

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MISSOURI
SOUTHEASTERN DIVISION

In re: BRIGGS & STRATTON CORPORATION, et al., Debtors.1
Chapter 11
Case No. 20-43597-399
(Joint Administration Requested)
Hearing Date: July 21, 2020
Hearing Time: 10:00 a.m. (Central Time)
Hearing Location: Courtroom 5 North
111 S. 10th St., St. Louis, MO 63102

MOTION OF DEBTORS FOR INTERIM AND FINAL ORDERS (I) AUTHORIZING PAYMENT OF CERTAIN PREPETITION TAXES AND FEES AND (II) GRANTING RELATED RELIEF

Briggs & Stratton Corporation and its debtor affiliates in the above-captioned chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), respectfully represent as follows in support of this motion (the "Motion"):

Background

1. On the date hereof (the "Petition Date"), the Debtors each commenced with this Court a voluntary case under title 11 of the United States Code (the "Bankruptcy Code"). The Debtors are authorized to continue to operate their business and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No trustee, examiner, or statutory committee of creditors has been appointed in these chapter 11 cases. The Debtors have also filed a motion requesting joint administration of their chapter 11 cases pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") and

1 The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number are: Briggs & Stratton Corporation (2330), Billy Goat Industries, Inc. (4442), Allmand Bros., Inc. (4710), Briggs & Stratton International, Inc. (9957), and Briggs & Stratton Tech, LLC (2102). The address of the Debtors' corporate headquarters is 12301 West Wirth Street, Wauwatosa, Wisconsin 53222.



Rule 1015(b) of the Local Rules of Bankruptcy Procedure for the Eastern District of Missouri (the “**Local Rules**”).

2. The Debtors, combined with their non-Debtor affiliates (collectively, the “**Company**”), are the world’s largest producer of gasoline engines for outdoor power equipment and a leading designer, manufacturer and marketer of power generation, pressure washer, lawn and garden, turf care and job site products. The Company’s products are marketed and serviced in more than 100 countries on six continents through 40,000 authorized dealers and service organizations. Additional information regarding the Debtors’ business and capital structure and the circumstances leading to the commencement of these chapter 11 cases is set forth in the *Declaration of Jeffrey Ficks, Financial Advisor of Briggs & Stratton Corporation, in Support of the Debtors’ Chapter 11 Petitions and First Day Relief*, sworn to on the date hereof (the “**Ficks Declaration**”),² which has been filed with the Court contemporaneously herewith and is incorporated by reference herein.

Jurisdiction

3. The Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before the Court pursuant to 28 U.S.C. §§ 1408 and 1409.

Relief Requested

4. By this Motion, the Debtors seek entry of an interim order (the “**Proposed Interim Order**”) and, pending a final hearing on the relief requested herein, a final order (the “**Proposed Final Order**”) and, together with the Proposed Interim Order, the “**Proposed**

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Ficks Declaration. All dollar (\$) references in this Motion are to the U.S. dollar, unless stated otherwise.

Orders)³ pursuant to sections 105(a), 363(b), 507(a), and 541 of the Bankruptcy Code and Bankruptcy Rules 6003 and 6004, (i) for authority to pay, in the Debtors' sole discretion, certain prepetition taxes, fees, and other related obligations (collectively, the "**Taxes and Fees**"), whether asserted prior to or after the Petition Date, including all Taxes and Fees subsequently determined upon audit, or otherwise, to be owed, and (ii) granting related relief.

5. Such relief will be without prejudice to the Debtors' rights to contest the amounts of any Taxes and Fees on any grounds they deem appropriate or the Debtors' ability to request further relief related to the Taxes and Fees in the future.

6. The Debtors further propose that prior to making a payment to a Taxing Authority (as defined below) pursuant to the Motion, the Debtors be authorized, in their absolute discretion, to settle all or some of the prepetition claims of such Taxing Authority for less than their face amount without further notice or hearing.

Debtors' Tax and Obligations

7. In connection with the normal operation of their business, the Debtors collect, withhold, or incur an assortment of Taxes and Fees that they remit periodically to various foreign, federal, state, county, and city taxing and licensing authorities (collectively, the "**Taxing Authorities**"). A schedule of the Taxing Authorities is attached hereto as **Exhibit A**.

8. The Taxes and Fees generally fall into the following categories, each of which is discussed in more detail below: Sales and Use Taxes, Property Taxes, Income Taxes, Foreign Taxes, and Other Taxes and Fees.

³ Copies of the Proposed Orders will be made available on the Debtors' case information website at <http://www.kccllc.net/Briggs>.

9. The Debtors seek to pay certain Taxes and Fees, among other reasons, to prevent Taxing Authorities from taking actions that may interfere with the Debtors' administration of their chapter 11 cases. Such interference could include the commencement of personal liability actions against directors, officers, and other key employees, the assertion of liens against the Debtors' property, or the assessment of penalties or significant interest on past-due Taxes and Fees. Additionally, non-payment of the Taxes and Fees may give rise to priority claims pursuant to section 507(a)(8) of the Bankruptcy Code. Accordingly, the Debtors submit that the relief requested herein is in the best interest of the Debtors' estates.

10. The Debtors, in the ordinary course of their businesses, have generally paid the Taxes and Fees as they became due on a monthly, quarterly, or annual basis, in each case, as required by law. In the last twelve months, the Debtors paid approximately \$8.68 million in Taxes and Fees. The Debtors estimate that approximately \$4.21 million in prepetition Taxes and Fees will become due and owing to the Taxing Authorities after the Petition Date, including approximately \$862,000 in Taxes and Fees that will become due and owing within thirty (30) days of the Petition Date (the "**Interim Period**").

A. Sales and Use Taxes

11. In the ordinary course of their business, the Debtors incur and remit sales and use taxes (the "**Sales and Use Taxes**"). The Sales and Use Taxes are incurred on account of the purchase of certain supplies or other goods utilized by the Debtors in the ordinary course of business. There are instances where Sales and Use Taxes arise when the Debtors purchase inventory, supplies, or other goods for which no sales tax was charged by the applicable vendor because such vendor does not have business operations within the jurisdictions in which the goods were procured. The Debtors are required to remit Sales and Use Taxes to the applicable Taxing Authorities on a monthly, quarterly, semi-annual, or annual basis, depending on the jurisdiction.

12. Sales and Use Taxes collected by the Debtors enjoy priority status pursuant to section 507(a)(8)(C) of the Bankruptcy Code, and in most cases, are held in trust for the applicable Taxing Authorities. Failure to remit payment for such liabilities may result in personal liability for the Debtors' directors and officers. The Debtors estimate that the accrued prepetition liability for Sales and Use Taxes that have not yet become due and payable to be approximately \$288,000, of which approximately \$275,000 will become due and owing during the Interim Period.

B. Property Taxes

13. Various state and local governments in eight states where the Debtors' operations are located have the authority to levy property taxes against the Debtors' leased and owned real and personal property (the "**Property Taxes**"). The Debtors typically pay Property Taxes annually, quarterly, or bi-annually depending on how the relevant tax is assessed. The Debtors estimate that the accrued prepetition liability for Property Taxes that have not yet become due and payable to be approximately \$3.23 million, of which approximately \$15,000 will become due and owing during the Interim Period.

14. In addition, certain of the Debtors' property in the city of Poplar Bluff, Missouri ("**Poplar Bluff**") is subject to Poplar Bluff's payment in lieu of taxes program (the "**PILOT Program**"). Under the PILOT Program, Poplar Bluff issued industrial revenue bonds (the "**Bonds**") to the Debtors with the proceeds used to acquire the property from the Debtors. Concurrent with Poplar Bluff's acquisition, Poplar Bluff leased the property to the Debtors. Under the lease, the Debtors pay rent in amount equal to the amount required to service payments (including principal and interest) due with respect to the Bonds. As holder of the Bonds, the

Debtors offset their right to receive payment under the Bonds with their obligation to pay rent under the lease so long as there is no net transfer of cash.⁴

15. Under the PILOT Program, so long as Poplar Bluff owns the property and the Debtors maintain certain employment thresholds in Poplar Bluff, the Poplar Bluff property shall be exempt from ad valorem real property taxes and, instead, the Debtors shall make a “payment in lieu of tax” in an amount equal to 10% of the tax that would have been due had the property not been exempt from tax.

16. If the Debtors fail to maintain certain employment thresholds in Poplar Bluff, their obligations under the PILOT Program will continue and they will be required to make payments in lieu of taxes at the standard ad valorem tax rate. If there is an event of default, including as a result of the Debtors failure to make payments in lieu of taxes or failure to maintain employment thresholds with respect to the Poplar Bluff property, Poplar Bluff may accelerate all payments due with respect to the Bonds or terminate the lease.

17. The Debtors estimate the accrued liability to Poplar Bluff for “payments in lieu of tax” under the PILOT Program that has not yet become due and payable to be approximately \$24,000, none of which will become due and owing during the Interim Period. Given that these payments to Poplar Bluff are made in lieu of tax and function as property taxes, the Debtors request to include these amounts with the amounts paid in Property Taxes.

⁴ The Debtors have the option to purchase the property at any time, including upon an event of default by the Debtors, in an amount equal to all remaining amounts due, including costs and expenses, with respect to the Bonds. As holder of the Bonds, Poplar Bluff may surrender the Bonds in satisfaction of the option purchase price. Upon an exercise of such option, the PILOT Program terminates and the property would no longer be exempt from ad valorem real property taxes.

C. Income Taxes

18. Under certain applicable laws, federal, state, and local Taxing Authorities levy taxes based on the Debtors' revenues and profits generated through operation of their business ("**Income Taxes**"). Such Income Taxes, if unpaid, would enjoy priority status under section 507(a)(8)(A) of the Bankruptcy Code. Moreover, in certain states, the Debtors' directors and officers may have personal liability for failure to pay Income Taxes timely. The Debtors estimate that the accrued prepetition liability for Income Taxes that have not yet become due and payable to be approximately \$111,000, of which approximately \$23,000 will become due and owing during the Interim Period.

D. Franchise Taxes

19. The Debtors must pay franchise taxes to certain of the Taxing Authorities so that they can operate their businesses in the applicable taxing jurisdiction ("**Franchise Taxes**"). Some states assess a flat Franchise Tax on all businesses and other states assess a Franchise Tax based upon some measure of income, gross receipts, net worth, or other measure of value. Franchise Taxes are typically paid annually to the applicable Taxing Authorities.

20. The Debtors estimate that the accrued prepetition liability for Franchise Taxes that have not yet become due and payable to be approximately \$157,000, of which approximately \$152,000 will become due and owing during the Interim Period.

E. Foreign Taxes

21. As described in the Ficks Declaration, the Debtors operate an international business and their products are marketed and serviced in more than 100 countries on six continents through 40,000 authorized dealers. The Debtors' foreign subsidiaries are organized and operate in Europe, North America, South America, Asia, and Oceania. In connection with these foreign operations, the Debtors withhold and incur certain goods and services taxes, consumption taxes,

and other business taxes (collectively, the “**Foreign Taxes**”) and are obligated to collect, withhold, incur, and remit the Foreign Taxes to the foreign Taxing Authorities on a timely basis. The timing and frequency of payment of the Foreign Taxes differ depending on the tax, ranging from monthly, to quarterly, to annually, or with variant timing, depending upon assessment by a Taxing Authority. The Debtors estimate that the accrued prepetition liability for Foreign Taxes that have not yet become due and payable to be approximately \$354,000, all of which will become due and owing during the Interim Period.

F. Business License Fees, Annual Report Taxes, Regulatory Fees, and Other Taxes and Fees

22. The Debtors must pay fees for various business licenses, permits, and certificates that the Debtors need to operate (collectively, “**Business License Fees**”). Various Taxing Authorities also require the Debtors to pay annual report taxes (“**Annual Report Taxes**”) to remain in good standing for purposes of conducting business within the state. The Debtors also pay certain governmental regulatory fees (“**Regulatory Fees**”) to various Taxing Authorities. In addition to the Business License Fees, the Annual Report Taxes, and the Regulatory Fees, the Debtors also pay certain other Taxes and Fees, such as filing fees for Taxes, on an annual or bi-annual basis in the ordinary course of business (“**Other Taxes and Fees**”).

23. The Debtors estimate that the accrued prepetition liability for Business License Fees, Annual Report Taxes, Regulatory Fees, and Other Taxes and Fees that have not yet become due and payable to be approximately \$48,000, of which approximately \$43,000 will become due and owing during the Interim Period.

Relief Requested Should Be Granted

24. Ample cause exists to authorize the payment of the Taxes and Fees, including that (i) the failure to pay the Taxes and Fees may interfere with the Debtors’ continued

operations and chapter 11 strategy; (ii) the failure to pay prepetition Property Taxes may increase the scope of secured and priority claims held by the applicable Taxing Authorities against the Debtors' estates; (iii) the payment of the Taxes and Fees affects only the timing of payments because most, if not all, of the Taxes and Fees are afforded priority status under the Bankruptcy Code; and (iv) the Court has authority to grant the requested relief under sections 105(a) and 363(b) of the Bankruptcy Code.

A. Authority Exists to Support Payment of the Taxes and Fees

25. The Court may grant the relief requested herein pursuant to section 363 of the Bankruptcy Code, which 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). A debtor’s request to use property of the estate outside of the ordinary course of business pursuant to section 363(b) of the Bankruptcy Code must be supported by sound business reasons. *See, e.g., In re Montgomery Ward Holding Corp.*, 242 B.R. 147, 153 (D. Del. 1999); *In re Nine West Holdings, Inc.*, 588 B.R. 678, 686 (Bankr. S.D.N.Y. 2018). The business judgment rule is highly deferential to debtors and may be satisfied “as long as the proposed action *appears* to enhance the debtor’s estate.” *Crystalin, LLC v. Selma Props. Inc. (In re Crystalin, LLC)*, 293 B.R. 455, 463–64 (B.A.P. 8th Cir. 2003) (quoting *Four B. Corp. v. Food Barn Stores, Inc. (In re Food Barn Stores, Inc.)*, 107 F.3d 558, 566 n.16 (8th Cir. 1997)); *see also In re Farmland Indus. Inc.*, 294 B.R. 903, 913 (Bankr. W.D. Mo. 2003) (“Under the business judgment standard, the question is whether the [proposed action] is in the Debtors’ best economic interests, based on the best business judgment in those circumstances.”).

26. In addition, under section 105(a) of the Bankruptcy Code, “[t]he court may issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of this title.” 11 U.S.C. §105(a); *see also In re NWFEX, Inc.*, 864 F.2d 588, 590 (8th Cir. 1988)

(“The overriding consideration in bankruptcy, however, is that equitable principles govern”); *In re Wehrenberg, Inc.*, 260 B.R. 468, 469 (Bankr. E.D. Mo. 2001) (“Pursuant to 11 U.S.C. § 105(a) the Court may authorize the payment of prepetition claims when such payments are necessary to the continued operation of the Debtor”). Moreover, Bankruptcy Rule 6003 itself implies that the payment of prepetition obligations may be permissible within the first 21 days of a case where doing so is “necessary to avoid immediate and irreparable harm.” Fed. R. Bankr. 6003. Accordingly, the Bankruptcy Code authorizes the postpetition payment of prepetition claims where, as here, such payments are critical to preserving the going-concern value of a debtor’s estate.

27. Payment of Taxes and Fees is critical to the preservation of the Debtors’ estate and the Debtors’ reorganization efforts in these chapter 11 cases. Nonpayment of the Taxes and Fees could cause certain Taxing Authorities to take adverse action against the Debtors or their estates, including asserting liens on the Debtors’ assets or seeking to lift the automatic stay, which could impose significant costs on the Debtors’ estates. For example, Taxing Authorities could impose penalties on, and charge the Debtors accrued interest for, their failure to pay certain Taxes and Fees. Continued non-payment could result in tax levies. Additionally, failure to pay the Taxes and Fees may jeopardize the Debtors’ maintenance of good standing to operate in the jurisdictions in which they do business. Neither the Debtors’ business nor their chapter 11 strategy can afford to endure such needless setbacks.

28. In addition, failure to pay certain Taxes and Fees could subject the Debtors’ officers and directors to lawsuits or prosecution during the pendency of these chapter 11 cases. The dedicated and active participation of the Debtors’ directors, officers, and other employees is not only integral to the Debtors’ continued, uninterrupted operations, but also essential to the

orderly administration of these chapter 11 cases. The threat of a lawsuit or criminal prosecution and any ensuing liability could distract the Debtors and their personnel from important tasks or potentially lead to the resignation of the Debtors' directors and officers, to the detriment of all parties in interest.

29. Courts in this and other districts have routinely granted relief similar to the relief requested herein in other chapter 11 cases. *See, e.g., In re Foresight Energy LP*, No. 20-41308 (Bankr. E.D. Mo. Apr. 7, 2020) [Docket No. 246]; *In re Payless Holdings LLC*, No. 19-40883 (Bankr. E.D. Mo. Mar. 15, 2019) [Docket No. 584]; *In re Armstrong Energy, Inc.*, No. 17-47541 (Bankr. E.D. Mo. Dec 1, 2017) [Docket No. 204]; *In re Noranda Aluminum, Inc.*, No. 16-10083 (Bankr. E.D. Mo. Feb. 10, 2016) [Docket No. 83]; *In re Arch Coal, Inc.*, No. 16-40120 (Bankr. E.D. Mo. Jan. 14, 2016) [Docket No. 94]. The Debtors submit that the circumstances of these chapter 11 cases warrant an order granting similar relief to pay prepetition taxes.

B. Many of the Taxes and Fees are Priority Claims, the Payment of Which Will Affect Only the Timing of Payments

30. Claims for most or all of the Taxes and Fees owed by the Debtors may be entitled to priority status under section 507(a)(8) of the Bankruptcy Code and thus payment of such Taxes and Fees would give the Taxing Authorities no more than that to which they otherwise would be entitled under a chapter 11 plan and will save the Debtors potential interest expense, legal expense, and penalties that otherwise might accrue on, or be incurred in connection with, such Taxes and Fees.

31. Section 507(a)(8) of the Bankruptcy Code provides that claims entitled to priority status include unsecured claims of governmental units for (i) taxes on or measured by income or gross receipts for a taxable year ending on or before the Petition Date, for which a return, if required, is last due after three years prior to the Petition Date, and which is assessed within 240

days before the Petition Date, see 11 U.S.C. § 507(a)(8)(A) and (ii) property taxes incurred before the Petition Date and last payable without penalty after one year before the Petition Date, see 11 U.S.C. § 507(a)(8)(B). Moreover, to the extent that the Taxes and Fees are entitled to priority treatment under section 507(a)(8)(B) of the Bankruptcy Code, the governmental unit may attempt to assess penalties that may also be accorded priority status. See 11 U.S.C. § 507(a)(8)(G) (granting eighth-priority status to “a penalty related to a claim of a kind specified in [section 507(a)(8)] and in compensation for actual pecuniary loss”).

32. Accordingly, payment of certain of the Taxes and Fees likely will give the Taxing Authorities no more than that to which they otherwise would be entitled under a chapter 11 plan and will save the Debtors potential interest expense, legal expense, and penalties that otherwise might accrue on, or be incurred in connection with, the Taxes and Fees for the benefit of all of the Debtors’ stakeholders.

C. Certain of the Taxes and Fees May Be Secured or Entitled to Special Treatment

33. Certain of the Taxes and Fees may be subject to tax liens. Arguably, the relation back of a tax lien to the assessment or tax status date generally does not affect the enforceability of the tax lien against a debtor or violate the automatic stay imposed by section 362(a) of the Bankruptcy Code. See 11 U.S.C. § 362(b)(3). In fact, the creation and perfection of such a lien may not violate the automatic stay even if the lien arises under applicable law for taxes due after the Petition Date. See 11 U.S.C. § 362(b)(18) (automatic stay does not apply to “the creation or perfection of a statutory lien for an ad valorem property tax, or a special tax or special assessment on real property whether or not ad valorem, imposed by a governmental unit, if such tax or assessment comes due after the date of the filing of the petition[.]”); *see also In re Gifaldi*, 207 B.R. 54, 56 n.1 (Bankr. W.D.N.Y. 1997) (noting that section 362(b)(18) of the Bankruptcy Code reversed case law that had held that the creation of a statutory lien against ad valorem

property taxes violated the automatic stay). Thus, the Debtors' failure to pay the Property Taxes, for example, may inadvertently increase the scope of secured claims held against the Debtors' estates.

34. Indeed, absent the granting of the relief requested herein, many Taxing Authorities may hold oversecured claims against the Debtors' estates related to the Taxes and Fees. The Bankruptcy Code provides that oversecured claims may accrue interest during a chapter 11 case. *See* 11 U.S.C. § 506(b); *U.S. v. Ron Pair Enters.*, 489 U.S. 235, 241–43 (1989) (nonconsensual lienholders may receive interest on their claims under section 506(b) of the Bankruptcy Code); *see also Lincoln Sav. Bank v. Suffolk Cty. Treasurer (In re Parr Meadows Racing Ass'n)*, 880 F.2d 1540, 1549 (2d Cir. 1989) (citing *Ron Pair* and holding that oversecured liens entitled a tax authority to postpetition interest). If the Debtors are required to pay interest on such tax claims, section 511(a) of the Bankruptcy Code provides that “the rate of interest shall be the rate determined under applicable nonbankruptcy law,” which may exceed prevailing market interest rates. Accordingly, prompt payment of the Taxes and Fees may eliminate claims for interest at potentially above-market rates for any resulting secured claims.

35. For the foregoing reasons, the payment of prepetition taxes and fees is necessary, appropriate, and in the best interests of the Debtors, their estates, and all other parties in interest in these cases. Accordingly, the Court should authorize the Debtors to pay prepetition Taxes and Fees and other obligations.

**Applicable Financial Institutions
Should Be Authorized to Receive, Process, Honor, and
Pay Checks Issued and Transfers Requested to Pay Prepetition Taxes and Fees**

36. The Debtors further request that the Court authorize and direct applicable financial institutions (the “**Banks**”) to receive, process, honor, and pay any and all checks issued, or to be issued, and electronic funds transfers requested, or to be requested, by the Debtors relating

to the prepetition Taxes and Fees, to the extent that sufficient funds are on deposit in available funds in the applicable bank accounts to cover such payment. The Debtors also seek authority to issue new postpetition checks or effect new postpetition electronic funds transfers in replacement of any checks or fund transfer requests on account of prepetition Taxes and Fees dishonored or rejected as a result of the commencement of the Debtors' chapter 11 cases.

Bankruptcy Rule 6003(b) Has Been Satisfied

37. The Debtors respectfully request emergency consideration of this Motion under Bankruptcy Rule 6003, which provides that the Court may grant relief within the first 21 days after the Petition Date to the extent such relief is necessary to avoid immediate and irreparable harm. As described herein and in the Ficks Declaration, the relief requested is essential to avoid the immediate and irreparable harm that would be caused by the Debtors' inability to transition smoothly into chapter 11. Accordingly, the Debtors submit that the requirements of Bankruptcy Rule 6003 are satisfied.

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

38. To implement the foregoing successfully, the Debtors request that the Court find that notice of the Motion satisfies Bankruptcy Rule 6004(a) and that the Court waive the 14-day period under Bankruptcy Rule 6004(h).

Reservation of Rights

39. Nothing contained herein is intended to be or shall be deemed as (i) an admission as to the validity of any claim against the Debtors, (ii) a waiver or limitation of the Debtors' or any party in interest's rights to dispute the amount of, basis for, or validity of any claim, (iii) a waiver of the Debtors' rights under the Bankruptcy Code or any other applicable nonbankruptcy law, (iv) an agreement or obligation to pay any claims, (v) a waiver of any claims

or causes of action which may exist against any creditor or interest holder, (vi) an admission as to the validity of any liens satisfied pursuant to this Motion, or (vii) an approval, assumption, adoption, or rejection of any agreement, contract, lease, program, or policy under section 365 of the Bankruptcy Code. Likewise, if the Court grants the relief sought herein, any payment made pursuant to the Court's order is not intended to be and should not be construed as an admission to the validity of any claim or a waiver of the Debtors' rights to dispute such claim subsequently.

Notice

40. Notice of this Motion will be provided to (i) the Office of the United States Trustee for the Eastern District of Missouri; (ii) the holders of the 30 largest unsecured claims against the Debtors on a consolidated basis; (iii) Latham & Watkins LLP (Attn: Peter P. Knight, Esq. and Jonathan C. Gordon, Esq.), as counsel to JPMorgan Chase Bank, N.A., as the administrative agent and collateral agent under the ABL Credit Facility and DIP Facility; (iv) Pryor Cashman LLP (Attn: Seth H. Lieberman, Esq. and David W. Smith, Esq.), as counsel to Wilmington Trust, N.A., as successor indenture trustee under the Unsecured Notes; (v) the Internal Revenue Service; (vi) the United States Attorney's Office for the Eastern District of Missouri; (vii) the Securities and Exchange Commission; (viii) the Banks; (ix) the Taxing Authorities; and (x) any other party that has requested notice pursuant to Bankruptcy Rule 2002 (collectively, the "**Notice Parties**"). Notice of this Motion and any order entered hereon will be served in accordance with Local Rule 9013-3(A)(1).

No Previous Request

41. No previous request for the relief sought herein has been made by the Debtors to this or any other court.

WHEREFORE the Debtors respectfully request entry of the Proposed Orders granting the relief requested herein and such other and further relief as the Court may deem just and appropriate.

Dated: July 20, 2020
St. Louis, Missouri

Respectfully submitted,

CARMODY MACDONALD P.C.

/s/ Robrt E. Eggmann

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*Proposed Counsel to the Debtors
and Debtors in Possession*

Exhibit A

Schedule of Taxing Authorities

| Authority | Address | Tax Type |
|---|--|--------------------------|
| Alabama Department of Environmental Management-Biannual Special Waste | 110 Vulcan Road, Birmingham, AL, 35209 | Regulatory |
| Alabama Department of Environmental Management-Annual Notification of Regulated Waste | 110 Vulcan Road, Birmingham, AL, 35209 | Regulatory |
| Alabama Department of Environmental Management-Storm Water Permits | 110 Vulcan Road, Birmingham, AL, 35209 | Regulatory |
| City of Auburn | 144 Tichenor Ave., Suite 6, Auburn, AL 36830 | Ann Report / Bus License |
| Lee County Revenue Commissioner | 215 South 9th Street Opelika, AL 36801 | Property Taxes |
| Alabama Department of Revenue-Franchise Tax | 50 N. Ripley Street, Montgomery, AL 36104 | Franchise Tax |
| Alabama Department of Revenue - Revenue Corporate Tax Section | P.O. Box 327435, Montgomery, AL 36132-7435 | Income Tax |
| Alabama Secretary Of State, Corporations Division | P.O. Box 5616, Montgomery, AL 36103-5616 | Ann Report / Bus License |
| State of Alabama-Department of Revenue, Legal Division/Commissioner | PO Box 320001, Montgomery, AL, 36130-0001 | Other |
| Alabama Department of Revenue Sales, Use & Business Tax Division | PO Box 327790 Montgomery, AL 36132-7790 | Sales and Use Taxes |
| Alabama Department of Revenue Sales, Use & Business Tax Division-ATTN: Auburn Reporting | PO Box 327790 Montgomery, AL 36132-7790 | Sales and Use Taxes |
| Alabama Department of Revenue Sales, Use & Business Tax Division-ATTN: Tax Direct Pay | PO Box 327790 Montgomery, AL 36132-7790 | Sales and Use Taxes |
| Alabama Department of Revenue Sales, Use & Business Tax Division-ATTN: Consumer's Use | PO Box 327790 Montgomery, AL 36132-7790 | Sales and Use Taxes |
| Lee County Collection Authority of Auburn, Opelika & Phenix City | PO Box 830725 Birmingham, AL 35283-0725 | Sales and Use Taxes |

| Authority | Address | Tax Type |
|--|--|--------------------------|
| Alabama Office of State Treasurer Unclaimed Property Division | RSA Union Building, 100 N. Union St., Suite 636, Montgomery, AL 36104 | Other |
| Arkansas Secretary Of State, Business Department | Executive Office State Capitol, Ste 256, 500 Woodlane Ave., Little Rock, AR, 72201 | Ann Report / Bus License |
| Arkansas Department of Finance and Administration - Corporation Income Tax Section | P.O. Box 919, Little Rock, AR 72203-0919 | Income Tax |
| Arkansas Department of Finance/Admin | PO Box 3861 Little Rock, AR 72203-3861 | Sales and Use Taxes |
| Arizona Corporation Commission, Corporations Division | 1700 W. Washington St., Floor 7, Phoenix, AZ 85007 | Ann Report / Bus License |
| Arizona Department of Revenue | P.O. Box 29085, Phoenix, AZ 85038-9085 | Income Tax |
| Arizona Transaction Privilege & Use Tax | PO Box 20010 Phoenix, AZ 85038-9010 | Sales and Use Taxes |
| State of Arizona-Attorney General's Office | PO Box 6123, MD 7611, Phoenix, AZ, 85005-6123 | Other |
| California Secretary Of State | 1500 11th St., Sacramento, CA, 95814 | Ann Report / Bus License |
| California Franchise Tax Board | P.O. Box 942857, Sacramento, CA 94257-0531 | Income Tax |
| State of California-Franchise Tax Board | PO Box 2952, Sacramento, CA, 95812-2952 | Other |
| California State Board of Equalization | PO Box 942879 Sacramento, CA 94279-0001 | Sales and Use Taxes |
| California State Board of Equalization | PO Box 942879 Sacramento, CA 94279-0001 | Sales and Use Taxes |
| Canada Revenue Agency | 441 University Ave. West Suite #101 Windsor, ON N9A 5S8 Canada | Foreign Taxes |
| Canada Revenue Agency | PO Box 638, Station Central Halifax NS B3J 2t5 Canada | Foreign Taxes |
| Colorado Department of Revenue | 1375 Sherman St., Denver, CO, 80261 | Income Tax |
| Colorado Department of Revenue | PO Box 17087, Denver, CO, 80217 | Sales and Use Taxes |
| Conneticut Secretary Of State, Commercial Recording Division | 30 Trinity Street, Hartford, CT, 06106 | Ann Report / Bus License |

| Authority | Address | Tax Type |
|---|---|--------------------------|
| State of Connecticut- Attorney General Office/Bankruptcy Division | 55 Elm Street, Hartford, CT, 06106 | Other |
| Connecticut Department of Revenue Services | P.O. Box 2974, Hartford, CT 06104-2965 | Franchise Tax |
| State of Connecticut Department of Revenue Services | PO Box 5030 Hartford, CT 06102- 5030 | Sales and Use Taxes |
| Florida Department of Financial Services | 200 E. Gaines St., Tallahassee, FL 32399-0358 | Other |
| Florida Department of Revenue | 5050 W. Tennessee Street, Tallahassee, FL 32399-0135 | Income Tax |
| Florida Department of Revenue | 5050 West Tennessee Street Bld Tallahassee, FL 32399-0120 | Sales and Use Taxes |
| Florida Department Of State, Division Of Corporations | A. Gray Building, 500 S. Bronough St., Tallahassee, FL, 32399-0250 | Ann Report / Bus License |
| St Lucie County Tax Collector | PO Box 308 Fort Pierce, FL 34954- 0308 | Property Taxes |
| St Lucie County Tax Assessor | 2300 Virginia Ave., Room 121, Fort Pierce, FL, 34982-5632 | Property Taxes |
| State of Florida-Department of Revenue/Bankruptcy Unit | PO Box 6668, Tallahassee, FL, 32314-6668 | Other |
| Henry County Tax Commissioner | 140 Henry Parkway McDonough, GA 30253 | Property Taxes |
| State of Goergia- ARCS/Bankruptcy | 1800 Century Blvd N.E., Suite 9100, Atlanta, GA, 30345 | Other |
| Georgia Secretary Of State, Corporations Division | 214 State Capitol SW, Atlanta, GA, 30334 | Ann Report / Bus License |
| Georgia Department of Revenue-Unclaimed Property Program | 4125 Welcome All Road, Suite 701, Atlanta, GA 30349 | Other |
| Georgia Department of Revenue - Processing Center | P.O. Box 105136, Atlanta, GA 30348-5136 | Income Tax |
| Georgia Department of Natural Resources - Hazardous Substances Fees | PO Box 101231, Atlanta, GA, 30392 | Regulatory |
| Georgia Dept of Revenue | PO Box 105408 Atlanta, GA 30348- 5408 | Sales and Use Taxes |
| Georgia Dept of Revenue | PO Box 105408 Atlanta, GA 30348- 5408 | Sales and Use Taxes |
| Bulloch County | PO Box 245 Statesboro, GA 30459 | Property Taxes |
| Bulloch County Assessor | PO Box 1421, 113 North Main St., Suite 301, Statesboro, GA, 30459 | Property Taxes |

| Authority | Address | Tax Type |
|---|---|--------------------------|
| Hawaii Department of Taxation | P.O. Box 1530, Honolulu, HI 96806-1530 | Income Tax |
| State of Hawaii-Bankruptcy Unit | PO Box 259, Honolulu, HI, 96809-0259 | Other |
| State of Iowa DOR - Office of the Attorney General, ATTN: Bankruptcy Unit | 1305 E. Walnut St., Des Moines, IA, 50319 | Other |
| Iowa Secretary Of State, Corporations Department | First Floor, Lucas Building, 321 E. 12th St., Des Moines, IA, 50319 | Ann Report / Bus License |
| Iowa Department of Revenue | P.O. Box 10466, Des Moines, IA 50306-0466 | Income Tax |
| Iowa Dept of Revenue and Finance-Sales & Use Tax Processing | PO Box 10412 DesMoines, IA 50306-0412 | Sales and Use Taxes |
| Illinois Secretary Of State, Department Of Business Services | 213 State Capitol, Springfield, IL, 62756 | Ann Report / Bus License |
| State of Illinois-Office of State Treasurer/Legal Department | James R. Thompson Center, 100 W. Randolph St., Suite 15-600, Chicago, IL, 60601 | Other |
| Illinois Department of Revenue | P.O. Box 19045, Springfield, IL 62794-9045 | Income Tax |
| State of Illinois-Bankruptcy Unit | PO Box 19035, Springfield, IL, 62794-9035 | Other |
| State of Illinois-Department of Revenue/Bankruptcy Section | PO Box 64338, Chicago, IL, 60664-0338 | Other |
| Illinois Department of Revenue - Retailer's Occupation Tax | Springfield, IL 62796-0001 | Sales and Use Taxes |
| Indiana Secretary Of State, Business Services Division | 200 W. Washington St., Room 201, Indianapolis, IN, 46204 | Ann Report / Bus License |
| State of Indiana-Department of Revenue | Bankruptcy Section-MS 108, 100 North Senate Ave., N240, Indianapolis, IN, 46204 | Other |
| Indiana Department of Revenue - Tax Administration | P.O. Box 7228, Indianapolis, IN 46207 | Income Tax |
| Indiana Department of Revenue | PO Box 7218 Indianapolis, IN 46207-7218 | Sales and Use Taxes |
| Internal Revenue Service | Centralized Insolvency Operations P.O. Box 7346 Philadelphia, PA 19101-7346 | Income Tax |

| Authority | Address | Tax Type |
|---|---|--------------------------|
| Japanese Consumption Tax | Shiga Prefecture - Omihachiman Tax Office, 243-2 Sakuramiyacho, Omihachiman 523-8502, Japan | Foreign Taxes |
| Kansas Department of Revenue - Division of Taxation | 915 SW Harrison Street Topeka, KS 66625-5000 | Sales and Use Taxes |
| Kansas Department of Revenue | 915 SW Harrison Street, Topeka, KS 66625-2000 | Income Tax |
| Kansas Secretary Of State | Memorial Hall, First Floor, 120 SW 10th Ave., Topeka, KS, 66612-1594 | Ann Report / Bus License |
| City of Murray City Clerks Office | 104 N 5th St Ste B Murray, KY 42071-2679 | Property Taxes |
| Kentucky State Treasurer - Unclaimed Property Division | 1050 US HWY 127 South, Suite 100, Frankfurt, KY 40601 | Other |
| Kentucky State Treasurer-Revenue Cabinet | 501 High St., Frankfurt, KY, 40601 | Sales and Use Taxes |
| Kentucky Department of Revenue | 501 High St., Frankfurt, KY, 40601 | Income Tax |
| Kentucky Secretary Of State | 700 Capital Ave., Ste 152, Frankfort, KY, 40601 | Ann Report / Bus License |
| Calloway County Sheriff | 701 Olive St Murray, KY 42071-1944 | Property Taxes |
| Calloway County Assessor | PO Box 547, Murray, KY, 42071 | Property Taxes |
| State of Kentucky-Legal Branch/Bankruptcy Section | PO Box 5222, Frankfort, KY, 40602 | Other |
| Louisiana Motor Vehicle Commission | 3519 12th St., Metairie, LA 70002 | Ann Report / Bus License |
| Louisiana Department of Revenue | P.O. Box 91011, Baton Rouge, LA 70821-9011 | Franchise Tax |
| Louisiana Secretary Of State, Commercial Division, Corporations Section | P.O. Box 94125, Baton Rouge, LA, 70804-9125 | Ann Report / Bus License |
| CADDC-Shreveport Sales and Use Tax Commission | PO Box 104 Shreveport, LA 71161 | Sales and Use Taxes |
| Jefferson Parish Sheriff - Sales/Use Tax Division | PO Box 248 Gretna, LA 70054 | Sales and Use Taxes |
| Sabine Parish Sales and Use Tax Commission | PO Box 249 Many, LA 71449 | Sales and Use Taxes |
| Louisiana Department of Revenue - EFT Processing | PO Box 4018 Baton Rouge, LA 70821-4018 | Sales and Use Taxes |
| State of Louisiana-Department of Revenue | PO Box 66658, Baton Rouge, LA, 70896 | Other |
| DeSoto Parish - Sales and Use Tax Commission | PO Box 927 Mansfield, LA 71052 | Sales and Use Taxes |

| Authority | Address | Tax Type |
|---|--|--------------------------|
| Louisiana Secretary Of State, Commercial Division, Corporations Section | PO Box 94125, Baton Rouge, LA 70804-9125 | Ann Report / Bus License |
| Massachusetts Secretary Of The Commonwealth, Corporations Division | McCormack Building, One Ashburton Place, 17th floor, Boston, MA, 02108 | Ann Report / Bus License |
| Massachusetts Department of Revenue | P.O. Box 419272, Boston, MA 02241-9272 | Franchise Tax |
| Massachusetts Department of Revenue | PO Box 7040 Boston, MA 02204-0000 | Sales and Use Taxes |
| State of Massachusetts-Bankruptcy Unit | PO Box 9564, 100 Cambridge St., 7th floor, Boston, MA, 02114-9564 | Other |
| Comptroller of Maryland | 110 Carroll Street Annapolis, MD 21411-0001 | Sales and Use Taxes |
| Comptroller of Maryland Revenue Administration Division | 110 Carroll Street, Annapolis, MD 21411-0001 | Income Tax |
| Maryland State Department Of Assessments And Taxation | 16 Francis St., Annapolis, MD, 21401 | Ann Report / Bus License |
| Maine Secretary Of State, Bureau Of Corporations, Elections And Commissions | 148 State House Station, Augusta, ME, 04333-0148 | Ann Report / Bus License |
| Maine Revenue Services | P.O. Box 9101, Augusta, ME 04332-9101 | Income Tax |
| Maine Revenue Services-Sales, Fuel & Special Tax Division | PO Box 1065 Augusta, ME 04332-1065 | Sales and Use Taxes |
| State of Michigan-Department of Treasury/Tax policy Division/ATTN: Litigation Liaison | 2nd Floor, Austin Building, 430 West Allegan St., Lansing, MI, 48922 | Other |
| Michigan Dept of State - Corporations, Securities & Commercial Licensing Division | 430 W. Allegan, 1st Floor, Lansing, MI, 48933 | Ann Report / Bus License |
| Michigan Department of Treasury | P.O. Box 30774, Lansing, MI 48909-8274 | Income Tax |
| Michigan Department of Treasury | PO Box 30324 Lansing, MI 48909-7824 | Sales and Use Taxes |
| Minnesota Department of Revenue | 600 Robert St. N, St. Paul, MN 55101 | Income Tax |
| State of Minnesota-Department of Revenue | Mail Section 5130, St. Paul, MN, 55146-5130 | Other |

| Authority | Address | Tax Type |
|--|--|--------------------------|
| Minnesota Department of Revenue -Sales & Use Tax | PO Box 64622 St. Paul, MN 55164-0622 | Sales and Use Taxes |
| Minnesota Secretary Of State, Business Services Office | Retirement Systems of Minnesota Building, 60 Empire Drive, Ste100, St. Paul, MN, 55103 | Ann Report / Bus License |
| Butler County Collector | 100 North Main Poplar Bluff, MO 63901 | Property Taxes |
| Butler County Assessor | 2nd Floor-Courthouse, 100 N. Main St., Suite 206, Poplar Bluff, MO, 63901-5809 | Property Taxes |
| Jackson County Collector | 415 E 12th Street Kansas City, MO 64106-8401 | Property Taxes |
| Missouri Secretary Of State, Business Services Department | 600 W. Main St., Jefferson City, MO 65101 | Ann Report / Bus License |
| Missouri Department of Natural Resources-Water Protection Program | Jefferson City, MO, 65102 | Regulatory |
| Missouri Department of Revenue | P.O. Box 3365, Jefferson City, MO 65105-3365 | Income Tax |
| City of Poplar Bluff - Municipal Utilities | PO Box 1268, 112 Johnson Dr., Poplar Bluff, MO, 63901 | Regulatory |
| Missouri Department of Natural Resources-Air Pollution Control Program | PO Box 176, Jefferson City, MO, 65102 | Regulatory |
| Missouri Department of Natural Resources-Environmental Remediation Fees and Taxes Unit | PO Box 2530, Jefferson City, MO, 65102 | Regulatory |
| State of Missouri-Department of Revenue | PO Box 475, Jefferson City, MO, 65105 | Other |
| Missouri Department of Revenue Division of Taxation and Collection | PO Box 840 Jefferson City, MO 65105-0840 | Sales and Use Taxes |
| Missouri State Treasurer - Unclaimed Property | POBox 1272, Jefferson City, MO 65102-1272 | Other |
| Mississippi Secretary Of State, Business Services Division | 401 Mississippi St., Jackson, MS, 39201 | Ann Report / Bus License |
| Mississippi Department of Revenue | P.O. Box 23075, Jackson, MS 39225-3075 | Franchise Tax |
| State of Mississippi-Bankruptcy Section | PO Box 22808, Jackson, MS, 39225-2808 | Other |

| Authority | Address | Tax Type |
|--|---|--------------------------|
| Mississippi Department of Revenue-Sales & Use Tax Division | PO Box 960 Jackson, MS 39205-0960 | Sales and Use Taxes |
| Montana Secretary Of State | Montana Capitol Building, Room 260, PO Box 202801, Helena, MT, 59620-2801 | Ann Report / Bus License |
| Montana Department of Revenue | P.O. Box 8021, Heledna, MT 59604-8021 | Income Tax |
| North Carolina Department of Revenue | P.O. Box 25000, Raleigh, NC 27640-0650 | Franchise Tax |
| State of North Carolina-Department of Revenue/Office Services Division/Bankruptcy Unit | PO Box 1168, Raleigh, NC, 27602-1168 | Other |
| North Carolina Department of Revenue Sales and Use Tax Division | PO Box 25000 Raleigh, NC 27640-0700 | Sales and Use Taxes |
| North Carolina Secretary Of State, Corporations Division | PO Box 29622, Raleigh, NC, 27626-0622 | Ann Report / Bus License |
| State of North Dakota Office of State Tax Commissioner | 600 E Boulevard Ave Dept 127 Bismarck, ND 58505-0553 | Sales and Use Taxes |
| North Dakota Secretary Of State, Business Information/Registration Division | 600 E.Boulevard Ave., Dept 108, Bismarck, ND 58505-0500 | Ann Report / Bus License |
| North Dakota Office of State Tax Commissioner | 600 East Blvd. Avenue Department 127, Bismarck, ND 5805-0599 | Income Tax |
| Nebraska State Treasurer's Office - Unclaimed Property Division | 809 P. Street, Lincoln, NE 68508 | Other |
| Nebraska Department of Revenue | P.O. Box 94818, Lincoln, NE 68509-4818 | Income Tax |
| Nebraska Business Services Division | PO Box 94608, Lincoln, NE 68509-4608 | Ann Report / Bus License |
| Nebraska Department of Revenue | PO Box 98923 Lincoln, NE 68509-8923 | Sales and Use Taxes |
| Phelps County Treasurer | PO Box 438 Holdrege, NE 68949 | Property Taxes |
| New Hampshire Secretary Of State, Corporation Division | 107 N. Main St., Concord, NH, 03301-4989 | Ann Report / Bus License |
| New Hampshire Department of Revenue Administration | P.O. Box 1265, Concrod, NH 03302-1265 | Franchise Tax |

| Authority | Address | Tax Type |
|---|---|--------------------------|
| State of New Hampshire- Department of Revenue Administration | Pierro O. Boisvert, Collection Division Diretor, PO Box 454, Concord, NH, 03301 | Other |
| State of New Jersey-Division of Taxation/Compliance and Enforcement/Bankruptcy Unit | 50 Barrack Street, 9th floor, PO Box 245, Trenton, NJ, 08695-0267 | Other |
| State of New Jersey - Division of Taxation, Revenue Processing Center | P.O. Box 193, Trenton, NJ | Income Tax |
| New Jersey Department Of The Treasury, Division Of Revenue, Business Services Bureau | PO Box 300, Trenton, NJ, 08625 | Ann Report / Bus License |
| New Jersey Division of Taxation - Sales & Use Tax | PO Box 999 Trenton, NJ 08646- 0999 | Sales and Use Taxes |
| Nevada Secretary Of State, Commercial Recordings Division | 101 N. Carson St., Ste 3, Carson City, NV, 89701 | Ann Report / Bus License |
| Nevada Department of Taxation-Sale & Use Tax | PO Box 7165 San Francisco, CA 94120-7165 | Sales and Use Taxes |
| Office of the New York State Comptroller - Office of Unclaimed Funds | 110 State Street, Albany, NY 12236 | Other |
| New York Department Of State, Division Of Corporations, State Records And Uniform Commercial Code | 123 William Street, New York, NY, 10038-3804 | Ann Report / Bus License |
| City of Sherrill | 377 Sherrill Road Sherrill, NY 13461 | Property Taxes |
| Stockbridge Tax Collector | 5314 N Main Street Munnsville, NY 13409 | Property Taxes |
| Stockbridge Valley Central School | 6011 Williams Road Munnsville, NY 13409 | Property Taxes |
| State of New York- Department of Taxation & Finance/Bankruptcy Unit- TCD | Building 8, Room 455, W.A. Harriman State Campus, Albany, NY, 12227 | Other |
| New York State Processing Unit | P.O. Box 4136, Binghamton, NY 13902-4136 | Income Tax |
| New York Department of Taxation and Finance | P.O. Box 15181, Albany, NY 12212-5181 | Franchise Tax |
| VVS Central School District | PO Box 128 Verona, NY 13478 | Property Taxes |

| Authority | Address | Tax Type |
|--|--|--------------------------|
| Village of Munnsville | PO Box 158, Munnsville, NY 13409 | Property Taxes |
| New York Department of Taxation and Finance-NYS Assessment Receivables | PO Box 4127 Binghamton, NY 13902-4127 | Sales and Use Taxes |
| New York Department of Taxation and Finance-NYS Assessment Receivables | PO Box 4127 Binghamton, NY 13902-4127 | Sales and Use Taxes |
| State of New York- Bankruptcy Unit | PO Box 5300, Albany, NY, 12205- 0300 | Other |
| Town and County of Oneida Town of Vernon | PO Box 643 4305 Peterboro Rd Vernon, NY 13476 | Property Taxes |
| City of Greenville, Ohio | 100 Public Square, Greenville, OH 45331 | Income Tax |
| Ohio Secretary Of State | 180 E. Borad Street, 16th Floor, Columbus, OH, 43215 | Ann Report / Bus License |
| CCA - Division of Taxation | 205 West Saint Clair Ave, Cleveland, OH 44113-1503 | Income Tax |
| The City of Miamisburg | Miamisburg Civic Center 10 North First Street, Miamisburg, OH 45342 | Income Tax |
| Canton, Ohio - Office of Treasurer | P.O. Box 9951, Canton OH 44711 | Income Tax |
| Ohio Department of Taxation | PO Box 16560 Columbus, OH 43216-6560 | Sales and Use Taxes |
| Ohio Department of Taxation - Commercial Activity Tax | PO Box 182101 Columbus, OH 43218-2101 | Franchise Tax |
| State of Oklahoma-General Counsel's Office | 100 N. Broadway Ave., Ste. 1500, Oklahoma City, OK, 73102 | Other |
| State of Oklahoma-Office of the Attorney General/Bankruptcy Section | 120 N. Robinson, Ste. 2000W, Oklahoma City, OK, 73102 | Other |
| Oklahoma Tax Commission Business Tax Division | Box 26850 Oklahoma City, OK 73126-0850 | Sales and Use Taxes |
| Oklahoma Secretary Of State - Executive Legislative Division | Oklahoma State Capitol Bldg.,Room 122, 2300 N. Lincoln Blvd., Oklahoma City, OK, 73105 | Ann Report / Bus License |
| Oklahoma Tax Commission | P.O. Box 269027, Oklahoma City, OK 71326-9027 | Franchise Tax |
| State of Oregon-Oregon Department of Revnuue/Bankruptcy Division | 955 Center NE, #353, Salem, OR, 97301-2555 | Other |
| Oregon Department of Revenue | P.O. Box 14780, Salem, OR 97309- 0469 | Income Tax |

| Authority | Address | Tax Type |
|--|---|--------------------------|
| Pennsylvania Department Of State, Corporation Bureau | 401 North St., Harrisburg, PA, 17120 | Ann Report / Bus License |
| State of Pennsylvania- Department of Revenue/Bankruptcy Division | Department 280946, Harrisburg, PA, 17128-0946 | Other |
| Pennsylvania Department of Revenue | Dept. 280406 Harrisburg, PA 17128-0406 | Sales and Use Taxes |
| Pennsylvania Bureau of Corporation Taxes | P.O. Box 280422, Harrisburg, PA 17128-0422 | Income Tax |
| Rhode Island Division of Taxation | One Capitol Hill Providence, RI 02908-5802 | Sales and Use Taxes |
| State of Rhode Island- Bankruptcy Unit | One Capitol Hill, Providence, RI, 02908 | Other |
| South Carolina Secretary Of State, Division Of Corporations | 1205 Pendleton St., ste 525, Columbia, SC, 29201 | Ann Report / Bus License |
| State of South Carolina- Department of Revenue & Taxation | PO Box 12265, Columbia, SC, 29211-9979 | Other |
| South Carolina Department of Revenue - Sales Tax Returns | PO Box 125, Columbia, SC. 29214-0400 | Sales and Use Taxes |
| South Carolina Department of Revenue - Corporate Tax | PO Box 125, Columbia, SC. 29214-0400 | Franchise Tax |
| South Carolina Department of Revenue | Sales Tax Return Columbia, SC 29214 | Sales and Use Taxes |
| Tennessee Department of Revenue, Business Tax Division | 312 Rosa L. Parks Ave., 6th floor, Snodgrass Tower, Nashville, TN, 37243-1102 | Ann Report / Bus License |
| Tennessee Department Of State, Division Of Business Services | 500 Deaderick St., Nashville, TN 37242 | Ann Report / Bus License |
| Tennessee Department of Revenue | Andrew Jackson State Office Bld 500 Deaderick Street Nashville, TN 37242-0000 | Sales and Use Taxes |
| Tennessee Department of Revenue | Andrew Jackson State Office Bldg., 500 Deaderick Street, Nashville, TN 37242 | Franchise Tax |
| State of Tennessee-Attorney General's Office/Bankruptcy Division | PO Box 20207, Nashville, TN, 37202-0207 | Other |

| Authority | Address | Tax Type |
|--|---|--------------------------|
| Texas Secretary Of State, Statutory Filings Division, Corporations Section | 1019 Brazos St., Austin, TX, 78701 | Ann Report / Bus License |
| Texas Comptroller of Public Accounts | P.O. Box 149348, Austin, TX 78714-9348 | Franchise Tax |
| State of Texas-Comptroller of Public Accounts/Revenue Accounting Division/Bankruptcy Section | PO Box 13528 Capitol Station, Austin, TX, 78711 | Other |
| Texas Comptroller Public Accounts | PO Box 149354 Austin, TX 78714-9354 | Sales and Use Taxes |
| United States Environmental Protection Agency | Ms. Julia Giuliano-Mechanical Engineer, OTAQ Compliance and Innovative Strategies Division, 2000 Traverwood Drive, Ann Arbor, MI, 48105 | Regulatory |
| United States Department of Transportation-Hazardous Materials Registration | PO Box 530275, Atlanta, GA, 30353-0273 | Regulatory |
| State of Utah-State Tax Commission/Taxpayer Services Division | Attn: Michelle Riggs, 210 North 1950 West, Salt Lake City, UT, 84134 | Other |
| Utah State Tax Commission - Corporation Franchise Tax | Corporation Franchise Tax, 210 North 1950 W., Salt Lake City, UT 84134-0180 | Income Tax |
| Virginia Department of Taxation | P.O. Box 1500, Richmond, VA 23218-1500 | Income Tax |
| Virginia State Corporation Commission | PO Box 1475, Richmond, VA, 23218 | Ann Report / Bus License |
| Virginia Department of Taxation | PO Box 26627 Richmond, VA 23261-6627 | Sales and Use Taxes |
| State of Washington Department of Revenue/Bankruptcy Claims Unit | 2101 Fourth Avenue #1400, Seattle, WA, 98121-2300 | Other |
| Washington State Office Of The Secretary Of State, Corporations Division | PO Box 40234, Olympia, WA 98504-0234 | Ann Report / Bus License |
| State of Washington Department of Revenue | PO Box 47464 Olympia, WA 98504-7464 | Sales and Use Taxes |
| Town of Port Washington | 2354 Willow Road Port Washington, WI 53074 | Property Taxes |
| Waukesha County Treasurer | 515 W Moreland Blvd, RM 148 Waukesha, WI 53188-2428 | Property Taxes |

| Authority | Address | Tax Type |
|---|---|--------------------------|
| City of Wauwatosa | Bin 360 Milwaukee, WI 53288-0360 | Property Taxes |
| Milwaukee Metropolitan Sewer District | Mr. Song Tran - Industrial Waste Engineer, 260 Seeboth St., Milwaukee, WI. 53204-1446 | Regulatory |
| State of Wisconsin Department of Revenue - Unclaimed Property Section | P.O. Box 8982, Madison, WI 53708-8982 | Other |
| Wisconsin Department Of Financial Institutions | PO Box 7848, Madison, WI, 53707-7848 | Ann Report / Bus License |
| Wisconsin Department of Revenue | PO Box 8906, Madison WI 53708-8906 | Income Tax |
| Wisconsin Department of Revenue | PO Box 8921 Madison, WI 53708-8921 | Sales and Use Taxes |
| Wisconsin Department of Revenue – Manufacturing & Utility District Office | State Office Building, 819 N. 6th St., Room 530, 53203-1610 | Property Taxes |
| Wisconsin Department of Natural Resources - Environmental Fees | PO Box 93192, Milwaukee, WI, 53293-0192 | Regulatory |
| State of Wisconsin- Department of Revenue/Special Procedures | Unit PO Box 8901, Madison, WI, 53708-8901 | Other |
| Wyoming Depart of Revenue | 122 West 25th Street, 2nd Floor West Cheyenne, WY 82002-0110 | Sales and Use Taxes |
| Wyoming Secretary of State - Business Division | 2020 Carey Ave., Ste 700, Cheyenne, WY, 82002-0020 | Ann Report / Bus License |