

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

----- X
 In re: : Chapter 11
 :
 EMERGE ENERGY SERVICES LP, *et al.*,¹ : Case No. 19-11563 (KBO)
 :
 Debtors. : (Jointly Administered)
 :
 ----- X

AFFIDAVIT OF SERVICE

I, Stanley Y. Martinez, depose and say that I am employed by Kurtzman Carson Consultants LLC (KCC), the claims and noticing agent for the Debtors in the above-captioned case.

On November 12, 2019, at my direction and under my supervision, employees of KCC caused to be served the following document via Electronic Mail upon the service lists attached hereto as **Exhibit A**, **Exhibit B**, **Exhibit C**, **Exhibit D** and **Exhibit E**; and via First Class Mail upon the service lists attached hereto as **Exhibit F**, **Exhibit G**, **Exhibit H**, **Exhibit I** and **Exhibit J**:

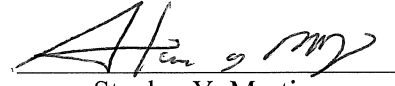
(Continued on Next Page)

¹ The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are: Emerge Energy Services LP (2937), Emerge Energy Services GP LLC (4683), Emerge Energy Services Operating LLC (2511), Superior Silica Sands LLC (9889), and Emerge Energy Services Finance Corporation (9875). The Debtors' address is 5600 Clearfork Main Street, Suite 400, Fort Worth, Texas 76109.



- **Notice of Filing of Second Plan Supplement for the Second Amended Joint Prepackaged Plan of Reorganization for Emerge Energy Services LP and its Affiliate Debtors Under Chapter 11 of the Bankruptcy Code [Docket No. 632]**

Dated: November 14, 2019


Stanley Y. Martinez

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California
County of Los Angeles

Subscribed and sworn to (or affirmed) before me on this 14th day of November, 2019, by Stanley Y. Martinez, proved to me on the basis of satisfactory evidence to be the person who appeared before me.

Signature: 



Exhibit A

Exhibit A
Core/2002 Service List
Served via Electronic Mail

DESCRIPTION	COMPANY	CONTACT	EMAIL
Counsel for the Texas Comptroller of Public Accounts	Attorney General's Office	Courtney J. Hull, Assistant Attorney General	bk-chull@oag.texas.gov; sherri.simpson@oag.texas.gov
Counsel to Trinity Industries Leasing Co.	Baker Botts LLP	Omar J. Alaniz, Esq.	omar.alaniz@bakerbotts.com
Co-Counsel for B & B Electric, Inc. and RB Scott Company, Inc.	Bayard, P.A.	Evan T. Miller, Esq. and Sophie E. Macon, Esq.	emiller@bayardlaw.com; smacon@bayardlaw.com
Attorneys for Oracle America, Inc.	Buchalter, A Professional Corporation	Shawn M. Christianson, Esq.	schristianson@buchalter.com
Attorneys For Holt Texas, Ltd. d/b/a Holt Cat and d/b/a Holt Rental Services	Caldwell East & Finlayson PLLC	Zachary J. Fanucchi	zfanucchi@ceflegalsa.com
Counsel to Tidewater Logistics Corporation	Cole Schotz P.C.	Daniel F.X. Geoghan, Esquire and Matthew V. Dunn, Esquire	dgeoghan@coleschotz.com; mdunn@coleschotz.com
Counsel to Tidewater Logistics Corporation	Cole Schotz P.C.	Michael D. Warner, Esquire	mwarner@coleschotz.com
Counsel to Tidewater Logistics Corporation	Cole Schotz P.C.	Patrick J. Reilley, Esquire	preilley@coleschotz.com
Attorneys for Insight Equity	Connolly Gallagher LLP	Jeffrey C. Wisler and Kelly M. Conlan	jwisler@connollygallagher.com; kconlan@connollygallagher.com
Counsel to Investors Bank	Cullen and Dykman LLP	Matthew G. Roseman, Esq.	mroseman@cullenanddykman.com
Counsel to Investors Bank	Cullen and Dykman LLP	Michelle McMahon, Esq.	mmcmahon@cullenanddykman.com
Counsel for Pownall Services LLC	Davis & Santos P.C.	Caroline Newman Small, Esquire and Santos Vargas, Esquire	svargas@dslawpc.com; csmall@dslawpc.com
DE AG Office	Delaware Attorney General	Matthew Denn	attorney.general@state.de.us
DE DOJ	Delaware Dept of Justice	Attn Bankruptcy Dept	attorney.general@state.de.us
DE Secretary of State	Delaware Secretary of State	Franchise Tax	dosdoc_bankruptcy@state.de.us
DE State Treasury	Delaware State Treasury		statetreasurer@state.de.us
Counsel to Caterpillar Financial Service Corporation	Dickinson Wright PLLC	James A. Plemmons and Michael L. Dallaire	jplemmons@dickinsonwright.com; mdallaire@dickinsonwright.com
Counsel to Trinity Industries Leasing Co.	Duane Morris LLP	Jarret P. Hitchings, Esq.	jphitchings@duanemorris.com
Counsel to Escanaba & Lake Superior Railroad	Felhaber Larson	Daniel W. Fram, Esq.	wfram@felhaber.com
Attorneys for Minnesota Commercial Railway Company	Fineman Krekstein & Harris PC	Deirdre M. Richards, Esquire	drichards@finemanlawfirm.com
Attorneys for Chicago Freight Car Leasing Co.	Honigman LLP	E. Todd Sable, Esq.	tsable@honigman.com
Attorneys for Chicago Freight Car Leasing Co.	Honigman LLP	Lawrence A. Lichtman, Esq.	llichtman@honigman.com
DIP Lender	HPS Investment Partners, LLC, as Agent	Brett Pertuz	ir@hpspartners.com; Brett.Pertuz@hpspartners.com
Counsel to Insight Equity Management Company LLC and Insight Equity	Hunton Andrews Kurth LLP	Attn Timothy A. ("Tad") Davidson II	TadDavidson@andrewskurth.com
Attorneys for Insight Equity	Hunton Andrews Kurth LLP	Joseph Rovira	josephrovira@huntonak.com
IRS	Internal Revenue Service	Attn Susanne Larson	SBSE.Insolvency.Balt@irs.gov
Counsel to the Official Committee of Unsecured Creditors of Emerge Energy Services LP, et al.	Kilpatrick Townsend & Stockton LLP	Lenard M. Parkins	lparkins@kilpatricktownsend.com
Counsel to the Official Committee of Unsecured Creditors of Emerge Energy Services LP, et al.	Kilpatrick Townsend & Stockton LLP	Todd C. Meyers, David M. Posner, and Kelly Moynihan	tmeyers@kilpatricktownsend.com; dposner@kilpatricktownsend.com; kmoynihan@kilpatricktownsend.com
Counsel to Ward County, Bexar County, and Pecos County	Linebarger Goggan Blair & Sampson, LLP	Don Stecker	sanantonio.bankruptcy@publicans.com
Counsel to Tarrant County	Linebarger Goggan Blair & Sampson, LLP	Elizabeth Weller	dallas.bankruptcy@publicans.com
Attorneys for Barron Electric Cooperative	McCarter & English, LLP	Kate Roggio Buck, Esq. & Shannon D. Humiston, Esq.	kbuck@mccarter.com; shumiston@mccarter.com

Exhibit A
Core/2002 Service List
Served via Electronic Mail

DESCRIPTION	COMPANY	CONTACT	EMAIL
Attorneys for Claimants, The County of Comanche, Texas, The County of Irion, Texas and The County of Limestone, Texas	Mccreary, Veselka, Bragg & Allen, P.C.	Tara LeDay	tleday@mvbalaw.com
Attorneys for Minnesota Commercial Railway Company	Messerli Kramer	Terri A. Running, Esquire	trunning@messerlikramer.com
Counsel for Waste Management ("WM")	Monzack Mersky McLaughlin and Browder, P.A.	Rachel B. Mersky & Brian J. McLaughlin	rmersky@monlaw.com; bmclaughlin@monlaw.com
US Trustee for District of DE	Office of the United States Trustee Delaware	Juliet M. Sarkessian	juliet.m.sarkessian@usdoj.gov
Counsel to the Oklahoma County Treasurer	Oklahoma County Treasurer	Gretchen Crawford, Assistant District Attorney	grecre@oklahomacounty.org
Counsel to DIP Agent, DIP Lenders, and Prepetition Secured Parties/Prepetition Agents	Pachulski Stang Ziehl & Jones LLP	Attn: Laura Davis Jones and Timothy P. Cairns	ljones@pszjlaw.com; tcairns@pszjlaw.com
Counsel for MUL Railcars, Inc. and MUL Railcars Leasing, LLC	Pepper Hamilton LLP	David B. Stratton	strattond@pepperlaw.com
Counsel to the Official Committee of Unsecured Creditors of Emerge Energy Services LP, et al.	Potter Anderson & Corroon LLP	Jeremy W. Ryan, Christopher M. Samis, and D. Ryan Slaugh	jryan@potteranderson.com; csamis@potteranderson.com; rslaug@potteranderson.com
Co-Counsel for B & B Electric, Inc. and RB Scott Company, Inc.	Ruder Ware, L.L.S.C.	John D. Leary, Esq.	jleary@ruderware.com
Counsel for Pownall Services LLC	Saul Ewing Arnstein & Lehr LLP	Lucian B. Murley, Esquire	luke.murley@saul.com
SEC Regional Office	Securities & Exchange Commission	G Jeffrey Boujoukos Regional Director	philadelphia@sec.gov
SEC Headquarters	Securities & Exchange Commission	Secretary of the Treasury	SECBankruptcy-OGC-ADO@SEC.GOV
SEC Regional Office	Securities & Exchange Commission NY Office	Marc Berger Regional Director	bankruptcynoticeschr@sec.gov
Attorneys for Market & Johnson, Inc.; Industrial Construction Specialists, LLC; EnDeCo Engineers, Inc.; Stout Excavating Group LLC; A-1 Excavating, Inc.; and Midwest Frac and Sands LLC	Sullivan Hazeltine Allinson LLC	Elihu E. Allinson III, Esq.	zallinson@sha-llc.com
Counsel to Union Pacific Railroad Company	Union Pacific Railroad Company	Tonya W. Conley and Lila L. Howe	bankruptcynotices@up.com
US Attorneys Office	US Attorney for Delaware	David C. Weiss	usade.ecfbankruptcy@usdoj.gov
Counsel for MUL Railcars, Inc. and MUL Railcars Leasing, LLC	Vedder Price	Douglas J. Lipke and Allison B. Hudson	dlipke@vedderprice.com; ahudson@vedderprice.com
Counsel to Di-Corp Sand Transloading LP	Vinson & Elkins LLP	Steven M. Abramowitz	sabramowitz@velaw.com
Counsel to DIP Agent, DIP Lenders, and Prepetition Secured Parties/Prepetition Agents	Weil, Gotshal & Manges LLP	Attn: Matthew S. Barr, David N. Griffiths and Candace M. Arthur	matt.barr@weil.com; david.griffiths@weil.com; candace.arthur@weil.com
Attorneys for Market & Johnson, Inc.; Industrial Construction Specialists, LLC; EnDeCo Engineers, Inc.; Stout Excavating Group LLC; A-1 Excavating, Inc.; and Midwest Frac and Sands LLC	Weld Riley, S.C.	William E. Wallo, Esq.	wwallo@weldriley.com
Attorney for Barron Electric Cooperative	Wheeler, Van Sickle & Anderson, S.C.	Mary Beth Peranteau	mperanteau@wheelerlaw.com
Attorneys for State of Wisconsin - Department of Natural Resources	Wisconsin Department of Justice	Michael D. Morris, AAG	morrismd@doj.state.wi.us

Exhibit A
 Core/2002 Service List
 Served via Electronic Mail

DESCRIPTION	COMPANY	CONTACT	EMAIL
Counsel to Caterpillar Financial Service Corporation	Womble Bond Dickinson (US) LLP	Matthew P. Ward, Esquire and Morgan L. Patterson, Esquire	morgan.patterson@wbd-us.com; matthew.ward@wbd-us.com
Counsel for CIT Bank, N.A. and The CIT Group/Equipment Financing, Inc. ("CIT")	Young Conaway Stargatt & Taylor, LLP	Sean M. Beach, Andrew L. Magaziner & Betsy L. Feldman	sbeach@ycst.com; amagaziner@ycst.com; bfeldman@ycst.com

Exhibit B

Exhibit B

Mine Safety and Health Administration
Served via Electronic Mail

COMPANY	CONTACT	EMAIL
Mine Safety and Health Administration	Attn S&H Conference Request	SCHealth&SafetyConferences@dol.gov; Barrack.brett@dol.gov
Mine Safety and Health Administration		AskMSHA@dol.gov

Exhibit C

Exhibit CEnvironmental Protection Agency
Served via Electronic Mail

COMPANY	CONTACT	EMAIL
Colorado Dept of Health & Environment		cdphe.information@state.co.us
Louisiana Dept of Environmental Quality		webmaster-deq@la.gov
Minnesota Pollution Control Agency		info.pca@state.mn.us
Ohio Environmental Protection Agency		web.requests@epa.ohio.gov
Pennsylvania Dept of Environmental Protection	Bureau of Waste Management	ra-hazwaste@pa.gov
Utah Dept of Environmental Quality		deqinfo@utah.gov

Exhibit D

Exhibit D
 State Taxing Authorities
 Served via Electronic Mail

COMPANY	CONTACT	EMAIL
Colorado Department of Revenue	Executive Directors Office	dor_tac_bankruptcy@state.co.us
Montana Department of Revenue		dorcustomerassistance@mt.gov
Ohio Dept of Taxation	Attn Bankruptcy Division Rebecca Daum	rebecca_daum@tax.state.oh.us
Oklahoma Tax Commission	General Counsels Office	bankruptcy@tax.ok.gov
Oklahoma Tax Commission	Txpayer Service Center	jgappa@tax.ok.gov
West Virginia State Tax Dept	Attn Legal Division Bankruptcy Unit	cevans@tax.state.wv.us
West Virginia State Tax Dept	The Revenue Center	TaxHelp@WV.Gov; TaxLegal@WV.Gov
Wisconsin Department of Revenue	Special Procedures Unit	DORIncome@wisconsin.gov

Exhibit E

Exhibit E

Taxing Authorities Service List

Served via Electronic Mail

COMPANY	CONTACT	EMAIL
City of Barron, WI		bctreas@co.barron.wi.us
Town of Alma, WI	C/O Kathy Patterson	pattersoncompanies@hotmail.com
Town of Clinton, WI		clintontreas@chibardun.net
Town of Sioux Creek, WI		siouxcreek@mosaictelecom.net

Exhibit F

Exhibit F
Core/2002 Service List
Served via First Class Mail

DESCRIPTION	COMPANY	CONTACT	ADDRESS1	ADDRESS2	ADDRESS3	CITY	STATE	ZIP
Counsel to Trinity Industries Leasing Co.	Baker Botts LLP	Omar J. Alaniz, Esq.	2001 Ross Avenue Suite 900			Dallas	TX	75201-2980
Co-Counsel for B & B Electric, Inc. and RB Scott Company, Inc.	Bayard, P.A.	Evan T. Miller, Esq. and Sophie E. Macon, Esq.	600 N. King Street, Suite 400			Wilmington	DE	19801
Committee of Unsecured Creditors	BMT Consulting Group, LLC	Attn: Paul McCarthy	36 Redwood Drive			Butte	MT	59701
Attorneys for Oracle America, Inc.	Buchalter, A Professional Corporation	Shawn M. Christianson, Esq.	55 Second Street, 17th Floor			San Francisco	CA	94105-3493
Counsel to Tidewater Logistics Corporation	Cole Schotz P.C.	Daniel F.X. Geoghan, Esquire and Matthew V. Dunn, Esquire	1325 Avenue of the Americas, 19th Floor			New York	NY	10019
Counsel to Tidewater Logistics Corporation	Cole Schotz P.C.	Michael D. Warner, Esquire	301 Commerce Street, Suite 1700			Fort Worth	TX	76102
Counsel to Tidewater Logistics Corporation	Cole Schotz P.C.	Patrick J. Reilley, Esquire	500 Delaware Avenue, Suite 1410			Wilmington	DE	19801
Attorneys for Insight Equity	Connolly Gallagher LLP	Jeffrey C. Wisler and Kelly M. Conlan	1201 North Market Street, 20th Floor			Wilmington	DE	19801
DE AG Office	Delaware Attorney General	Matthew Denn	Carvel State Office Building	820 N French St		Wilmington	DE	19801
DE DOJ	Delaware Dept of Justice	Attn Bankruptcy Dept	820 N French St 6th Fl			Wilmington	DE	19801
DE Secretary of State	Delaware Secretary of State	Franchise Tax	401 Federal Street	PO Box 898		Dover	DE	19903
DE State Treasury	Delaware State Treasury		820 Silver Lake Blvd., Suite 100			Dover	DE	19904
Counsel to Caterpillar Financial Service Corporation	Dickinson Wright PLLC	James A. Plemmons and Michael L. Dallaire	500 Woodward Avenue, Suite 4000			Detroit	MI	48226
Counsel to Trinity Industries Leasing Co.	Duane Morris LLP	Jarret P. Hitchings, Esq.	222 Delaware Avenue, Suite 1600			Wilmington	DE	19801-1659
Committee of Unsecured Creditors	Greenbrier Leasing Company, LLC	Attn: John Lawrence	One Centerpointe Drive, Suite 200			Lake Oswego	OR	97035
Counsel to Insight Equity Management Company LLC and Insight Equity	Hunton Andrews Kurth LLP	Attn Timothy A. ("Tad") Davidson II	600 Travis Street, Suite 4200			Houston	TX	77002
Attorneys for Insight Equity	Hunton Andrews Kurth LLP	Joseph Rovira	600 Travis Street			Houston	TX	77002
IRS	Internal Revenue Service	Attn Susanne Larson	31 Hopkins Plz Rm 1150			Baltimore	MD	21201
IRS	Internal Revenue Service	Centralized Insolvency Operation	PO Box 7346			Philadelphia	PA	19101-7346
Committee of Unsecured Creditors	Iron Mountain Trap Rock Co.	Attn: Dale Hoette	2320 Creve Coeur Mill Road			Maryland Heights	MO	63043
Counsel to the Official Committee of Unsecured Creditors of Emerge Energy Services LP, et al.	Kilpatrick Townsend & Stockton LLP	Lenard M. Parkins	700 Louisiana Street, Suite 4300			Houston	TX	77002
Counsel to the Official Committee of Unsecured Creditors of Emerge Energy Services LP, et al.	Kilpatrick Townsend & Stockton LLP	Todd C. Meyers, David M. Posner, and Kelly Moynihan	The Grace Building	1114 Avenue of the Americas		New York	NY	10036
Counsel to Tarrant County	Linebarger Goggan Blair & Sampson, LLP	Elizabeth Weller	2777 N. Stemmons Freeway Suite 1000			Dallas	TX	75207
US Trustee for District of DE	Office of the United States Trustee Delaware	Juliet M. Sarkessian	844 King St Ste 2207	Lockbox 35		Wilmington	DE	19801
Counsel for MUL Railcars, Inc. and MUL Railcars Leasing, LLC	Pepper Hamilton LLP	David B. Stratton	Hercules Plaza	1313 N. Market Street, Suite 5100	P.O. Box 1709	Wilmington	DE	19899-1709

Exhibit F
Core/2002 Service List
Served via First Class Mail

DESCRIPTION	COMPANY	CONTACT	ADDRESS1	ADDRESS2	ADDRESS3	CITY	STATE	ZIP
Counsel to the Official Committee of Unsecured Creditors of Emerge Energy Services LP, et al.	Potter Anderson & Corroon LLP	Jeremy W. Ryan, Christopher M. Samis, and D. Ryan Slaugh	1313 North Market Street, Sixth Floor	P.O. Box 951		Wilmington	DE	19899
Co-Counsel for B & B Electric, Inc. and RB Scott Company, Inc.	Ruder Ware, L.L.S.C.	John D. Leary, Esq.	402 Graham Avenue	P.O. Box 187		Eau Claire	WI	54702
SEC Regional Office	Securities & Exchange Commission	G Jeffrey Boujoukos Regional Director	1617 JFK Boulevard Ste 520			Philadelphia	PA	19103
SEC Headquarters	Securities & Exchange Commission	Secretary of the Treasury	100 F St NE			Washington	DC	20549
Attorneys for Market & Johnson, Inc.; Industrial Construction Specialists, LLC; EnDeCo Engineers, Inc.; Stout Excavating Group LLC; A-1 Excavating, Inc.; and Midwest Frac and Sands LLC	Sullivan Hazeltine Allinson LLC	Elihu E. Allinson III, Esq.	901 North Market Street, Suite 1300			Wilmington	DE	19801
Committee of Unsecured Creditors	The Andersons, Inc. an Ohio Corporation	Attn: Sean Hankinson	1947 Briarfield Boulevard			Maumee	OH	43537
Committee of Unsecured Creditors	Trinity Industries Leasing Company	Attn: Scott Ewing	2525 N. Stemmons Freeway			Dallas	TX	75207
Counsel to Union Pacific Railroad Company	Union Pacific Railroad Company	Tonya W. Conley and Lila L. Howe	1400 Douglas Street, STOP 1580			Omaha	NE	68179
US Attorneys Office	US Attorney for Delaware	David C. Weiss	1007 Orange St Ste 700	PO Box 2046		Wilmington	DE	19899-2046
Counsel for MUL Railcars, Inc. and MUL Railcars Leasing, LLC	Vedder Price	Douglas J. Lipke and Allison B. Hudson	222 N. LaSalle Street			Chicago	IL	60601
Counsel to Di-Corp Sand Transloading LP	Vinson & Elkins LLP	Steven M. Abramowitz	666 Fifth Avenue, 26th Floor			New York	NY	10103-0040
Attorneys for Market & Johnson, Inc.; Industrial Construction Specialists, LLC; EnDeCo Engineers, Inc.; Stout Excavating Group LLC; A-1 Excavating, Inc.; and Midwest Frac and Sands LLC	Weld Riley, S.C.	William E. Wallo, Esq.	3624 Oakwood Hills Parkway			Eau Claire	WI	54701
Counsel to Caterpillar Financial Service Corporation	Womble Bond Dickinson (US) LLP	Matthew P. Ward, Esquire and Morgan L. Patterson, Esquire	1313 North Market Street, Suite 1200			Wilmington	DE	19801
Counsel for CIT Bank, N.A. and The CIT Group/Equipment Financing, Inc. ("CIT")	Young Conaway Stargatt & Taylor, LLP	Sean M. Beach, Andrew L. Magaziner & Betsy L. Feldman	Rodney Square	1000 North King Street		Wilmington	DE	19801

Exhibit G

Exhibit G

Mine Safety and Health Administration
Served via First Class Mail

COMPANY	CONTACT	ADDRESS1	CITY	STATE	ZIP
Mine Safety and Health Administration	Attn S&H Conference Request	1100 Commerce Street, Room 462	Dallas	TX	75242
Mine Safety and Health Administration		201 12th St S, Suite 401	Arlington	VA	22202-5450

Exhibit H

Exhibit H

Environmental Protection Agency
Served via First Class Mail

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP
Colorado Dept of Health & Environment		4300 Cherry Creek Dr South		Denver	CO	80246-1530
Environmental Protection Agency		1595 Wynkoop Street		Denver	CO	80202-1129
Environmental Protection Agency		1650 Arch Street		Philadelphia	PA	19103-2029
Environmental Protection Agency		290 Broadway		New York	NY	10007-1866
Environmental Protection Agency		77 West Jackson Blvd.		Chicago	IL	60604-3507
Environmental Protection Agency		Fountain Place 12th Floor Ste 1200	1445 Ross Ave	Dallas	TX	75202-2733
Louisiana Dept of Environmental Quality		602 North Fifth Street		Baton Rouge	LA	70802
Minnesota Pollution Control Agency		520 Lafayette Rd North		St Paul	MN	55155-4194
Montana Dept of Environmental Quality		1520 E. 6th Avenue		Helena	MT	59620-0901
New York Dept of Environmental Conservation		625 Broadway		Albany	NY	12233-0001
Ohio Environmental Protection Agency		50 West Town Street	Suite 700	Columbus	OH	43215
Oklahoma Dept of Environmental Quality		707 N Robinson		Oklahoma City	OK	73102
Pennsylvania Dept of Environmental Protection	Bureau of Waste Management	14th Floor Rachel Carson State Office Building	PO Box 69170	Harrisburg	PA	17106-9170
Texas Commission on Environmental Quality	Office of the Commissioner	12100 Park 35 Circle		Austin	TX	78753
U.S. Environmental Protection Agency	Office of General Counsel	1200 Pennsylvania Ave NW	2310A	Washington	DC	20460
USEPA William Jefferson Clinton Building		1200 Pennsylvania Ave NW		Washington	DC	20004
Utah Dept of Environmental Quality		195 North 1950 West		Salt Lake City	UT	84114
West Virginia Dept of Environmental Protection		601 57th Street		Charleston	WV	25304
Wisconsin Dept of Natural Resources		101 S Webster Street	PO Box 7921	Madison	WI	53707-7921

Exhibit I

Exhibit I
State Taxing Authorities
Served via First Class Mail

COMPANY	CONTACT	ADDRESS1	ADDRESS2	ADDRESS3	CITY	STATE	ZIP
Attorney General of the State of Ohio	Ohio Attorney General Mike DeWine	30 E. Broad St., 14th Floor			Columbus	OH	43215
Colorado Department of Revenue	Executive Directors Office	PO Box 17087			Denver	CO	80217-0087
Colorado Dept of Revenue	Executive Directors Office	1375 Sherman St			Denver	CO	80261-0004
Department of the Treasury - Internal Revenue Service	Centralized Insolvency Operation	PO Box 7346			Philadelphia	PA	19101-7346
Louisiana Department of Revenue		1450 Poydras St. Suite 800			New Orleans	LA	70112
Louisiana Dept of Revenue	Attn Bankruptcy Division	617 N 3rd St			Baton Rouge	LA	70802
Minnesota Dept of Revenue	Attn Bankruptcy Dept	600 N Robert St			St Paul	MN	55146
Montana Department of Revenue		PO Box 5805			Helena	MT	59604-5805
Montana Dept of Revenue	Attn Bankruptcy Dept	125 N Roberts 3rd Floor			Helena	MT	59604
New York State Dept of Taxation and Finance	Attn Office of Counsel	Building 9	WA Harriman Campus		Albany	NY	12227
New York State Dept of Taxation and Finance	Bankruptcy/Special Procedures Section	PO Box 5300			Albany	NY	12205-0300
Ohio Department of Taxation		4485 Northland Ridge Blvd			Columbus	OH	43229
Ohio Department of Taxation		P.O. Box 530			Columbus	OH	43216-0530
Ohio Dept of Taxation	Attn Bankruptcy Division Rebecca Daum	30 East Broad Street, 21st Floor			Columbus	OH	43215
Ohio Dept of Taxation	Tax Commissioners Office	30 East Broad Street, 22nd Floor			Columbus	OH	43215
Oklahoma Tax Commission	General Counsels Office	120 N Robinson Suite 2000 W			Oklahoma City	OK	73102-7895
Oklahoma Tax Commission	Txpayer Service Center	2501 North Lincoln Blvd	Connors Building, Capitol Complex		Oklahoma City	OK	73194
PENNSYLVANIA DEPARTMENT OF REVENUE	BANKRUPTCY DIVISION	PO BOX 280946			HARRISBURG	PA	17128-0946
Pennsylvania Dept of Revenue	Attn Compliance & Bankruptcy	Strawberry Square Lobby			Harrisburg	PA	17128-0101
State of Louisiana	Department of Revenue	PO Box 201			Baton Rouge	LA	70821
Texas Comptroller of Public Accounts	Attn Bankruptcy Section	Lyndon B Johnson State Office Building	111 East 17th St		Austin	TX	78774
Texas Comptroller of Public Accounts	Office of the Attorney General	Bankruptcy - Collections Division	Capitol Station	PO Box 13528	Austin	TX	78711-3548
Utah Dept of Taxation	Attn Bankruptcy Section	210 North 1950 West			Salt Lake City	UT	84134
West Virginia State Tax Department		1124 Smith Street			Charleston	WV	25301
West Virginia State Tax Dept	Attn Legal Division Bankruptcy Unit	PO Box 766			Charleston	WV	25323-0766
West Virginia State Tax Dept	The Revenue Center	1001 Lee St. E.			Charleston	WV	25301

Exhibit I
 State Taxing Authorities
 Served via First Class Mail

COMPANY	CONTACT	ADDRESS1	ADDRESS2	ADDRESS3	CITY	STATE	ZIP
Wisconsin Department of Revenue	Special Procedures Unit	PO Box 8901			Madison	WI	53708-8901
Wisconsin Department of Revenue	Special Procedures Unit	PO Box 8906			Madison	WI	53708-8906
Wisconsin Dept of Revenue		2135 Rimrock Rd			Madison	WI	53713

Exhibit J

Exhibit J
Taxing Authorities Service List
Served via First Class Mail

COMPANY	CONTACT	ADDRESS1	ADDRESS2	ADDRESS3	CITY	STATE	ZIP	COUNTRY
Canada Revenue Agency		220 4th Avenue South East			Calgary	AB	T2G0L1	Canada
Canada Revenue Agency		Winnipeg Tax Center	PO Box 14001	Station Main	Winnipeg	MB	RC3 3M3	Canada
Canada Revenue Agency		Post Office Box 638	Station Central		Halifax	NS	B3J 2T5	Canada
Canada Revenue Agency		555 Mac Kenzie Avenue			Ottawa	ON	K1A 0L5	Canada
City of Barron, WI	Barron County Land Services	Barron County Government Center	335 East Monroe Ave., Room 2104		Barron	WI	54812	
Delaware Division of Revenue		820 N. French Street			Wilmington	DE	19801	
IRS Department of Treasury		819 Taylor St. #6a14			Fort Worth	TX	76102	
Pecos County, TX	Pecos County Tax Office	Attn Santa S Acosta, Tax Assessor	200 S Nelson Street		Fort Stockton	TX	79735	
Tarrant County, TX	Tarrant County Tax Assessor	Attn Ron Wright	PO Box 961018		Fort Worth	TX	76161	
Texas Department of Revenue	Texas Comptroller	PO Box 13528	Capital Station		Austin	TX	78711-3528	
Texas Department of Revenue	Texas Comptroller	Lyndon B. Johnson State Office Building	111 East 17th Street		Austin	TX	78774	
Town of Alma, WI		Town Hall	142 W Clark Street		Alma Center	WI	54611	
Town of Alma, WI	C/O Kathy Patterson	N9905 Castle Hill Rd			Merrillan	WI	54754	
Town of Arland, WI		905 7 1/2 Ave			Barron	WI	54812	
Town of Auburn	Katie Lindsley, Town Clerk	1515 6th Avenue			Bloomer	WI	54724	
Town of Auburn, WI		23324 County Hwy Q			New Auburn	WI	54757	
Town of Clinton, WI		1033 15th Ave			Barron	WI	54812	
Town of Dovre, WI		304 25 1/2 ST			Chetek	WI	54728	
Town of Sioux Creek, WI		2077 3 1/2 Ave			Chetek	WI	54728	
Village of New Auburn, WI		130 E Elm St			New Auburn	WI	54757	
Ward County, TX	Ward County Tax Assessor Collector	Attn Vicki Heflin, PC	PO Box 290		Monahans	TX	79756	