER 1092 TRIBBLE GAP RD CUMMING, GA 30040
FRANKFORT, KY NET PROFIT LICENSE FEE RETURN	INCOME TAX	LICENSE FEE DIVISION MUNICIPAL BUILDING P.O. BOX 697 FRANKFORT, KY 40602
FRANKLIN COUNTY TREASURER	Property taxes	FRANKLIN COUNTY TREASURER PO BOX 742538 CINCINNATI, OH 45274-2538
FULTON COUNTY TAX COMMISSION	Property taxes	FULTON COUNTY TAX COMMISSION PO BOX 105052 ATLANTA, GA 30348-5052
GARFIELD CHARTER TOWNSHIP	Property taxes	GARFIELD CHARTER TOWNSHIP TREASURER 3848 VETERANS DR. TRAVERSE CITY, MI 49684-4588
GEORGIA	INCOME TAX E-FILING	RUTH NEIL OR CHARLES EDWARDS, FOR INDIVIDUAL AND CORPORATE INCOME RETURNS.  E-MAIL: ELECTRONIC.FILING@DOR.GA.GOV PHONE: 404-417-6644 FAX: 404-417-4398 WEB: WWW.ETAX.DOR.GA.GOV E-MAIL: ELECTRONIC.FILING.CORPORATE@DOR.GA.GOV PHONE: 404-417-4385
GEORGIA	FRANCHISE TAX	GEORGIA DEPARTMENT OF REVENUE 1800 CENTURY CENTER BLVD., N.E. ATLANTA, GA 30345-3205 PHONE: (877) 423-6711 E-MAIL: CORPORATE.INCOMETAXISSUES@DOR.GA.GOV

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Taxing Authority	Type	Address
GEORGIA	SALES AND USE TAXES	GEORGIA DEPARTMENT OF REVENUE 1800 CENTURY BLVD, NE ATLANTA, GA 30345 (877) 423-6711, OPTION 1 GA DOR WEBSITE
GEORGIA	UNCLAIMED PROPERTY	GEORGIA DEPARTMENT OF REVENUE UNCLAIMED PROPERTY PROGRAM 4125 WELCOME ALL RD., SUITE 701 ATLANTA, GA 30349-1824 PHONE: (855) 329-9863 FAX: (404) 724-7013
GEORGIA DEPARTMENT OF REVENUE	Business License and Fees	4125 WELCOME ALL RD SUITE 701 UNCLAIMED PROPERTY PROGRAM ATLANTA, GA 30349
GLYNN COUNTY BOARD OF COMMISIONERS	Business License and Fees	GLYNN COUNTY BOARD OF COMMINS COURTHOUSE ANNEX-FINANCE DEPT 1725 REYNOLDS STREET, STE 200 BRUNSWICK, GA 31520-6436
GRAND FORKS COUNTY TREASURER	Property taxes	GRAND FORKS COUNTY TREASURER P.O. BOX 5638 GRAND FORKS, ND 58206-5638
GREEN OAK CHARTER TOWNSHIP	Business License and Fees	10001 SILVER LAKE ROAD BRIGHTON, MI 48116
GUILFORD COUNTY TAX DEPARTMENT	Property taxes	GUILFORD COUNTY PO BOX 71072 CHARLOTTE, NC 28272-1072
GWINNETT COUNTY	Property taxes	GWINNETT COUNTY PO BOX 372 TAX COMMISSIONER LAWRENCEVILLE, GA 30046
GWINNETT COUNTY LICENSING & REVENUE	Business License and Fees	GWINNETT COUNTY LICENSING & RE P.O. BOX 1045 LAWRENCEVILLE, GA 30046
HAMILTON COUNTY TRUSTEE	Property taxes	HAMILTON COUNTY TRUSTEE PO BOX 11047 CHATTANOOGA, TN 37401
HAMPTON CITY TREASURER	Business License and Fees	HAMPTON CITY TREASURER PO BOX 638 HAMPTON, VA 23669-0638
HAMPTON CITY TREASURER	Business License and Fees	HAMPTON CITY TREASURER PO BOX 636 HAMPTON, VA 23669
HAMPTON CITY TREASURER	Business License and Fees	HAMPTON CITY TREASURER PO BOX 3800 HAMPTON CITY TREASUER HAMPTON, VA 23663-3800
HARFORD COUNTY MD	Property taxes	HARFORD COUNTY MD P O BOX 64069 BALTIMORE, MD 21264-4069
HARFORD COUNTY MD	Property taxes	HARFORD COUNTY MD PO BOX 609 BEL AIR, MD 21014

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Taxing Authority	Type	Address
HAWAII	INCOME TAX E-FILING	ELECTRONIC PROCESSING SECTION  E-MAIL: TAX.EFILE@HAWAII.GOV
HAWAII	SALES AND USE TAXES	HAWAII DEPARTMENT OF TAXATION OAHU DISTRICT OFFICE PRINCESS RUTH KEELIKOLANI BUILDING 830 PUNCHBOWL STREET HONOLULU, HI 96813-5094 (808) 587-4242 OR (800) 222-3229 HI DOT WEBSITE
HAWAII	UNCLAIMED PROPERTY	HAWAII DEPARTMENT OF BUDGET AND FINANCE UNCLAIMED PROPERTY PROGRAM P.O. BOX 150 HONOLULU, HI 96810-0150 PHONE: (808) 586-1589
HAWAII	INCOME TAX	HAWAII DEPARTMENT OF TAXATION P.O. BOX 3559 HONOLULU, HAWAII 96811-3559
HAWAII STATE TAX COLLECTOR	Business License and Fees	HAWAII STATE TAX COLLECTOR PO BOX 1530 OAHU DISTRICT OFFICE HONOLULU, HI 96806-1530
HENDERSONVILLE TAX COLLECTOR	Business License and Fees	HENDERSONVILLE TAX COLLECTOR 145 FIFTH AVE. EAST HENDERSONVILLE, NC 28792
HENDERSONVILLE TAX COLLECTOR	Business License and Fees	HENDERSONVILLE TAX COLLECTOR PO BOX 603068 CITY OF HENDERSONVILLE CHARLOTTE, NC 28260
HENRY COUNTY TAX COMMISSIONER	Business License and Fees	HENRY COUNTY TAX COMMISSIONER 140 HENRY PARKWAY MCDONOUGH, GA 30253
HIGHLANDS COUNTY TAX COLLECTOR	Property taxes	HIGHLANDS COUNTY TAX COLLECTOR 540 S COMMERCE AVE. SEBRING, FL 33870
HILLSBOROUGH COUNTY TAX COLLECTOR	Property taxes	HILLSBOROUGH COUNTY TAX COLLEC PO BOX 30012 TAMPA, FL 33630-3012
HOUSTON COUNTY REVENUE COMMISSIONER	Property taxes	HOUSTON COUNTY REVENUE COMMISS P.O. DRAWER 6406 DOTHAN, AL 36302-6406
HOWARD COUNTY TAX COLLECTOR	Business License and Fees	HOWARD COUNTY DIRECTOR OF FINA PROPERTY TAX DIVISIION DEPARTMENT OF FINANCE ELLCOTT CITY, MD 21041-3370
HUMBOLDT COUNTY TAX COLLECTOR	Business License and Fees	825 5TH STREET, ROOM 125 EUREKA, CA 95501-1100

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Taxing Authority	Type	Address
IDAHO	INCOME TAX E-FILING	LISA SCHROEDER, FOR INDIVIDUAL AND CORPORATE INCOME RETURNS  E-MAIL: LISA.SCHROEDER@TAX.IDAHO.GOV PHONE: 208-334-7822 FAX: 208-334-7650 WEB: HTTP://TAX.IDAHO.GOV/
IDAHO	SALES AND USE TAXES	IDAHO STATE TAX COMMISSION P.O. BOX 36 800 PARK BLVD., PLAZA IV BOISE, ID 83722-0410 (208) 334-7660 OR (800) 972-7660 ID TAX COMMISSION WEBSITE
IDAHO	UNCLAIMED PROPERTY	IDAHO STATE TREASURER'S OFFICE UNCLAIMED PROPERTY SECTION P.O. BOX 83720 BOISE, ID 83702 PHONE: (208) 332-2942 OR (877) 388-2942 FAX: (208) 332-2970
IDAHO	INCOME TAX	IDAHO STATE TAX COMMISSION PO BOX 56 BOISE, ID 83756-0056
IDAHO STATE TAX COMMISSION	Business License and Fees	IDAHO STATE TAX COMMISSION PO BOX 36 800 PARK BLVD PLAZA IV BOISE, ID 83722-2210
IDAHO STATE TAX COMMISSION	Business License and Fees	IDAHO STATE TAX COMMISSION PO BOX 56 IDAHO STATE TAX COMMISSION BOISE, ID 83756-0056
IDAHO UNCLAIMED PROPERTY	Business License and Fees	PO BOX 83720 BOISE, ID 83720-9101
ILLINOIS	INCOME TAX E-FILING	DONALD GIBBS, FOR INDIVIDUAL RETURNS. MARVIN KIRK, FOR CORPORATE INCOME RETURNS.  E-MAIL: DONALD.GIBBS@ILLINOIS.GOV PHONE: 217-785-1514 FAX: 217-782-7992 WEB: HTTP://WWW.ILTAX.GOV  E-MAIL: MARVIN.KIRK@ILLINOIS.GOV PHONE: 217-558-9549

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Taxing Authority	Type	Address
ILLINOIS	FRANCHISE TAX	ILLINOIS SECRETARY OF STATE, BUSINESS SERVICES  SPRINGFIELD OFFICE: 501 S. 2ND ST., RM. 328 SPRINGFIELD, IL 62756 PHONE: (217) 782-6961  CHICAGO OFFICE: 69 W. WASHINGTON, STE. 1240 CHICAGO, IL 60602 PHONE: (312) 793-3380
ILLINOIS	SALES AND USE TAXES	ILLINOIS DEPARTMENT OF REVENUE P.O. BOX 19044 62794-9044 (217) 524-4772 OR (800) 732-8866 IL DOR WEBSITE
ILLINOIS	UNCLAIMED PROPERTY	ILLINOIS STATE TREASURER'S OFFICE  P.O. BOX 19496  SPRINGFIELD, IL 62794-9496 PHONE: (217) 785-6998 (CLAIMS) OR (217) 524-0023 (REPORTING)
ILLINOIS STATE TREASURER	Business License and Fees	ILLINOIS STATE TREASURER PO BOX 19496 SPRINGFIELD, IL 62794-9496
INCORPORATED VILLAGE OF LAKE GROVE	Business License and Fees	INCORPORATED VILLAGE OF LAKE G P.O. BOX 708 LAKE GROVE, NY 11755
INDIAN RIVER COUNTY TAX COLLECTOR	Business License and Fees	INDIAN RIVER COUNTY TAX COLLEC PO BOX 1509 VERO BEACH, FL 32961-1509
INDIANA	INCOME TAX E-FILING	JEAN BANG, FOR INDIVIDUAL AND CORPORATE INCOME RETURNS  E-MAIL: ALTFILEMGR@DOR.IN.GOV PHONE: 317-615-2550 FAX: 317-233-1455 WEB: HTTP://WWW.IN.GOV/DOR
INDIANA	SALES AND USE TAXES	INDIANA DEPARTMENT OF REVENUE 100 N. SENATE AVE. INDIANAPOLIS, IN 46204 PHONE: (317) 233-4015 IN DOR WEBSITE
INDIANA	UNCLAIMED PROPERTY	INDIANA ATTORNEY GENERAL'S OFFICE UNCLAIMED PROPERTY DIVISION P.O. BOX 2504 GREENWOOD, IN 46142 PHONE: (866)-462-5246
INDIANA DEPARTMENT OF REVENUE	Business License and Fees	INDIANA DEPARTMENT OF REVENUE 100 N. SENATE AVENUE INDIANAPOLIS, IN 46204-2253

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Taxing Authority	Type	Address
INDIANA DEPARTMENT OF REVENUE	Business License and Fees	INDIANA DEPARTMENT OF REVENUE PO BOX 7226 INDIANAPOLIS, IN 46207-7226
INTERNAL REVENUE SERVICE	Business License and Fees	INTERNAL REVENUE SERVICE PO BOX 57 AUTOMATED COLLECTION SYSTEM SUPPORT BENSALEM, PA 19020-0057
IOWA	INCOME TAX E-FILING	LEANN BOSWELL, FOR CORPORATE AND INDIVIDUAL INCOME RETURNS  E-MAIL: IDR@IOWA.GOV; LEANN.BOSWELL@IOWA.GOV PHONE: 515-281-3114 FAX: 515-281-0431 WEB: HTTP://WWW.STATE.IA.US/TAX
IOWA	SALES AND USE TAXES	IOWA DEPARTMENT OF REVENUE TAXPAYER SERVICES P.O. BOX 10457 DES MOINES, IA 50306-0457 (515) 281-3114 OR (800) 367-3388 (IOWA, ROCK ISLAND, MOLINE, OMAHA) E-MAIL: IDR@IOWA.GOV IA DOR WEBSITE
IOWA	UNCLAIMED PROPERTY	IOWA STATE TREASURER THE GREAT IOWA TREASURE HUNT LUCAS STATE OFFICE BLDG. 321 E. 12TH ST. DES MOINES, IA 50319 PHONE: (515) 281-5367 (CLAIMS) OR (515) 281-7546 (REPORTING)
IOWA	INCOME TAX	CORPORATION TAX RETURN PROCESSING IOWA DEPARTMENT OF REVENUE PO BOX 10468 DES MOINES, IA 50306-0468
IOWA	INCOME TAX	CORPORATION TAX RETURN PROCESSING IOWA DEPARTMENT OF REVENUE PO BOX 10468 DES MOINES, IA 50306-0468
JACKSON COUNTY TAXATION OFFICE	Business License and Fees	TAX COLLECTOR-JACKSON COUNTY PO BOX 1569 MEDFORD, OR 97501
JAMES CITY COUNTY TREASURER	Business License and Fees	PO BOX 8701 WILLIAMSBURG, VA 23187-8701
JAMES J REILLY, CLERK OF CIRCUIT COURT	Business License and Fees	20 W COURTLAND ST BEL AIR, MD 21014
JEFFERSON COUNTY DEPARTMENT OF REVENUE	Business License and Fees	DEPARTMENT OF REVENUE AL PO BOX 12207 BIRMINGHAM, AL 35202-2207
JEFFERSON COUNTY TAX COLLECTOR	Property taxes	JEFFERSON COUNTY TAX COLLECTOR 716 RICHARD ARRINGTON JR BLVD N ROOM 160 COURTHOUSE BIRMINGHAM, AL 35203

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Taxing Authority	Type	Address
JEFFERSON COUNTY TREASURER	Property taxes	JEFFERSON COUNTY TREASURER 100 JEFFERSON COUNTY PKWY 2520 GOLDEN, CO 80419-2520
JEFFERSON PARISH TAX COLLECTOR	Property taxes	TAX COLLECTOR-JEFFERSON PARISH PO BOX 30014 TAMPA, FL 33630
JEFFERSON PARISH TAX COLLECTOR	Property taxes	TAX COLLECTOR-JEFFERSON PARISH PROPERTY TAX DIVISION ATTN: COLLECTOR'S OFFICE GRETNA, LA 70054-0130
JOHNSON COUNTY TREASURER	Property taxes	JOHNSON COUNTY TREASURER PO BOX 2420 IOWA CITY, IA 52244
KANKAKEE COUNTY COLLECTOR	Property taxes	KANKAKEE COUNTY COLLECTOR 189 E COURT ST KANKAKEE, IL 60901
KANSAS	INCOME TAX E-FILING	HOPE MANDERINO, FOR INDIVIDUAL AND CORPORATE INCOME RETURNS  E-MAIL: EFILE@KDOR.STATE.KS.US OR HOPE.MANDERINO@KDOR.KS.GOV PHONE: 785-291-3539 FAX: 785-296-0153 WEB: HTTP://WWW.KSREVENUE.ORG
KANSAS	SALES AND USE TAXES	KANSAS DEPARTMENT OF REVENUE TAX ASSISTANCE DOCKING STATE OFFICE BUILDING ROOM 150 915 SW HARRISON STREET TOPEKA, KS 66612 (785) 368-8222 KS DOR WEBSITE
KANSAS	UNCLAIMED PROPERTY	KANSAS STATE TREASURER UNCLAIMED PROPERTY DIVISION 900 SW JACKSON ST., SUITE 201 TOPEKA, KS 66612-1235 PHONE: (785) 296-3171
KANSAS CITY, MO EARNINGS TAX	INCOME TAX	CITY OF KANSAS CITY, MISSOURI, REVENUE DIVISION P.O. BOX 843322 KANSAS CITY, MO 64184
KANSAS CORPORATE ESTIMATED TAX	Business License and Fees	KANSAS CORPORATE ESTIMATED TAX 120 SW 10TH AVE MEMORIAL HALL 1ST FLOOR TOPEKA, KS 66612-1594
KANSAS STATE TREASURER'S OFFICE	Business License and Fees	KANSAS STATE TREASURY 900 SW JACKSON ST STE 201 UNCLAIMED PROPERTY TOPEKA, KS 66612-1235
KCTTC	Property taxes	KERN COUNTY TREASURER/TAX COLL PO BOX 541004 LOS ANGELES, CA 90054-1004

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Taxing Authority	Type	Address
KENTUCKY	INCOME TAX E-FILING	AUDREY TERRY, FOR INDIVIDUAL RETURNS. DAWN TERRY, FOR CORPORATE RETURNS.  E-MAIL: AUDREYJ.TERRY@KY.GOV PHONE: 502-564-7862 FAX: 502-564-0230 WEB: HTTP://REVENUE.STATE.GOV  E-MAIL: DAWN.M.TERRY@KY.GOV PHONE: 502-564-7964
KENTUCKY	SALES AND USE TAXES	KENTUCKY DEPARTMENT OF REVENUE 200 FAIR OAKS LN. FRANKFORT, KY 40602 (502) 564-8139 KY DOR WEBSITE
KENTUCKY	UNCLAIMED PROPERTY	UNCLAIMED PROPERTY DIVISION KENTUCKY DEPARTMENT OF TREASURY 1050 US HIGHWAY 127 SOUTH, SUITE 100 FRANKFORT, KY 40601 PHONE: (800) 564-4722 FAX: (502) 564-6545
KENTUCKY	INCOME TAX	KENTUCKY DEPARTMENT OF REVENUE P.O. BOX 856905 LOUISVILLE, KY 40285-6905
KENTUCKY DEPARTMENT OF TREASURY	Business License and Fees	1050 US HWY. 127 S. SUITE 100 FRANKFORT, KY 40601
KENTUCKY STATE TREASURER	Business License and Fees	KENTUCKY STATE TREASURER PO BOX 491 KENTUCKY REVENUE CABINET FRANKFORT, KY 40619-0007
KENTUCKY STATE TREASURER	Business License and Fees	DEPARTMENT OF REVENUE COMMONWEALTH OF KENTUCKY FRANKFORT, KY 40619
KITSAP COUNTY TREASURER	Property taxes	KITSAP COUNTY TREASURER PO BOX 299 BREMERTON, WA 98337
KITSAP COUNTY TREASURER	Property taxes	KITSAP COUNTY TREASURER PO BOX 169 PORT ORCHARD, WA 98366
KNOX COUNTY TRUSTEE	Business License and Fees	KNOX COUNTY TRUSTEE PO BOX 70 KNOXVILLE, TN 37901-0070
KOCHVILLE TOWNSHIP TREASURER	Property taxes	KOCHVILLE TOWNSHIP TREASURER 5851 MACKINAW RD SAGINAW, MI 48604
LAFAYETTE CONSOLIDATED GOVERNMENT	Property taxes	LAFAYETTE CONSOLIDATED GOVERNMENT P.O. BOX 4024 LAFAYETTE, LA 70502-4024
LAFAYETTE CONSOLIDATED GOVERNMENT	Property taxes	LAFAYETTE CONSOLIDATED GOVERNMENT PO BOX 4308 LAFAYETTE, LA 70502

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Taxing Authority	Type	Address
LAFAYETTE PARISH, LA	Business License and Fees	P.O. BOX 52667 TAX COLLECTOR LAFAYETTE, LA 70505
LAFAYETTE PARISH, LA	Business License and Fees	PO BOX 92590 LPSO TAX DEPARTMENT LAFAYETTE, LA 70509
LAKE COUNTY TAX COLLECTOR	Business License and Fees	LAKE COUNTY TAX COLLECTOR PO BOX 327 TAVARES, FL 32778-0327
LAMAR COUNTY TAX COLLECTOR	Property taxes	LAMAR COUNTY TAX COLLECTOR P.O. BOX 309 PURVIS, MS 39475
LAURA KEISLING, COLLECTOR	Business License and Fees	550 WASHINGTON RD WASHINGTON, PA 15301
LEE COUNTY TAX COLLECTOR	Property taxes	LEE COUNTY TAX COLLECTOR PO BOX 271 TUPELO, MS 38802
LEE COUNTY TAX COLLECTOR	Business License and Fees	LEE COUNTY TAX COLLECTOR PO BOX 1549 FT MYERS, FL 33902-1549
LEON COUNTY TAX COLLECTOR	Property taxes	LEON COUNTY TAX COLLECTOR P O BOX 1835 TALLAHASSEE, FL 32302-1835
LEXINGTON - FAYETTE URBAN COUNTY, KY NET PROFITS LICENSE FEE	INCOME TAX	FCPS TAX COLLECTION OFFICE P.O. BOX 55570 LEXINGTON, KY 40555-5570
LEXINGTON FAYETTE URBAN CO GOVERNMENT	Business License and Fees	LEXINGTON FAYETTE URBAN COUNTY PO BOX 14058 DIVISION OF REVENUE LEXINGTON, KY 40512
LEXINGTON FAYETTE URBAN CO GOVERNMENT	Business License and Fees	LEXINGTON FAYETTE URBAN COUNTY 150 E MAIN STREET LEXINGTON POLICE, FARU LEXINGTON, KY 40507
LOIS B JACOB	Business License and Fees	COMMISSIONER OF THE REVENUE PO BOX 644 - CITY HALL COMMISSIONER OF THE REVENUE FREDERICKSBURG, VA 22404-0644
LOS ANGELES CO TAX COLLECTOR	Property taxes	LOS ANGELES CO TAX COLLECTOR PO BOX 54018 LOS ANGELES, CA 90054-0018
LOS ANGELES COUNTY AGRICULTURAL	Business License and Fees	11012 GARFIELD AVENUE COMMISSSIONER, WEIGHTS & MEASURES SOUTH GATE, CA 90280
LOS ANGELES COUNTY AGRICULTURAL	Business License and Fees	PO BOX 54949 COMMISSSIONER, WEIGHTS & MEASURE LOS ANGELES, CA 90054-5409

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Taxing Authority	Type	Address
LOS ANGELES COUNTY AGRICULTURAL	Business License and Fees	12300 LOWER AZUSA ROAD DEPARTMENT OF WEIGHTS AND MEASURES ARCADIA, CA 91006
LOS ANGELES COUNTY TAX	Property taxes	LOS ANGELES COUNTY TAX P O BOX 54018 LOS ANGELES, CA 90054-0018
LOS ANGELES COUNTY TAX COLLECTOR	Business License and Fees	LOS ANGELES COUNTY TAX COLLECT PO BOX 54027 LOS ANGELES, CA 90054-0027
LOUISIANA	INCOME TAX E-FILING	SHANNA KELLY, FOR INDIVIDUAL RETURNS. TRAVIS FOSSETT, FOR CORPORATE INCOME RETURNS.  E-MAIL: SHANNA.KELLY@LA.GOV PHONE: 225-219-2490 OR 225-219-2492 FAX: 225-219-2651 WEB: HTTP://WWW.REVENUE.LOUISIANA.GOV  E-MAIL: TRAVIS.FOSSETT@LA.GOV PHONE: 225-219-2488
LOUISIANA	FRANCHISE TAX	LOUISIANA DEPARTMENT OF REVENUE P.O. BOX 201 BATON ROUGE, LA 70821-0201 PHONE: (855) 307-3893
LOUISIANA	SALES AND USE TAXES	LOUISIANA DEPARTMENT OF REVENUE SALES TAX DIVISION P.O. BOX 3138 BATON ROUGE, LA 70821-3138 (225) 219-7356 LA DOR WEBSITE
LOUISIANA	UNCLAIMED PROPERTY	LOUISIANA DEPT. OF TREASURY UNCLAIMED PROPERTY DIVISION P.O. BOX 91010 BATON ROUGE, LA 70821 PHONE: (225) 219-9400 OR (888) 925-4127
LOUISVILLE METRO REVENUE COMMISSION	Business License and Fees	P.O. BOX 35410 LOUISVILLE, KY 40232-5410
LOUISVILLE, KY OCCUPATIONAL LICENSE TAX	INCOME TAX	LOUISVILLE METRO REVENUE COMMISSION P.O. BOX 35410 LOUISVILLE, KY 40232-5410
LOUISVILLE/JEFFERSON COUNTY	Business License and Fees	LOUISVILLE/JEFFERSON COUNTY P.O. BOX 37740 LOUISVILLE, KY 40233-7740
LOUISVILLE/JEFFERSON COUNTY	Business License and Fees	LOUISVILLE/JEFFERSON COUNTY PO BOX 35410 LOUISVILLE, KY 40232-5410
LOWNDES COUNTY TAX COMMISSIONER	Property taxes	LOWNDES COUNTY TAX COMMISSIONER P.O. BOX 1409 VALDOSTA, GA 31603
MACON-BIBB COUNTY TAX COMMISSIONER	Business License and Fees	MACON-BIBB COUNTY TAX COMMISSIONER PO BOX 4724 MACON, GA 31208-4724

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Taxing Authority	Type	Address
MADISON COUNTY	Business License and Fees	MADISON COUNTY ROOM 108 100 N. SIDE SQ. HUNTSVILLE, AL 35801-4820
MAINE	INCOME TAX E-FILING	E-FILE HELPDESK, FOR INDIVIDUAL AND CORPORATE INCOME RETURNS  E-MAIL: EFILE.HELPDESK@MAINE.GOV PHONE: 207-624-9730 FAX: 207-287-6628 WEB: HTTP://WWW.MAINE.GOV/REVENUE/DEVELOPERS
MAINE	SALES AND USE TAXES	MAINE DEPARTMENT OF REVENUE SERVICES SALES, FUEL & SPECIAL TAX DIVISION P.O. BOX 1065 AUGUSTA, ME 04332-1605 (207) 626-9693 EMAIL: SALES.TAX@MAINE.GOV ME DRS WEBSITE
MAINE	UNCLAIMED PROPERTY	MAINE STATE TREASURER'S OFFICE UNCLAIMED PROPERTY DIVISION 39 STATE HOUSE STATION AUGUSTA, ME 04333-0039 PHONE: (207) 624-7470 FAX: (207) 287-2367
MAINE REVENUE SERVICES	Business License and Fees	MAINE REVENUE SERVICES PO BOX 1065 AUGUSTA, ME 04332-1065
MAINE REVENUE SERVICES	Business License and Fees	MAINE REVENUE SERVICES PO BOX 1065 AUGUSTA, ME 04332-1065
MAINE-STATE TREASURERS OFFICE	Business License and Fees	MAINE-STATE TREASURERS OFFICE ABANDONED PROPERTY DIVISION 39 STATE HOUSE STATION AUGUSTA, ME 04333-0039
MARATHON COUNTY	Property taxes	MARATHON COUNTY 500 FOREST ST COUNTY TREASURER WAUSAU, WI 54403-5568
MARATHON COUNTY	Property taxes	MARATHON COUNTY 500 FOREST ST MARATHON COUNTY SHERRIF'S DEPARTMENT WAUSAU, WI 54403
MARIN COUNTY	Business License and Fees	MARIN COUNTY TAX COLLECTOR PO BOX 4220 MARIN COUNTY TAX COLLECTOR SAN RAFAEL, CA 94913-4220
MARION COUNTY TAX COLLECTOR	Property taxes	MARION COUNTY TAX COLLECTOR 503 SE 25TH AVENUE GEORGE ALBRIGHT OCALA, FL 34478

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Taxing Authority	Type	Address
MARTIN COUNTY TAX COLLECTOR	Business License and Fees	MARTIN COUNTY TAX COLLECTOR 3485 SE WILLOUGHBY BLVD STUART, FL 34994
MARYLAND	INCOME TAX E-FILING	JEANE OLSON, FOR INDIVIDUAL RETURNS. LINDA CORBIN, FOR CORPORATE INCOME RETURNS.  E-MAIL: JOLSON@COMP.STATE.MD.US OR EFILE@COMP.STATE.MD.US PHONE: 410-260-7753 OR 410-260-7617 FAX: 410-974-2967 OR 410-974-2274 WEB: HTTP://WWW.COMP.STATE.MD.US E-MAIL: LCORBIN@COMP.STATE.MD.US PHONE: 410-260-6137
MARYLAND	SALES AND USE TAXES	COMPTROLLER OF MARYLAND 110 CARROLL ST. ANNAPOLIS, MD 21411 (410) 260-7980 OR (800) MD-TAXES E-MAIL: TAXPROHELP@COMP.STATE.MD.US MD COMPTROLLER'S WEBSITE
MARYLAND	UNCLAIMED PROPERTY	COMPTROLLER OF MARYLAND UNCLAIMED PROPERTY UNIT 301 W. PRESTON STREET, ROOM 206 BALTIMORE, MD 21201-2383 PHONE: (800) 782-7383 OR (410) 767-1700 FAX: (410) 333-7150
MASSACHUSETTS	INCOME TAX E-FILING	BARRY WHITE, FOR INDIVIDUAL AND CORPORATE INCOME RETURNS.  E-MAIL: WHITEB@DOR.STATE.MA.US PHONE: 617-887-5174 FAX: 617-887-5029 WEB: HTTP://WWW.DOR.STATE.MA.US/
MASSACHUSETTS	SALES AND USE TAXES	MASSACHUSETTS DEPARTMENT OF REVENUE P.O. BOX 7010 BOSTON, MA 02204 (617) 887-6367 OR (800) 392-6089 (WITHIN MA) MA DOR WEBSITE
MASSACHUSETTS	UNCLAIMED PROPERTY	DEPARTMENT OF THE STATE TREASURER UNCLAIMED PROPERTY DIVISION 1 ASHBURTON PLACE, 12TH FLOOR BOSTON, MA 02108-1608 PHONE: (617) 367-0400
MCCRACKEN COUNTY TAX ADMINISTRATOR	Business License and Fees	MCCRACKEN COUNTY TAX ADMINISTRATOR PO BOX 2658 PADUCAH, KY 42002-2658
MCCRACKEN COUNTY, KY NET PROFIT LICENSE FEE	INCOME TAX	MCCRACKEN COUNTY TAX ADMINISTRATOR P.O. BOX 2658 PADUCAH, KY 42002
MCLEAN COUNTY, IL (COLLECTOR)	Property taxes	PO BOX 843637 KANSAS CITY, MO 64184-3637

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Taxing Authority	Type	Address
MECKLENBURG COUNTY TAX COLLECTOR	Property taxes	MECKLENBURG COUNTY TAX COLLECT PO BOX 71063 CHARLOTTE, NC 28272-1063
MERCED COUNTY TAX COLLECTOR	Business License and Fees	MERCED COUNTY TAX COLLECTOR 2222 M STREET MERCED, CA 95340
MICHIGAN	INCOME TAX E-FILING	SCOTT BUNNELL, FOR INDIVIDUAL AND CORPORATE INCOME RETURNS  E-MAIL: MIFORMSEFILE@MICHIGAN.GOV PHONE: 517-636-4450 FAX: 517-636-6826 WEB: HTTP://WWW.MIFASTFILE.ORG
MICHIGAN	SALES AND USE TAXES	MICHIGAN DEPARTMENT OF TREASURY LANSING, MI 48922 (517) 636-6925 E-MAIL: TREASSUW@MICHIGAN.GOV MI DEPT. OF TREASURY WEBSITE
MICHIGAN	UNCLAIMED PROPERTY	MICHIGAN DEPARTMENT OF TREASURY UNCLAIMED PROPERTY DIVISION P.O. BOX 30756 LANSING, MI 48909 PHONE: (517) 636-5320 FAX: (517) 322-5986
MICHIGAN DEPARTMENT OF TREASURY	Business License and Fees	MICHIGAN DEPARTMENT OF TREASUR PO BOX 30756 ABANDONED & UNCLAIMED PROPERTY DIV LANSING, MI 48909
MICHIGAN DEPARTMENT OF TREASURY	Business License and Fees	MICHIGAN DEPARTMENT OF TREASUR PO BOX 30199 LANSING, MI 48909-7699
MICHIGAN DEPARTMENT OF TREASURY	Business License and Fees	MICHIGAN DEPARTMENT OF TREASUR ATTN: MEGAN CURNEAL TAX COMPLIANCE BUREAU-AUDIT DIVISION DALLAS, TX 75234
MILLCREEK COLLECTOR OF TAXES	Property taxes	MILLCREEK COLLECTOR OF TAXES 3608 WEST 26TH STREET ERIE, PA 16506
MILLER & CHEVALIER CHARTERED	Business License and Fees	PO BOX 758604 BALTIMORE, MD 21275-8604
MILLER COUNTY COLLECTOR	Business License and Fees	MILLER COUNTY COLLECTOR PO BOX 217 TUSCUMBIA, MO 65082-0217
MINISTER OF FINANCE	Canadian Business Tax	MINISTER OF FINANCE PO BOX 9443 STN PROV GOVT THE COMMISSIONER SOCIAL SERVICE TAX VICTORIA, BC V8W 9W7
MINISTER OF FINANCE	Canadian Business Tax	MINISTER OF FINANCE 2350 ALBERT ST SASKATCHEWAN FINANCE REVENUE DIVISION REGINA, SK S4P 4A6

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Taxing Authority	Type	Address
MINISTER OF FINANCE (MANITOBA)	Canadian Business Tax	MINISTER OF FINANCE (MANITOBA) 401 YORK AVE ROOM 101 NORQUAY BLD WINNIPEG, MB R3C 0P8
MINISTER OF REVENUE OF QUEBEC	Canadian Business Tax	C.P. 5500, SUCCURSALE DESJARDINS MONTREAL, QC H5B 1A8
MINISTRY OF REVENUE OF QUEBEC	Canadian Business Tax	MINISTER OF REVENUE OF QUEBEC CP 4000 SUCCURSALE DESJARDINS REF 00682 MONTREAL, QC H5B 1A5
MINNEHAHA COUNTY TREASURER	Property taxes	MINNEHAHA COUNTY TREASURER 415 N. DAKOTA AVENUE SIOUX FALLS, SD 57104-2465
MINNESOTA	INCOME TAX E-FILING	JUSTINE SCHINDELDECKER, FOR INDIVIDUAL INCOME TAX RETURNS.  FAKARUDIN MOHAMED, FOR CORPORATE INCOME TAX RETURNS.  E-MAIL: JUSTINE.SCHINDELDECKER@STATE.MN.US PHONE: 651-556-4818 FAX: 651-556-3130 WEB: HTTP://TAXES.STATE.MN.US/E- FILE/PAGES/INDEX.ASPX  E-MAIL: EFILE.DEVSUPPORT@STATE.MN.US PHONE: 651-556-4774
MINNESOTA	SALES AND USE TAXES	MINNESOTA DEPARTMENT OF REVENUE 600 NORTH ROBERT STREET ST. PAUL, MN 55101 (651) 556-3000 MN DOR WEBSITE
MINNESOTA	UNCLAIMED PROPERTY	MINNESOTA DEPARTMENT OF COMMERCE UNCLAIMED PROPERTY UNIT 85 7TH PLACE EAST, SUITE 280 ST. PAUL, MN 55101 PHONE: (651) 539-1545 FAX: (651) 539-1547
MINNESOTA DEPARTMENT OF COMMERCE	Business License and Fees	MINNESOTA DEPARTMENT OF COMMER 85 7TH PLACE EAST, SUITE 280 UNCLAIMED PROPERTY DIVISION ST. PAUL, MN 55101
MINNESOTA DEPT. OF REVENUE	Business License and Fees	MINNESOTA DEPT. OF REVENUE MINNESOTA CORP. ESTIMATE TAX ST. PAUL, MN 55146-1260

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Taxing Authority	Type	Address
MISSISSIPPI	INCOME TAX E-FILING	JANET CAHEE, FOR INDIVIDUAL AND CORPORATE INCOME RETURNS  E-MAIL: EFILE@DOR.MS.GOV OR JCAHEE@DOR.MS.GOV PHONE: 601-923-7055 FAX: 601-923-7039 WEB: HTTP://WWW.DOR.MS.GOV
MISSISSIPPI	FRANCHISE TAX	MISSISSIPPI DEPARTMENT OF REVENUE P.O. BOX 1033 JACKSON, MS 39215-1033 PHONE: (601) 923-7099 FAX: (601) 923-7094
MISSISSIPPI	SALES AND USE TAXES	MISSISSIPPI DEPARTMENT OF REVENUE P.O. BOX 1033 JACKSON, MS 39215-1033 (601) 923-7000 MS DOR WEBSITE
MISSISSIPPI	UNCLAIMED PROPERTY	MISSISSIPPI TREASURY DEPARTMENT UNCLAIMED PROPERTY DIVISION P.O. BOX 138 JACKSON, MS 39205-0138 PHONE: (601) 359-3534
MISSISSIPPI-TREASURY DEPT	Business License and Fees	MISSISSIPPI-TREASURY DEPT UNCLAIMED PROPERTY DIVISION PO BOX 138 JACKSON, MS 39205-0138
MISSOURI	INCOME TAX E-FILING	KATY WERDEHAUSEN AND CHRIS POWELL, FOR INDIVIDUAL AND CORPORATE INCOME RETURNS  E-MAIL: ELECFILE@DOR.MO.GOV OR KATY.WERDENHAUSEN@DOR.MO.GOV PHONE: 573-522-4300 FAX: 573-526-5915 WEB: HTTP://WWW.DOR.MO.GOV/TAX E-MAIL: CHRIS.POWELL@DOR.MO.GOV PHONE: 573-526-3474
MISSOURI	SALES AND USE TAXES	MISSOURI DEPARTMENT OF REVENUE P.O. BOX 3300 JEFFERSON CITY, MO 65105-3300 (573) 751-2836 E-MAIL: SALESUSE@DOR.MO.GOV MO DOR WEBSITE
MISSOURI	UNCLAIMED PROPERTY	OFFICE OF MISSOURI STATE TREASURER UNCLAIMED PROPERTY DIVISION P.O. BOX 1272 JEFFERSON CITY, MO 65102-1272 PHONE: (573) 751-0123
MISSOURI	INCOME TAX	MISSOURI DEPARTMENT OF REVENUE PO BOX 700 JEFFERSON CITY, MO 65105-0700

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Taxing Authority	Type	Address
MISSOURI	INCOME TAX	MISSOURI DEPARTMENT OF REVENUE PO BOX 700 JEFFERSON CITY, MO 65105-0700
MISSOURI DEPARTMENT OF REVENUE	Business License and Fees	MISSOURI DEPARTMENT OF REVENUE PO BOX 3365 JEFFERSON CITY, MO 65105-3365
MISSOURI DEPARTMENT OF REVENUE	Business License and Fees	PO BOX 3365 JEFFERSON CITY, MO 65105-3365
MISSOURI-STATE TREASURERS	Business License and Fees	MISSOURI-STATE TREASURERS PO BOX 1272 UNCLAIMED PROPERTY SECTION JEFFERSON CITY, MO 65102-1272
MONONGALIA COUNTY CLERK	Business License and Fees	MONONGALIA COUNTY CLERK RM 26 TAX OFFICE 243 HIGH STREET MORGANTOWN, WV 26505-5492
MONROE COUNTY TAX COLLECTOR	Business License and Fees	MONROE COUNTY TAX COLLECTOR P. O. BOX 1129 KEY WEST, FL 33041-1129
MONTANA	INCOME TAX E-FILING	DAVID BERG, FOR INDIVIDUAL AND CORPORATE INCOME RETURNS  E-MAIL: DABERG@MT.GOV PHONE: 406-444-4070 FAX: 406-444-9372 WEB: HTTP://WWW.MT.GOV/REVENUE
MONTANA	UNCLAIMED PROPERTY	MONTANA DEPARTMENT OF REVENUE UNCLAIMED PROPERTY DIVISION P.O. BOX 5805 HELENA, MT 59604-5805 PHONE: (866) 859-2254 OR (406) 444-6900
MONTANA DEPARTMENT OF REVENUE	Business License and Fees	MONTANA DEPARTMENT OF REVENUE PO BOX 5805 UNCLAIMED PROPERTY HELENA, MT 59604-5805
MONTEREY COUNTY TAX COLLECTOR	Business License and Fees	MONTEREY COUNTY TAX COLLECTOR P O BOX 891 SALINAS, CA 93902-0891
MONTGOMERY COUNTY MD	Business License and Fees	MONTGOMERY COUNTY MD 255 ROCKVILLE PIKE, STE L15 ROCKVILLE, MD 20850
MONTGOMERY COUNTY MD	Business License and Fees	MONTGOMERY COUNTY MD PO BOX 824860 PHILADELPHIA, PA 19182
MOORE COUNTY TAX DEPARTMENT	Business License and Fees	MOORE COUNTY TAX DEPARTMENT P.O. BOX 1809 CARTHAGE, NC 28327
MOREHEAD CITY TAX COLLECTOR	Business License and Fees	MOREHEAD CITY TAX COLLECTOR 706 ARENDELL STREET MOREHEAD CITY, NC 28557

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Taxing Authority	Type	Address
MOUNT LAUREL TOWNSHIP	Business License and Fees	ATTN: BUSINESS LICENSING MOUNT LAUREL CLERK'S OFFICE MOUNT LAUREL, NJ 08054
MOUNT LAUREL TOWNSHIP	Business License and Fees	100 MOUNT LAUREL ROAD ATTN: MOUNT LAUREL COURT MOOUNT LAUREL, NJ 08054
MULTI-MATERIAL STEWARDSHIP MANITOBA	Canadian Business Tax	200-283 BANNATYNE AVE WINNIPEG, MB R3B 3B2
MUNICIPALITY OF ANCHORAGE	Property taxes	MUNICIPALITY OF ANCHORAGE PO BOX 196040 ANCHORAGE, AK 99519-6040
MUNICIPALITY OF MONROEVILLE	Business License and Fees	MUNICIPALITY OF MONROEVILLE BUSINESS TAX OFFICE 2700 MONROEVILLE BLVD MONROEVILLE, PA 15146-2388
NAPA COUNTY TAX COLLECTOR	Business License and Fees	1195 THIRD STREET STE 108 NAPA, CA 94559-3050
NC DEPARTMENT OF STATE TREASURER	Business License and Fees	NC DEPARTMENT OF STATE TREASUR 3200 ATLANTIC AVENUE UNCLAIMED PROPERTY PROGRAM RALEIGH, NC 27604-1668
NC DEPT OF REVENUE	Business License and Fees	501 NORTH WILMINGTON STREET RALEIGH, NC 27604
NEBRASKA	INCOME TAX E-FILING	LARRY CHAPMAN, FOR INDIVIDUAL INCOME TAX RETURNS  E-MAIL: LARRY.CHAPMAN@REV.NE.GOV PHONE: 402-471-5619 FAX: 402-471-5608 WEB: HTTP://WWW.REVENUE.STATE.NE.US
NEBRASKA	FRANCHISE TAX	NEBRASKA SECRETARY OF STATE CORPORATIONS DIVISION ROOM 1301 STATE CAPITOL P.O. BOX 94608 LINCOLN, NE 68509-4608 PHONE: (402) 471-4079 FAX: (402) 471-3666 E-MAIL: CORPORATE_INQUIRIES@SOS.NE.GOV
NEBRASKA	SALES AND USE TAXES	NEBRASKA DEPARTMENT OF REVENUE NEBRASKA STATE OFFICE BUILDING 301 CENTENNIAL MALL SOUTH P.O. BOX 94818 LINCOLN, NE 68509-4818 (402) 471-5729 OR (800) 742-7474 (IN NE & IA) NE DOR WEBSITE

Exhibit C

Taxing Authority	Type	Address
NEBRASKA	UNCLAIMED PROPERTY	NEBRASKA UNCLAIMED PROPERTY DIVISION 809 P STREET LINCOLN, NE 68508-1390 PHONE: (402) 471-8497 FAX: (402) 471-1167
NEBRASKA	INCOME TAX	NEBRASKA DEPARTMENT OF REVENUE PO BOX 94818 LINCOLN, NE 68509-4818
NEBRASKA- STATE TREASURER OFFICE	Business License and Fees	NEBRASKA-UNCLAIMED PROPERTY 809 P STREET UNCLAIMED PROPERTY DIVISION LINCOLN, NE 68508-1390
NEVADA	SALES AND USE TAXES	NEVADA DEPARTMENT OF TAXATION 1550 COLLEGE PKWY., STE. 115 CARSON CITY, NV 89706 (866) 962-3707 NV DOT WEBSITE
NEVADA	UNCLAIMED PROPERTY	NEVADA OFFICE OF THE STATE TREASURER UNCLAIMED PROPERTY DIVISION 555 E WASHINGTON AVENUE SUITE 4200 LAS VEGAS, NV 89101 PHONE: (702) 486-4140
NEVADA DEPARTMENT OF TAXATION	Business License and Fees	PO BOX 51180 ATTENTION COMMERCE TAX REMITTANCE LOS ANGELES, CA 90051-5480
NEVADA-DEPARTMENT OF BUSINESS	Business License and Fees	NEVADA-DEPARTMENT OF BUSINESS & INDUSTRY UNCLAIMED PROPERTY DIVISION LAS VEGAS, NV 89101-1070
NEW HAMPSHIRE	INCOME TAX E-FILING	CUSTOMER SERVICE, FOR INDIVIDUAL RETURNS  PHONE: 603-271-2191 FAX: 603-271-6121 WEB: <a href="http://WWW.NH.GOV/REVENUE/">HTTP://WWW.NH.GOV/REVENUE/</a>
NEW HAMPSHIRE	UNCLAIMED PROPERTY	NEW HAMPSHIRE TREASURY DEPARTMENT UNCLAIMED PROPERTY DIVISION 25 CAPITOL STREET, ROOM 121 CONCORD, NH 03301 PHONE: (603) 271-2619
NEW JERSEY	INCOME TAX E-FILING	ANTHONY JOHNSON, FOR INDIVIDUAL AND CORPORATE INCOME RETURNS  E-MAIL: ANTHONY.JOHNSON@TREAS.STATE.NJ.US PHONE: 609-777-4216 OR 609-292-9292 FAX: 609-777-2811 WEB: <a href="http://WWW.STATE.NJ.US/TREASURY/REVENUE">HTTP://WWW.STATE.NJ.US/TREASURY/REVENUE</a>

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Taxing Authority	Type	Address
NEW JERSEY	SALES AND USE TAXES	NEW JERSEY DIVISION OF TAXATION P.O. BOX 281 TRENTON, NJ 08695-0281 (609) 292-6400 NJ DOT WEBSITE
NEW JERSEY	UNCLAIMED PROPERTY	NEW JERSEY DEPARTMENT OF THE TREASURY UNCLAIMED PROPERTY ADMINISTRATION P.O. BOX 214 TRENTON, NJ 08695-0214 PHONE: (609) 292-9200 FAX: (609) 984-0593
NEW MEXICO	INCOME TAX E-FILING	TOMAS GONZALES, FOR INDIVIDUAL AND CORPORATE INCOME RETURNS  E-MAIL: TOMAS.GONZALES@STATE.NM.US PHONE: 505-476-3174 FAX: 505-827-0469 WEB: HTTP://WWW.STATE.NM.US/TAX
NEW MEXICO	FRANCHISE TAX	NEW MEXICO TAXATION AND REVENUE DEPARTMENT ATTN: CORPORATE INCOME AND FRANCHISE TAX P. O. BOX 25127 SANTA FE, NM 87504-5127 PHONE: (505) 827-0825
NEW MEXICO	SALES AND USE TAXES	NEW MEXICO TAXATION AND REVENUE DEPARTMENT 1100 S. ST. FRANCIS DR. P.O. BOX 630 SANTA FE, NM 87504-0630 (505) 827-0700 NM TRD WEBSITE
NEW MEXICO	UNCLAIMED PROPERTY	NEW MEXICO TAXATION & REVENUE DEPARTMENT UNCLAIMED PROPERTY OFFICE P.O. BOX 25123 SANTA FE, NM 87504-5123 PHONE: (505) 827-0762
NEW MEXICO	INCOME TAX	TAXATION AND REVENUE DEPARTMENT P.O. BOX 630 SANTA FE, NEW MEXICO 87504-0630
NEW MEXICO	INCOME TAX	TAXATION AND REVENUE DEPARTMENT P.O. BOX 630 SANTA FE, NEW MEXICO 87504-0630
NEW MEXICO TAXATION & REVENUE DEPT	Business License and Fees	NEW MEXICO TAXATION & REVENUE P. O. BOX 25127 SANTA FE, NM 87504-5127
NEW MEXICO-TAXATION & REVENUE	Business License and Fees	NEW MEXICO-TAXATION & REVENUE PO BOX 25123 UNCLAIMED PROPERTY DIVISION SANTA FE, NM 87504-5123

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Taxing Authority	Type	Address
NEW YORK	INCOME TAX E-FILING	<p>COLLEEN JESS OR STEVEN GRAHAM, FOR INDIVIDUAL RETURNS. RON LECLAIR, FOR CORPORATE INCOME RETURNS.</p> <p>E-MAIL: NYSPITMEF@TAX.NY.GOV                      PHONE: 518-453-4996 OR 518-591-1989                      FAX: 518-485-0449                      WEB: HTTP://WWW.TAX.STATE.NY.US/ELF                      E-MAIL: RON_LECLAIR@TAX.NY.GOV OR BTBCTELF@TAX.NY.GOV                      PHONE: 518-457-6387                      FAX: 518-457-2818</p>
NEW YORK	SALES AND USE TAXES	<p>NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE                      W.A. HARRIMAN CAMPUS                      ALBANY, NY 12227                      (518) 485-2889 OR (800) 698-2909 (IN NY)                      DTF WEBSITE</p>
NEW YORK	UNCLAIMED PROPERTY	<p>NEW YORK STATE OFFICE OF THE STATE COMPTROLLER                      OFFICE OF UNCLAIMED FUNDS                      110 STATE STREET                      ALBANY, NY 12236                      PHONE: (800) 221-9311</p>
NEW YORK STATE CORPORATION TAX	Business License and Fees	<p>NEW YORK STATE CORPORATION TAX                      P O BOX 1909                      PROCESSING UNIT                      ALBANY, NY 12201-1909</p>
NEW YORK-STATE COMPTROLLER	Business License and Fees	<p>NEW YORK-STATE COMPTROLLER                      8TH FLOOR                      110 STATE STREET                      ALBANY, NY 12236-0001</p>
NEWINGTON REVENUE COLLECTOR	Business License and Fees	<p>NEWINGTON REVENUE COLLECTOR                      PO BOX 150401                      DEPT 339                      HARTFORD, CT 06115-0401</p>
NORTH CAROLINA	INCOME TAX E-FILING	<p>FELECIA COLEY, FOR INDIVIDUAL AND CORPORATE RETURNS</p> <p>E-MAIL: NCTAXEFILE@DORNC.COM OR FELECIA.COLEY@DORNC.COM                      PHONE: 919-814-1500                      FAX: 919-715-6158                      WEB: HTTP://WWW.DORNC.COM</p>
NORTH CAROLINA	FRANCHISE TAX	<p>NORTH CAROLINA DEPARTMENT OF REVENUE                      P.O. BOX 25000                      RALEIGH, NC 27640-0640                      PHONE: 1-877-252-3052</p>
NORTH CAROLINA	SALES AND USE TAXES	<p>NORTH CAROLINA DEPARTMENT OF REVENUE                      SALES AND USE TAX DIVISION                      P.O. BOX 871                      RALEIGH, NC 27640-0640                      (877) 252-3052                      NC DOR WEBSITE</p>

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Taxing Authority	Type	Address
NORTH CAROLINA	UNCLAIMED PROPERTY	NORTH CAROLINA DEPARTMENT OF STATE TREASURER ESCHEAT & UNCLAIMED PROPERTY 3200 ATLANTIC AVE. RALEIGH, NC 27604-1668 PHONE: (919) 814-4200
NORTH CAROLINA	INCOME TAX	NORTH CAROLINA DEPARTMENT OF REVENUE PO BOX 25000 RALEIGH, NC 27640-0500
NORTH CAROLINA	INCOME TAX	NORTH CAROLINA DEPARTMENT OF REVENUE PO BOX 25000 RALEIGH, NC 27640-0500
NORTH COVENTRY TOWNSHIP	Business License and Fees	PO BOX 38 BRIDGEPORT, PA 19405
NORTH DAKOTA	INCOME TAX E-FILING	CATHIE FORSCH, FOR INDIVIDUAL AND CORPORATE INCOME RETURNS  E-MAIL: CFORSCH@ND.GOV OR TAXMEF@ND.GOV PHONE: 701-328-2783 FAX: 701-328-0352 WEB: HTTP://WWW.ND.GOV/TAXDPT/
NORTH DAKOTA	SALES AND USE TAXES	NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER 600 E. BOULEVARD AVE. BISMARCK, ND 58505-0599 (701) 328-7088 ND TAX DEPT. WEBSITE
NORTH DAKOTA	UNCLAIMED PROPERTY	NORTH DAKOTA STATE LAND DEPARTMENT UNCLAIMED PROPERTY DIVISION P.O. BOX 5523 BISMARCK, ND 58506-5523 PHONE: (701) 328-2806 FAX: (701) 328-3650
NORTH DAKOTA STATE TAX COMMISSIONER	Business License and Fees	NORTH DAKOTA STATE TAX COMMISS 600 EAST BLVD AVE DEPT 127 OFFICE OF STATE TAX COMMISSIONER BISMARCK, ND 58505-0553
NORTH DAKOTA-STATE LAND DEPT	Business License and Fees	NORTH DAKOTA-STATE LAND DEPT UNCLAIMED PROPERTY DIVISION PO BOX 5523 BISMARCK, ND 58506-5523
NORTH HILLS SCHOOL DISTRICT	Business License and Fees	NORTH HILLS SCHOOL DISTRICT 135 SIXTH AVE TAX OFFICE PITTSBURGH, PA 15229
NORTH SHELBY COUNTY LIBRARY	Business License and Fees	NORTH SHELBY COUNTY LIBRARY 5521 CAHABA VALLEY ROAD BIRMINGHAM, AL 35242
NORTHVILLE TOWNSHIP TREASURER	Property taxes	NORTHVILLE TOWNSHIP TREASURER P.O. BOX 674316 DETROIT, MI 48267-4316

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Taxing Authority	Type	Address
OBETZ, OH INCOME TAX FOR BUSINESSES	INCOME TAX	CCA - DIVISION OF TAXATION PO BOX 94723 CLEVELAND OH 44101-4723
OFFICE OF THE COMMISSIONER OF THE REVENUE	Business License and Fees	OFFICE OF THE COMMISSIONER OF PO BOX 124 CHESTERFIELD, VA 23832-0908
OHIO	INCOME TAX E-FILING	JON BRYDEN, FOR INDIVIDUAL RETURNS. CUSTOMER SERVICE FOR CAT RETURNS.  E-MAIL: INDIVIDUAL.MEF@TAX.STATE.OH.US PHONE: 614-466-3679 OR 614-466-0197 FAX: 206-984-3875 WEB: HTTP://WWW.STATE.OH.US/TAX E-MAIL: CAT@TAX.STATE.OH.GOV PHONE: 888-722-8829
OHIO	SALES AND USE TAXES	OHIO DEPARTMENT OF TAXATION SALES AND USE TAX DIVISION 4485 NORTHLAND RIDGE BLVD. COLUMBUS, OH 43229 (888) 405-4039 FAX: (206) 339-9305 OH DEPT. OF TAXATION WEBSITE
OHIO	UNCLAIMED PROPERTY	OHIO DEPARTMENT OF COMMERCE, DIVISION OF UNCLAIMED FUNDS 77 SOUTH HIGH STREET - 20TH FL COLUMBUS, OH 43215-6108 PHONE: (614) 466-4433 FAX: (614) 728-9769
OHIO BUREAU OF WORKERS COMPENSATION	Business License and Fees	BUREAU OF WORKERS COMPENSATION PO BOX 89492 CLEVELAND, OH 44101-6492
OHIO DEPARTMENT OF UNCLAIMED FUNDS	Business License and Fees	OHIO-DEPARTMENT OF COMMERCE 77 S. HIGH ST, 20TH FLOOR COLUMBUS, OH 43215-6108
OHIO TREASURER OF STATE	Business License and Fees	OHIO TREASURER OF STATE PO BOX 16560 OHIO DEPARTMENT OF TAXATION COLUMBUS, OH 43216-6560
OKALOOSA COUNTY TAX COLLECTOR	Business License and Fees	OKALOOSA COUNTY TAX COLLECTOR 506 HWY 85 NICEVILLE, FL 32578
OKALOOSA COUNTY TAX COLLECTOR	Business License and Fees	OKALOOSA COUNTY TAX COLLECTOR PO BOX 1390 NICEVILLE, FL 32578
OKLAHOMA	INCOME TAX E-FILING	JOAN KORTHANKE, FOR INDIVIDUAL AND CORPORATE INCOME RETURNS.  E-MAIL: JKORTHANKE@TAX.OK.GOV OR EFILE@TAX.OK.GOV PHONE: 405-521-3637 FAX: 405-522-1711 WEB: HTTP://WWW.TAX.OK.GOV

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Taxing Authority	Type	Address
OKLAHOMA	FRANCHISE TAX	OKLAHOMA TAX COMMISSION FRANCHISE TAX P.O. BOX 26920 OKLAHOMA CITY, OK 73126-0920 PHONE: (405) 521-3160
OKLAHOMA	SALES AND USE TAXES	OKLAHOMA TAX COMMISSION 2501 NORTH LINCOLN BOULEVARD OKLAHOMA CITY, OK 73194 (405) 521-3160 OK TAX COMMISSION WEBSITE
OKLAHOMA	UNCLAIMED PROPERTY	OKLAHOMA STATE TREASURER'S OFFICE UNCLAIMED PROPERTY DIVISION 2300 N LINCOLN BLVD, ROOM 217 OKLAHOMA CITY, OK 73105 PHONE: (405) 521-4273
OKLAHOMA COUNTY TREASURER	Property taxes	OKLAHOMA COUNTY TREASURER ROOM 307 320 ROBERT S KERR OKLAHOMA CITY, OK 73102
OKLAHOMA COUNTY TREASURER	Property taxes	OKLAHOMA COUNTY TREASURER ROOM 307 320 ROBERT S KERR AVENUE OKLAHOMA CITY, OK 73102
OKLAHOMA STATE TREASURER	Business License and Fees	OKLAHOMA OFFICE OF STATE TREAS 2300 N LINCOLN BLVD ROOM 217 UNCLAIMED PROPERTY DIVISION OKLAHOMA CITY, OK 73105-4895
OKLAHOMA STATE TREASURER	Business License and Fees	OKLAHOMA OFFICE OF STATE TREAS 9250 N MAY AVE UNCLAIMED PROPERTY DIVISION OKLAHOMA, OK 73120
OKLAHOMA TAX COMMISSION	Business License and Fees	OKLAHOMA TAX COMMISSION FRANCHISE TAX DIVISION P.O. BOX 26930 OKLAHOMA CITY, OK 73126-0930
ONTARIO MINISTRY OF FINANCE	Canadian Business Tax	ONTARIO MINISTRY OF FINANCE 33 KING ST W CORPORATION TAX BRANCH OSHAWA, ON L1H 8E9
ORANGE COUNTY TAX COLLECTOR	Property taxes	ORANGE COUNTY TAX COLLECTOR PO BOX 1438 SANTA ANA, CA 92702
ORANGE COUNTY TAX COLLECTOR	Property taxes	ORANGE COUNTY TAX COLLECTOR PO BOX 545100 ORLANDO, FL 32854-5100

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Taxing Authority	Type	Address
OREGON	INCOME TAX E-FILING	HILDA GARZA, FOR INDIVIDUAL RETURNS. BARBARA STOENNER, FOR CORPORATE INCOME RETURNS.  E-MAIL: HILDA.GARZA@OREGON.GOV OR ELECTRONIC.FILING@OREGON.GOV PHONE: 503-945-8458 OR 503-945-8415 FAX: 503-945-8649 WEB: HTTP://WWW.OREGON.GOV/DOR E-MAIL: BARBARA.Y.STOENNER@STATE.OR.US PHONE: 503-945-8481
OREGON	UNCLAIMED PROPERTY	OREGON DEPARTMENT OF STATE LANDS UNCLAIMED PROPERTY SECTION 775 SUMMER STREET NE SUITE 100 SALEM, OR 97301-1279 PHONE: (503) 986-5200 FAX: (503) 378-4844
OREGON DEPARTMENT OF REVENUE	Business License and Fees	OREGON DEPARTMENT OF REVENUE PO BOX 14780 SALEM, OR 97309-0469
OREGON DEPARTMENT OF REVENUE	Business License and Fees	OREGON DEPARTMENT OF REVENUE PO BOX 14725 SALEM, OR 97309
OREGON-DEPARTMENT OF STATE LANDS	Business License and Fees	OREGON-DIVISION OF STATE LANDS 775 SUMMER ST NE UNCLAIMED PROPERTY SALEM, OR 97301-1279
OWENSBORO/DAVISS COUNTY, KY NET PROFIT LICENSE FEE	INCOME TAX	OCCUPATIONAL TAX ADMINISTRATOR P.O. BOX 10008 OWENSBORO, KY 42302-9008
PADUCAH, KY ANNUAL LICENSE TAX	INCOME TAX	CITY OF PADUCAH P.O. BOX 9001241 LOUISVILLE, KY 40290-1241
PENNSYLVANIA	INCOME TAX E-FILING	JOE HENRY, FOR INDIVIDUAL RETURNS. GABRIELLE BRANDT, FOR CORPORATE INCOME RETURNS.  E-MAIL: JHENRY@PA.GOV PHONE: 717-425-2859 FAX: 717-772-9310 WEB: HTTP://WWW.REVENUE.STATE.PA.US E-MAIL: RA-CORPEFILE@STATE.PA.US PHONE: 717-787-7512
PENNSYLVANIA	SALES AND USE TAXES	PENNSYLVANIA DEPARTMENT OF REVENUE BUREAU OF BUSINESS TRUST FUND TAXES P.O. BOX 280901 HARRISBURG, PA 17128-0901 (717) 787-1064 PA DOR WEBSITE

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Taxing Authority	Type	Address
PENNSYLVANIA	UNCLAIMED PROPERTY	PENNSYLVANIA STATE TREASURER BUREAU OF UNCLAIMED PROPERTY P.O. BOX 1837 HARRISBURG, PA 17105-1837 PHONE: (800) 379-3999 FAX: (717) 787-9079
PENNSYLVANIA-STATE TREASURY	Business License and Fees	PENNSYLVANIA-STATE TREASURY UNCLAIMED PROPERTY DIVISION PO BOX 1837 HARRISBURG, PA 17105-1837
PENNSYLVANIA-STATE TREASURY	Business License and Fees	PENNSYLVANIA-STATE TREASURY P.O. BOX 783473 BUREAU OF UNCLAIMED PROPERTY PHILADELPHIA, PA 19178-3473
PHILADELPHIA BUSINESS INCOME & RECEIPTS TAX	INCOME TAX	CITY OF PHILADELPHIA DEPARTMENT OF REVENUE P.O. BOX 1393 PHILADELPHIA, PA 19105
PIERCE COUNTY BUDGET & FINANCE	Property taxes	PIERCE COUNTY BUDGET & FINANCE P O BOX 11621 TACOMA, WA 98411-6621
PITT COUNTY TAX COLLECTOR	Business License and Fees	PITT COUNTY TAX COLLECTOR P O BOX 875 GREENVILLE, NC 27835-0875
PLACER COUNTY TAX COLLECTOR	Business License and Fees	PLACER COUNTY TAX COLLECTOR 2976 RICHARDSON DRIVE AUBURN, CA 95603
PLATTE COUNTY COLLECTOR	Business License and Fees	PLATTE COUNTY COLLECTOR OF REV 415 3RD STREET - SUITE 212 SHEILA L PALMER - ADMINISTRATION BLDG PLATTE CITY, MO 64079
POLK COUNTY TAX COLLECTOR	Property taxes	POLK COUNTY TAX COLLECTOR PO BOX 1189 BARTOW, FL 33831-1189
POLK COUNTY TREASURER	Property taxes	POLK COUNTY TREASURER COUNTY ADMIN BLDG 111 COURT AVENUE DES MOINES, IA 50309-2298
POTTER COUNTY TAX ASSESSOR-COL	Property taxes	POTTER COUNTY TAX ASSESSOR-COL P O BOX 2289 AMARILLO, TX 79105
PRINCE GEORGE'S COUNTY	Business License and Fees	PRINCE GEORGE'S COUNTY PO BOX 17578 BALTIMORE, MD 21297-1578
PRINCE WILLIAM COUNTY	Property taxes	PRINCE WILLIAM COUNTY PO BOX 2467 TAX ADMINISTRATION DIVISION WOODBIDGE, VA 22195
PRINCE WILLIAM COUNTY	Property taxes	PRINCE WILLIAM COUNTY PO BOX 1600 MERRIFIELD, VA 22116-1611
PROPERTY TAX COMMISSIONER	Property taxes	TAX COLLECTOR-SHELBY COUNTY P. O. BOX 1298 COLUMBIANA, AL 35051

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Taxing Authority	Type	Address
PULASKI COUNTY TREASURER	Property taxes	PULASKI COUNTY TREASURER P.O. BOX 8101 LITTLE ROCK, AR 72203
QUEBEC MINISTER OF REVENUE	Canadian Business Tax	QUEBEC MINISTER OF REVENUE C.P. 25500, SUCCURSALE TERMINUS QUEBEC, QC G1A 0A9
R I T A	Business License and Fees	R I T A PO BOX 477900 BROADVIEW HEIGHTS, OH 44147-7900
RECEIVER OF TAXES	Property taxes	RECEIVER OF TAXES 100 MAIN ST HUNTINGTON, NY 11743
RECEIVER OF TAXES	Property taxes	RECEIVER OF TAXES PO BOX 760 MAMARONECK, NY 10543
RECEIVER OF TAXES	Property taxes	RECEIVER OF TAXES 5400 BUTTERNUT DRIVE EAST SYRACUSE, NY 13057-8509
REGIONAL INCOME TAX AGENCY (RITA, OH) NET PROFITS TAX	INCOME TAX	REGIONAL INCOME TAX AGENCY P.O. BOX 94582 CLEVELAND, OH 44101-4582
RHODE ISLAND	INCOME TAX E-FILING	SUSAN GALVIN, FOR INDIVIDUAL AND CORPORATE INCOME RETURNS  E-MAIL: GALVINS@TAX.RI.GOV PHONE: 401-574-8769 FAX: 401-574-8913 WEB: HTTP://WWW.TAX.RI.GOV
RHODE ISLAND	SALES AND USE TAXES	RHODE ISLAND DIVISION OF TAXATION ONE CAPITOL HILL PROVIDENCE, RI 02908 (401) 222-2950 DOT WEBSITE
RHODE ISLAND	UNCLAIMED PROPERTY	RHODE ISLAND OFFICE OF THE GENERAL TREASURER OPERATIONS CENTER UNCLAIMED PROPERTY DIVISION 50 SERVICE AVE. WARWICK, RI 02886 PHONE: (401) 462-7650
RHODE ISLAND DIV OF TAXATION	Business License and Fees	RHODE ISLAND DIV OF TAXATION ONE CAPITOL HILL SUITE 5 PROVIDENCE, RI 02908-5804
RHODE ISLAND OFFICE OF GENERAL TREASURER	Business License and Fees	RHODE ISLAND OFFICE OF GENERAL PO BOX 1435 UNCLAIMED PROPERTY DIVISION PROVIDENCE, RI 02901-1435
RICHMOND COUNTY TAX COMMISSIONER	Business License and Fees	RICHMOND COUNTY TAX COMMISSION PO BOX 1427 AUGUSTA, GA 30903
RIVERSIDE COUNTY TREASURER	Property taxes	RIVERSIDE COUNTY TREASURER PO BOX 12005 RIVERSIDE, CA 92502-2205

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Taxing Authority	Type	Address
SACRAMENTO COUNTY	Business License and Fees	SACRAMENTO COUNTY TAX COLLECTO PO BOX 508 SACRAMENTO, CA 95812-0508
SALT LAKE COUNTY TREASURER	Property taxes	SALT LAKE COUNTY TREASURER P. O. BOX 410418 SALT LAKE CITY, UT 84141-0418
SAN BERNARDINO COUNTY COLLECTOR	Property taxes	SAN BERNARDINO COUNTY COLLECTO 1ST FLOOR 268 WEST HOSPITALITY LANE SAN BERNARDINO, CA 92415
SAN BERNARDINO COUNTY COLLECTOR	Property taxes	SAN BERNARDINO COUNTY COLLECTO 1ST FLOOR 268 W. HOSPITALITY LANE SAN BERNARDINO, CA 92415-0360
SAN DIEGO COUNTY TREASURER TAX COLLECTOR	Property taxes	SAN DIEGO COUNTY TREASURER TAX PO BOX 129009 TREASURER - TAX COLLECTOR SAN DIEGO, CA 92112
SAN DIEGO COUNTY TREASURER TAX COLLECTOR	Property taxes	SAN DIEGO COUNTY TREASURER TAX PO BOX 129039 SAN DIEGO, CA 92112-9039
SAN FRANCISCO TAX COLLECTOR	Business License and Fees	SAN FRANCISCO TAX COLLECTOR PO BOX 7425 SAN FRANCISCO, CA 94120-7425
SAN FRANCISCO TAX COLLECTOR	Business License and Fees	P.O. BOX 7427 UNSECURED PERSONAL PROPERTY TAX SAN FRANCISCO, CA 94120-7427
SAN FRANCISCO TAX COLLECTOR	Business License and Fees	ALARM LICENSE UNIT CITY AND COUNTY TAX COLLECTOR SAN FRANCISCO, CA 94120-7427
SAN FRANCISCO TAX COLLECTOR	Business License and Fees	PO BOX 7427 BUSINESS LICENSE UNIT SAN FRANCISCO, CA 94120-7427
SAN LUIS OBISPO	Property taxes	SAN LUIS OBISPO COUNTY TAX COL ROOM D-290 1055 MONTEREY STREET SAN LUIS OBISPO, CA 93408
SANTA CRUZ COUNTY TAX COLLECTOR	Business License and Fees	SANTA CRUZ COUNTY TAX COLLECTO PO BOX 1817 SANTA CRUZ, CA 95061
SARASOTA COUNTY TAX COLLECTOR	Business License and Fees	SARASOTA COUNTY TAX COLLECTOR BARBARA FORD-COATES 101 S WASHINGTON BLVD SARASOTA, FL 34236-6993
SC DEPARTMENT OF REVENUE	Business License and Fees	SC DEPARTMENT OF REVENUE REGISTRATION UNIT COLUMBIA, SC 29214-0140
SECRETARY OF STATE IOWA	Business License and Fees	SECRETARY OF STATE IOWA LUCAS BUILDING 1ST FLOOR DES MOINES, IA 50319

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Taxing Authority	Type	Address
SECRETARY OF STATE- N DAKOTA	Business License and Fees	SECRETARY OF STATE- N DAKOTA PO BOX 5513 ANNUAL REPORT PROCESSING CENTER BISMARCK, ND 58506-5513
SECRETARY OF STATE-IL	Business License and Fees	SECRETARY OF STATE-IL 501 S 2ND STREET DEPARTMENT OF BUSINESS SERVICES SPRINGFIELD, IL 62756
SHELBY COUNTY	Business License and Fees	SHELBY COUNTY P.O. BOX 800 BUSINESS REVENUE OFFICE COLUMBIANA, AL 35051
SHELBY COUNTY TRUSTEE	Property taxes	SHELBY COUNTY TRUSTEE P.O. BOX 2751 MEMPHIS, TN 38101-2751
SOLANO COUNTY TAX COLLECTOR	Business License and Fees	SOLANO COUNTY TAX COLLECTOR PO BOX 7407 SAN FRANCISCO, CA 94120-7407
SONOMA COUNTY TAX COLLECTOR	Property taxes	SONOMA COUNTY TAX COLLECTOR 585 FISCAL DR ROOM 100 SANTA ROSA, CA 95403
SOUTH CAROLINA	INCOME TAX E-FILING	KEITH WICKER, FOR INDIVIDUAL AND CORPORATE RETURNS.  E-MAIL: WICKERK@SCTAX.ORG OR INDELFF@SCTAX.ORG PHONE: 803-896-1715 OR 803-896-1855 FAX: 803-896-1779 WEB: HTTP://WWW.SCTAX.GOV
SOUTH CAROLINA	FRANCHISE TAX	SOUTH CAROLINA DEPARTMENT OF REVENUE 300 OUTLET POINTE BLVD STE A COLUMBIA, SC 29210 PHONE: (803) 898-8542
SOUTH CAROLINA	SALES AND USE TAXES	SOUTH CAROLINA DEPARTMENT OF REVENUE 300A OUTLET POINTE BOULEVARD PO BOX 125 COLUMBIA, SC 29214 PHONE: 803-898-5000 DOR WEBSITE
SOUTH CAROLINA	UNCLAIMED PROPERTY	SOUTH CAROLINA STATE TREASURER'S OFFICE UNCLAIMED PROPERTY PROGRAM 1200 SENATE ST STE 214 WADE HAMPTON BLDG COLUMBIA, SC 29201 PHONE: (803) 734-2101 FAX: (803) 734-2668
SOUTH CAROLINA-OFFICE OF THE TREASURER	Business License and Fees	SOUTH CAROLINA-OFFICE OF THE T PO BOX 11778 PAYBACK PROGRAM COLUMBIA, SC 29211-1778

Exhibit C

Taxing Authority	Type	Address
SOUTH DAKOTA	SALES AND USE TAXES	SOUTH DAKOTA DEPARTMENT OF REVENUE AND REGULATION ATTN: BUSINESS TAX DIVISION 445 EAST CAPITOL AVE. PIERRE, SD 57501 (605) 773-3311 OR (800) 829-9188 FAX: (605) 773-6729 EMAIL: BUSTAX@STATE.SD.US SD DRR WEBSITE
SOUTH DAKOTA	UNCLAIMED PROPERTY	SOUTH DAKOTA STATE TREASURER'S OFFICE UNCLAIMED PROPERTY DIVISION 500 EAST CAPITOL AVE., SUITE 212 PIERRE, SD 57501-5070 PHONE: (605) 773-3379
SOUTH DAKOTA-STATE TREASURERS	Business License and Fees	SOUTH DAKOTA-STATE TREASURERS 500 E CAPITOL AVE, STE 212 UNCLAIMED PROPERTY DIVISION PIERRE, SD 57501-5070
ST JOHNS COUNTY TAX COLLECTOR	Business License and Fees	ST JOHNS COUNTY TAX COLLECTOR PO BOX 9001 ST AUGUSTINE, FL 32085-9001
ST. MARY'S COUNTY	Business License and Fees	ST. MARY'S COUNTY PO BOX 642 LEONARDTOWN, MD 20650
ST. TAMMANY PARISH	Property taxes	ST. TAMMANY PARISH P. O. BOX 61080 NEW ORLEANS, LA 70161-1080
STANISLAUS COUNTY TAX COLLECTOR	Business License and Fees	STANISLAUS COUNTY TAX COLLECTO PO BOX 859 MODESTO, CA 95353
STARK COUNTY TREASURER	Property taxes	STARK COUNTY TREASURER 110 CENTRAL PLAZA SOUTH SUITE 250 CANTON, OH 44702
STARK COUNTY TREASURER	Property taxes	STARK COUNTY TREASURER PO BOX 24815 CANTON, OH 44701-4815
STATE COMPTROLLER	Business License and Fees	STATE COMPTROLLER COMPTROLLER OF PUBLIC ACCOUNTS 111 E. 17TH STREET AUSTIN, TX 78774-0100
STATE COMPTROLLER	Business License and Fees	STATE COMPTROLLER COMPTROLLER OF PUBLIC ACCOUNTS 111 E. 17TH STREET AUSTIN, TX 78774-0100
STATE OF ALASKA	Business License and Fees	PO BOX 110806 DEPT OF COMMERCE-BUSINESS LICENSE PROGRAM JUNEAU, AK 99811-0806
STATE OF ALASKA	Business License and Fees	333 WILLOUGHBY AVE STATE OFFICE BUILDING JUNEAU, AK 99811

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<b>Taxing Authority</b>	<b>Type</b>	<b>Address</b>
STATE OF CALIFORNIA	Business License and Fees	STATE OF CALIFORNIA PO BOX 989061 SACRAMENTO, CA 95798-9061
STATE OF MARYLAND	Business License and Fees	STATE OF MARYLAND PERSONAL PROPERTY DIVISION DEPARTMENT OF ASSESSMENTS & TAXATION BALTIMORE, MD 21201-2395
STATE OF MICHIGAN	Business License and Fees	STATE OF MICHIGAN PO BOX 77889 DETROIT, MI 48277
STATE OF MICHIGAN	Business License and Fees	STATE OF MICHIGAN PO BOX 30199 LANSING, MI 48909
STATE OF MICHIGAN	Business License and Fees	STATE OF MICHIGAN PO BOX 30804 LANSING, MI 48909
STATE OF MISSOURI	Business License and Fees	STATE OF MISSOURI SECRETARY OF STATE JASON KANDER JEFFERSON CITY, MO 65102
STATE OF NEVADA SALES/USE	Business License and Fees	STATE OF NEVADA SALES/USE PO BOX 52609 PHOENIX, AZ 85072-2609
STATE OF NEVADA SALES/USE	Business License and Fees	STATE OF NEVADA SALES/USE SUITE 115 1550 COLLEGE PARKWAY CARSON CITY, NV 89706-7937
STATE OF NEW HAMPSHIRE DEPT OF REVENUE	Business License and Fees	STATE OF NEW HAMPSHIRE DEPT OF PO BOX 1265 CONCORD, NH 03302
STATE OF NEW HAMPSHIRE DEPT OF REVENUE	Business License and Fees	STATE OF NEW HAMPSHIRE DEPT OF PO BOX 1388 CONCORD, NH 03302-1388
STATE OF NEW JERSEY	Business License and Fees	TREASURER STATE OF NEW JERSEY P.O. BOX 809 STATE OF NEW JERSEY BUREAU OF FIRE CODE ENFORCEMENT TRENTON, NJ 08625
STATE OF NEW JERSEY	Business License and Fees	TREASURER STATE OF NEW JERSEY UNCLAIMED PROPERTY ADMINISTRATION DEPARTMENT OF THE TREASURY TRENTON, NJ 08695-0214
STATE OF NEW JERSEY	Business License and Fees	NEW JERSEY CORPORATION TAX PO BOX 666 TRENTON, NJ 08646-0666
STATE OF NEW JERSEY	Business License and Fees	STATE OF NEW JERSEY DCA BFCE - DORES TREASURER TRENTON, NJ 08646-0663
STATE OF RHODE ISLAND	Business License and Fees	STATE OF RHODE ISLAND ONE CAPITAL HILL STE 21 DIVISION OF TAXATION PROVIDENCE, RI 02908-5813

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Taxing Authority	Type	Address
STATE OF TENNESSEE	Business License and Fees	TENNESSEE-TREASURY DEPARTMENT PO BOX 198649 NASHVILLE, TN 37219-8649
STATE OF UTAH	Business License and Fees	UTAH-STATE TREASURER'S OFFICE PO BOX 142321 UNCLAIMED PROPERTY DIVISION SALT LAKE CITY, UT 84114-2321
STATE OF UTAH	Business License and Fees	STATE OF UTAH 350 N REDWOOD RD DEPARTMENT OF AGRICULTURE SALT LAKE CITY, UT 84114-6500
STATE OF WASHINGTON	Business License and Fees	PO BOX 34456 BUSINESS LICENSING SERVICE SEATTLE, WA 98124-1456
STATE OF WASHINGTON	Business License and Fees	BUSINESS LICENSING SERVICE DEPARTMENT OF REVENUE OLYMPIA, WA 98507-9034
STATE OF WEST VIRGINIA- WVSTO	Business License and Fees	WV-OFFICE OF STATE TREASURER PO BOX 3328 CHARLESTON, WV 25333
STATE TAX DEPARTMENT	Business License and Fees	STATE TAX DEPARTMENT PO BOX 11514 CHARLESTON, WV 25339-1514
STATE TAX DEPARTMENT	Business License and Fees	STATE TAX DEPARTMENT PO BOX 1202 CHARLESTON, WV 25324-1202
SUMMIT COUNTY ASSESSOR	Business License and Fees	SUMMIT COUNTY ASSESSOR PO BOX 128 COALVILLE, UT 84017
SUMMIT COUNTY RECORDER	Business License and Fees	SUMMIT COUNTY RECORDER 60 NORTH MAIN P.O. BOX 128 COALVILLE, UT 84017
SUTTER COUNTY TAX COLLECTOR	Business License and Fees	PO BOX 546 YUBA CITY, CA 95992
SYCAMORE TOWNSHIP JEDZ EAST	Business License and Fees	7141 MIAMI AVE C/O CITY OF MADEIRA CINCINNATI, OH 45243
TARRANT CO TAX ASSESSOR-COLLECTOR	Property taxes	TARRANT CO TAX ASSESSOR-COLLEC P.O. BOX 961018 FORT WORTH, TX 76161-0018
TARRANT CO TAX ASSESSOR-COLLECTOR	Property taxes	TARRANT CO TAX ASSESSOR-COLLEC 100 E WEATHERFORD FT. WORTH, TX 76196-0001
TAX COLLECTOR CITY OF NORWALK CT	Business License and Fees	TAX COLLECTOR CITY OF NORWALK 125 EAST AVE NORWALK, CT 06851

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Taxing Authority	Type	Address
TAX ASSESSOR COLLECTOR	Property taxes	TAX ASSESSOR COLLECTOR PO BOX 952 CAMERON COUNTY TAX OFFICE BROWNSVILLE, TX 78522-0952
TAX ASSESSOR COLLECTOR	Property taxes	TAX ASSESSOR COLLECTOR PO BOX 6527 TEXARKANA, TX 75505-6527
TAX ASSESSOR-COLLECTOR	Business License and Fees	TAX ASSESSOR-COLLECTOR COUNTY OF GREGG P.O. BOX 1431 LONGVIEW, TX 75606-1431
TAX ASSESSOR-COLLECTOR	Property taxes	TAX ASSESSOR-COLLECTOR 409 YETTER RD PENNSDALE, PA 17756
TAX COLLECTOR	Business License and Fees	DUVAL COUNTY TAX COLLECTOR 231 E FORSYTH ST STE 300 JACKSONVILLE, FL 32202
TAX COLLECTOR	Business License and Fees	DUVAL COUNTY TAX COLLECTOR PO BOX 44009 JACKSONVILLE, FL 32231-4009
TAX COLLECTOR	Property taxes	TAX COLLECTOR 3485 SE WILLOUGHBY STUART, FL 34994
TAX COLLECTOR	Business License and Fees	TAX COLLECTOR CITY OF DANBURY P.O. BOX 237 DANBURY, CT 06813
TAX COLLECTOR	Property taxes	TAX COLLECTOR 100 NORTHSIDE SQUARE MADISON COUNTY COURTHOUSE HUNTSVILLE, AL 35801-4820
TAX COLLECTOR	Property taxes	TAX COLLECTOR 4919 - C (REAR) JONESTOWN RD. DIANE K BAIR, TAX COLLECTOR HARRISBURG, PA 17109-1705
TAX COLLECTOR	Property taxes	TAX COLLECTOR-BLAIR COUNTY 892 OLD ROUTE 22 DUNCANSVILLE, PA 16635
TAX COLLECTOR	Business License and Fees	TAX COLLECTOR PO BOX 3025 CITY OF MILFORD MILFORD, CT 06460
TAX COLLECTOR	Property taxes	TAX COLLECTOR 938 ST CLAIR WAY GRENNSBURG, PA 15601
TAX COLLECTOR	Property taxes	TAX COLLECTOR 704 PINE STREET JEANNE BOWSER ALIQUIPPA, PA 15001
TAX COLLECTOR - SAN JOAQUIN	Business License and Fees	TAX COLLECTOR - SAN JOAQUIN P.O. BOX 2169 STOCKTON, CA 95201

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<b>Taxing Authority</b>	<b>Type</b>	<b>Address</b>
TAX COLLECTOR - SEBASTIAN CO.	Property taxes	TAX COLLECTOR - SEBASTIAN CO. PO BOX 1358 FORT SMITH, AR 72902
TAX COLLECTOR CITY OF BRISTOL	Business License and Fees	TAX COLLECTOR CITY OF BRISTOL 111 N MAIN ST. BRISTOL, CT 06010
TAX COLLECTOR CITY OF BRISTOL	Business License and Fees	TAX COLLECTOR CITY OF BRISTOL PO BOX 1040 BRISTOL, CT 06011-1040
TAX COLLECTOR- GARLAND COUNTY	Business License and Fees	TAX COLLECTOR- GARLAND COUNTY GARLAND COUNTY GOVT OFFICE BLG 200 WOODBINE, RM 108 HOT SPRINGS, AR 71901-5121
TAX COLLECTOR PARISH OF ST. TAMMANY	Business License and Fees	TAX COLLECTOR PARISH OF ST. TA PO BOX 1229 SLIDELL, LA 70459-1229
TAX COLLECTOR PARISH OF ST. TAMMANY	Business License and Fees	TAX COLLECTOR PARISH OF ST. TA PO BOX 1229 SLIDELL, LA 70459-1229
TAX COLLECTOR PARISH OF ST. TAMMANY	Business License and Fees	TAX COLLECTOR PARISH OF ST. TA PO BOX 61041 NEW ORLEANS, LA 70161-1041
TAX COLLECTOR PARISH OF ST. TAMMANY	Business License and Fees	TAX COLLECTOR PARISH OF ST. TA PO BOX 61041 NEW ORLEANS, LA 70161-1041
TAX COLLECTOR PASCO CO	Property taxes	TAX COLLECTOR PASCO CO P.O. BOX 276 DADE CITY, FL 33526-0276
TAX COLLECTOR PLACER COUNTY	Property taxes	TAX COLLECTOR PLACER COUNTY 2976 RICHARDSON DRIVE AUBURN, CA 95603
TAX COLLECTOR SHASTA COUNTY	Business License and Fees	TAX COLLECTOR SHASTA COUNTY PO BOX 991830 REDDING, CA 96099-1830
TAX COLLECTOR SOUTHBURY	Business License and Fees	TAX COLLECTOR SOUTHBURY PO BOX 4110 DEPT 3610 WOBURN, MA 01888-4110
TAX COLLECTOR TRAVIS COUNTY	Property taxes	TAX COLLECTOR TRAVIS COUNTY PO BOX 149328 AUSTIN, TX 78714-9328
TAX COLLECTOR, PALM BEACH COUNTY	Property taxes	PAT ABRAMS, DEPUTY TAX COLLECTOR PO BOX 3353 WEST PALM BEACH, FL 33402-3353
TAX COLLECTOR-ALAMEDA CO	Business License and Fees	TAX COLLECTOR-ALAMEDA CO 1221 OAK ST OAKLAND, CA 94612
TAX COLLECTOR-BUTTE COUNTY	Property taxes	TAX COLLECTOR-BUTTE COUNTY 25 COUNTY CENTER DRIVE OROVILLE, CA 95965-3367
TAX COLLECTOR-CONTRA COSTA CO	Business License and Fees	TAX COLLECTOR-CONTRA COSTA CO 625 COURT STREET, ROOM 100 MARTINEZ, CA 94553-0063

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<b>Taxing Authority</b>	<b>Type</b>	<b>Address</b>
TAX COLLECTOR-CONTRA COSTA CO	Business License and Fees	TAX COLLECTOR-CONTRA COSTA CO PO BOX 7002 SAN FRANCISCO, CA 94120-7002
TAX COLLECTOR-DUVAL COUNTY	Property taxes	TAX COLLECTOR-DUVAL COUNTY 231 E FORSYTH ST ROOM 130 JACKSONVILLE, FL 32202-3370
TAX COLLECTOR-FRESNO CO	Business License and Fees	TAX COLLECTOR-FRESNO CO P O BOX 1192 FRESNO, CA 93715
TAX COLLECTOR-HARRIS COUNTY	Property taxes	TAX COLLECTOR-HARRIS COUNTY P O BOX 4622 HOUSTON, TX 77210-4622
TAX COLLECTOR-MANATEE COUNTY	Property taxes	TAX COLLECTOR-MANATEE COUNTY PO BOX 25300 BRANDENTON, FL 34206-5300
TAX COLLECTOR-ORANGE COUNTY	Business License and Fees	TAX COLLECTOR-ORANGE COUNTY PO BOX 545100 ORLANDO, FL 32854-5100
TAX COLLECTOR-PINELLAS CO	Property taxes	TAX COLLECTOR-PINELLAS CO PO BOX 31149 TAMPA, FL 33631-3149
TAX COLLECTOR-PINELLAS CO	Property taxes	TAX COLLECTOR-PINELLAS CO P O BOX 31149 TAMPA, FL 33631-3149
TAX COLLECTOR-POLK COUNTY	Business License and Fees	TAX COLLECTOR-POLK COUNTY P O BOX 2016 BARTOW, FL 33831
TAX COLLECTOR-SANTA BARBARA CO	Business License and Fees	TAX COLLECTOR-SANTA BARBARA CO P.O. BOX 579 SANTA BARBARA, CA 93102-0579
TAX COLLECTOR-SEMINOLE CO	Property taxes	TAX COLLECTOR-SEMINOLE CO P.O. BOX 630 SANFORD, FL 32772-0630
TAX COLLECTOR-VENTURA CO	Business License and Fees	TAX COLLECTOR-VENTURA CO 800 SO VICTORIA AVE VENTURA, CA 93009
TAX COLLECTOR-VENTURA CO	Business License and Fees	TAX COLLECTOR-VENTURA CO PO BOX 845642 LOS ANGELES, CA 90084-5642
TAX COLLECTOR-WASHINGTON CNTY	Business License and Fees	TAX COLLECTOR-WASHINGTON CNTY 280 N. COLLEGE, SUITE #202 FAYETTEVILLE, AR 72701
TAX COMMISSIONER	Business License and Fees	TAX COMMISSIONER 4645 MONTGOMERY RD. NORWOOD, OH 45212
TAX COMMISSION-OK	Business License and Fees	TAX COMMISSION-OK P.O. BOX 26920 TAXPAYER ASSISTANCE DIVISION OKLAHOMA CITY, OK 73126-0920
TAYLOR COUNTY APPRAISAL DIST.	Property taxes	TAYLOR COUNTY APPRAISAL DIST. P.O. BOX 1800 ABILENE, TX 79604

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Taxing Authority	Type	Address
TENNESSEE	INCOME TAX E-FILING	MARIAN SCOTT, FOR INDIVIDUAL AND CORPORATE INCOME TAX RETURNS  E-MAIL: MARIAN.SCOTT@STATE.TN.US PHONE: 615-253-3251 FAX: 615-532-2299 WEB: HTTP://WWW.STATE.TN.US/REVENUE/
TENNESSEE	FRANCHISE TAX	TENNESSEE DEPARTMENT OF REVENUE 500 DEADERICK ST. NASHVILLE, TN 37242 PHONE: (615) 253-0600 OR 800-342-1003 (WITHIN TN) E-MAIL: TN.REVENUE@STATE.TN.US
TENNESSEE	SALES AND USE TAXES	TENNESSEE DEPARTMENT OF REVENUE ANDREW JACKSON BUILDING, ROOM 1200 500 DEADERICK ST. NASHVILLE, TN 37242-1099 (615) 253-0600 OR (800) 342-1003 (WITHIN TN) E-MAIL: TN.REVENUE@TN.GOV TN DOR WEBSITE
TENNESSEE	UNCLAIMED PROPERTY	UNCLAIMED PROPERTY DIVISION P.O. BOX 198649 NASHVILLE, TN 37219-8649 PHONE: (615) 253-5362
TENNESSEE B & E DIVISION	Business License and Fees	TENNESSEE B & E DIVISION 220 FRENCH LANDING DR TN DEPT OF LABOR & WORKFORCE ELEVATOR DIVISION NASHVILLE, TN 37243-1002
TENNESSEE DEPT OF REVENUE	Business License and Fees	500 DEADERICK ST ANDREW JACKSON STATE OFFICE BLDG NASHVILLE, TN 37242
TERREBONNE PARISH SLS TAX FUND	Business License and Fees	TERREBONNE PARISH SLS TAX FUND PO BOX 670 SALES & USE TAX DEPT. HOUMA, LA 70361-0670
TEXAS	INCOME TAX E-FILING	HELP DESK, FOR CORPORATE INCOME RETURNS.  E-MAIL: WEBFILEHELP@CPA.STATE.TX.US PHONE: 800-531-5441, EXT. 33630 WEB: HTTP://WWW.WINDOW.STATE.TX.US/TAXES STATE DOES NOT IMPOSE A PERSONAL INCOME TAX.
TEXAS	SALES AND USE TAXES	TEXAS COMPTROLLER OF PUBLIC ACCOUNTS P.O. BOX 13528, CAPITOL STATION AUSTIN, TX 78711-3528 (800) 252-5555 (SALES AND USE TAX) OR (877) 662-8375 (CUSTOMER SERVICE) E-MAIL: TAX.HELP@CPA.STATE.TX.US; OMBUDSMAN@CPA.STATE.TX.US TX COMPTROLLER WEBSITE

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Taxing Authority	Type	Address
TEXAS	UNCLAIMED PROPERTY	TEXAS COMPTROLLER OF PUBLIC ACCOUNTS UNCLAIMED PROPERTY DIVISION P.O. BOX 12019 AUSTIN, TX 78711-2019 PHONE: (800) 321-2274 OR (512) 936-6246 FAX: (512) 936-6224
TEXAS STATE COMPTROLLER	Business License and Fees	TEXAS STATE COMPTROLLER PO BOX 12030 AUSTIN, TX 78711-2030
THE VILLAGE OF OAK PARK	Business License and Fees	123 MADISON STREET FINANCE DEPARTMENT OAK PARK, IL 60302
THURSTON COUNTY TREASURER	Property taxes	THURSTON COUNTY TREASURER 2000 LAKERIDGE DR SW OLYMPIA, WA 98502-6080
TIPPECANOE COUNTY TREASURER	Property taxes	TIPPECANOE COUNTY TREASURER 20 N 3RD STREET LAFAYETTE, IN 47901
TOM GREEN COUNTY APPRAISAL DISTRICT	Property taxes	TOM GREEN COUNTY APPRAISAL DIS 2302 PULLIAM STREET SAN ANGELO, TX 76905
TOWN CLERK	Property taxes	LORETTA RAIMONE RECEIVER OF TA 10 MAPLE AVE NEW CITY, NY 10956
TOWN OF AVON	Business License and Fees	TOWN OF AVON 60 W MAIN ST COLLECTOR OF REVENUE AVON, CT 06001
TOWN OF BELLINGHAM	Business License and Fees	TOWN OF BELLINGHAM 10 MECHANIC STREET - MUNICIPAL CENTER WEIGHTS & MEASURES DEPT BELLINGHAM, MA 02019
TOWN OF BRAINTREE	Business License and Fees	1 JFK MEMORIAL DR BRAINTREE, MA 02184
TOWN OF BRAINTREE	Business License and Fees	PO BOX 859209 BRAINTREE, MA 02185
TOWN OF BROOKLINE	Business License and Fees	PO BOX 9106 OFFICE OF THE TAX COLLECTOR BROOKLINE, MA 02446-9106
TOWN OF CHESHIRE	Business License and Fees	POST OFFICE BOX 129 COLLECTOR OF REVENUE CHESHIRE, CT 06410-0129
TOWN OF CHRISTIANSBURG	Business License and Fees	TOWN OF CHRISTIANSBURG 100 EAST MAIN STREET CHRISTIANSBURG, VA 24073
TOWN OF COLMA	Business License and Fees	TOWN OF COLMA 1198 EL CAMINO REAL PLANNING DEPARTMENT COLMA, CA 94014

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Taxing Authority	Type	Address
TOWN OF DANBURY	Property taxes	CITY OF DANBURY, TAX COLLECTOR P O BOX 237 DANBURY, CT 06813
TOWN OF DANVERS	Business License and Fees	TOWN OF DANVERS 1 SYLVAN ST OFFICE OF THE COLLECTOR OF TAXES DANVERS, MA 01923
TOWN OF DARTMOUTH	Business License and Fees	TOWN OF DARTMOUTH PO BOX 981003 OFFICE OF TOWN COLLECTOR BOSTON, MA 02298-1003
TOWN OF EASTON	Property taxes	TOWN OF EASTON 14 S. HARRISON ST P.O. BOX 520 EASTON, MD 21601
TOWN OF ENFIELD CT	Business License and Fees	TOWN OF ENFIELD CT PO BOX 10007 LEWISTON, ME 04243-9434
TOWN OF FAIRFIELD	Business License and Fees	TOWN OF FAIRFIELD ATTN: COLLECTOR'S OFFICE FAIRFIELD TOWN TAX COLLECTOR FAIRFIELD, CT 06824
TOWN OF FAIRFIELD	Business License and Fees	TOWN OF FAIRFIELD PO BOX 638 FAIRFIELD, CT 06824
TOWN OF FOUNTAIN HILLS	Business License and Fees	TOWN OF FOUNTAIN HILLS 16705 E AVE OF THE FOUNTAINS OFFICE OF THE TOWN CLERK FOUNTAIN HILLS, AZ 85268
TOWN OF FRAMINGHAM	Business License and Fees	TOWN OF FRAMINGHAM PO BOX 15668 OFFICE OF THE TAX COLLECTOR WORCESTER, MA 01615-0668
TOWN OF FRAMINGHAM	Business License and Fees	TOWN OF FRAMINGHAM PO BOX 724 OFFICE OF THE TAX COLLECTOR READING, MA 01867-0405
TOWN OF FRAMINGHAM	Business License and Fees	TOWN OF FRAMINGHAM 150 CONCORD STREET WEIGHTS & MEAURES DEPT FRAMINGHAM, MA 01702
TOWN OF FRAMINGHAM	Business License and Fees	TOWN OF FRAMINGHAM 150 CONCORD STREET OFFICE OF THE CITY CLERK FRAMINGHAM, MA 01702
TOWN OF GILBERT	Business License and Fees	TOWN OF GILBERT 90 E CIVIC CENTER DR COMMUNITY DEVELOPMENT GILBERT, AZ 85296
TOWN OF GLASTONBURY	Business License and Fees	TOWN OF GLASTONBURY PO BOX 120016 STAMFORD, CT 06912-0016

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<b>Taxing Authority</b>	<b>Type</b>	<b>Address</b>
TOWN OF GLASTONBURY	Business License and Fees	TOWN OF GLASTONBURY PO BOX 376 GLASTONBURY, CT 06033-0376
TOWN OF GLASTONBURY	Business License and Fees	TOWN OF GLASTONBURY PO BOX 6523 GLASTONBURY, CT 06033
TOWN OF HANOVER	Business License and Fees	TOWN OF HANOVER PO BOX 755 READING, MA 01867-0405
TOWN OF HANOVER	Business License and Fees	TOWN OF HANOVER 550 HANOVER STREET HANOVER, MA 02339
TOWN OF HILTON HEAD ISLAND	Business License and Fees	TOWN OF HILTON HEAD ISLAND ONE TOWN CENTER COURT HILTON HEAD ISLAND, SC 29928
TOWN OF HUNTINGTON	Business License and Fees	TOWN OF HUNTINGTON 100 MAIN STREET SIGN BUREAU HUNTINGTON, NY 11743
TOWN OF LADY LAKE, FLORIDA	Business License and Fees	TOWN OF LADY LAKE, FLORIDA 409 FENNEL BLVD LADY LAKE, FL 32159
TOWN OF LEESBURG	Business License and Fees	TOWN OF LEESBURG P.O. BOX 9100 LEESBURG, VA 20177-0910
TOWN OF LEESBURG	Business License and Fees	TOWN OF LEESBURG 25 W MARKET STREET LEESBURG, VA 20176
TOWN OF MOUNT PLEASANT	Business License and Fees	TOWN OF MOUNT PLEASANT 100 ANN EDWARDS LN MT. PLEASANT, SC 29464
TOWN OF NORTH ANDOVER	Business License and Fees	PO BOX 124 NORTH ANDOVER, MA 01845
TOWN OF NORTH ANDOVER	Business License and Fees	PO BOX 184 COLLECTOR OF TAXES MEDFORD, MA 02155
TOWN OF NORTH ATTLEBORO	Business License and Fees	TOWN OF NORTH ATTLEBORO BOARD OF HEALTH 43 SOUTH WASHINGTON ST NORTH ATTLEBORO, MA 02760
TOWN OF NORTH ATTLEBORO	Business License and Fees	TOWN OF NORTH ATTLEBORO 43 SOUTH WASHINGTON ST TOWN CLERK NORTH ATTLEBORO, MA 02760
TOWN OF NORTH ATTLEBOROUGH, MA	Business License and Fees	TOWN OF NORTH ATTLEBOROUGH, MA PO BOX 871 NORTH ATTLEBORO, MA 02761-0871
TOWN OF NORTH ATTLEBOROUGH, MA	Business License and Fees	TOWN OF NORTH ATTLEBOROUGH, MA PO BOX 315 TAX COLLECTOR MEDFORD, MA 02155-0004

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Taxing Authority	Type	Address
TOWN OF NORWOOD	Business License and Fees	TOWN OF NORWOOD COLLECTOR OF TAXES P.O. BOX 9101 NORWOOD, MA 02062
TOWN OF OLD SAYBROOK	Business License and Fees	TOWN OF OLD SAYBROOK 302 MAIN ST OLD SAYBROOK, CT 06475
TOWN OF ORO VALLEY	Business License and Fees	TOWN OF ORO VALLEY 11000 N LA CANADA DRIVE ORO VALLEY, AZ 85737
TOWN OF PLYMOUTH	Business License and Fees	TOWN OF PLYMOUTH 11 LINCOLN ST PLYMOUTH, MA 02360
TOWN OF PLYMOUTH	Business License and Fees	TOWN OF PLYMOUTH PO BOX 4181 WOBURN, MA 01888-4181
TOWN OF RIB MOUNTAIN	Property taxes	TOWN OF RIB MOUNTAIN 3700 NORTH MOUNTAIN RD. CLK/ TREAS WAUSAU, WI 54401-9274
TOWN OF SEEKONK	Business License and Fees	TOWN OF SEEKONK 100 PECK STREET SEEKONK, MA 02771
TOWN OF SOUTH WINDSOR	Business License and Fees	1540 SULLIVAN AVE ATTN COLLECTOR'S OFFICE SOUTH WINDSOR, CT 06074
TOWN OF SUMMERVILLE	Business License and Fees	TOWN OF SUMMERVILLE 200 SOUTH MAIN ST SUMMERVILLE, SC 29483
TOWN OF WATERFORD	Business License and Fees	WATERFORD TAX COLLECTOR 15 ROPER FERRY RD WATERFORD, CT 06385-2886
TOWN OF WEST HARTFORD	Business License and Fees	TOWN OF WEST HARTFORD ATTN: COLLECTOR'S OFFICE, LOCKBOX #411 WEST HARTFORD TOWN TAX COLLECTOR NEW BRITAIN, CT 06050-5047
TOWN OF WESTERLY	Business License and Fees	TOWN OF WESTERLY TAX COLLECTOR TOWN OF WESTERLY PROVIDENCE, RI 02940-4000
TOWN OF WESTERLY	Business License and Fees	TOWN OF WESTERLY 45 BROAD STREET TOWN CLERK'S OFFICE WESTERLY, RI 02891
TOWN OF WESTPORT	Business License and Fees	TOWN OF WESTPORT P. O. BOX 350 TAX COLLECTION WESTPORT, CT 06881-0350
TOWNSHIP OF CONCORD	Business License and Fees	TOWNSHIP OF CONCORD 43 THORNTON ROAD GLEN MILLS, PA 19342

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<b>Taxing Authority</b>	<b>Type</b>	<b>Address</b>
TOWNSHIP OF DENVILLE	Business License and Fees	TOWNSHIP OF DENVILLE ONE SAINT MARY'S PLACE FIRE PREVENTION BUREAU DENVER, NJ 07834
TOWNSHIP OF FALLS	Business License and Fees	TOWNSHIP OF FALLS 188 LINCOLN HIGHWAY SUITE 100 FAIRLESS HILLS, PA 19030
TOWNSHIP OF OCEAN	Business License and Fees	TOWNSHIP OF OCEAN 399 MONMOUTH ROAD ATTN: BUSINESS LICENSING OAKHURST, NJ 07755-1589
TOWNSHIP OF SPRINGFIELD	Business License and Fees	TOWNSHIP OF SPRINGFIELD 50 POWELL ROAD SPRINGFIELD, PA 19064
TOWNSHIP OF STAFFORD	Business License and Fees	TOWNSHIP OF STAFFORD 260 EAST BAY AVE MANAHAWKIN, NJ 08050
TOWNSHIP OF WHITEHALL	Business License and Fees	TOWNSHIP OF WHITEHALL OP TAX D 3221 MACARTHUR ROAD BUSINESS LICENSE DEPT WHITEHALL, PA 18052-2994
TREASURER - CITY OF LA CROSSE	Property taxes	TREASURER - CITY OF LA CROSSE 400 LA CROSSE STREET LACROSSE, WI 54601
TREASURER - LARAMIE COUNTY	Property taxes	TREASURER - LARAMIE COUNTY P O BOX 125 CHEYENNE, WY 82003
TREASURER CHESTERFIELD COUNTY	Property taxes	TREASURER CHESTERFIELD COUNTY PO BOX 26585 RICHMOND, VA 23261-6585
TREASURER CHESTERFIELD COUNTY	Property taxes	TREASURER CHESTERFIELD COUNTY PO BOX 70 CHESTERFIELD, VA 23832
TREASURER OF STATE - OHIO	Business License and Fees	TREASURER OF STATE - OHIO P.O. BOX 27 COLUMBUS, OH 43266-0027
TREASURER OF VIRGINIA	Business License and Fees	CLERK'S OFFICE STATE CORPORATION COMMISSION MERRIFIELD, VA 22116-7607
TREASURER STATE OF IOWA	Business License and Fees	TREASURER STATE OF IOWA P.O. BOX 10412 DES MOINES, IA 50306-0412
TREASURER STATE OF IOWA	Business License and Fees	TREASURER STATE OF IOWA PO BOX 10330 DES MOINES, IA 50306-0330
TREASURER STATE OF IOWA	Business License and Fees	TREASURER STATE OF IOWA PO BOX 10430 UNCLAIMED PROPERTY DIVISION DES MOINES, IA 50306-0430

Exhibit C

Taxing Authority	Type	Address
TREASURER STATE OF NEW HAMPSHIRE	Business License and Fees	25 CAPITOL ST, ROOM 205 ABANDONED PROPERTY DIVISION CONCORD, NH 03301-6312
TREASURER, CITY OF FLINT	Business License and Fees	TREASURER, CITY OF FLINT P O BOX 99 FLINT, MI 48501
TREASURER, CITY OF SAGINAW	Business License and Fees	TREASURER, CITY OF SAGINAW PO BOX 5081 INCOME TAX OFFICE SAGINAW, MI 48601
TREASURER, STATE OF CONNECTICUT	Business License and Fees	LICENSE SERVICES DIVISION DEPT. OF CONSUMER PROTECTION HARTFORD, CT 06103
TREASURER, STATE OF IOWA	Business License and Fees	TREASURER STATE OF IOWA PO BOX 10455 DEPARTMENT OF REVENUE DES MOINES, IA 50306-0455
TREASURER, VIRGINIA BEACH	Business License and Fees	TREASURER, VIRGINIA BEACH MUNICIPAL CENTER-BLDG 1 2401 COURTHOUSE DRIVE VIRGINIA BEACH, VA 23456-9018
TREASURER-ALLEN COUNTY	Property taxes	TREASURER-ALLEN COUNTY P. O. BOX 2540 FORT WAYNE, IN 46801-2540
TULARE COUNTY TAX COLLECTOR	Business License and Fees	TULARE COUNTY TAX COLLECTOR PO BOX 30329 LOS ANGELES, CA 90030-0329
U S FISH & WILDLIFE SERVICE	Business License and Fees	U S FISH & WILDLIFE 1875 CENTURY BLVD STE 380 ATLANTA, GA 30345
U S FISH & WILDLIFE SERVICE	Business License and Fees	U S FISH & WILDLIFE 2545 W FRYE RD, STE 8 DIVISION OF LAW ENFORCEMENT CHANDLER, AZ 85224
U S FISH & WILDLIFE SERVICE	Business License and Fees	U S FISH & WILDLIFE 2800 COTTAGE WAY, W-2928 OFFICE OF LAW ENFORCEMENT SACRAMENTO, CA 95825-1846
UTAH	INCOME TAX E-FILING	NICOLE MEAGAN, FOR INDIVIDUAL AND CORPORATE INCOME RETURNS  E-MAIL: NLMEAGAN@UTAH.GOV OR MEF@UTAH.GOV PHONE: 801-297-2732 FAX: 801-297-7698 WEB: HTTP://TAX.UTAH.GOV

Exhibit C

Taxing Authority	Type	Address
UTAH	SALES AND USE TAXES	UTAH STATE TAX COMMISSION 210 NORTH 1950 WEST SALT LAKE CITY, UT 84134 PHONE: (801) 297-2200 OR (800) 662-4335 TDD: (801) 297-2020 UT STATE TAX COMMISSION WEBSITE
UTAH	UNCLAIMED PROPERTY	TREASURER'S OFFICE UNCLAIMED PROPERTY DIVISION 168 N 1950 W SUITE 102 SALT LAKE CITY, UT 84116 PHONE: (801) 715-3300 FAX: (801) 715-3309
UTAH	INCOME TAX	UTAH STATE TAX COMMISSION 210 N 1950 W SALT LAKE CITY, UT 84134-0300
UTAH COUNTY TREASURER	Business License and Fees	UTAH COUNTY TREASURER SUITE 1200 100 EAST CENTER STREET PROVO, UT 84606
UTAH STATE TAX COMMISSION	Business License and Fees	UTAH STATE TAX COMMISSION 210 N 1950 W SALT LAKE CITY, UT 84134-0180
VERMONT	INCOME TAX E-FILING	TANYA PERRY FOR INDIVIDUAL AND CORPORATE INCOME RETURNS  E-MAIL: TANYA.PERRY@VERMONT.GOV PHONE: 802-828-5707 FAX: 802-828-3754 WEB: HTTP://WWW.STATE.VT.US/TAX/INDEX.HTM
VERMONT	SALES AND USE TAXES	VERMONT DEPARTMENT OF TAXES 133 STATE ST. MONTPELIER, VT 05633 (802) 828-5787 VT DOT WEBSITE
VERMONT	UNCLAIMED PROPERTY	VERMONT STATE TREASURER'S OFFICE UNCLAIMED PROPERTY DIVISION 109 STATE STREET MONTPELIER, VT 05609-6200 PHONE: (802) 828-2407 FAX: (802) 828-2884
VERMONT DEPARTMENT OF TAXES	Business License and Fees	133 STATE STREET MONTPELIER, VT 05633-1401
VILLAGE OF ASHWAUBENON	Property taxes	VILLAGE OF ASHWAUBENON 2155 HOLMGREN WAY ASHWAUBENON, WI 54304-4605
VILLAGE OF BOLINGBROOK	Business License and Fees	VILLAGE OF BOLINGBROOK 375 W BRIARCLIFF ROAD BOLINGBROOK, IL 60440
VILLAGE OF DEER PARK	Business License and Fees	VILLAGE OF DEER PARK 23680 W CUBA ROAD DEER PARK, IL 60010-2490

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Taxing Authority	Type	Address
VILLAGE OF NILES	Business License and Fees	VILLAGE OF NILES 1000 CIVIC CENTER DRIVE NILES, IL 60714
VILLAGE OF OAK PARK	Business License and Fees	VILLAGE OF OAK PARK 123 MADISON ST. OAK PARK, IL 60302
VILLAGE OF SPRING VALLEY	Property taxes	VILLAGE OF SPRING VALLEY P.O BOX 5023 WHITE PLAINS, NY 10602-5023
VILLE DE MONTREAL	Canadian Business Tax	VILLE DE MONTREAL PO BOX 11043 SERVICE DES FINANCES MONTREAL, QC H3C 4X8
VILLIAGE OF OSWEGO	Business License and Fees	100 PARKERS MILL OSWEGO, IL 60543
VIRGINIA	INCOME TAX E-FILING	JUANITA CLARY, FOR INDIVIDUAL AND CORPORATE INCOME RETURNS.  E-MAIL: IND_EFILE@TAX.VIRGINIA.GOV OR BUS_EFILE@TAX.VIRGINIA.GOV OR JUANITA.CLARY@TAX.VIRGINIA.GOV PHONE: 804-367-7011 FAX: 804-367-0224 WEB: WWW.TAX.VIRGINIA.GOV
VIRGINIA	SALES AND USE TAXES	VIRGINIA DEPARTMENT OF TAXATION P.O. BOX 1115 RICHMOND, VA 23218-1115 (804) 367-8037 VA DOT WEBSITE
VIRGINIA	UNCLAIMED PROPERTY	VIRGINIA DEPARTMENT OF TREASURY UNCLAIMED PROPERTY DIVISION P.O. BOX 2478 RICHMOND, VA 23218-2478 PHONE: (800) 468-1088 FAX: (804) 692-0576
VIRGINIA DEPARTMENT OF TAXATION	Business License and Fees	PO BOX 1777 RICHMOND, VA 23218-1777
WAKE COUNTY REVENUE DEPT.	Property taxes	WAKE COUNTY REVENUE DEPT. P O BOX 580084 CHARLOTTE, NC 28258-0084
WARREN COUNTY SCHOOLS	Business License and Fees	WARREN COUNTY PUBLIC PO BOX 890944 NET PROFIT RETURN CHARLOTTE, NC 28289-0944
WARREN COUNTY, KY SCHOOLS NET PROFIT TAX	INCOME TAX	WARREN COUNTY OCCUPATIONAL LICENSE 429 E. 10TH ST. SUITE 200 BOWLING GREEN, KY 42101

Exhibit C

Taxing Authority	Type	Address
WASHINGTON	SALES AND USE TAXES	WASHINGTON STATE DEPARTMENT OF REVENUE TAXPAYER ACCOUNT ADMINISTRATION P.O. BOX 47476 OLYMPIA, WA 98504-7476 PHONE: (800) 647-7706 WA DOR WEBSITE
WASHINGTON	UNCLAIMED PROPERTY	WASHINGTON DEPARTMENT OF REVENUE UNCLAIMED PROPERTY SECTION P.O. BOX 47477 OLYMPIA, WA 98504-7477 PHONE: (800) 435-2429 OR (360) 705-6706
WASHINGTON COUNTY TREASURER	Business License and Fees	WASHINGTON COUNTY TREASURER SUITE 102 35 WEST WASHINGTON ST HAGERSTOWN, MD 21740-4868
WEST VIRGINIA	INCOME TAX E-FILING	DONNA WELLS, FOR INDIVIDUAL AND CORPORATE INCOME RETURNS  E-MAIL: DONNA.A.WELLS@WV.GOV PHONE: 304-558-8655 FAX: 304-558-1150 WEB: HTTP://WWW.STATE.WV.US/TAXDIV
WEST VIRGINIA	SALES AND USE TAXES	WEST VIRGINIA STATE TAX DEPARTMENT 1206 QUARRIER ST. CHARLESTON, WV 25301 PHONE: (304) 558-3333 OR (800) WVA-TAXS (982- 8297) WV TAX DEPT. WEBSITE
WEST VIRGINIA	UNCLAIMED PROPERTY	WEST VIRGINIA STATE TREASURER'S OFFICE UNCLAIMED PROPERTY DIVISION POST OFFICE BOX 4228 CHARLESTON, WV 25364 PHONE: (800) 642-8687 OR (304) 558-2937
WESTERLY TOWN CLERK	Business License and Fees	WESTERLY TOWN CLERK 45 BROAD STREET WESTERLY, RI 02891
WHATCOM COUNTY TREASURER	Property taxes	WHATCOM COUNTY TREASURER P.O. BOX 34873 SEATTLE, WA 98124-1873
WHITEHALL TOWNSHIP TREASURER	Property taxes	WHITEHALL TOWNSHIP TREASURER 3221 MACARTHUR RD BUSINESS PRIVELEGE TAX DEPT WHITEHALL, PA 18052
WICHITA COUNTY	Property taxes	WICHITA COUNTY PO BOX 1471 WICHITA FALLS, TX 76307-1471
WICHITA COUNTY	Property taxes	WICHITA COUNTY SUITE 103 600 SCOTT AVE WICHITA FALLS, TX 76301
WICOMICO COUNTY TAX OFFICE	Property taxes	WICOMICO COUNTY TAX OFFICE P.O. BOX 4036 SALISBURY, MD 21803

Exhibit C

Taxing Authority	Type	Address
WILL COUNTY TREASURER	Property taxes	WILL COUNTY TREASURER 302 N CHICAGO ST WILL COUNTY OFFICE BLDG JOLIET, IL 60432-4059
WILLIAMSON CO TRUSTEE	Property taxes	WILLIAMSON CO TRUSTEE PO BOX 648 FRANKLIN, TN 37065
WILLIAMSON CO TRUSTEE	Property taxes	WILLIAMSON CO TRUSTEE PO BOX 1365 FRANKLIN, TN 37065-1365
WILSON COUNTY TRUSTEE	Business License and Fees	PO BOX 865 LEBANON, TN 37088
WILSON SCHOOL DISTRICT	Business License and Fees	WILSON SCHOOL DISTRICT ATTN: BUSINESS GROSS RECEIPTS 2601 GRANDVIEW BLVD WEST LAWN, PA 19609-1324
WILSON SCHOOL DISTRICT	Business License and Fees	WILSON SCHOOL DISTRICT 2601 GRANDVIEW BLVD ATTN: TAX OFFICE WEST LAWN, PA 19609-1324
WISCONSIN	INCOME TAX E-FILING	DON HOLEC, FOR INDIVIDUAL RETURNS. CHRIS ROBERTS, FOR CORPORATE INCOME RETURNS  E-MAIL: DORELECTRONICFILING@REVENUE.WI.GOV OR DONALD.HOLEC@REVENUE.WI.GOV PHONE: 608-264-6886 FAX: 608-267-1030 WEB: HTTP://WWW.DOR.STATE.WI.US  PHONE: 608-266-6995
WISCONSIN	SALES AND USE TAXES	WISCONSIN DEPARTMENT OF REVENUE 2135 RIMROCK ROAD MADISON, WI 53713 (608) 266-2772 WI DOR WEBSITE
WISCONSIN	UNCLAIMED PROPERTY	WISCONSIN DEPARTMENT OF REVENUE UNCLAIMED PROPERTY UNIT P.O. BOX 8982 MADISON, WI 53708 PHONE: (608) 267-7977 FAX: (608) 261-6799
WISCONSIN DEPARTMENT OF REVENUE	Business License and Fees	WISCONSIN DEPARTMENT OF REVENUE PO BOX 930208 MILWAUKEE, WI 53293-0208
WISCONSIN DEPARTMENT OF REVENUE	Business License and Fees	WISCONSIN DEPARTMENT OF REVENUE PO BOX 8992 MADISON, WI 53708-8992
WISCONSIN DEPARTMENT OF REVENUE	Business License and Fees	WISCONSIN-STATE TREASURER OFFI P.O. BOX 8982 MADISON, WI 53708

Exhibit C

Taxing Authority	Type	Address
WISCONSIN DEPT OF REVENUE	Business License and Fees	WISCONSIN DEPT OF REVENUE PO BOX 8960 CENTRAL COLLECTION SECTION MADISON, WI 53708
WOOD COUNTY TREASURER	Property taxes	WOOD COUNTY TREASURER 1 COURTHOUSE SQUARE BOWLING GREEN, OH 43402
WOODBURY COUNTY TREASURER	Property taxes	WOODBURY COUNTY TREASURER ROOM 102 822 DOUGLAS ST SIOUX CITY, IA 51101
WORKERS COMPENSATION BOARD - BC	Canadian Business Tax	WORKERS COMPENSATION BOARD - B PO BOX 9600 STN TERMINAL VANCOUVER, BC V6B 5J5
WORKERS COMPENSATION BOARD ALBERTA	Canadian Business Tax	WORKERS COMPENSATION BOARD ALB PO BOX 2323 EDMONTON, AB T5J 3V3
WY-OFFICE OF THE STATE TREASURER	Business License and Fees	WY-OFFICE OF THE STATE TREASUR 2515 WARREN AVE STE 502 UNCLAIMED PROPERTY DIVISION CHEYENNE, WY 82002
WY-OFFICE OF THE STATE TREASURER	Business License and Fees	WY-OFFICE OF THE STATE TREASUR 200 WEST 24TH STREET UNCLAIMED PROPERTY DIVISION CHEYENNE, WY 82002
WY-OFFICE OF THE STATE TREASURER	Business License and Fees	WY-OFFICE OF THE STATE TREASUR HERSCHLER BUILDING EAST UNCLAIMED PROPERTY DIVISION CHEYENNE, WY 82002
WYOMING	FRANCHISE TAX	BUSINESS DIVISION, WYOMING SECRETARY OF STATE 2020 CAREY AVENUE, SUITE 700 CHEYENNE, WY 82002-0020 PHONE: (307) 777-7311 FAX: (307) 777-5339 E-MAIL: BUSINESS@WYO.GOV
WYOMING	SALES AND USE TAXES	WYOMING DEPARTMENT OF REVENUE EXCISE TAX DIVISION 122 W. 25TH ST. HERSCHLER BLDG., 2ND FLOOR WEST CHEYENNE, WY 82002-0110 (307) 777-5200 OR (307) 777-3745 E-MAIL: DOR@WY.GOV WY DOR WEBSITE
WYOMING	UNCLAIMED PROPERTY	WYOMING OFFICE OF THE STATE TREASURER UNCLAIMED PROPERTY DIVISION 200 WEST 24TH ST. CHEYENNE, WY 82002 PHONE: (307) 777-5590 FAX: (307) 777-5430
WYOMING DEPARTMENT OF REVENUE	Business License and Fees	WYOMING DEPARTMENT OF REVENUE HERSCHLER BLDG. 122 W 25TH ST. CHEYENNE, WY 82002-0110

Exhibit C

Taxing Authority	Type	Address
YELLOWSTONE COUNTY TREASURER	Property taxes	YELLOWSTONE COUNTY TREASURER PO BOX 35010 BILLINGS, MT 59107
YORK ADAMS TAX BUREAU	Business License and Fees	WEST MANCHESTER TOWNSHIP 1415 N DUKE ST W MANCHESTER YORK, PA 17405-0156
YORK ADAMS TAX BUREAU	Business License and Fees	WEST MANCHESTER TOWNSHIP 1405 N DUKE ST. EMPLOYER SERVICES DEPARTMENT YORK, PA 17405-0156
YORK ADAMS TAX BUREAU	Business License and Fees	WEST MANCHESTER TOWNSHIP PO BOX 12009 YORK, PA 17405

**TAB U**

THIS IS EXHIBIT "U" REFERRED TO IN THE  
AFFIDAVIT OF GRAEME ROTRAND SWORN  
BEFORE ME THIS 18<sup>TH</sup> DAY  
OF FEBRUARY, 2020



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Notary Public in and for the Province of Ontario



### **Relief Requested**

1. The Debtors seek entry of an order, substantially in the form attached hereto as **Exhibit A** (the “Record Date Order”): (a) establishing the date the Court enters the Record Date Order as the effective date (the “Record Date”) for notice and sell-down procedures for trading in certain claims against the Debtors’ estates in order to preserve the Debtors’ ability to formulate a plan of reorganization that maximizes the use of their Tax Attributes (as defined below); and (b) granting related relief.<sup>3</sup>

### **Jurisdiction and Venue**

2. The United States Bankruptcy Court for the Eastern District of Virginia (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of Reference from the United States District Court for the Eastern District of Virginia*, dated August 15, 1984. The Debtors confirm their consent, pursuant to Rule 7008 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), to the entry of a final order by the Court in connection with this Motion to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

3. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

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United States Code (the “Bankruptcy Code”). Capitalized terms used but not otherwise defined in this Motion shall have the meanings ascribed to them in the First Day Declaration or as later defined herein, as applicable.

<sup>3</sup> Contemporaneously with this Motion, the Debtors filed the *Debtors’ Motion for Entry of Interim and Final Orders (I) Approving Notification and Hearing Procedures for Certain Transfers of and Declarations of Worthlessness with Respect to Common Stock and (II) Granting Related Relief* seeking to establish notification and hearing procedures regarding the transfers of and declarations of worthlessness with respect to the Debtors’ equity securities to preserve the use of their Tax Attributes.

4. The bases for the relief requested herein are sections 362 and 541 of title 11 of the Bankruptcy Code and Rule 9013-1 of the Local Rules of the United States Bankruptcy Court for the Eastern District of Virginia (the “Local Bankruptcy Rules”).

### **Background**

5. The Debtors are a leading omni-channel retailer of unique home décor, furniture, and accessories. Their retail approach has focused on providing the discerning customer a curated mix of home goods from artisans around the world. The Debtors offer their merchandise through 923 stores throughout the United States and Canada as well as online through their U.S. e-commerce website. The Debtors are headquartered in Fort Worth, Texas and currently employ approximately 17,000 non-seasonal employees. On January 6, 2020, the Debtors announced the closing of up to 450 of their stores, and in connection with the filing of these chapter 11 cases, the Debtors announced the closing of all Canadian operations.

6. The Debtors commenced these chapter 11 cases to facilitate a timely and efficient process that will maximize the value of the Debtors’ estates for the benefit of all stakeholders. The Debtors anticipate winding down the brick-and-mortar stores not part of their go-forward plan and will seek to implement a value-maximizing going-concern transaction for the remaining operations.

7. As of the Petition Date, each of the Debtors filed a petition with the Court under chapter 11 of the Bankruptcy Code. The Debtors will also file for relief under the Companies’ Creditors Arrangement Act (Canada). The Debtors continue to operate their businesses and manage their properties as debtors and debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. Concurrently with the filing of this motion, the Debtors have requested procedural consolidation and joint administration of these chapter 11 cases pursuant to Bankruptcy

Rule 1015(b). No request for the appointment of a trustee or examiner has been made in these chapter 11 cases, and no committees have been appointed or designated.

### **The Tax Attributes**

8. The Debtors have and anticipate that they will continue to incur significant net operating losses (“NOLs”) and disallowed interest carryforwards under section 163(j) of the IRC (“163(j) Carryforwards,” together with NOLs and certain other tax attributes, the “Tax Attributes”). The Debtors may utilize the Tax Attributes to offset their future taxable income, thereby reducing their future aggregate tax obligations. Vitaly, such Tax Attributes may also be utilized by the Debtors to offset any taxable income generated by transactions consummated during these chapter 11 cases. The Debtors’ ability to use their Tax Attributes may, however, be lost (or extremely limited) if they experience an “ownership change” for tax purposes and are unable to take advantage of certain favorable rules that apply to ownership changes that occur pursuant to a bankruptcy plan of reorganization (as described more fully below). Thus, in order to protect their ability to utilize the Tax Attributes (and, specifically, to rely on the favorable rule described below), the Debtors may ultimately need to seek an order (a “Sell-Down Order”) requiring any persons or entities that have acquired debt claims against the Debtors during these chapter 11 cases in such an amount that the holders of such claims would be entitled to receive more than 4.5 percent of the equity of the reorganized Debtors (collectively, the “Substantial Claimholders”) to sell-down their claims below this threshold amount.

9. At this stage, it is too early to determine whether it is (or will be) necessary for the Debtors to obtain a Sell-Down Order. Accordingly, this Motion does not seek entry of a Sell-Down Order. Instead, this Motion merely seeks to establish the Record Date through entry of the proposed Record Date Order. The Record Date Order will provide notice of the Record Date to persons and entities that trade claims against the Debtors that their claims ultimately may

be subject to sell-down. This notice will communicate: (a) that, subject to further Court order, such creditor's claims may ultimately be subject to sell-down, and (b) the date after which purchased claims could be subject to sell-down (*i.e.*, on or after the Record Date). Thus, the **only** purpose of the Record Date Order is to set and provide notice of the Record Date, which will serve as a placeholder should the Debtors later determine that a Sell-Down Order is necessary to preserve or protect the Tax Attributes. And, if the Debtors later determine that a Sell-Down Order is necessary, the Debtors will file a separate motion, with additional notice and a hearing date, requesting entry of a Sell-Down Order applicable to all claims traded **after** the Record Date.

### **I. The Significance of the Debtors' Valuable Tax Attributes.**

10. As of the end of the 2019 fiscal year, the Debtors estimate they had NOLs in the amount of approximately \$133 million and approximately \$13.5 million of 163(j) Carryforwards.<sup>4</sup> The Tax Attributes are potentially of significant value to the Debtors and their estates because the Debtors can carry forward certain Tax Attributes to offset their future taxable income in future years. In addition, such Tax Attributes may be utilized by the Debtors to offset any taxable income generated by transactions consummated during these chapter 11 cases. Failure to preserve such assets could cause the Debtors' estates to suffer a significant tax liability to the detriment of stakeholder interests.

### **II. Limitations on Use of the Tax Attributes.**

11. Section 382 of the Internal Revenue Code of 1986, as amended (the "IRC"), limits the amount of taxable income that can be offset by a corporation's tax attributes in taxable years (or portions thereof) following an "ownership change." Generally, an "ownership change" occurs

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<sup>4</sup> As is common for many retailers, the Debtors utilize a non-calendar fiscal year, which ended March 2, 2019. These attribute estimates are based on amounts reported on the Debtors' federal income tax return for the 2019 fiscal year.

if the percentage (by value) of the stock of a corporation owned by one or more five-percent shareholders has increased by more than 50 percentage points over the lowest percentage of stock owned by such shareholders at any time during the three-year testing period ending on the date of the ownership change. *See* IRC § 382.

12. Although section 382 of the IRC imposes annual limitations on a taxpayer's use of its Tax Attributes, a special provision of section 382 also provides significant relief to a debtor if an ownership change occurs in the context of a confirmed chapter 11 plan and certain requirements are satisfied. Under section 382(l)(5) of the IRC, a debtor corporation is not subject to the general limitation imposed by section 382 of the IRC with respect to an ownership change if, as a result of the transactions contemplated by a bankruptcy plan, historic stockholders and/or the debtor corporation's "qualified creditors" own at least 50 percent of the total value and voting power of the reorganized debtor corporation's stock (the "Section 382(l)(5) Exception"). *See* IRC § 382(l)(5)(A) and Treas. Reg. § 1.382-9(d).<sup>5</sup>

13. In order to qualify for the Section 382(l)(5) Exception, "qualified creditors" (together with historic stockholders) must hold at least 50 percent of the reorganized debtor corporation's stock immediately after emergence. A key aspect of the "qualified creditor" analysis is the length of time that creditors have held their claims, together with a favorable presumption regarding that holding period that applies to certain creditors who receive less than five percent of the stock of a reorganized debtor. The Record Date Order is designed to ensure that the Debtors

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<sup>5</sup> A "qualified creditor" is generally one who: (a) has held its claim continuously since at least 18 months prior to the petition date, or (b) has, at all times, held a claim incurred in the ordinary course of the debtor's trade or business since the claim was incurred. *See* IRC § 382(l)(5)(E); Treas. Reg. § 1.382-9(d). For these purposes Treasury Regulations section 1.382-9(d)(3) permits taxpayers to treat certain claim holders as *always* having held such claim if such claim holder owns less than five percent of the corporation's stock immediately following the ownership change.

preserve their ability to request Sell-Down Procedures (as defined below) if doing so is necessary and sufficient to satisfy this “qualified creditor” rule to preserve the Tax Attributes.

14. If an ownership change occurred in the context of a confirmed chapter 11 plan and the Debtors were unable to take advantage of the Section 382(l)(5) Exception, section 382 of the IRC would potentially significantly limit the amount of taxable income that the Debtors could offset by their “pre-change losses” in taxable years (or a portion thereof) following an “ownership change.” See IRC § 382(b). The Debtors’ “pre-change losses” would include the NOLs and the 163(j) Carryforwards.

#### **Notice and Summary of Potential Sell-Down Procedures**

15. The Debtors anticipate that they may need to seek entry of a Sell-Down Order that will enable them to: (a) determine whether the Debtors will qualify for the Section 382(l)(5) Exception and, if necessary, (b) require certain Substantial Claimholders to “sell-down” claims to the extent necessary to allow the Debtors to qualify for the Section 382(l)(5) Exception (the “Sell-Down Procedures”).

16. Any potential Sell-Down Procedures would require a person or entity holding an amount of claims entitling that holder to receive more than 4.5 percent of the equity of the reorganized Debtors (the “Threshold Amount”) to provide the Debtors with limited information such as the size of those holdings and the date those holdings were acquired. The amount of claims held by a claimholder as of the Record Date would constitute the “Protected Amount.” Claimholders would never be required to sell down their claims below the Threshold Amount or the Protected Amount, whichever is greater. In other words, the Sell-Down Order (if sought by the Debtors and entered by the Court) would apply only to persons or entities that acquire claims in excess of the Threshold Amount *after* entry of the proposed Record Date Order and with full

notice of the possibility that the claims they acquire could be subject to sell-down *if* the Debtors later determine that the Sell-Down Procedures are necessary.

17. If the Sell-Down Procedures prove to be necessary, the Debtors would seek to require claimholders with claims greater than the Threshold Amount to provide updated holdings information shortly after the date on which the Court approves a disclosure statement for a plan of reorganization that endeavors to utilize the Section 382(l)(5) Exception. Based on the updated holdings information, the Debtors would then determine whether it would be necessary to require claimholders holding claims in excess of the Threshold Amount and its Protected Amount to sell down a portion of their holdings to preserve the Tax Attributes. The Debtors would only require a sell-down if it were deemed appropriate for the Debtors to qualify for the Section 382(l)(5) Exception, and in no event would the Debtors seek to require a claimholder to sell-down claims below its Protected Amount. In the event that the Debtors seek entry of a Sell-Down Order, the Debtors would seek to provide adequate notice and opportunity for claimholders to sell down their claims without triggering an unreasonable adverse impact on the value of such claims.

18. The Debtors will provide notice, substantially in the form annexed as Exhibit 1 to Exhibit A attached hereto, of the entry of the proposed Record Date Order to each of the Debtors' creditors (the "Record Date Order Notice"), and will supplement such notice if and when new creditors make themselves known to the Debtors by requesting service pursuant to Bankruptcy Rule 2002 or filing a proof of claim. The Record Date Order Notice will be provided within two (2) business days of the Record Date Order. Thus, entry of the proposed Record Date Order at the early stages of these chapter 11 cases will provide all claimants with advance notice prior to any opportunity to trade in claims that any claims against the Debtors purchased after entry of the Record Date Order may ultimately be subject to the Sell-Down Procedures. As a result, if a

claimholder were required to sell down its holdings, the claimholder would have adequate notice and opportunity to effectuate the sell-down until shortly before the Debtors consummate a plan of reorganization.

**The Proposed Record Date Order Is Narrowly Tailored**

19. Approval of the proposed Record Date Order does not constitute approval of any Sell-Down Procedures or even endorse the notion of Sell-Down Procedures. Moreover, the Record Date Order will not impose a burden on any party since the Record Date Order alone—without a Sell-Down Order—will not affect the rights of any party. As stated above, the Record Date Order merely establishes the Record Date as the effective date for any Sell-Down Procedures established in the future, and provides notice to claimholders and claims traders that if the Debtors eventually request and the Court ultimately approves the Sell-Down Procedures, the Protected Amounts will be measured as of the Record Date and the claimholders may be subject to a required sell-down of any claims purchased after the Record Date.

20. The relief requested herein is similar to relief granted in this and other jurisdictions. *See, e.g., In re Achaogen, Inc.*, No. 19-10844 (BLS) (Bankr. D. Del. May 7, 2019) (establishing a record date for notice and sell-down procedures); *In re Windstream Holdings, Inc.*, No. 19-22312 (RDD) (Bankr. S.D.N.Y. Feb. 28, 2019) (same); *In re GenOn Energy, Inc.*, No. 17-33695 (DRJ) (Bankr. S.D. Tex. Jun. 16, 2017) (same); *In re SandRidge Energy, Inc.*, No. 16-32488 (DRJ) (Bankr. S.D. Tex. May 18, 2016) (same); *In re Penn Va. Corp.*, No. 16-32395 (KLP) (Bankr. E.D. Va. May 13, 2016) (same).<sup>6</sup>

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<sup>6</sup> Because of the voluminous nature of the orders cited herein, such orders have not been attached to this Motion. Copies of these orders are available upon request to the Debtors' proposed counsel.

21. For the avoidance of doubt, entry of the Record Date Order would in no way be deemed a determination of any kind that entry of a Sell-Down Order is necessary or warranted in these chapter 11 cases and the Court's review of any request for entry of a Sell-Down Order would stand on its own merits notwithstanding the Court's entry of the Record Date Order as requested herein.

### **Basis for Relief**

#### **I. The Tax Attributes are Property of the Debtors' Estate.**

22. Section 541 of the Bankruptcy Code provides that property of the estate comprises, among other things, "all legal or equitable interests of the debtor in property as of the commencement of the case." 11 U.S.C. § 541. The Tax Attributes are property of the Debtors' estates. *See, e.g., Official Comm. of Unsecured Creditors v. PSS Steamship Co. (In re Prudential Lines, Inc.)*, 928 F.2d 565, 573 (2d Cir. 1991) ("We hold that the right to a carryforward attributable to its . . . NOL was property of [the debtor's] bankruptcy estate."), *cert. denied*, 502 U.S. 821 (1991); *In re Delta Air Lines, Inc.*, No. 05-17923 (PCB) (Bankr. S.D.N.Y. Sept. 16, 2005) (finding that NOLs are property of the debtors' estates); *In re Forman Enters., Inc.*, 273 B.R. 408, 416 (Bankr. W.D. Pa. 2002) (same); *In re White Metal Rolling & Stamping Corp.*, 222 B.R. 417, 424 (Bankr. S.D.N.Y. 1998) (same). Section 362(a)(3) of the Bankruptcy Code, moreover, stays "any act [of an entity] to obtain possession of property of the estate or of property from the estate or to exercise control over property of the estate." Because the Tax Attributes are property of the Debtors' estates, the Debtors have a duty to take steps to preserve them, and this Court has the authority under section 362 of the Bankruptcy Code to enforce the automatic stay by taking steps to restrict the transfer of claims that could jeopardize the existence of these valuable assets.

**II. The Requested Relief Is Necessary to Avoid Immediate and Irreparable Harm to the Debtors.**

23. Entry of the Record Date Order will not affect the rights of any party in interest; instead, it will set and preserve the Record Date should Sell-Down Procedures eventually become necessary to avoid the imposition of an irrevocable limitation on the Debtors' utilization of the Tax Attributes. Whether or not the Debtors request—and the Court ultimately implements—the Sell-Down Procedures, entry of the Record Date Order protects the Debtors' option to choose to preserve the Tax Attributes without prejudicing any party in interest. To preserve their ability to request and implement the Sell-Down Procedures, the Debtors seek to notify claims traders prospectively that claims acquired after the Record Date may be subject to sell-down. Entry of the Record Date Order will preserve the Debtors' flexibility to seek to implement the Sell-Down Procedures if they determine that proposing a plan of reorganization that would take advantage of the Section 382(l)(5) Exception is in the best interest of their estates. Without the Record Date Order fixing the Record Date on or about the commencement of these chapter 11 cases, it is unlikely that the Debtors would ever be able to implement the Sell-Down Procedures and thereby avoid limitations on, and possibly the loss of, the Tax Attributes.

**Waiver of Bankruptcy Rule 6004(a) and 6004(h)**

24. To implement the foregoing successfully, the Debtors request that the Court enter an order providing that notice of the relief requested herein satisfies Bankruptcy Rule 6004(a) and that the Debtors have established cause to exclude such relief from the 14-day stay period under Bankruptcy Rule 6004(h).

**Reservation of Rights**

25. Nothing contained herein is intended or shall be construed as: (a) an admission as to the amount of, basis for, or validity of any claim against the Debtors under the Bankruptcy Code,

any foreign bankruptcy or insolvency law, or other applicable nonbankruptcy law; (b) a waiver of the Debtors' or any other party in interest's right to dispute any claim on any grounds; (c) a promise or requirement to pay any particular claim; (d) an implication or admission that any particular claim is of a type specified or defined in this Motion; (e) a request or authorization to assume, adopt, or reject any prepetition agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; (f) an admission as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; or (g) a waiver of any claims or causes of action which may exist against any entity under the Bankruptcy Code or any other applicable law. If the Court grants the relief sought herein, any payment made pursuant to the Court's order is not intended and should not be construed as an admission as to the validity of any particular claim or a waiver of the Debtors' rights to subsequently dispute such claim.

#### **Waiver of Memorandum of Points and Authorities**

26. The Debtors respectfully request that this Court treat this Motion as a written memorandum of points and authorities or waive any requirement that this Motion be accompanied by a written memorandum of points and authorities as described in Local Bankruptcy Rule 9013-1(G).

#### **Notice**

27. The Debtors will provide notice of this Motion via first class mail, facsimile or email (where available) to: (a) the United States Trustee for the Eastern District of Virginia, Attn: Kenneth N. Whitehurst III and Shannon F. Pecoraro; (b) the holders of the 30 largest unsecured claims against the Debtors (on a consolidated basis); (c) the agents under the Debtors' prepetition secured facilities and counsel thereto; (d) the DIP Agents and their respective counsel thereto; (e) the indenture trustee to the Debtors' industrial revenue bonds; (f) counsel to the ad hoc

group of term loan lenders; (g) the lenders under certain Company-owned life insurance policies; (h) the Debtors' Canadian counsel; (i) the United States Attorney's Office for the Eastern District of Virginia; (j) the Internal Revenue Service; (k) the office of the attorneys general for the states in which the Debtors operate; (l) the Securities and Exchange Commission; (m) any entity or individual owning at least 190,038 shares, which represent approximately 5 percent of the outstanding common stock, as of the Petition Date;<sup>7</sup> and (n) any party that has requested notice pursuant to Bankruptcy Rule 2002. The Debtors submit that, in light of the nature of the relief requested, no other or further notice need be given. The Debtors submit that, in light of the nature of the relief requested, no other or further notice need be given.

**No Prior Request**

28. No prior request for the relief sought in this Motion has been made to this or any other court.

*[Remainder of page intentionally left blank]*

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<sup>7</sup> Based on approximately 4,223,045 shares of common stock outstanding as of the Petition Date.

WHEREFORE, the Debtors respectfully request entry of the Record Date Order, substantially in the form attached hereto as **Exhibit A**, (a) granting the relief requested herein and (b) granting such other relief as is just and proper.

Richmond, Virginia  
Dated: February 17, 2020

*/s/ Jeremy S. Williams*

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**Exhibit A**

**Proposed Order**

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Emily E. Geier (*pro hac vice* admission pending)  
AnnElyse Scarlett Gains (*pro hac vice* admission pending)  
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*Proposed Co-Counsel to the Debtors and Debtors in Possession*

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION**

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In re:	)	
	)	Chapter 11
	)	
PIER 1 IMPORTS, INC., <i>et al.</i> , <sup>1</sup>	)	Case No. 20-30805
	)	
Debtors.	)	(Joint Administration Requested)

---

**ORDER ESTABLISHING A RECORD DATE FOR  
NOTICE AND SELL-DOWN PROCEDURES FOR TRADING  
IN CERTAIN CLAIMS AGAINST THE DEBTORS' ESTATES**

---

Upon the motion (the "Motion")<sup>2</sup> of the above-captioned debtors and debtors in possession (collectively, the "Debtors") for entry of an order (this "Record Date Order") (a) establishing an effective date for notification and sell-down procedures for trading in claims against the Debtors' estates, and (b) granting related relief, all as more fully set forth in the Motion; and upon the First

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<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are set forth in the *Debtors' Motion for Entry of an Order (I) Directing Joint Administration of Chapter 11 Cases and (II) Granting Related Relief* filed contemporaneously herewith. The location of the Debtors' service address is 100 Pier 1 Place, Fort Worth, Texas 76102.

<sup>2</sup> Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Motion.

Day Declaration; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of Reference from the United States District Court for the Eastern District of Virginia*, dated August 15, 1984; and this Court having found that it may enter a final order consistent with Article III of the United States Constitution; and this Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the relief requested in the Motion is in the best interests of the Debtors' estates, their creditors, and other parties in interest; and this Court having found that the Debtors' notice of the Motion and opportunity for a hearing on the Motion were appropriate under the circumstances and that no other notice need be provided; and this Court having reviewed the Motion and having heard the statements in support of the relief requested therein at a hearing before this Court (the "Hearing"); and this Court having determined that the legal and factual bases set forth in the Motion and at the Hearing establish just cause for the relief granted herein; and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Motion is granted as set forth herein.
2. The date of entry of this Record Date Order is established as the Record Date.
3. Within two (2) business days after the entry of this Record Date Order, the Debtors shall provide notice, substantially in the form attached hereto as **Exhibit 1**, to all parties that were served with notice of the Motion of the terms of this Record Date Order.
4. The Record Date Order Notice is deemed adequate and sufficient so that, if the Court ultimately approves a Sell-Down Order, claimholders that acquire claims after the Record Date, in an amount that would entitle them to receive more than 4.5 percent of the equity of the reorganized Debtors, may be subject to a required sell-down of any claims purchased after

the Record Date to the extent authorized by the Court after appropriate opportunity for notice and a hearing.

5. Entry of this Record Date Order shall in no way be deemed a determination of any kind that entry of a Sell-Down Order is necessary or warranted in these cases and this Court's review of any request for entry of a Sell-Down Order shall be without regard to entry of this Record Date Order.

6. The entry of this Record Date Order shall in no way prejudice the rights of any party to oppose the entry of a Sell-Down Order, on any grounds, and all parties' rights are expressly preserved hereby.

7. The requirements set forth in this Record Date Order are in addition to the requirements of applicable law and do not excuse compliance therewith.

8. Notice of the Motion as provided therein shall be deemed good and sufficient notice of such Motion and the requirements of Bankruptcy Rule 6004(a) and the Local Rules are satisfied by such notice.

9. All time periods set forth in this Record Date Order shall be calculated in accordance with Bankruptcy Rule 9006(a).

10. The Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this Record Date Order in accordance with the Motion.

11. Notwithstanding the applicability of Bankruptcy Rule 6003 and the possible applicability of Bankruptcy Rule 6004(h), the terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

12. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Record Date Order.

Dated: \_\_\_\_\_  
Richmond, Virginia

\_\_\_\_\_  
United States Bankruptcy Judge

WE ASK FOR THIS:

/s/ Jeremy S. Williams

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Peter J. Barrett (VA 46179)

Jeremy S. Williams (VA 77469)

Brian H. Richardson (VA 92477)

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*Proposed Co-Counsel to the Debtors and Debtors in Possession*

**CERTIFICATION OF ENDORSEMENT**  
**UNDER LOCAL BANKRUPTCY RULE 9022-1(C)**

Pursuant to Local Bankruptcy Rule 9022-1(C), I hereby certify that the foregoing proposed order has been endorsed by or served upon all necessary parties.

/s/ Jeremy S. Williams

**Exhibit 1**

**Proposed Record Date Order Notice**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION**

	)	
In re:	)	Chapter 11
	)	
PIER 1 IMPORTS, INC., <i>et al.</i> , <sup>1</sup>	)	Case No. 20-30805
	)	
Debtors.	)	(Joint Administration Requested)
	)	

**NOTICE OF ENTRY OF AN ORDER ESTABLISHING A  
RECORD DATE FOR NOTICE AND SELL-DOWN PROCEDURES  
FOR TRADING IN CERTAIN CLAIMS AGAINST THE DEBTORS' ESTATES**

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**TO: ALL ENTITIES (AS DEFINED BY SECTION 101(15) OF THE BANKRUPTCY CODE) THAT HOLD CLAIMS AGAINST THE DEBTORS:**

**PLEASE TAKE NOTICE THAT** on February 17, 2020 (the "Petition Date"), the above-captioned debtors and debtors in possession (collectively, the "Debtors") filed a petition with the United States Bankruptcy Court for the Eastern District of Virginia (the "Court") under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code").

**PLEASE TAKE FURTHER NOTICE THAT** on the Petition Date, the Debtors filed the *Debtors' Motion Seeking Entry of an Order Establishing a Record Date for Notice and Sell-Down Procedures for Trading in Certain Claims Against the Debtors' Estates* [Docket No. \_\_\_] (the "Motion").

**PLEASE TAKE FURTHER NOTICE THAT** on \_\_\_\_\_, 2020, the Court entered the *Order Establishing a Record Date for Notice and Sell-Down Procedures for Trading in Certain Claims Against the Debtors' Estates* [Docket No. \_\_\_] (the "Record Date Order") establishing an

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<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are set forth in the *Debtors' Motion for Entry of an Order (I) Directing Joint Administration of Chapter 11 Cases and (II) Granting Related Relief* filed contemporaneously herewith. The location of the Debtors' service address is 100 Pier 1 Place, Fort Worth, Texas 76102.

effective date for notice and the Sell-Down Procedures (as defined in the Motion) for trading in claims against the Debtors' estates. The "Record Date" is the date the Record Date Order was entered, namely \_\_\_\_\_, 2020.

**PLEASE TAKE FURTHER NOTICE THAT** pursuant to the Record Date Order, claimholders and potential purchasers of claims against the Debtors are hereby notified that, if the Court ultimately approves a Sell-Down Order, claimholders that acquire claims after the Record Date in an amount that would entitle them to receive more than 4.5 percent of the equity of the reorganized Debtors under the Debtors' plan of reorganization may be subject to a required sell-down of any claims purchased after the Record Date.

**PLEASE TAKE FURTHER NOTICE THAT** all persons or entities that acquired debt claims against the Debtors after the Record Date and currently hold such claims in such an amount that the persons or entities holding such claims would be entitled to receive more than 4.5 percent of the equity of the reorganized Debtors under the Debtors' plan of reorganization may be required to identify themselves to the Debtors after the Court's approval of the disclosure statement which identifies potential recoveries for creditors.

**PLEASE TAKE FURTHER NOTICE THAT** complete copies of the Motion and Record Date Order, with additional information about the Record Date and possible Sell-Down Order, are available via PACER on the Court's website at <https://ecf.vaef.uscourts.gov> for a fee, or free of charge by accessing the Debtors' restructuring website at <https://dm.epiq11.com/Pier1>.

**PLEASE TAKE FURTHER NOTICE THAT**, the entry of the Record Date Order shall in no way be deemed a determination that entry of a Sell-Down Order is necessary or warranted in these cases, the entry of the Record Date Order shall in no way prejudice the rights of any party

to oppose the entry of a Sell-Down Order, on any grounds, and all parties' rights are expressly preserved in the Record Date Order.

**PLEASE TAKE FURTHER NOTICE THAT** the requirements set forth in this notice are in addition to the requirements of applicable law and do not excuse compliance therewith.

*[Remainder of page intentionally left blank]*

Richmond, Virginia  
Dated: February 17, 2020

*/s/ Jeremy S. Williams*

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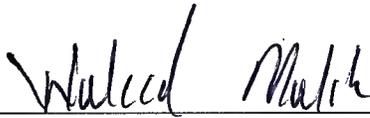
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*Proposed Co-Counsel to the Debtors  
and Debtors in Possession*

**TAB V**

THIS IS EXHIBIT "V" REFERRED TO IN THE  
AFFIDAVIT OF GRAEME ROTRAND SWORN  
BEFORE ME THIS 18<sup>TH</sup> DAY  
OF FEBRUARY, 2020



---

Notary Public in and for the Province of Ontario



### **Relief Requested**

1. The Debtors seek entry of an order, substantially in the form attached hereto as **Exhibit A** (respectfully, the “Order”): (a) approving the services agreement, which is attached hereto as **Exhibit B** and incorporated herein by reference (the “Services Agreement”), between the Debtors and Epiq Corporate Restructuring, LLC (“Epiq”) and the Debtors’ retention and employment of Epiq as claims and noticing agent (the “Claims and Noticing Agent”) for the Debtors in lieu of the Clerk (the “Clerk”) of the United States Bankruptcy Court for the Eastern District of Virginia (the “Court”) and for related relief, effective *nunc pro tunc* to the date hereof (the “Petition Date”); and (b) granting related relief. In support of this Application, the Debtors rely on the declaration of Kate Mailloux (the “Mailloux Declaration”), attached hereto as **Exhibit C** and incorporated herein by reference.

### **Jurisdiction and Venue**

2. The United States Bankruptcy Court for the Eastern District of Virginia (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of Reference from the United States District Court for the Eastern District of Virginia*, dated August 15, 1984. The Debtors confirm their consent, pursuant to Rule 7008 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), to the entry of a final order by the Court in connection with this Application to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

3. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

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under chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”). Capitalized terms used but not otherwise defined in this Application shall have the meanings ascribed to them in the First Day Declaration or as later defined herein, as applicable.

4. The bases for the relief requested herein are section 156(c) of title 28 of the United States Code, 28 U.S.C. §§ 1–4105 (the “Judicial Code”) and section 503(b) of the Bankruptcy Code, and rule 2014-1 of the Local Rules of the United States Bankruptcy Court for the Eastern District of Virginia (the “Local Bankruptcy Rules”).

**Services to Be Provided**

5. This Application pertains only to the work to be performed by Epiq under the Clerk’s delegation of duties permitted by section 156(c) of the Judicial Code, Local Bankruptcy Rule 2002-1(f), and the Claims Agent Protocol, and any work to be performed by Epiq outside of this scope is not covered by this Application or by any order granting approval thereof. Specifically, Epiq will perform, to the extent the Debtors request, the following services in its role as Claims and Noticing Agent (the “Claims and Noticing Services”), as well as all quality control relating thereto:

- a. preparing and serving required notices and documents in these chapter 11 cases in accordance with the Bankruptcy Code and the Bankruptcy Rules in the form and manner directed by the Debtors and/or the Court, including, if applicable, (i) notice of the commencement of the cases and the initial meeting of creditors under section 341(a) of the Bankruptcy Code, (ii) notice of any claims bar date, (iii) notices of transfers of claims, (iv) notices of objections to claims and objections to transfers of claims, (v) notices of any hearings on a disclosure statement and confirmation of the Debtors’ chapter 11 plan, including under Bankruptcy Rule 3017(d), (vi) notice of the effective date of any plan, and (vii) all other notices, orders, pleadings, publications, and other documents as the Debtors and/or the Court may deem necessary or appropriate for an orderly administration of the chapter 11 cases;
- b. preparing and filing or causing to be filed with the Clerk an affidavit or certificate of service for all notices, motions, orders, other pleadings, or documents served within seven business days of service that includes (i) either a copy of the notice served or the docket number(s) and title(s) of the pleading(s) served, (ii) a list of persons to whom it was mailed (in alphabetical order) with their addresses, (iii) the manner of service, and (iv) the date served;

- c. maintaining an official copy of the Debtors' schedules of assets and liabilities and statements of financial affairs (collectively, the "Schedules"), listing the Debtors' known creditors and the amounts owed thereto;
- d. maintaining (i) a list of all potential creditors, equity holders, and other parties in interest, and (ii) a "core" mailing list consisting of all parties described in Bankruptcy Rule 2002 and those parties that have filed a notice of appearance pursuant to Bankruptcy Rule 9010;
- e. furnishing a notice to all potential creditors of the last date for filing proofs of claim and a form for filing a proof of claim, after such notice and form are approved by the Court, and notifying said potential creditors of the existence, amount, and classification of their respective claims as set forth in the Schedules, which may be effected by inclusion of such information (or the lack thereof, in cases where the Schedules indicate no debt due to the subject party) on a customized proof of claim form provided to potential creditors;
- f. maintaining a post office box or address for the purpose of receiving claims and returned mail, and processing all mail received;
- g. processing all proofs of claim received, including those received by the Clerk's office, and checking said processing for accuracy, and maintaining the original proofs of claim in a secure area;
- h. maintaining an electronic platform for purposes of filing proofs of claim;
- i. maintaining the official claims register for each Debtor (the "Claims Registers") on behalf of the Clerk and upon the Clerk's request, providing the Clerk with certified, duplicate unofficial Claims Registers; and specifying in the Claims Registers the following information for each claim docketed: (i) the claim number assigned; (ii) the date received; (iii) the name and address of the claimant and agent, if applicable, who filed the claim; (iv) the amount asserted; (v) the asserted classification(s) of the claim (*e.g.*, secured, unsecured, priority, etc.); (vi) the applicable Debtor; and (vii) any disposition of the claim;
- j. providing public access to the Claims Registers, if any, including complete proofs of claim with attachments, if any, without charge;
- k. implementing necessary security measures to ensure the completeness and integrity of the Claims Registers and the safekeeping of the original claims;
- l. recording all transfers of claims and providing any notices of such transfers as required by Bankruptcy Rule 3001(e);

- m. relocating, by messenger or overnight delivery, all of the court-filed proofs of claim to the offices of Epiq, not less than weekly;
- n. upon completion of the docketing process for all claims received to date for each case, turning over to the Clerk copies of the Claims Registers for the Clerk's review (upon the Clerk's request);
- o. monitoring the Court's docket for all notices of appearance, address changes, and claims-related pleadings and orders filed, and making necessary notations on and/or changes to the Claims Registers and any service or mailing lists, including to identify and eliminate duplicative names and addresses from such lists;
- p. assisting in the dissemination of information to the public and responding to requests for administrative information regarding the cases, as directed by the Debtors and/or the Court, including through the use of a case website and/or call center;
- q. if the case is converted to chapter 7, contacting the Clerk's Office within three days of the notice to Claims and Noticing Agent with entry of the order converting the case;
- r. thirty days prior to the close of these cases, to the extent practicable, requesting that the Debtors submit to the Court a proposed order dismissing Epiq and terminating Epiq's services upon completion of its duties and responsibilities and upon the closing of these cases;
- s. within seven days' notice to Epiq of entry of an order closing the chapter 11 cases, providing to the Court the final version of the Claims Registers as of the date immediately before the close of the cases; and
- t. at the close of these cases, boxing and transporting all original documents, in proper format, as provided by the Clerk's office, to (i) the Federal Archives Record Administration, located at Central Plains Region, 200 Space Center Drive, Lee's Summit, Missouri 64064, or (ii) any other location requested by the Clerk's Office.

6. The Claims Registers shall be open to the public for examination without charge during regular business hours and on a case-specific website maintained by Epiq. Epiq shall not employ any past or present employee of the Debtors for work that involves the Debtors' bankruptcy cases.

7. Epiq will follow the notice and claims procedures that conform to the guidelines promulgated by the Clerk's office or as otherwise directed by the Court.

### **Epiq's Qualifications**

8. Epiq is one of the country's leading chapter 11 administrators, with significant experience in noticing, claims administration, solicitation, balloting, and facilitating other administrative aspects of chapter 11 cases. Epiq has substantial experience providing services, including claims and noticing services, in matters comparable in size and complexity to this matter. *See, e.g., In re RUI Holding Corp.*, No. 19-11509, (JTD) (Bankr. D. Del. July 7, 2019); *In re THG Holdings LLC*, No. 19-11689 (JTD) (Bankr. D. Del. July 30, 2019); *In re HDR Holding, Inc.*, No. 19-11396 (MFW) (Bankr. D. Del. Jun. 24, 2019); *In re Joerns WoundCo Holdings, Inc.*, No. 19-11401 (JTD) (Bankr. D. Del. June 24, 2019); *In re Insys Therapeutics, Inc.*, No. 19-11292 (KG) (Bankr. D. Del. June 10, 2019); *In re Kona Grill, Inc.*, No. 19-10953 (CSS) (Bankr. D. Del. Apr. 30, 2019); *In re WMC Mortgage, Inc.*, No. 19-10879 (CSS) (Bankr. D. Del. Apr. 23, 2019); *In re Mattress Firm, Inc.*, No. 18-12241 (CSS) (Bankr. D. Del. Oct. 5, 2018); *In re Herald Media Holdings, Inc.*, No. 17-12881 (LSS) (Bankr. D. Del. Dec. 8, 2017); *In re Maurice Sporting Goods, Inc.*, No. 17-12481 (CSS) (Bankr. D. Del. Nov. 20, 2017); *In re Model Reorg Acquisition, LLC*, No. 17-11794 (CSS) (Bankr. D. Del. Aug. 26, 2017); *In re Original Soupman, Inc.*, No. 17-11313 (LSS) (Bankr. D. Del. Jun 13, 2017); *In re CST Industries Holdings Inc.*, No. 17-11292 (BLS) (Bankr. D. Del. Jun 09, 2017); *In re Tidewater Inc.*, No. 17-11132 (BLS) (Bankr. D. Del May 17, 2017); *In re AtopTech, Inc.*, No. 17-10111 (MFW) (Bankr. D. Del Jan. 13, 2017).<sup>3</sup>

9. By appointing Epiq as the Claims and Noticing Agent in these cases, the distribution of notices and the processing of claims will be expedited, and the Clerk's office will be relieved of the administrative burden of processing such claims.

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<sup>3</sup> Because of the voluminous nature of the orders cited herein, such orders have not been attached to this Application. Copies of these orders are available upon request of the Debtors' proposed counsel.

**Indemnification Provisions**

10. As part of the overall compensation payable to Epiq under the terms of the Services Agreement, the Debtors have agreed to certain indemnification obligations as specifically enumerated in the Services Agreement. The Services Agreement contains the standard indemnification language with respect to Epiq's services including, but not limited to, the following:

- a. The Debtors agree to indemnify and hold harmless Epiq, its affiliates, and their respective personnel (collectively, the "Indemnified Persons") from and against any and all losses, claims, damages, liabilities, costs (including, without limitation, costs of preparation and attorneys' fees) and expenses incurred (collectively, "Losses"), to which any Indemnified Person may become subject or involved in any capacity arising out of or relating to the Services Agreement or Epiq's rendering of services pursuant thereto, other than Losses to the extent resulting from Epiq's gross negligence or willful misconduct.
- b. Indemnity shall remain in full force and effect regardless of any investigation made by or on behalf of the Debtors, and shall survive termination of the Services Agreement until the expiration of all applicable statutes of limitation with respect to Epiq's liabilities.

11. The Debtors and Epiq believe that the indemnification provisions contained in the Services Agreement are necessary, customary, and reasonable for Epiq and comparable firms providing claims and noticing services.

**Compensation and Representation of Disinterestedness**

12. The Debtors respectfully request that the undisputed fees and expenses incurred by Epiq in the performance of the above services be treated as administrative expenses of the Debtors' estates pursuant to section 503(b)(1)(A) of the Bankruptcy Code and be paid in the ordinary course of business without further application to, or order of, the Court. Epiq agrees to maintain records of all services showing dates, categories of services, fees charged, and expenses incurred, and to serve monthly invoices on the Debtors, the Office of the United States Trustee

for the Eastern District of Virginia, counsel for the Debtors, counsel for any official committee, if any, monitoring the expenses of the Debtors, and any party in interest who specifically requests service of the monthly invoices. If any dispute arises relating to the Services Agreement or monthly invoices, the parties shall meet and confer in an attempt to resolve the dispute. If resolution is not achieved, the parties may seek resolution of the matter from the Court.

13. Prior to the Petition Date, the Debtors provided Epiq a retainer in the amount of \$25,000. Epiq seeks to first apply the retainer to all prepetition invoices, which retainer shall be replenished to the original retainer amount, and thereafter, Epiq may hold such retainer under the Services Agreement during these chapter 11 cases as security for the payment of fees and expenses incurred under the Services Agreement.

14. In connection with its retention as the Claims and Noticing Agent, Epiq represents in the Mailloux Declaration, among other things, that:

- a. Epiq will not consider itself employed by the United States government and shall not seek any compensation from the United States government in its capacity as the Claims and Noticing Agent in the cases;
- b. by accepting employment in the cases, Epiq waives any rights to receive compensation from the United States government in connection with the Debtors' cases;
- c. in its capacity as the Claims and Noticing Agent in the cases, Epiq will not be an agent of the United States and will not act on behalf of the United States; and
- d. Epiq is a "disinterested person" as that term is defined in section 101(14) of the Bankruptcy Code with respect to the matters upon which it is to be engaged.

15. To the extent that there is any inconsistency between this Application, the Order, and the Services Agreement, the Debtors respectfully submit that the Order shall govern.

**Compliance with the Claims Agent Protocol**

16. The Debtors represent that this Application complies with the Claims Agent Protocol and conforms to the standard section 156(c) application used in this district.

**Basis for Relief**

17. This Application is made pursuant to section 156(c) of the Judicial Code, section 105(a) of the Bankruptcy Code, Local Bankruptcy Rule 2002-1(f), and the Claims Agent Protocol for an Order appointing Epiq as the Claims and Noticing Agent in order to assume full responsibility for the distribution of notices and the maintenance, processing, and docketing of proofs of claim filed in the Debtors' cases.

18. Section 156 of the Judicial Code, in relevant part, provides:

Any court may utilize facilities or services, either on or off the court's premises, which pertain to the provision of notices, dockets, calendars, and other administrative information to parties in cases filed under the provisions of title 11, United States Code, where the costs of such facilities or services are paid for out of the assets of the estate and are not charged to the United States. The utilization of such facilities or services shall be subject to such conditions and limitations as the pertinent circuit council may prescribe.

28 U.S.C. § 156(c).

19. Section 105 of the Bankruptcy Code, in relevant part, provides:

The court may issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of this title. No provision of this title providing for the raising of an issue by a party in interest shall be construed to preclude the court from, sua sponte, taking any action or making any determination necessary or appropriate to enforce or implement court orders or rules, or to prevent an abuse of process.

11 U.S.C. § 105(a).

20. Local Bankruptcy Rule 2002-1(f) provides:

Upon motion of the debtor or trustee, at any time without notice or hearing, the Court may authorize the retention of a notice and/or claims clerk under 28 U.S.C. § 156(c). In all cases with more than 200 creditors or parties in interest listed on the creditor matrix, unless the Court orders otherwise, the debtor shall file such motion on the first day of the case or within seven (7) days thereafter. The notice and/or claims clerk shall comply with the Protocol for the Employment of Claims and Noticing Agents under 28 U.S.C. § 156(c) (which can be found on the Court's website) and shall perform the [Claims and Noticing Services].

Del. Bankr. L.R. 2002-1(f).

21. In accordance with the Claims Agent Protocol, prior to the selection of Epiq, the Debtors reviewed and compared engagement proposals from three court-approved claims and noticing agents, including Epiq, to ensure selection through a competitive process. The Debtors submit, based on the engagement proposals obtained and reviewed, that Epiq's rates are competitive and reasonable given Epiq's quality of services and expertise. The terms of Epiq's retention are set forth in the Services Agreement; *provided* that Epiq is seeking by this Application approval solely of the terms and provisions as set forth in this Application and the Order as set forth in **Exhibit A**.

22. The Debtors anticipate that there will be thousands of entities to be noticed. In view of the number of anticipated claimants and the complexity of the Debtors' businesses, the Debtors submit that the appointment of Epiq as the Claims and Noticing Agent is both necessary and in the best interests of the Debtors' estates and their creditors because the Debtors will be relieved of the burdens associated with the Claims and Noticing Services. Accordingly, the Debtors will be able to devote their full attention and resources to the restructuring efforts described above.

**Nunc Pro Tunc Relief Is Appropriate**

23. Pursuant to the Debtors' request, Epiq has acted as the Claims and Noticing Agent since the Petition Date with assurances that the Debtors would seek approval of its employment and retention, effective *nunc pro tunc* to the Petition Date, so that Epiq may be compensated for its pre-application services. The Debtors believe that no party in interest will be prejudiced by the granting of the *nunc pro tunc* employment of Epiq, because Epiq has provided, and continues to provide, valuable services to the Debtors' estates in the interim period.

24. Courts in this jurisdiction have routinely approved *nunc pro tunc* employment similar to that requested herein in matters comparable to this matter. *See, e.g., In re Toys "R" Us, Inc.*, No. 17-34665 (KLP) (Bankr. E.D. Va. Oct. 25, 2017) (approving *nunc pro tunc* employment of a claims and noticing agent to perform claims and noticing services); *In re Penn Virginia Corp.*, No. 16-32395 (KLP) (Bankr. E.D. Va. May 13, 2016) (same); *In re Patriot Coal Corp.*, No. 15-32450 (KLP) (Bankr. E.D. Va. June 10, 2015) (same); *In re James River Coal Co.*, No. 14-31848 (KRH) (Bankr. E.D. Va. May 7, 2014) (same); *In re AMF Bowling Worldwide, Inc.*, No. 12-36495 (KRH) (Bankr. E.D. Va. Dec. 13, 2012) (same).

25. Based on the foregoing, the Debtors submit that they have satisfied the requirements of the Judicial Code, the Local Bankruptcy Rules, and the Claims Agent Protocol. Accordingly, the Debtors respectfully request entry of the Order pursuant to section 156(c) of the Judicial Code, Local Bankruptcy Rule 2002-1(f), and the Claims Agent Protocol authorizing the Debtors to retain and employ Epiq to act as Claims and Noticing Agent, effective *nunc pro tunc* to the Petition Date.

**Waiver of Bankruptcy Rule 6004(a) and 6004(h)**

26. To implement the foregoing successfully, the Debtors seek a waiver of the notice requirements under Bankruptcy Rule 6004(a) and the 14-day stay of an order authorizing the use, sale, or lease of property under Bankruptcy Rule 6004(h).

**Notice**

27. The Debtors will provide notice of this Application via first class mail, facsimile or email (where available) to: (a) the United States Trustee for the Eastern District of Virginia, Attn: Kenneth N. Whitehurst III and Shannon F. Pecoraro; (b) the holders of the 30 largest unsecured claims against the Debtors (on a consolidated basis); (c) the agents under the Debtors' prepetition secured facilities and counsel thereto; (d) the DIP Agents and their respective counsel thereto; (e) the indenture trustee to the Debtors' industrial revenue bonds; (f) counsel to the ad hoc group of term loan lenders; (g) the lenders under certain Company-owned life insurance policies; (h) the Debtors' Canadian counsel; (i) the United States Attorney's Office for the Eastern District of Virginia; (j) the Internal Revenue Service; (k) the office of the attorneys general for the states in which the Debtors operate; (l) the Securities and Exchange Commission; and (m) any party that has requested notice pursuant to Bankruptcy Rule 2002 (collectively, the "Notice Parties"). The Debtors submit that, in light of the nature of the relief requested, no other or further notice need be given.

**No Prior Request**

28. No prior request for the relief sought in this Application has been made to this or any other court.

*[Remainder of page intentionally left blank]*

WHEREFORE, the Debtors respectfully request that the Court enter the Order, granting the relief requested herein and such other relief as the Court deems appropriate under the circumstances.

Dated: February 17, 2020

/s/ Robert J. Riesbeck

Robert J. Riesbeck  
Chief Executive Officer  
Pier 1 Imports, Inc.

**Exhibit A**

**Proposed Order**

Joshua A. Sussberg, P.C. (*pro hac vice* admission pending)  
 Emily E. Geier (*pro hac vice* admission pending)  
 AnnElyse Scarlett Gains (*pro hac vice* admission pending)  
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*Proposed Co-Counsel to the Debtors and Debtors in Possession*

**IN THE UNITED STATES BANKRUPTCY COURT  
 FOR THE EASTERN DISTRICT OF VIRGINIA  
 RICHMOND DIVISION**

In re:	)	
	)	Chapter 11
PIER 1 IMPORTS, INC., <i>et al.</i> , <sup>1</sup>	)	
	)	Case No. 20-30805
Debtors.	)	
	)	(Joint Administration Requested)

**ORDER (I) APPROVING THE RETENTION OF  
 EPIQ CORPORATE RESTRUCTURING, LLC AS THE  
 CLAIMS AND NOTICING AGENT TO THE DEBTORS, EFFECTIVE *NUNC  
 PRO TUNC* TO THE PETITION DATE AND (II) GRANTING RELATED RELIEF**

Upon the application (the “Application”)<sup>2</sup> of the above-captioned debtors and debtors in possession (collectively, the “Debtors”) for entry of an order (this “Order”): (a) approving the retention and appointment of Epiq Corporate Restructuring, LLC (“Epiq”) as the

<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are set forth in the *Debtors’ Motion for Entry of an Order (I) Directing Joint Administration of Chapter 11 Cases and (II) Granting Related Relief* filed contemporaneously herewith. The location of the Debtors’ service address is 100 Pier 1 Place, Fort Worth, Texas 76102.

<sup>2</sup> Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Application.

Claims and Noticing Agent, under section 156(c) of the Judicial Code, section 105(a) of the Bankruptcy Code, Local Bankruptcy Rule 2002-1(f), and the Claims Agent Protocol, to, among other things, (i) distribute required notices to parties in interest, (ii) receive, maintain, docket, and otherwise administer the proofs of claim filed in the Debtors' cases, and (iii) provide such other administrative services, as required by the Debtors and approved by the Court, that would fall within the purview of services to be provided by the Clerk's office; and (b) granting related relief; all as more fully set forth in the Application; and upon the First Day Declaration; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of Reference from the United States District Court for the Eastern District of Virginia*, dated August 15, 1984; and this Court having found that it may enter a final order consistent with Article III of the United States Constitution; and this Court having found that venue of this proceeding and the Application in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the relief requested in the Application is in the best interests of the Debtors' estates, their creditors, and other parties in interest; and this Court having found that the Debtors' notice of the Application and opportunity for a hearing on the Application were appropriate under the circumstances and that no other notice need be provided; and this Court having reviewed the Application and having heard the statements in support of the relief requested therein at a hearing before this Court (the "Hearing"); and this Court having determined that the legal and factual bases set forth in the Application and at the Hearing establish just cause for the relief granted herein; and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Application is granted as set forth herein.

2. Notwithstanding the terms of the Services Agreement attached to the Application, the Application is approved solely as set forth in this Order.

3. The Debtors are authorized to retain Epiq, effective *nunc pro tunc* to the Petition Date, under the terms of the Services Agreement, and Epiq is authorized and directed to perform noticing services and to receive, maintain, record, and otherwise administer the proofs of claim filed in these cases, and all related tasks, all as described in the Application (the “Claims and Noticing Services”).

4. Epiq shall serve as the custodian of court records and shall be designated as the authorized repository for all proofs of claim filed in these cases and is authorized and directed to maintain official claims registers for each of the Debtors and to provide the Clerk with a certified duplicate thereof upon the request of the Clerk.

5. Epiq is authorized and directed to provide an electronic interface for the filing of proofs of claim.

6. Epiq is authorized to take such other action to comply with all duties set forth in the Application.

7. The Debtors are authorized to compensate Epiq in accordance with the terms of the Services Agreement upon the receipt of reasonably detailed invoices setting forth the services provided by Epiq and the rates charged for each, and to reimburse Epiq for all reasonable and necessary expenses it may incur, upon the presentation of appropriate documentation, without the need for Epiq to file fee applications or otherwise seek Court approval for the compensation of its services and reimbursement of its expenses.

8. Epiq shall maintain records of all services showing dates, categories of services, fees charged, and expenses incurred, and shall serve monthly invoices on the Debtors,

the Office of the United States Trustee for the Eastern District of Virginia, counsel for the Debtors, counsel for an official committee, if any, monitoring the expenses of the Debtors, and any party in interest who specifically requests service of the monthly invoices.

9. The parties shall meet and confer in an attempt to resolve any dispute which may arise relating to the Services Agreement or monthly invoices, and that the parties may seek resolution of the matter from the Court if resolution is not achieved.

10. Notwithstanding any term in the Services Agreement to the contrary, the Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order during the pendency of the chapter 11 cases.

11. Pursuant to section 503(b)(1)(A) of the Bankruptcy Code, the fees and expenses of Epiq under this Order shall be an administrative expense of the Debtors' estates.

12. Epiq may apply its retainer to all prepetition invoices, which retainer shall be replenished to the original retainer amount of \$25,000, and thereafter, Epiq may hold its retainer under the Services Agreement during the chapter 11 cases as security for the payment of fees and expenses incurred under the Services Agreement.

13. The Debtors shall indemnify Epiq under the terms of the Services Agreement, as modified pursuant to this Order.

14. Epiq shall not be entitled to indemnification, contribution, or reimbursement pursuant to the Services Agreement for services other than the services provided under the Services Agreement, unless such services and the indemnification, contribution, or reimbursement therefor are approved by the Court.

15. Notwithstanding anything to the contrary in the Services Agreement, the Debtors shall have no obligation to indemnify Epiq, or provide contribution or reimbursement to Epiq,

for any claim or expense that is either: (a) judicially determined (the determination having become final) to have arisen from Epiq's gross negligence, willful misconduct, or fraud; (b) for a contractual dispute in which the Debtors allege the breach of Epiq's contractual obligations if the Court determines that indemnification, contribution, or reimbursement would not be permissible pursuant to *In re United Artists Theatre Co.*, 315 F.3d 217 (3d Cir. 2003); or (c) settled prior to a judicial determination under (a) or (b), but determined by this Court, after notice and a hearing, to be a claim or expense for which Epiq should not receive indemnity, contribution, or reimbursement under the terms of the Services Agreement as modified by this Order.

16. If, before the earlier of (a) the entry of an order confirming a chapter 11 plan in these cases (that order having become a final order no longer subject to appeal), or (b) the entry of an order closing these cases, Epiq believes that it is entitled to the payment of any amounts by the Debtors on account of the Debtors' indemnification, contribution, and/or reimbursement obligations under the Services Agreement (as modified by this Order), including without limitation the advancement of defense costs, Epiq must file an application therefor in the Court, and the Debtors may not pay any such amounts to Epiq before the entry of an order by this Court approving the payment. This paragraph is intended only to specify the period of time under which the Court shall have jurisdiction over any request for fees and expenses by Epiq for indemnification, contribution, or reimbursement, and not a provision limiting the duration of the Debtors' obligation to indemnify Epiq. All parties in interest shall retain the right to object to any demand by Epiq for indemnification, contribution, or reimbursement.

17. In the event Epiq is unable to provide the services set out in this Order, Epiq will immediately notify the Clerk and Debtors' counsel and, upon approval of the Court, cause to

have all original proofs of claim and computer information turned over to another claims and noticing agent with the advice and consent of the Clerk and the Debtors' counsel.

18. Epiq shall not cease providing the Claims and Noticing Services during these cases for any reason without prior order of the Court authorizing Epiq to do so.

19. After entry of an order terminating Epiq's services as the Notice and Claims Agent, upon the closing of these cases, or for any other reason, Epiq shall be responsible for archiving all proofs of claim with the Federal Archives Record Administration, if applicable.

20. In the event of any inconsistency between the Services Agreement, the Application, and this Order, this Order shall govern.

21. Notice of the Application as provided therein shall be deemed good and sufficient notice of such Application and the requirements of Bankruptcy Rule 6004(a) and the Local Bankruptcy Rules are satisfied by such notice.

22. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Order are immediately effective and enforceable upon its entry.

23. The Debtors and Epiq are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Application and Services Agreement.

24. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Order.

Dated: \_\_\_\_\_  
Richmond, Virginia

\_\_\_\_\_  
United States Bankruptcy Judge

WE ASK FOR THIS:

/s/ Jeremy S. Williams

Michael A. Condyles (VA 27807)  
Peter J. Barrett (VA 46179)  
Jeremy S. Williams (VA 77469)  
Brian H. Richardson (VA 92477)

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*Proposed Co-Counsel to the Debtors and Debtors in Possession*

**CERTIFICATION OF ENDORSEMENT**  
**UNDER LOCAL BANKRUPTCY RULE 9022-1(C)**

Pursuant to Local Bankruptcy Rule 9022-1(C), I hereby certify that the foregoing proposed order has been endorsed by or served upon all necessary parties.

/s/ Jeremy S. Williams

**Exhibit B**

**Services Agreement**



# EPIQ CORPORATE RESTRUCTURING

## STANDARD SERVICES AGREEMENT

This Standard Services Agreement is being entered into by and between the undersigned parties, referred to herein as “Epiq” and “Client” as of the Effective Date, as defined below. In consideration of the premises herein contained and of other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

### General Terms and Conditions

#### 1. Services.

In accordance with the charges, terms and conditions contained in this agreement and in the schedule(s) attached hereto (collectively, the “Agreement”), Epiq agrees to furnish Client and its affiliates and subsidiaries, with the services set forth on the Services Schedule hereto (the “Services”) in connection with a corporate restructuring. Services will be provided on an as needed basis and upon request or agreement of Client. Charges for the Services will be based on the pricing schedule provided to Client hereto (the “Pricing Schedule”). The Pricing Schedule sets forth individual unit pricing for each of the Services provided by Epiq and represents a bona fide proposal for that Service. Client may request separate Services or all of the Services reflected in the Pricing Schedule.

#### 2. Term.

This Agreement shall become effective on the date of its acceptance by both Epiq and Client; provided, however, Epiq acknowledges that Bankruptcy Court approval of its engagement may be required in order for Epiq to be engaged in a chapter 11 proceeding. The Agreement shall remain in effect until terminated: (a) by Client, on thirty (30) days’ prior written notice to Epiq and, to the extent Epiq has been retained by Bankruptcy Court order, entry of an order of the Bankruptcy Court discharging Epiq; or (b) by Epiq, on ninety (90) days’ prior written notice to Client and, to the extent Epiq has been retained by Bankruptcy Court order, entry of an order of the Bankruptcy Court discharging Epiq.

#### 3. Charges.

- 3.1 For the Services and materials furnished by Epiq under this Agreement, Client shall pay the fees, charges and costs set forth in the Pricing Schedule subject to any previously agreed upon discount if applicable. Epiq will bill Client monthly. All invoices shall be due and payable upon receipt.
- 3.2 Epiq reserves the right to make reasonable increases to the unit prices, charges and professional service rates reflected in the Pricing Schedule on an annual basis effective January 2, 2021. If such annual increases exceed 10% from the prior year’s level, Epiq shall provide sixty (60) days’ prior written notice to Client of such proposed increases.



- 3.3 Client agrees to pay Epiq for all materials necessary for performance of the Services under this Agreement (other than computer hardware and software) and any reasonable out of pocket expenses including, without limitation, transportation, long distance communications, printing, photocopying, fax, postage and related items.
- 3.4 Client shall pay or reimburse all taxes applicable to services performed under this Agreement and, specifically, taxes based on disbursements made on behalf of Client, notwithstanding how such taxes may be designated, levied or based. This provision is intended to include sales, use and excise taxes, among other taxes, but is not intended to include personal property taxes or taxes based on net income of Epiq.
- 3.5 Client shall pay to Epiq any actual charges (including fees, costs and expenses as set forth in the Pricing Schedule) related to, arising out of or resulting from any Client error or omission. Such charges may include, without limitation, print or copy re-runs, supplies, long distance phone calls, travel expenses and overtime expenses for work chargeable at the rates set forth on the Pricing Schedule.
- 3.6 In the event of termination pursuant to Section 2 hereof, Client shall be liable for all amounts then accrued and/or due and owing to Epiq under the Agreement.
- 3.7 To the extent permitted by applicable law, Epiq shall receive a retainer in the amount of \$25,000 (the "Retainer") that may be held by Epiq as security for Client's payment obligations under the Agreement. The Retainer is due upon execution of this Agreement. Epiq shall be entitled to hold the Retainer until the termination of the Agreement. Following termination of the Agreement, Epiq shall return to Client any amount of the Retainer that remains following application of the Retainer to the payment of unpaid invoices.

#### **4. Confidentiality.**

Client data provided to Epiq during the term of this Agreement in connection with the Services ("Client Data") shall be maintained confidentially by Epiq in the same manner and to the same level as Epiq safeguards data relating to its own business, but no less than a reasonable standard of care which would be used when dealing with personally identifiable information. Notwithstanding anything to the contrary, if Client Data is publicly available, was already in Epiq's possession or known to it, was required to be disclosed by law, was independently developed by Epiq without use or reference to any Client Data, or was rightfully obtained by Epiq from a third party, Epiq shall bear no responsibility for public disclosure of such data. Client agrees that Epiq shall not be liable for damages or losses of any nature whatsoever arising out of the unauthorized acquisition or use of any Client Data or other Client materials provided to Epiq in the performance of this Agreement.

## 5. Title to Property.

Epiq reserves all property rights in and to all materials, concepts, creations, inventions, works of authorship, improvements, designs, innovations, ideas, discoveries, know-how, techniques, programs, systems and other information, including, without limitation, data processing programs, specifications, applications, processes, routines, sub-routines, procedural manuals and documentation furnished or developed by Epiq for itself or for use by Client (collectively, the “Property”). Charges paid by Client do not vest in Client any rights to the Property, it being expressly understood that the Property is made available to Client under this Agreement solely for Client's use during and in connection with each use of the Epiq equipment and services. Client agrees not to copy or permit others to copy any of the Property.

## 6. Disposition of Data.

- 6.1 Client is responsible for the accuracy of the programs and Client Data it provides or gives access to Epiq and for the output resulting from such data. Client shall initiate and maintain backup files that would allow Client to regenerate or duplicate all programs and Client Data which Client provides or gives access to Epiq. Client agrees, represents and warrants to Epiq that, prior to delivery of any Client Data to Epiq, it has full authority to deliver Client Data to Epiq. Client agrees, represents and warrants to Epiq that it has obtained binding consents, permits, licenses and approvals from all necessary persons, authorities or individuals, and has complied with all applicable policies, regulations and laws, required by Client, in order to allow Epiq to use all Client Data delivered to it in connection with its Services. Epiq shall not be liable for, and Client accepts full responsibility for, any liability or obligation with respect to Client Data prior to Epiq's receipt, including without limitation, any liability arising during the delivery of Client Data to Epiq.
- 6.2 Any Client Data, programs, storage media or other materials furnished by Client to Epiq in connection with this Agreement (collectively, the “Client Materials”) may be retained by Epiq until the services provided pursuant to this Agreement are paid for in full, or until this Agreement is terminated with the services provided herein having been paid for in full. Client shall remain liable for all out of pocket charges incurred by Epiq under this Agreement as a result of any Client Materials maintained by Epiq. Epiq shall dispose of Client Materials in the manner requested by Client (except to the extent disposal may be prohibited by law). Client agrees to pay Epiq for reasonable expenses incurred as a result of the disposition of Client Materials. Epiq reserves the right to dispose of any Client Materials if this Agreement is terminated without Client's direction as to the return or disposal of Client Materials or Client has not paid all charges due to Epiq for a period of at least ninety (90) days; provided, however, Epiq shall provide Client with thirty (30) days' prior written notice of its intent to dispose of such data and media.

## 7. Indemnification.

Client shall indemnify, defend and hold Epiq, its affiliates, parent, and each such entity's officers, members, directors, agents, representatives, managers, consultants and employees (each an “Epiq

Indemnified Person”) harmless from and against any and all losses, claims, damages, liabilities, costs (including, without limitation, costs of preparation and attorneys’ fees) and expenses as incurred (collectively, “Losses”), to which any Epiq Indemnified Person may become subject or involved in any capacity arising out of or relating to this Agreement or Epiq’s rendering of services pursuant hereto, regardless of whether any of such Indemnified Persons is a party thereto, other than Losses resulting solely from Epiq’s gross negligence or willful misconduct. Epiq shall indemnify, defend and hold Client, its affiliates, parent(s), and each such entity’s officers, members, directors, shareholders, agents, representatives, managers, consultants, and employees (each a “Client Indemnified Person”) harmless from and against any Losses to which any Client Indemnified Person may become subject to or involved in any capacity arising out of or relating to Epiq’s breach of this Agreement. Without limiting the generality of the foregoing, “Losses” includes any liabilities resulting from claims by third persons against any Indemnified Person. Client and Epiq shall notify the other party in writing promptly of the commencement, institution, threat, or assertion of any claim, action or proceeding of which Client or Epiq is aware with respect to the services provided by Epiq under this Agreement. Such indemnity shall remain in full force and effect regardless of any investigation made by or on behalf of Client or Epiq, and shall survive the termination of this Agreement until the expiration of all applicable statutes of limitation with respect to Client’s or Epiq’s liabilities.

## **8. Limitation of Liability**

NOTWITHSTANDING ANYTHING TO THE CONTRARY IN THIS AGREEMENT, THIS SECTION SHALL CONTROL.

(a) EACH PARTY AND ITS RESPECTIVE AGENTS SHALL NOT HAVE ANY OBLIGATION OR LIABILITY TO THE OTHER PARTY OR TO ANY THIRD PARTY (WHETHER IN TORT, EQUITY, CONTRACT, WARRANTY OR OTHERWISE AND NOTWITHSTANDING ANY FAULT, NEGLIGENCE, PRODUCT LIABILITY, OR STRICT LIABILITY IN ACCORDANCE WITH APPLICABLE LAW, RULE OR REGULATION) FOR ANY INDIRECT, GENERAL, PUNITIVE, INCIDENTAL, SPECIAL, OR CONSEQUENTIAL DAMAGES, INCLUDING BUT NOT LIMITED TO BUSINESS INTERRUPTION, LOST WAGES, BUSINESS OR PROFITS, OR LOSS OF DATA INCURRED BY CLIENT OR ANY OTHER PERSON, ARISING OUT OF RELATING TO THIS AGREEMENT, OR ANY USE, INABILITY TO USE OR RESULTS OF USE OF THE SERVICES OR SOFTWARE OR OTHERWISE, EVEN IF SUCH PARTY WAS ADVISED OF THE POSSIBILITY OF SUCH DAMAGES.

(b) EPIQ SHALL NOT BE LIABLE TO CLIENT FOR ANY LOSSES REGARDLESS OF THEIR NATURE THAT ARE CAUSED BY OR RELATED TO A FORCE MAJEURE EVENT.

(c) THE TOTAL LIABILITY OF EACH PARTY AND ITS AGENTS TO THE OTHER PARTY OR TO ANY THIRD PARTY FOR ALL LOSSES ARISING OUT OF OR RELATING TO THIS AGREEMENT, OR THE SERVICES SHALL NOT EXCEED THE TOTAL AMOUNT PAID BY THE CLIENT TO EPIQ FOR THE PARTICULAR SERVICES WHICH GAVE RISE



TO THE LOSSES IN THE IMMEDIATE SIX (6) MONTHS PRIOR TO THE DATE OF THE ACTION GIVING RISE TO THE ALLEGED LOSS.

**9. Representations / Warranties.**

Epiq makes no representations or warranties, express or implied, including, without limitation, any implied or express warranty of merchantability, suitability, fitness or adequacy for a particular purpose or use, quality, productiveness or capacity.

**10. Confidential On-Line Workspace**

Upon request of Client, Epiq shall be authorized to: (a) establish a confidential on-line workspace with an outside vendor in connection with the provision of its services to Client pursuant to this Agreement; and (b) with the consent of Client and/or its designees, publish documents and other information to such confidential workspace. By publishing documents and other information to this confidential workspace in accordance with the foregoing, Epiq shall not be considered in violation of any of the provisions of this Agreement, including, but not limited to, Section 4 (Confidentiality).

**11. General**

- 11.1 No waiver, alteration, amendment or modification of any of the provisions of this Agreement shall be binding upon either party unless signed in writing by a duly authorized representative of both parties.
- 11.2 This Agreement may not be assigned by Client without the express written consent of Epiq, which consent shall not be unreasonably withheld. The services provided under this Agreement are for the sole benefit and use of Client, and shall not be made available to any other persons.
- 11.3 This Agreement shall be governed by the laws of the State of New York, without regard to that state's provisions for choice of law. Client and Epiq agree that any controversy or claim arising out of or relating to this Agreement or the alleged breach thereof shall be settled by mandatory, final and binding arbitration before the American Arbitration Association in New York, New York and such arbitration shall comply with and be governed by the rules of the American Arbitration Association, provided that each party may seek interim relief in court as it deems necessary to protect its confidential information and intellectual property rights. Any arbitration award rendered pursuant to this provision shall be enforceable worldwide.
- 11.4 The parties hereto agree that this Agreement is the complete and exclusive statement of the agreement between the parties which supersedes all proposals or prior agreements, oral or written, and all other communications between the parties relating to the subject matter of this Agreement.
- 11.5 Client will use its best efforts to cooperate with Epiq at Client's facilities if any portion of the Services requires its physical presence thereon.

- 11.6 In no event shall Epiq's Services constitute or contain legal advice or opinion, and neither Epiq nor its personnel shall be deemed to practice law hereunder.
- 11.7 Except for Client's obligation to pay fees, expenses and charges hereunder when due, neither party shall be in default or otherwise liable for any delay in or failure of its performance under this Agreement to the extent such delay or failure arises by reason of any act of God, any governmental requirement, act of terrorism, riots, epidemics, flood, strike, lock-out, industrial or transportational disturbance, fire, lack of materials, war, event of force majeure, or other acts beyond the reasonable control of a performing party.
- 11.8 This Agreement may be executed in counterparts, each of which shall be deemed to be an original, but all of which shall constitute one and the same agreement.
- 11.9 All clauses and covenants in this Agreement are severable; in the event any or part of them are held invalid or unenforceable by any court, such clauses or covenants shall be valid and enforced to the fullest extent available, and this Agreement will be interpreted as if such invalid or unenforceable clauses or covenants were not contained herein. The parties are independent contractors and, except as expressly stated herein, neither party shall have any rights, power or authority to act or create an obligation on behalf of the other party.
- 11.10 Notices to be given or submitted by either party to the other, pursuant to this Agreement, shall be sufficiently given or made if given or made in writing and sent by hand delivery, overnight or certified mail, postage prepaid, and addressed as follows:

If to Epiq:

Epiq Corporate Restructuring, LLC  
777 Third Avenue, 12th Floor  
New York, New York 10017  
Attn: Robert A. Hopen

If to Client:

Ray McKown  
Vice President, Associate General Counsel  
100 Pier 1 Place  
Fort Worth, TX, 76102

With a copy to:

Joshua M. Altman, Esq.  
Kirkland & Ellis LLP  
300 North LaSalle  
Chicago, IL 60654  
United States



11.11 Invoices sent to Client should be delivered to the following address:

Ray McKown  
Sr. Vice President, General Counsel  
100 Pier 1 Place  
Fort Worth, TX, 76102  
Email: GRMCKOWN@pier1.com

11.12 The “Effective Date” of this Agreement is February 5, 2020.



IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date first above written.

**EPIQ CORPORATE RESTRUCTURING, LLC**

\_\_\_\_\_  
Name: Robert A. Hopen  
Title: President

**CLIENT: Pier 1 Services Company**  
By: Pier 1 Holdings, Inc.,  
Its Managing Trustee

By: \_\_\_\_\_

Name: Ray McKown  
Title: Senior Vice President, General Counsel

## **SERVICES SCHEDULE**

### **SCHEDULES/STATEMENT PREPARATION**

- Assist the Debtors with administrative tasks in the preparation of their bankruptcy Schedules of Assets and Liabilities (“Schedules”) and Statements of Financial Affairs (“Statements”), including (as needed):
  - Coordinate with the Client and its advisors regarding the Schedules and Statements process, requirements, timelines and deliverables.
  - Create and maintain databases for maintenance and formatting of Schedules and Statements data.
  - Coordinate collection of data from Client and advisors.
  - Provide data entry and quality assurance assistance regarding Schedules and Statements, including, specifically, the creation of Schedule G.

### **CLAIMS MANAGEMENT**

- Maintain copies of all proofs of claim and proofs of interest filed (in hard copy and electronic form).
- Provide a secure on-line tool through which creditors can file proofs of claim and related documentation, eliminating costly manual intake, processing and data entry of paper claims and ensuring maximum efficiency in the claim-filing process.
- Create and maintain electronic databases for creditor/party in interest information provided by the debtor (e.g., creditor matrix and Schedules of Statements of Assets and Liabilities) and creditors/parties in interest (e.g., proof of claim/interests).
- Process all proof of claim/interest submitted.
- Provide access to the public for examination of copies of the proofs of claim or interest without charge during regular business hours.
- Maintain official claims registers, including, among other things, the following information for each proof of claim or proof of interest:
  - Name and address of the claimant and any agent thereof, if the proof of claim or proof of interest was filed by an agent;
  - Date received;
  - Claim number assigned; and
  - Asserted amount and classification of the claim.

- Create and maintain a website with general case information, key documents, claim search function, and mirror of ECF case docket.
- Transmit to the Clerk's office a copy of the claims registers on a monthly basis, unless requested by the Clerk's office on a more or less frequent basis or, in the alternative, make available the claims register on-line.
- Implement necessary security measures to ensure the completeness and integrity of the claims registers.
- Record all transfers of claims pursuant to Bankruptcy Rule 3001(e) and provide notice of such transfers as required by Bankruptcy Rule 3001(e).
- Maintain an up-to-date mailing list for all entities that have filed a proof of claim, proof of interest or notice of appearance, which list shall be available upon request of a party in interest or the Clerk's office.

### **NOTICING**

- Prepare and serve required notices in these Chapter 11 cases, including:
  - Notice of the commencement of these Chapter 11 cases and the initial meeting of creditors under section 341(a) of the Bankruptcy Code;
  - Notice of any auction sale hearing;
  - Notice of the claims bar date;
  - Notice of objection to claims;
  - Notice of any hearings on a disclosure statement and confirmation of the plan of reorganization; and
  - Other miscellaneous notices to any entities, as the debtor or the Court may deem necessary or appropriate for an orderly administration of these Chapter 11 cases.
- After service of a particular notice - whether by regular mail, overnight or hand delivery, email or facsimile service - file with the Clerk's office an affidavit of service that includes a copy of the notice involved, a list of persons to whom the notice was mailed and the date and manner of mailing.
- Update claim database to reflect undeliverable or changed addresses.

- Coordinate publication of certain notices in periodicals and other media.
- Distribute Claim Acknowledgement Cards to creditor having filed a proof of claim/interest.

### **BALLOTING/TABULATION**

- Provide balloting services in connection with the solicitation process for any chapter 11 plan for which a disclosure statement has been approved by the court, including (as needed):
  - Consult with Client and its counsel regarding timing issues, voting and tabulation procedures, and documents needed for the vote.
  - Review of voting-related sections of the voting procedures motion, disclosure statement and ballots for procedural and timing issues.
  - Assist in obtaining information regarding members of voting classes, including lists of holders of bonds from DTC and other entities (and, if needed, assist Client in requesting these listings).
  - Coordinate distribution of solicitation documents.
  - Respond to requests for documents from parties in interest, including brokerage firm and bank back-offices and institutional holders.
  - Respond to telephone inquiries from lenders, bondholders and nominees regarding the disclosure statement and the voting procedures.
  - Receive and examine all ballots and master ballots cast by voting parties. Date- stamp the originals of all such ballots and master ballots upon receipt.
  - Tabulate all ballots and master ballots received prior to the voting deadline in accordance with established procedures, and prepare a certification for filing with the court.

Undertake such other duties as may be requested by the Client.

### **CALL CENTER**

- Provide state-of-the-art Call Center facility and services, including (as needed):
  - Create frequently asked questions, call scripts, escalation procedures and call log formats.
  - Record automated messaging.
  - Train Call Center staff.
  - Maintain and transmit call log to Client and advisors.

**MISCELLANEOUS**

- Provide such other claims processing, noticing and related administrative services as may be requested from time to time by the Client.
- Promptly comply with such further conditions and requirements as the Court may at any time prescribe.
- Comply with applicable federal, state, municipal, and local statutes, ordinances, rules, regulations, orders and other requirements.
- Provide temporary employees to the Clerk's Office to process claims, as necessary.

## PRICING SCHEDULE

### CLAIM ADMINISTRATION HOURLY RATES

<u>Title</u>	<u>Rates</u>
Clerical/Administrative Support	\$25.00 – \$45.00
IT / Programming	\$65.00 – \$85.00
Case Managers	\$70.00 – \$165.00
Consultants/ Directors/Vice Presidents	\$160.00 – \$190.00
Solicitation Consultant	\$190.00
Executive Vice President, Solicitation	\$215.00
Executives	No Charge

### CLAIMS AND NOTICING RATES<sup>1</sup>

Printing	\$0.10 per image
Personalization / Labels	WAIVED
Envelopes	VARIABLES BY SIZE
Postage / Overnight Delivery	AT COST AT PREFERRED RATES
E-Mail Noticing	WAIVED FOR MSL*
Fax Noticing	\$0.05 per page
Claim Acknowledgement Letter	\$0.05 per letter
Publication Noticing	Quoted at time of request

### DATA MANAGEMENT RATES

Data Storage, Maintenance and Security	\$0.10 per record/month
Electronic Imaging	\$0.10 per image; no monthly storage charge
Website Hosting Fee	NO CHARGE
CD- ROM (Mass Document Storage)	Quoted at time of request

### ON-LINE CLAIM FILING SERVICES

On-Line Claim Filing	NO CHARGE
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<sup>1</sup> Noticing via overnight delivery after traditional overnight drop-off times (e.g., 9:00 p.m. in NYC) may result in additional print charges.

\*Quoted at time of request for high volume blasts to all creditors

**CALL CENTER RATES**

Standard Call Center Setup	NO CHARGE
Call Center Operator	\$55 per hour
Voice Recorded Message	\$0.34 per minute

**OTHER SERVICES RATES**

Custom Software, Workflow and Review Resources	Quoted at time of request
Depositions/Court Reporting	Quoted at time of request, bundled pricing available
eDiscovery	Quoted at time of request, bundled pricing available
Virtual Data Room -- Confidential On-Line Workspace	Quoted at time of request
Disbursements -- Check and/or Form 1099	Quoted at time of request
Disbursements -- Record to Transfer Agent	Quoted at time of request

**Exhibit C**

**Mailloux Declaration**



submitted in support of the *Debtors' Application for Entry of an Order Pursuant to 28 U.S.C. § 156(c) (I) Approving the Retention and Appointment of Epiq Corporate Restructuring, LLC as the Claims and Noticing Agent to the Debtors, Effective Nunc Pro Tunc to the Petition Date, and (II) Granting Related Relief* (the "Application") to which this declaration is attached. The statements contained herein are based upon personal knowledge.

2. As agent and custodian of the Court<sup>2</sup> records pursuant to 28 U.S.C. § 156(c), Epiq will perform at the request of the Clerk the noticing and claims services specified in the Application and the Services Agreement. In addition, at the Debtors' request, Epiq will perform such other claims and noticing services specified in the Application. For the avoidance of doubt, pursuant to the Services Agreement, Epiq will perform the Claims and Noticing Services for the Debtors in these chapter 11 cases.

3. Subject to Court approval, the Debtor has agreed to compensate Epiq for professional services rendered pursuant to 28 U.S.C. § 156(c) in connection with the Chapter 11 Cases according to the terms and conditions of the Services Agreement. Payments are to be based upon the submission of a billing statement by Epiq to the Debtor after the end of each calendar month which includes a detailed listing of services and expenses. Epiq has received a \$25,000 retainer from the Debtors and will first apply the retainer to all prepetition invoices, which retainer shall be replenished to the original retainer amount of \$25,000 and, thereafter, to hold the retainer as security of payment of Epiq's final invoice for services rendered and expenses incurred in performing the Claims and Noticing Services.

4. Epiq represents, among other things, the following:

- a. Epiq neither holds nor represents any interest adverse to the Debtors' estates in connection with any matters for which Epiq will be employed;

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<sup>2</sup> Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Application.

- b. I am not related or connected to and, to the best of my knowledge, no other professional of Epiq is related to or connected to any United States Bankruptcy Judge for the Eastern District of Virginia or the United States Trustee or to any employee in the offices thereof;
- c. Epiq will not consider itself employed by the United States government and shall not seek any compensation from the United States government in its capacity as the Claims and Noticing Agent in these chapter 11 cases;
- d. by accepting employment in these chapter 11 cases, Epiq waives any rights to receive compensation from the United States government;
- e. in its capacity as the Claims and Noticing Agent in these chapter 11 cases, Epiq will not be an agent of the United States and will not act on behalf of the United States;
- f. Epiq will not employ any past or present employees of the Debtors in connection with its work as the Claims and Noticing Agent in these chapter 11 cases;
- g. in its capacity as the Claims and Noticing Agent in these chapter 11 cases, Epiq will not intentionally misrepresent any fact to any person;
- h. Epiq shall be under the supervision and control of the Clerk's office with respect to the receipt and recordation of claims and claim transfers; and
- i. none of the services provided by Epiq as the Claims and Noticing Agent shall be at the expense of the Clerk's office.

5. Although the Debtors do not propose to retain Epiq under section 327 of the Bankruptcy Code pursuant to the Section 156(c) Application (such retention will be sought by separate application), I caused to be submitted for review by our conflicts system the names of all known potential parties in interest (the "Potential Parties in Interest") in these cases. The list of Potential Parties in Interest was provided by the Debtors and included the Debtors, the Debtors' current and former directors and officers, significant stockholders, secured creditors, top 30 unsecured creditors, and other parties. The results of the conflicts check were compiled and reviewed by employees of Epiq, under my supervision. At this time, Epiq is not aware of any relationship that would present a disqualifying conflict of interest.

Epiq currently serves, or in the past may have served, in a neutral capacity as claims, noticing, balloting, and/or solicitation agent for these parties or related parties. However, given Epiq's neutral position as claims and noticing agent or administrative advisor in the listed-parties' cases, or any other cases, Epiq does not view such relationships as real or potential conflicts. Further, to the best of my knowledge, any such relationship is completely unrelated to these chapter 11 cases. Accordingly, to the best of my knowledge, Epiq and each of its employees are "disinterested persons," as that term is defined in section 101(14) of the Bankruptcy Code, and neither Epiq nor any of its employees hold or represent an interest adverse to the Debtors' estates related to any matter for which Epiq will be employed.

6. To the best of my knowledge, neither Epiq nor any of its personnel have any relationship with the Debtors that would impair Epiq's ability to serve as Claims and Noticing Agent. Epiq may have relationships with certain of the Debtors' creditors as vendors or in connection with cases in which Epiq serves or has served in a neutral capacity as claims and noticing agent for another chapter 11 debtor. To the best of my knowledge, such relationships are completely unrelated to these chapter 11 cases. Epiq's personnel may have relationships with some of the Debtors' creditors or other parties in interest. To the best of my knowledge, however, such relationships, to the extent they exist, are of a personal financial nature and completely unrelated to these chapter 11 cases. Epiq has, and will continue to represent clients in matters unrelated to these chapter 11 cases. In addition, Epiq has had, and will continue to have, relationships in the ordinary course of its business with certain vendors, professionals, and other parties in interest that may be involved in the Debtors' cases in matters unrelated to these cases.

7. Epiq is a wholly owned subsidiary of Epiq Systems, Inc., which is corporate parent to certain companies that provide integrated technology products and services to the legal profession for electronic discovery, class action settlements, financial transactions, chapter 7 and 13 bankruptcy, litigation, and regulatory compliance. Given the legal and operational separateness of Epiq from its affiliates and the administrative nature of the services performed by such companies, Epiq does not believe that a conflict would arise solely from any relationship or claim of an Epiq affiliate or its corporate parent.

8. Epiq Systems, Inc., is a wholly owned subsidiary of Document Technologies, LLC ("DTI"), a global legal process outsourcing company, which is an ultimate wholly owned subsidiary of DTI Topco, Inc. ("DTI Topco"). DTI Topco is a privately-held entity with majority ownership held by OMERS Administration Corporation ("OAC"), the administrator of the OMERS pension funds, and managed by OMERS Private Equity Inc. ("OPE", which together with OAC, are referred to as "OMERS"), and funds managed by Harvest Partners, LP, ("Harvest") a leading private equity investment firm.

9. Neither OMERS nor Harvest are currently identified on the Potential Parties in Interest list. However, the following disclosure is made out of an abundance of caution and in an effort to comply with the Bankruptcy Code and Bankruptcy Rules.

10. Designees of OMERS and Harvest are members of the Board of Directors of DTI Topco ("Parent Board Designees"). No designees of OMERS or Harvest are members of the Board of Directors of DTI or Epiq, or any other subsidiaries of DTI. Further, Epiq has the following restrictions in place (collectively, the "Barrier"): (i) prior to the Debtors commencing these cases, Epiq did not share the names or any other information identifying the Debtors with OMERS, Harvest, or the Parent Board Designees; (ii) Epiq has not and will not furnish any

material nonpublic information about the Debtors to OMERS, Harvest, or the Parent Board Designees; (iii) no OMERS or Harvest personnel, including the Parent Board Designees, work on Epiq client matters or have access to Epiq client information, client files, or client personnel; (iv) no OMERS or Harvest personnel, including the Parent Board Designees, work in Epiq's offices; (v) other than the Parent Board Designees, Epiq operates independently from OMERS and Harvest, including that it does not share any employees, officers or other management with OMERS or Harvest, has separate offices in separate buildings, and has separate IT systems; and (vi) no Epiq executive or employee is a director, officer or employee of OMERS or Harvest (or vice versa other than the Parent Board Designees).

11. Epiq has searched the names of OMERS and Harvest against the Debtors and the Potential Parties in Interest list provided by the Debtors. Based solely on the foregoing search, Epiq has determined, to the best of its knowledge, that there are no connections. Because of any applicable securities laws and the fact that Epiq operates independently from OMERS and Harvest, prior to the Petition Date, Epiq was unable to further investigate with either OMERS or Harvest, to the extent necessary, any potential or actual connection between either OMERS or Harvest and the Debtors and the potential parties in interest.

12. Epiq has working relationships with certain of the professionals retained by the Debtors and other parties herein but such relationships are completely unrelated to this chapter 11 case. Epiq has represented, and will continue to represent, clients in matters unrelated to this chapter 11 case, and has had, and will continue to have, relationships in the ordinary course of its business with certain professionals in connection with matters unrelated to this chapter 11 case.

13. Epiq has not been retained to assist any entity or person other than the Debtors on matters relating to, or in connection with, this chapter 11 case. If Epiq's proposed retention is approved by this Court, Epiq will not accept any engagement or perform any service for any entity or person other than the Debtors in these chapter 11 cases.

14. Based on the foregoing, I believe Epiq is a "disinterested person" as that term is referenced in section 327(a) of the Bankruptcy Code and as defined in section 101(14) of the Bankruptcy Code. Moreover, to the best of my knowledge, neither Epiq nor any of its partners or employees hold or represent any interest materially adverse to the Debtors' estate with respect to any matter upon which Epiq is to be engaged.

15. If any new facts or relationships are discovered, Epiq will supplement its disclosure to the Court.

16. In performing the services of the Claims and Noticing Agent, Epiq will charge the Debtors the rates set forth in the Services Agreement.

17. Epiq will comply with all requests of the Clerk's office, including the Claims Agent Protocol and the guidelines promulgated by the Judicial Conference of the United States for the implementation of 28 U.S.C. § 156(c).

18. The services provided by Epiq will be administrative in nature, and Epiq will not provide services in the nature of legal representation and/or advice to the Debtors.

*[Remainder of page intentionally left blank]*

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information, and belief.

Executed on February 17, 2020

EPIQ CORPORATE RESTRUCTURING, LLC

/s/ Kate Mailloux

Kate Mailloux  
Senior Director