

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007
Marcia L. Goldstein
Jacqueline Marcus

Proposed Attorneys for Debtors and
Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11 Case No.
	:
EXTENDED STAY INC., <u>et al.</u> ,	: 09-____()
	:
Debtors.	: (Joint Administration Requested)
	:
-----X	

**DEBTORS' MOTION FOR AN ORDER PURSUANT TO
SECTIONS 105(a), 363(b), 507(a)(8), AND 541 OF THE BANKRUPTCY CODE
(A) AUTHORIZING PAYMENT OF PREPETITION TAXES AND FEES;
(B) AUTHORIZING AND DIRECTING FINANCIAL INSTITUTIONS TO HONOR
AND PROCESS CHECKS AND ELECTRONIC FUNDS TRANSFERS
RELATED TO SUCH OBLIGATIONS; AND (C) SCHEDULING A FINAL HEARING**

TO THE HONORABLE UNITED STATES BANKRUPTCY JUDGE:

Extended Stay Inc. and its debtor affiliates, as debtors and debtors in possession
(collectively, "Extended Stay" or the "Debtors"),¹ respectfully represent:

Background

1. On the date hereof (the "Commencement Date"), the Debtors each
commenced with this Court a voluntary case under chapter 11 of title 11 of the United States
Code (the "Bankruptcy Code"). The Debtors are authorized to operate their business and

¹ A list of the Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal
tax identification number, is attached hereto as "Exhibit A."



manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

2. Contemporaneously herewith, the Debtors filed a motion seeking joint administration of their chapter 11 cases pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”).

Extended Stay’s Business

3. Extended Stay is the largest owner and operator of mid-price extended stay hotels in the United States, holding one of the most geographically diverse portfolios in the lodging sector with properties located across 44 states (including 11 hotels located in New York) and two provinces in Canada. As a result of acquisitions and mergers, Extended Stay’s portfolio has expanded to encompass over 680 properties, consisting of hotels directly owned or leased by Extended Stay or one of its affiliates. Extended Stay currently operates five hotel brands: (i) Crossland Economy Studios, (ii) Extended Stay America, (iii) Extended Stay Deluxe, (iv) Homestead Studio Suites, and (v) StudioPLUS Deluxe Studios, each designed to appeal to value-conscious customers at different price points in their respective markets, and offering Extended Stay guests a range of amenities and services.

4. Extended Stay’s business model is a hybrid between a hotel and an apartment, as it provides value-conscious guests seeking longer-term accommodations with an affordable, attractive alternative to traditional hotels and apartments. Extended Stay achieves lower operating costs than traditional hotels, which provide higher service levels such as room service and daily maid service, by eliminating these services and other amenities in exchange for a lower per night price and a fully equipped kitchen, cable TV, and wireless internet access in each of its available rooms, in addition to on site laundry facilities. Typical Extended Stay

guests include government and business travelers, people on temporary work assignments or training programs, individuals relocating or purchasing a home and individuals with other short-term housing needs.

5. For the year ending December 31, 2008, Extended Stay's audited financial statements show consolidated assets (including nondebtor affiliates) totaling approximately \$7.1 billion and consolidated liabilities totaling approximately \$7.6 billion. Consolidated revenues for the 12 months ending December 31, 2008 were approximately \$1 billion.

6. All Extended Stay hotels are managed by HVM L.L.C. ("HVM"), an entity that is affiliated with, but not directly owned by, the Extended Stay family of companies. HVM, on behalf of Extended Stay, pays all property level expenses of the hotels, contracts with service providers and purchases all goods and materials utilized in the operation of the business. HVM employs approximately 10,000 employees in connection with the operation of the hotels at any given point in time.

Jurisdiction and Venue

7. This 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 this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

Relief Requested

8. Pursuant to sections 105(a) and 363(b) of the Bankruptcy Code, the Debtors request entry of an interim order substantially in the form attached hereto as "Exhibit B" (the "Proposed Order") authorizing the Debtors, in their sole discretion, to pay to various local, state, and federal taxing authorities (collectively, the "Taxing Authorities") Taxes and Fees (as defined below) that arose prior to the Commencement Date, including all taxes and fees

subsequently determined, upon audit or otherwise, to be owed for periods before the Commencement Date, and including any penalties and interest thereon. A list of the Taxing Authorities is attached hereto as “Exhibit C.”² Notwithstanding the foregoing, the Debtors reserve the right to contest the amount of any Taxes and Fees on any grounds they deem appropriate.

9. In addition, prior to the Commencement Date, the Debtors may have issued checks (the “Checks”) or initiated electronic funds transfers in respect of the Taxes and Fees that may not have cleared the Debtors’ Banks (as defined below) as of the Commencement Date. To the extent any Check or electronic funds transfer has not been processed by the Banks as of the Commencement Date, the Debtors also request that the Court authorize and direct the Banks, when the Debtors in their sole discretion so request, to receive, process, honor, and pay such Checks and electronic funds transfers. Consistent with the foregoing, to the extent the Taxing Authorities have not otherwise received payment for all prepetition Taxes and Fees owed, the Debtors seek authorization to issue replacement checks, initiate postpetition electronic funds transfers, or provide for other means of payment to the Taxing Authorities to the extent necessary to pay all outstanding prepetition Taxes and Fees.

10. Lastly, the Debtors request the Court schedule a final hearing to consider approval of this Motion on a final basis.

² Although the Debtors believe the list of Taxing Authorities set forth on “Exhibit C” is substantially complete, some Taxing Authorities may have been omitted inadvertently. Accordingly, the Debtors reserve the right to supplement or amend “Exhibit C” as needed. Further, the relief requested herein is to be applicable with respect to all Taxing Authorities and is not limited to those Taxing Authorities listed on “Exhibit C.”

BASIS FOR RELIEF REQUESTED

Sales Taxes

11. In the normal course of business, the Debtors are required to collect sales taxes (the “Sales Taxes”) from purchasers of their products and/or services. Such products and services include, but are not limited to, pantry items and wireless internet access. The Debtors collect the Sales Taxes on a per sale basis and periodically remit the Sales Taxes to the applicable Taxing Authorities. Typically, Sales Taxes accrue as products and/or services are sold and such taxes are calculated as a statutory percentage of the sale price. The process by which the Debtors remit the Sales Taxes varies, depending on the Taxing Authority which is to be paid. Sales Taxes are remitted to the relevant Taxing Authorities either on the basis of estimated Sales Tax collections for the coming period or on the basis of Sales Tax actually collected from customers during the prior period. With respect to those jurisdictions that require the Debtors to remit estimated Sales Taxes, the Debtors subsequently reconcile payments to determine any payment deficiency or surplus for the period and the applicable payment is then made or refund requested. Similarly, states differ with regard to the frequency of payments. Although the vast majority of Sales Taxes are paid on a monthly basis, certain Sales Taxes are paid on an annual, semi-annual, or quarterly basis.

Use Taxes

12. The Debtors also incur use taxes (the “Use Taxes”) in connection with the purchase of certain tangible personal property or services from vendors that have no nexus to the resident state of the particular Debtor purchasing property or services. The Use Taxes arise either (i) when the Debtors purchase items or services from a vendor who is not registered to collect sales tax for the state in which the property is delivered or the services are provided, or

(ii) when the Debtors provide an exemption certificate to the vendor declaring that such property or services are to be acquired tax free but subsequently use the property or services in a taxable manner. Under these circumstances, such vendors are not obligated to charge Sales Taxes. Nonetheless, the purchasers, in this case the Debtors, are obligated to self-assess and pay the Use Taxes, when applicable, to the applicable Taxing Authorities in the states in which the Debtors operate. The Debtors pay the Use Taxes in arrears. Although the vast majority of Use Taxes are paid on a monthly basis, certain Use Taxes are paid on an annual, semi-annual, or quarterly basis.

Occupancy Taxes

13. The Debtors collect taxes directly from guests who stay in the Debtors' hotels for the accommodations provided to those guests (the "Occupancy Taxes"). Depending on the jurisdiction where the Occupancy Taxes are collected, such taxes are either paid monthly, quarterly, or annually. The Debtors file the majority of their Occupancy Tax returns on a monthly basis and generally remit the Occupancy Taxes one month in arrears.³ However, in some jurisdictions, advance estimated payments are made during the month in which the tax is collected.

³ The Debtors remit payment of the Occupancy Taxes to HVM, a non-debtor. HVM, as a part of its hotel management function, then remits payment of the Occupancy Taxes to the applicable Taxing Authorities. Payments with respect to the Occupancy Taxes will continue to be funded pursuant to the relief requested in the Debtors' Motion Pursuant to Sections 105(a), 345(b), 363(b), 363(c) and 364(a) of the Bankruptcy Code and Bankruptcy Rules 6003 and 6004 For Order (A) Authorizing Debtors to (i) Continue Using Existing Centralized Cash Management System, and (iii) Maintain Existing Bank Accounts and Business Forms; (B) Maintain Existing Bank Accounts and Business Forms; (B) Extending Debtors' Time to Comply with or Seek Waiver of Section 345(b) of the Bankruptcy Code, and (C) Scheduling a Final Hearing and the Debtors' Motion For Order (A) (i) Authorizing Use of Cash Collateral, (ii) Granting Adequate Protection, and (iii) Modifying the Automatic Stay, and (B) Scheduling a Final Hearing Pursuant to Bankruptcy Rule 4001.

Property Taxes

14. The Debtors own a substantial amount of real and personal property located throughout the country which is subject to state and local property taxes (the “Real Property Taxes” and “Personal Property Taxes,” respectively, and collectively, the “Property Taxes”). The Real Property Taxes typically accrue on an annualized basis. Depending on the jurisdiction in which the property is located, the Real Property Taxes are either paid annually, semi-annually, or quarterly. The Personal Property Taxes typically accrue on an annualized basis and are paid annually.

Franchise Taxes

15. The Debtors are also required to pay franchise taxes (the “Franchise Taxes”), which are generally taxes assessed by state and local Taxing Authorities for the privilege of doing business within a particular jurisdiction. These Franchise Taxes are typically self-assessed by the filing of a Franchise Tax return. The basis of assessment is usually apportioned net worth, capital employed, or business done within the particular jurisdiction. Franchise Taxes are generally paid to the Taxing Authorities annually. However, some of the jurisdictions that collect Franchise Taxes in whole or in part on a percentage of gross receipts also require quarterly estimated payments with respect to such gross receipts percentages. With respect to the jurisdictions that require the Debtors to remit estimated Franchise Taxes, the Debtors subsequently reconcile payments to determine any payment deficiency or surplus for the period and payment is then made or refund requested.

License and Permit Fees

16. Local governments sometimes require the Debtors to obtain a business license and pay fees associated with the obtaining and renewal of the license. To obtain such

licenses and permits, payment of a fee is usually required (the “License and Permit Fees”). The way in which License and Permit Fees are computed varies according to the tax law of the applicable jurisdiction. License and Permit Fees are paid on an as needed basis. Although the Debtors do not foresee significant License and Permit Fees related to new businesses, the Debtors believe that the expiration and renewal of various licenses and permits either in the recent past or in the near future will result in a small tax liability to the Debtors for certain prepetition License and Permit Fees.

Annual Report Fees

17. Most states require business entities to file annual or biennial reports in order to remain in good standing and qualified to do business in the particular state. Filing of these reports typically includes a small fee (the “Annual Report Fees”). These Annual Report Fees are paid on an as required basis. Although the Debtors do not foresee significant Annual Report Fees, the Debtors believe that regular filings in the near future will result in a small tax liability to the Debtors for certain prepetition Annual Report Fees.

Other Taxes

18. Lastly, the Debtors pay a variety of other taxes, fees and charges not listed above which could result in personal liability of the directors, officers, and employees of the Debtors and could impact the ability of the Debtors to operate in certain jurisdictions (“Other Taxes,” and together with the Sales Taxes, Use Taxes, Occupancy Taxes, Property Taxes, Franchise Taxes, and License and Permit Fees, the “Taxes and Fees”).

Taxes and Fees Amounts

19. The Debtors estimate that approximately \$100,000 in Sales Taxes, \$100,000 in Use Taxes, \$9,200,000 in Occupancy Taxes, \$63,315,000 in Real Property Taxes,

\$2,182,000 in Personal Property Taxes, \$500,000 in Franchise Taxes, \$10,000 of License and Permit Fees, and \$10,000 of Annual Report Fees relating to the prepetition period will become due and owing to the Taxing Authorities after the Commencement Date. Moreover, because the Debtors file over 1,300 returns on a monthly basis at various times during the month in accordance with federal, state, and local statutes, a significant portion of the Taxes and Fees will become due and owing before a final hearing on this Motion. Thus, the Debtors request authority to pay, on an interim basis, prepetition Taxes and Fees in the ordinary course of the Debtors' business.

20. Additionally, because the prepetition Taxes and Fees amounts listed above are good faith estimates based on the Debtors' books and records and remain subject to potential audits and other adjustments, the Debtors also seek authorization to pay any prepetition Taxes and Fees due and owing following audit and review.

21. Lastly, out of an abundance of caution, the Debtors request the Court authorize the payment of any Franchise Taxes, License and Permit Fees, and Annual Report Fees that become due and owing postpetition in the ordinary course of the Debtors' business.

**Cause Exists to Authorize the
Debtors' Payment of Prepetition Taxes and Fees**

22. Ample cause exists to authorize the payment of prepetition Taxes and Fees. The following grounds support granting the requested relief: (i) the Sales Taxes, Use Taxes, and Occupancy Taxes must be remitted to the applicable Taxing Authorities because they are not property of the Debtors' estates; (ii) failure to pay certain prepetition Taxes and Fees may distract the Debtors' officers and directors from reorganization efforts by exposing them to personal and/or criminal liability; (iii) failure to pay prepetition Property Taxes may increase the scope of secured and priority claims held by the Taxing Authorities against the Debtors' estates;

(iv) payment of prepetition Taxes and Fees affects only the timing of payments; and (v) the Court has authority to grant the requested relief under sections 105(a) and 363(b) of the Bankruptcy Code.

A. Certain Taxes and Fees are not Property of the Debtors' Estates

23. The Debtors submit that the Sales Taxes, Use Taxes, and Occupancy Taxes constitute “trust fund” taxes, in which the Debtors hold only legal title and not an equitable interest. Section 541(d) of the Bankruptcy Code provides, in relevant part:

Property in which the debtor holds, as of the commencement of the case, only legal title and not an equitable interest . . . becomes property of the estate . . . only to the extent of the debtor’s legal title to such property, but not to the extent of any equitable interest in such property that the debtor does not hold.

11 U.S.C. § 541(d).

24. To the extent the Debtors have collected Sales Taxes, Use Taxes, and Occupancy Taxes, such funds must be held in trust by the Debtors for the benefit of the applicable Taxing Authorities. See, e.g., Conn. Gen Stat. § 12-408(2)(A) (West 2009) (“The amount of [sales, use, and occupancy taxes]...when so collected, shall be deemed to be a special fund in trust for the state of Connecticut.”); Ohio Rev. Code Ann. § 5739.03(A) (West 2009) (“[E]ach vendor shall collect from the consumer, as a trustee for the state of Ohio, the full and exact amount of the [sales] tax payable on each taxable sale.”).

25. Such funds do not constitute property of the Debtors’ estates. See, e.g., Begier v. IRS, 496 U.S. 53, 60-62 (1990) (holding that excise and withholding taxes are property held by a debtor in trust for another and, as such, are not property of the debtor’s estate); City of Farrell v. Sharon Steel Corp., 41 F.3d 92, 96 (3d Cir. 1994) (finding that withholding taxes were subject to a trust); McDonough v. Iowa Dep’t of Revenue (In re McDonough), 346 B.R. 492, 496 (Bankr. S.D. Iowa 2006) (concluding that sales taxes are trust fund taxes); In re Am. Int’l

Airways, Inc., 70 B.R. 102, 103 (Bankr. E.D. Pa. 1987) (holding that funds held in trust for federal excise and withholding taxes are not property of the debtor's estate). See generally Official Comm. of Unsecured Creditors of the Columbia Gas Transmission Corp. v. Columbia Gas Sys., Inc. (In re Columbia Gas Sys. Inc.), 997 F.2d 1039, 1060 (3d Cir. 1993) (indicating that even if a statute does not establish an express trust, a constructive trust may be found).

26. Because the Sales Taxes, Use Taxes, and Occupancy Taxes are not property of the Debtors' estates, these funds are not available for the satisfaction of creditors' claims. Thus, the Court should authorize the Debtors to remit prepetition Sales Taxes, Use Taxes, and Occupancy Taxes to the applicable Taxing Authorities.

B. Failure to Pay Certain Prepetition Taxes and Fees May Distract Directors and Officers from Reorganization Efforts

27. Failure to pay certain prepetition Taxes and Fees may also inhibit the Debtors' reorganization efforts. The states in which the Debtors operate have specific tax laws that hold officers and directors of collecting entities personally liable for certain taxes owed by those entities and impose criminal penalties for failure to pay certain taxes.

28. The Debtors file over 1,300 tax returns monthly within the 44 states in which they operate. The failure to remit prepetition Taxes and Fees significantly increases the Debtors' officers and directors' exposure to possible prosecution during the pendency of these chapter 11 cases. The threat of a lawsuit or criminal prosecution, and any ensuing liability, would distract the Debtors and their officers and directors from important tasks during a critical time. This would be detrimental to parties in interest because the dedicated and active participation of the Debtors' officers and directors is integral to the Debtors' continued operations and essential to the orderly administration of these chapter 11 cases. The Debtors' estates are best served by eliminating the possibility of these distractions at the outset of these

chapter 11 cases. Accordingly, because the proposed relief is in the best interests of the Debtors' estates, the Court should authorize the Debtors to pay prepetition Taxes and Fees.

C. Failure to Pay Prepetition Property Taxes May Increase the Scope of Secured and Priority Claims Held by the Taxing Authorities

29. The Debtors submit that payment of prepetition Property Taxes is also necessary for several reasons. The Debtors' failure to pay the Property Taxes may increase the amount of secured claims held by the Taxing Authorities against the Debtors' estates. State and local taxing authorities may assert liens against any real and personal property for which the Property Taxes are due and owing. See, e.g., Cal. Rev. & Taxation Code § 2192.1 (West 2009); Ga. Code Ann. § 48-2-56 (West 2009); Tex. Tax Code Ann. § 32.01 (West 2009). The postpetition creation and perfection of certain of these liens may not be subject to the automatic stay. See 11 U.S.C. § 362(b)(3), (18). Thus, nonpayment of the Taxes and Fees may inadvertently allow the creation and perfection of additional liens on the Debtors' assets during these chapter 11 cases.

30. Moreover, to the extent the Taxing Authorities hold oversecured claims, if the Property Taxes are not paid, postpetition interest, fees, penalties and other charges may accrue. See 11 U.S.C. § 506(b); United States v. Ron Pair Enters., Inc., 489 U.S. 235, 241-43 (1989) (holding that nonconsensual lienholders may receive interest on their claims under section 506(b) of the Bankruptcy Code). Even if the Property Taxes are not treated as secured claims, they may still, as discussed below, be entitled to priority treatment — as may any penalties assessed by the applicable Taxing Authorities on delinquent taxes owed by the Debtors. See 11 U.S.C. § 507(a)(8)(A), (B), (C), (G). The Debtors' failure to pay the Property Taxes thus may increase the amount of priority claims held by the Taxing Authorities against the Debtors' estates.

31. Paying the Property Taxes now will avoid the imposition of liens and the accrual of interest charges and unnecessary fees and penalties on such claims, thereby preserving the value of the Debtors' estates and maximizing the distribution available for other creditors. Therefore, the Court should authorize the Debtors to pay prepetition Property Taxes because payment will benefit the estates' creditors and other parties in interest.

D. Paying Prepetition Taxes and Fees Will Affect Only the Timing of Payments

32. Moreover, most, if not all, of the Taxes and Fees described herein are afforded priority status pursuant to section 507(a)(8) of the Bankruptcy Code.⁴ See 11 U.S.C. § 507(a)(8)(A) (“[A] tax on or measured by income or gross receipts for a taxable year on or before the date of the filing of the petition”); *id.* at (B) (“[A] a property tax incurred before the commencement of the case and last payable without penalty after one year before the date of the filing of the petition.”), *id.* at (C) (“[A] tax required to be collected or withheld and for which the debtor is liable in whatever capacity.”) (emphasis added).

33. As priority claims, the Taxes and Fees must be paid in full before any general unsecured obligations of the Debtors may be satisfied. The Debtors submit that sufficient assets exist to pay all the Taxes and Fees. Accordingly, the proposed relief will affect only the timing of payment of the Taxes and Fees and will not prejudice the rights of any general

⁴ Although labeled “fees,” the License and Permit Fees and Annual Report Fees actually are taxes. The License and Permit Fees and Annual Report Fees bear all four characteristics of a tax as enumerated by the courts: (1) an involuntary pecuniary burden, regardless of name, laid upon the individuals or property; (2) imposed by, or under the authority of the legislature; (3) for public purposes, including the purposes of defraying expenses of government or undertakings authorized by it; and (4) under the police or taxing power of the state. See, e.g., *LTV Steel Co. v. Shalala (In re Chateaugay Corp.)*, 53 F.3d 478, 498 (2d Cir. 1995). As taxes, the License and Permit Fees and Annual Report Fees fall within the ambit of section 507(a)(8) of the Bankruptcy Code.

unsecured creditor or other party in interest. Therefore, the Court should grant the Debtors authority to pay prepetition Taxes and Fees.

E. The Court has Authority to Grant the Requested Relief Under Sections 105(a) and 363(b) of the Bankruptcy Code

34. The Court may grant the relief requested herein pursuant to section 363 of the Bankruptcy Code. Section 363(b) 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 this section, a court may authorize a debtor to pay certain prepetition claims. See In re Ionosphere Clubs, Inc., 98 B.R. 174, 175 (Bankr. S.D.N.Y. 1989). To do so, “the debtor must articulate some business justification, other than mere appeasement of major creditors.” Id.

35. The relief requested by the Debtors satisfies this standard. Payment of the prepetition Taxes and Fees is important to the Debtors’ continued and uninterrupted operations. Paying prepetition Taxes and Fees will discourage the Taxing Authorities from taking precipitous action, including, but not limited to, conducting audits, filing liens, preventing the Debtors from doing business in the applicable jurisdictions, seeking to lift the automatic stay, or pursuing payment of the Taxes and Fees from the Debtors’ officers and directors, all of which would disrupt the Debtors’ day-to-day operations and potentially could impose significant costs on the Debtors’ estates.

36. The Court may also grant the requested relief pursuant to its equitable powers under section 105(a) of the Bankruptcy Code, which provides that “[t]he court may issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of [the Bankruptcy Code].” See 11 U.S.C. § 105(a). Where pre-plan payment of prepetition obligations is essential to the continued operation of a debtor and is needed to facilitate the rehabilitation of a

debtor — as is the case here — court authorization of such payments is necessary and appropriate to carry out the provisions of the Bankruptcy Code. See In re Just for Feet, Inc., 242 B.R. 821, 824-25 (D. Del. 1999); In re NVR L.P., 147 B.R. 126, 127-28 (Bankr. E.D. Va. 1992); In re Ionosphere Clubs, Inc., 98 B.R. 174, 175-76 (Bankr. S.D.N.Y. 1989). Thus, the Court should grant the Debtors' proposed relief.

37. In fact, courts in this District often have exercised their equitable powers under section 105(a) of the Bankruptcy Code to authorize debtors to pay prepetition tax obligations. See, e.g., In re Gen. Motors Corp., Case No. 09-50026 (REG) (Bankr. S.D.N.Y. June 1, 2009) [Docket No. 174]; In re Gen. Growth Props., Inc., Case No. 09-11977 (ALG) (Bankr. S.D.N.Y. May 11, 2009) [Docket No. 463]; In re BearingPoint, Inc., Case No. 09-10691 (REG) (Bankr. S.D.N.Y. Mar 13, 2009) [Docket No. 225]; In re Lyondell Chem. Co., Case No. 09-10023 (REG) (Bankr. S.D.N.Y. Jan. 23, 2009) [Docket No. 361]; In re Lenox Sales, Inc., Case No. 08-14679 (ALG) (Bankr. S.D.N.Y. Dec. 16, 2008) [Docket No. 120]; In re Steve & Barry's Manhattan LLC, Case No. 08-12579 (ALG) (Bankr. S.D.N.Y. July 29, 2008) [Docket No. 286]; In re Lexington Precision Corp., Case No. 08-11153 (MG) (Bankr. S.D.N.Y. Apr. 22, 2008) [Docket No. 80]; In re Fortunoff Fine Jewelry & Silverware, LLC, Case No. 08-10353 (JMP) (Bankr. S.D.N.Y. Feb. 29, 2008) [Docket No. 301]; In re PRC, LLC, Case No. 08-10239 (MG) (Bankr. S.D.N.Y. Feb. 13, 2008) [Docket No. 122]. The Debtors submit similar relief is warranted in these chapter 11 cases, and therefore, the Court should authorize the Debtors to pay, in their discretion, prepetition Taxes and Fees.

**Payment of Checks Issued and Electronic Funds
Transfers Requested in Respect of Prepetition Taxes and Fees**

38. As part of their cash management system, the Debtors maintain a checking account in the name of Extended Stay Inc. (the "ESI Payables Account") at Bank of America and

an escrow account (the “Escrow Account”) at Wachovia Bank (together with Bank of America, the “Banks”). The Debtors draw upon funds in the ESI Payables Account and the Escrow Account to satisfy, *inter alia*, obligations arising from the Taxes and Fees. The Debtors request that the Court authorize and direct the Banks to receive, honor, process, and pay any and all checks or electronic funds transfers drawn on the Debtors’ Banks, to the extent that such checks or electronic funds transfers relate to the Taxes and Fees. The Debtors further seek authorization, if necessary, to provide for other means of payment to the Taxing Authorities, including re-issuing checks and effecting postpetition electronic funds transfer requests, to the extent necessary to pay all outstanding Taxes and Fees due as of the Commencement Date.

Reservation of Rights

39. Nothing in this Motion should be construed as impairing the Debtors’ right to contest the validity or amount of any Taxes or Fees that may be owed to any Taxing Authority, and the Debtors expressly reserve all of their rights with respect thereto.

Interim Relief Should Be Granted

40. The Debtors seek authority to pay prepetition Taxes and Fees prior to the Final Hearing. The Debtors submit that because the relief requested in this Motion is necessary to avoid immediate and irreparable harm to the Debtors for the reasons set forth herein, Bankruptcy Rule 6003 has been satisfied.

41. Furthermore, the Debtors seek a waiver of the notice requirements under Bankruptcy Rule 6004(a) and the ten-day stay of an order authorizing the use, sale, or lease of property under Bankruptcy Rule 6004(h).

Notice

42. No trustee, examiner, or creditors’ committee has been appointed in these chapter 11 cases. The Debtors have served notice of this Motion on the parties listed on “Exhibit

1” attached to the Proposed Order, and those creditors holding the five largest unsecured claims against the Debtors’ estates (on a consolidated basis). The Debtors submit that no other or further notice need be provided.

43. 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 that the Court grant the relief requested herein and such other and further relief as it deems just and proper.

Dated: June 15, 2009
New York, New York

/s/ Jacqueline Marcus
Marcia L. Goldstein
Jacqueline Marcus
WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007

Proposed Attorneys for Debtors
and Debtors in Possession

Exhibit A

Debtor	Last Four Digits of Federal Tax I.D. Number
Extended Stay Inc.	7401
ESA P Portfolio L.L.C. f/k/a BRE/ESA P Portfolio L.L.C.	7190
ESA 2005 Portfolio L.L.C. f/k/a BRE/ESA 2005 Portfolio L.L.C.	8617
ESA 2005-San Jose L.L.C. f/k/a BRE/ESA 2005-San Jose L.L.C.	1317
ESA 2005-Waltham L.L.C. f/k/a BRE/ESA 2005-Waltham L.L.C.	1418
ESA Acquisition Properties L.L.C. f/k/a BRE/ESA Acquisition Properties L.L.C.	8149
ESA Alaska L.L.C. f/k/a BRE/ESA Alaska L.L.C.	8213
ESA Canada Properties Borrower L.L.C. f/k/a BRE/ESA Canada Properties Borrower L.L.C.	7476
ESA FL Properties L.L.C. f/k/a BRE/ESA FL Properties L.L.C.	7687
ESA MD Borrower L.L.C. f/k/a BRE/ESA MD Borrower L.L.C.	8839
ESA MN Properties L.L.C. f/k/a BRE/ESA MN Properties L.L.C.	0648
ESA P Portfolio MD Borrower L.L.C. f/k/a BRE/ESA P Portfolio MD Borrower L.L.C.	7448
ESA P Portfolio PA Properties L.L.C. f/k/a BRE/ESA P Portfolio PA Properties L.L.C.	6306
ESA P Portfolio TXNC Properties L.P. f/k/a BRE/ESA P Portfolio TXNC Properties L.P.	7378
ESA PA Properties L.L.C. f/k/a BRE/ESA PA Properties L.L.C.	7652
ESA Properties L.L.C. f/k/a BRE/ESA Properties L.L.C.	1249
ESA TX Properties L.P. f/k/a BRE/ESA TX Properties L.P.	1295
ESH/Homestead Portfolio L.L.C. f/k/a BRE/Homestead Portfolio L.L.C.	9049
ESH/HV Properties L.L.C. f/k/a BRE/HV Properties L.L.C.	8927
ESH/MSTX Property L.P. f/k/a BRE/MSTX Property L.P.	5862
ESH/TN Properties L.L.C. f/k/a BRE/TN Properties L.L.C.	5781
ESH/TX Properties L.P. f/k/a BRE/TX Properties L.P.	6964
ESH/Homestead Mezz L.L.C. f/k/a BRE/Homestead Mezz L.L.C.	9883

Debtor	Last Four Digits of Federal Tax I.D. Number
ESA P Mezz L.L.C. f/k/a BRE/ESA P Mezz L.L.C.	7467
ESA Mezz L.L.C. f/k/a BRE/ESA Mezz L.L.C.	0767
ESH/Homestead Mezz 2 L.L.C. f/k/a BRE/Homestead Mezz 2 L.L.C.	9903
ESA P Mezz 2 L.L.C. f/k/a BRE/ESA P Mezz 2 L.L.C.	7480
ESA Mezz 2 L.L.C. f/k/a BRE/ESA Mezz 2 L.L.C.	0866
ESH/Homestead Mezz 3 L.L.C. f/k/a BRE/Homestead Mezz 3 L.L.C.	9936
ESA P Mezz 3 L.L.C. f/k/a BRE/ESA P Mezz 3 L.L.C.	8977
ESA Mezz 3 L.L.C. f/k/a BRE/ESA Mezz 3 L.L.C.	0929
ESH/Homestead Mezz 4 L.L.C. f/k/a BRE/Homestead Mezz 4 L.L.C.	9953
ESA P Mezz 4 L.L.C. f/k/a BRE/ESA P Mezz 4 L.L.C.	8997
ESA Mezz 4 L.L.C. f/k/a BRE/ESA Mezz 4 L.L.C.	0964
ESH/Homestead Mezz 5 L.L.C. f/k/a BRE/Homestead Mezz 5 L.L.C.	9613
ESA P Mezz 5 L.L.C. f/k/a BRE/ESA P Mezz 5 L.L.C.	9186
ESA Mezz 5 L.L.C. f/k/a BRE/ESA Mezz 5 L.L.C.	1006
ESH/Homestead Mezz 6 L.L.C. f/k/a BRE/Homestead Mezz 6 L.L.C.	9667
ESA P Mezz 6 L.L.C. f/k/a BRE/ESA P Mezz 6 L.L.C.	9247
ESA Mezz 6 L.L.C. f/k/a BRE/ESA Mezz 6 L.L.C.	8995
ESH/Homestead Mezz 7 L.L.C. f/k/a BRE/Homestead Mezz 7 L.L.C.	9722
ESA P Mezz 7 L.L.C. f/k/a BRE/ESA P Mezz 7 L.L.C.	9349
ESA Mezz 7 L.L.C. f/k/a BRE/ESA Mezz 7 L.L.C.	9065
ESH/Homestead Mezz 8 L.L.C. f/k/a BRE/Homestead Mezz 8 L.L.C.	9779
ESA P Mezz 8 L.L.C.	9402
ESA Mezz 8 L.L.C. f/k/a BRE/ESA Mezz 8 L.L.C.	9117
ESH/Homestead Mezz 9 L.L.C. f/k/a BRE/Homestead Mezz 9 L.L.C.	1011
ESA P Mezz 9 L.L.C.	0281

Debtor	Last Four Digits of Federal Tax I.D. Number
ESA Mezz 9 L.L.C.	0923
ESH/Homestead Mezz 10 L.L.C. f/k/a BRE/Homestead Mezz 10 L.L.C.	1063
ESA P Mezz 10 L.L.C.	0224
ESA Mezz 10 L.L.C.	0175
Homestead Village L.L.C. f/k/a BRE/Homestead Village L.L.C.	8930
ESA MD Beneficiary L.L.C. f/k/a BRE/ESA MD Beneficiary L.L.C.	7038
ESA P Portfolio MD Trust f/k/a BRE/ESA P Portfolio MD Trust	8258
ESA MD Properties Business Trust f/k/a BRE/ESA MD Properties Business Trust	6992
ESA P Portfolio MD Beneficiary L.L.C. f/k/a BRE/ESA P Portfolio MD Beneficiary L.L.C.	8432
ESA Canada Properties Trust f/k/a BRE/ESA Canada Properties Trust	2314
ESA Canada Trustee Inc. f/k/a BRE/ESA Canada Trustee Inc.	2861
ESA Canada Beneficiary Inc. f/k/a BRE/ESA Canada Beneficiary Inc.	7543
ESA UD Properties L.L.C.	7075
ESA 2007 Operating Lessee Inc. f/k/a BRE/ESA 2007 Operating Lessee Inc.	9408
ESA 2005 Operating Lessee Inc. f/k/a BRE/ESA 2005 Operating Lessee Inc.	8471
ESA Operating Lessee Inc. f/k/a BRE/ESA Operating Lessee Inc.	4369
ESA P Portfolio Operating Lessee Inc. f/k/a BRE/ESA P Portfolio Operating Lessee Inc.	7433
ESA Business Trust f/k/a BRE/ESA Business Trust	8078
ESA Management L.L.C.	9101
ESA P Portfolio Holdings L.L.C. f/k/a BRE/ESA P Portfolio Holdings L.L.C.	8432
ESA Canada Operating Lessee Inc. f/k/a BRE/ESA Canada Operating Lessee Inc.	8838
Extended Stay Hotels L.L.C.	7438

Exhibit B

Proposed Order

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
In re : Chapter 11 Case No.
EXTENDED STAY INC., et al., : 09-____()
Debtors. : (Joint Administration Requested)
-----X

**INTERIM ORDER PURSUANT TO SECTIONS 105(a),
363(b), 507(a)(8), AND 541 OF THE BANKRUPTCY CODE
(A) AUTHORIZING PAYMENT OF PREPETITION TAXES AND FEES;
(B) AUTHORIZING AND DIRECTING FINANCIAL INSTITUTIONS
TO HONOR AND PROCESS CHECKS AND ELECTRONIC FUNDS TRANSFERS
RELATED TO SUCH OBLIGATIONS; AND (C) SCHEDULING A FINAL HEARING**

Upon the motion (the "Motion"),¹ dated June __, 2009 (the "Commencement Date"), of Extended Stay Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), pursuant to sections 105(a), 363(b), 507(a)(8), and 541 of chapter 11 of title 11 of the United States Code (the "Bankruptcy Code"), for an order: (i) authorizing the Debtors to pay, in their sole discretion, and to the extent they deem necessary, all prepetition Sales Taxes, Use Taxes, Occupancy Taxes, Property Taxes, Franchise Taxes, License and Permit Fees, Annual Report Fees, and Other Taxes (collectively, the "Taxes and Fees") to various local, state, and federal taxing authorities (collectively, the "Taxing Authorities"), (ii) authorizing and directing financial institutions to honor and process related checks and electronic funds transfers, and (iii) scheduling a final hearing to consider entry of an order authorizing payment of all prepetition Taxes and Fees due and owing to the Taxing Authorities in the ordinary course after the Commencement Date (the "Final Hearing")

¹ Capitalized terms used but not defined herein shall have the same meanings ascribed to them in the Motion.

all as more fully set forth in the Motion; and upon consideration of the Declaration of Joseph Teichman Pursuant to Rule 1007-2 of the Local Rules of Bankruptcy Procedure for the Southern District of New York in Support of First Day Motions and Applications, filed contemporaneously with the Motion; and this Court having jurisdiction to consider the Motion and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334; and consideration of the Motion and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Motion having been provided to the parties listed on “Exhibit 1” attached hereto and those creditors holding the five largest unsecured claims against the Debtors’ estates (on a consolidated basis) (collectively, the “Notice Parties”), and it appearing that no other or further notice need be provided; and this Court having determined that the relief sought in the Motion is in the best interests of the Debtors and their respective estates, their creditors, and all parties in interest; and this Court having determined that the legal and factual bases set forth in the Motion 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

ORDERED that the Motion is granted on an interim basis; and it is further

ORDERED that the Debtors are authorized, in their sole discretion, to pay all prepetition Taxes and Fees, including any penalties and interest thereon, and all Taxes and Fees subsequently determined upon audit to be owed for periods prior to the Commencement Date, to the applicable federal, state, and local taxing authorities, including without limitation those Taxing Authorities listed on “Exhibit 2” attached hereto; and it is further

ORDERED that pursuant to this interim Order, the Debtors shall only pay prepetition Taxes and Fees that become due and payable between the Commencement Date and entry of a final order approving this Motion; and it is further

ORDERED that, when requested by the Debtors and in the Debtors' sole discretion, the Debtors' Banks is authorized and directed to receive, process, honor, and pay all checks drawn and electronic funds transfers requested on the Debtors' account to pay the Taxes and Fees, and the costs and expenses incident thereto, whether those transfers were presented prior to or after the Commencement Date; provided that sufficient funds are available in the account to make such payments; and it is further

ORDERED that the Debtors are authorized to issue new postpetition checks or effect postpetition electronic funds transfer requests in replacement of any prepetition check issued or electronic funds transfer requested in respect of the Taxes and Fees that are dishonored or rejected; and it is further

ORDERED that within three (3) business days of the entry of this Order, the Debtors shall serve a copy of the Order and the Motion on the Notice Parties; and it is further

ORDERED that the Final Hearing, if required, to consider entry of an order granting the relief requested in the Motion on a final basis shall be held on _____, 2009 at _____ a.m./p.m. (Eastern Time); and any objections to entry of such order shall be in writing, filed with the Court in accordance with General Order M-242, and served upon the Notice Parties, in each case so as to be received no later than _____, 2009 at 4:00 p.m. (Eastern Time); and it is further

ORDERED that if no objections are filed to the Motion, the Court may enter a final order substantially in the form of this Order without further notice or hearing; and it is further

ORDERED that nothing in this Order or the Motion shall be construed as impairing the Debtors' right to contest the validity or amount of any Taxes or Fees that may be

owed to any Taxing Authority, and the Debtors expressly reserve all of their rights with respect thereto; and it is further

ORDERED that notice of the Motion as provided herein shall be deemed good and sufficient notice of such Motion; and it is further

ORDERED that Bankruptcy Rule 6003(b) has been satisfied; and it is further

ORDERED that the requirements set forth in Bankruptcy Rule 6004(a) are hereby waived; and it is further

ORDERED that notwithstanding any applicability of Bankruptcy Rule 6004(h), the terms and conditions of this Order shall be immediately effective and enforceable upon its entry; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation and/or enforcement of this Order.

Dated: June , 2009
New York, New York

UNITED STATES BANKRUPTCY JUDGE

Exhibit 1

<p>The Office of the United States Trustee for the Southern District of New York</p> <p>33 Whitehall Street, 21st Floor, New York New York 10004 Attn: Paul Schwartzburg, Esq.</p>	<p>Counsel to the Supporting Certificate Holders</p> <p>Fried Frank Harris Shriver & Jacobson LLP One New York Plaza, New York, New York 10004 Attn: Brad Eric Scheler, Esq. Jennifer Rodburg, Esq.</p>
<p>Counsel to the Ad Hoc Mezzanine Lender Group</p> <p>Cleary, Gottlieb, Steen & Hamilton One Liberty Plaza 37th Floor New York, NY 10006 Attn: Michael Weinberger, Esq.</p>	<p>- and-</p> <p>Counsel to Cerberus Capital Management, L.P.</p> <p>Schulte Roth & Zabel LLP 919 Third Avenue New York, NY 10022 Attn: Adam Harris, Esq.</p>
<p>Counsel to Wachovia Bank National Association, the Agent under the Mortgage Loan Agreement and the Mezzanine Loan Agreements</p> <p>Morrison & Foerster L.L.P. 1290 Avenue of the Americas New York, N.Y. 10104-0050 Attn: Jeffrey Temple, Esq.</p>	<p>Counsel to the Ad Hoc Mezzanine Lender Group</p> <p>Kaye Scholer LLP 425 Park Avenue, New York, New York 10022 Attn: Jeannie Bionda, Esq. and Louis Hait, Esq.</p>
<p>Trustee under the Trust and Servicing Agreement</p> <p>Wells Fargo Corporate Trust Services MAC N2702-011 9062 Old Annapolis Road Columbia, MD 21045 Attn: Elizabeth A. Brewster, Vice President</p>	<p>Counsel to Fortress Investment Group L.L.C.</p> <p>Sidley Austin L.L.P. 787 Seventh Avenue New York, New York 10019 Attn: Robert L. Golub, Esq.</p>
<p>Servicer under the Trust and Servicing Agreement</p> <p>Wachovia Securities 201 South College Street NC1075 Charlotte, NC 28288 Attn: Mike Benner</p>	<p>Counsel to the Servicer under the Trust and Servicing Agreement</p> <p>Seyfarth Shaw LLP 620 Eighth Avenue, New York, NY 10018 Attn: Mitchell Kaplan, Esq.</p>

Exhibit 2

Taxing Authorities

Taxing Authorities

Taxing Authority Name	Address	City	State	Zip Code
ADA COUNTY TREASURER	PO BOX 2868	BOISE	ID	83701
ADAMS COUNTY TREASURER	450 S 4TH AVENUE, SUITE 303	BRIGHTON	CO	80601-3194
ALACHUA COUNTY TAX COLLECTOR	PO BOX 142530	GAINESVILLE	FL	32614-2530
ALAMEDA COUNTY TAX COLLECTOR	1221 OAK STREET	OAKLAND	CA	94612-4286
ALLEN COUNTY TREASURER	PO BOX 2540	FORT WAYNE	IN	46801-2540
ANNE ARUNDEL COUNTY	OFFICE OF FINANCE, PO BOX 427	ANNAPOLIS	MD	21404-0427
ARAPAHOE COUNTY TREASURER	PO BOX 571	LITTLETON	CO	80160
ARKANSAS DEPT OF FINANCE & ADMINISTRATION	PO BOX 3861	LITTLE ROCK	AR	72203-3861
ARKANSAS SECRETARY OF STATE	PO BOX 919	LITTLE ROCK	AR	72203
BALTIMORE COUNTY	OFFICE OF BUDGET & FINANCE, 400 WASHINGTON AVENUE, ROOM 152	TOWSON	MD	21204-4665
BERNALILLO COUNTY TREASURER	PO BOX 269	ALBUQUERQUE	NM	87103
BOONE COUNTY COLLECTOR	801 E WALNUT, ROOM 118	COLUMBIA	MO	65201-4890
BREVARD COUNTY TAX COLLECTOR	PO BOX 2020	TITUSVILLE	FL	32781
BROWARD COUNTY REVENUE COLLECTOR	PO BOX 29009	FORT LAUDERDALE	FL	33301
BUNCOMBE COUNTY TAX COLLECTOR	DEPT 903, PO BOX 1070	CHARLOTTE	NC	28201-1070
BUTLER COUNTY TREASURER	315 HIGH STREET	HAMILTON	OH	45011
CALIFORNIA SECRETARY OF STATE	STATEMENT OF INFORMATION UNIT, PO BOX 944230	SACRAMENTO	CA	94244-2300
CANTON TOWNSHIP TREASURER	PO BOX 87010	CANTON	MI	48187
CHARLESTON COUNTY TREASURER	PO BOX 878	CHARLESTON	SC	29402-0878
CHATHAM COUNTY TAX COMMISSIONER	PO BOX 9827	SAVANNAH	GA	31412
CHATTANOOGA CITY TREASURER	PO BOX 191	CHATTANOOGA	TN	37401-0191
CITY & BOROUGH OF JUNEAU	155 S SEWARD STREET	JUNEAU	AK	99801-1397
CITY OF ALEXANDRIA	PO BOX 34745	ALEXANDRIA	VA	22334-0745
CITY OF ALPHARETTA	FINANCE DEPT-TAX, PO BOX 349	ALPHARETTA	GA	30009-0349
CITY OF ANN ARBOR TREASURER	DEPT # 77602, PO BOX 77000	DETROIT	MI	48277-0602
CITY OF AUBURN HILLS	1827 N SQUIRREL ROAD	AUBURN HILLS	MI	48326
CITY OF AURORA	LICENSING OFFICE, 15151 E ALAMEDA PARKWAY, SUITE 1100	AURORA	CO	80012-1555
CITY OF AUSTIN	DOWNTOWN PUBLIC IMPROVEMENTS, PO BOX 2920	AUSTIN	TX	78701
CITY OF BAKERSFIELD	PO BOX 2057	BAKERSFIELD	CA	93303-2057
CITY OF BATON ROUGE	PARISH OF E BATON ROUGE, DEPT OF FINANCE-REVENUE DEPT, PO BOX 2590	BATON ROUGE	LA	70821-2590

Taxing Authority Name	Address	City	State	Zip Code
CITY OF BIRMINGHAM	PO BOX 830638	BIRMINGHAM	AL	35283-0638
CITY OF BOSSIER CITY	PROPERTY TAX DEPARTMENT, PO BOX 5399	BOSSIER CITY	LA	71171-5399
CITY OF BRENTWOOD	PROPERTY TAX DEPARTMENT, PO BOX 306048	NASHVILLE	TN	37230-6048
CITY OF CHESAPEAKE	PO BOX 1606	CHESAPEAKE	VA	23327-1606
CITY OF COLORADO SPRINGS	SALES TAX DIVISION, PO BOX 1575, MC 225	COLORADO SPRINGS	CO	80901-1575
CITY OF COVINGTON	638 MADISON AVENUE	COVINGTON	KY	41011
CITY OF DEARBORN	TAX ADMINISTRATION SERVICES, PO BOX 4000	DEARBORN	MI	48126
CITY OF EAST PROVIDENCE	TAX COLLECTOR, 145 TAUNTON AVENUE	EAST PROVIDENCE	RI	02914-4505
CITY OF EL PASO	EL PASO TAX ASSESSOR COLLECTOR, PO BOX 2992	EL PASO	TX	79999-2992
CITY OF FARMINGTON HILLS	31555 W ELEVEN MILE ROAD	FARMINGTON HILLS	MI	48336-1165
CITY OF FLORENCE	DEPT 105, PO BOX 1327	FLORENCE	KY	41022-1327
CITY OF GLENDALE	TAX ADMINISTRATION, 950 S BIRCH STREET	GLENDALE	CO	80246
CITY OF GREENWOOD VILLAGE	6060 S QUEBEC STREET	GREENWOOD VILLAGE	CO	80111-4691
CITY OF HUNTSVILLE	CITY CLERK- TREASURER, PO BOX 040003	HUNTSVILLE	AL	35804
CITY OF KENNER	1801 WILLIAMS BOULEVARD	KENNER	LA	70062
CITY OF KENTWOOD TREASURER	PO BOX 8848	KENTWOOD	MI	49518-8848
CITY OF KNOXVILLE	PO BOX 15001	KNOXVILLE	TN	37901-5001
CITY OF LAKEWOOD	REVENUE DIVISION, PO BOX 261450	LAKEWOOD	CO	80226-9450
CITY OF LAREDO	TAX DEPARTMENT, PO BOX 6548	LAREDO	TX	78042-6548
CITY OF LIVONIA	33000 CIVIC CENTER DRIVE	LIVONIA	MI	48154
CITY OF LUBBOCK	LUBBOCK CENTRAL APPRAISER, PO BOX 10568	LUBBOCK	TX	79408-3568
CITY OF LYNCHBURG	PO BOX 9000	LYNCHBURG	VA	24505
CITY OF MADISON	CITY OF MADISON TREASURER, PO BOX 2999	MADISON	WI	53701-2999
CITY OF MADISON HEIGHTS TREASURER	300 W 13 MILE ROAD	MADISON HEIGHTS	MI	48071
CITY OF MARIETTA	PO BOX 609	MARIETTA	GA	30061
CITY OF MEMPHIS	PO BOX 185	MEMPHIS	TN	38101-0185
CITY OF MESA	TAX AUDIT & COLLECTIONS, PO BOX 1466	MESA	AZ	85211-1466
CITY OF MOBILE	DEPT 1519, PO BOX 11407	BIRMINGHAM	AL	35246-1519
CITY OF MOBILE	REVENUE DEPARTMENT, DEPARTMENT 1530, PO BOX 11407	BIRMINGHAM	AL	35246
CITY OF MONTGOMERY	C/O COMPASS BANK, PO BOX 830469	BIRMINGHAM	AL	35283-0469
CITY OF NEWPORT NEWS	PO BOX 975	NEWPORT NEWS	VA	23607-0975
CITY OF NORCROSS	65 LAWRENCEVILLE STREET	NORCROSS	GA	30071-2564
CITY OF NOVI	DRAWER #3050, PO BOX 79001	DETROIT	MI	48279-3050

City	Taxing Authority Name	Address	City	State	Zip Code
CITY OF PEORIA		SALES TAX DEPARTMENT, PO BOX 4038	PEORIA	AZ	85380-4038
CITY OF PHILADELPHIA		DEPARTMENT OF REVENUE, PO BOX 1393	PHILADELPHIA	PA	19105
CITY OF RIVERDALE		TAX DEPARTMENT, 782 ORME STREET	RIVERDALE	GA	30274-3222
CITY OF ROANOKE		PO BOX 1451	ROANOKE	VA	24007-1451
CITY OF ROMULUS		TREASURERS OFFICE, 11111 WAYNE ROAD	ROMULUS	MI	48174
CITY OF ROSEVILLE	TREASURER	PO BOX 290	ROSEVILLE	MI	48066-9021
CITY OF SAVANNAH		REVENUE DEPARTMENT, PO BOX 1228	SAVANNAH	GA	31402-1228
CITY OF SCOTTSDALE		TAX AND LICENSE REGISTRATION, PO BOX 1586	SCOTTSDALE	AZ	85252-1586
CITY OF SOUTHFIELD	TREASURER	26000 EVERGREEN ROAD	SOUTHFIELD	MI	48076
CITY OF STERLING HEIGHTS		DEPARTMENT 296201, PO BOX 55000	DETROIT	MI	48255-2962
CITY OF TUCSON		COLLECTIONS, PO BOX 27320	TUCSON	AZ	85726
CITY OF VIRGINIA BEACH		2401 COURTHOUSE DRIVE	VIRGINIA BEACH	VA	23456
CITY OF WALTHAM		TREASURER/COLLECTORS OFFICE, PO BOX 540190	WALTHAM	MA	02454-0190
CITY OF WARREN		OFFICE OF THE TREASURER, 1 CITY SQUARE, SUITE 200	WARREN	MI	48093-2395
CITY OF WARWICK		TAX COLLECTOR'S OFFICE, PO BOX 2000	WARWICK	RI	02887
CITY OF WAUKESHA		201 DELAFIELD STREET	WAUKESHA	WI	53188-3693
CITY OF WAUWATOSA		7725 W. NORTH AVENUE	WAUWATOSA	WI	53213
CITY OF WESTMINSTER		SALES/ USE TAX RETURN, PO BOX 17107	DENVER	CO	80217-7107
CITY OF WOBURN		COLLECTORS OFFICE, PO BOX 227	WOBURN	MA	01801
CLARK COUNTY TREASURER		PO BOX 9808	VANCOUVER	WA	98666-8808
CLAY COUNTY COLLECTOR		PO BOX 219808	KANSAS CITY	MO	64121-9808
CLAYTON COUNTY TAX COMMISSIONER		ADMINISTRATION ANNEX 3- 2ND FLOOR, 121 S MCDONOUGH STREET	JONESBORO	GA	30236
COBB COUNTY TAX COMMISSIONER		PO BOX 649	MARIETTA	GA	30061-0649
COLORADO DEPARTMENT OF REVENUE		1375 SHERMAN STREET	DENVER	CO	80261
COMPTROLLER OF MARYLAND		PO BOX 17405	BALTIMORE	MD	21297-1405
COUNTY OF BEXAR		TAX ASSESSOR COLLECTOR, PO BOX 839950	SAN ANTONIO	TX	78283-3950
COUNTY OF DENTON		TAX ASSESSOR COLLECTOR, PO BOX 90223	DENTON	TX	76202-5223
COUNTY OF FAIRFAX		DEPT OF TAX ADMINISTRATION, PO BOX 10201	FAIRFAX	VA	22035-0201
COUNTY OF FORT BEND		FORT BEND COUNTY TAX COLLECTOR, PO BOX 1028, PAYMENT PROCESSING DEPT	SUGAR LAND	TX	77487-1028
COUNTY OF GREENVILLE		GREENVILLE COUNTY TAX COLLECTOR, PO BOX 19114	GREENVILLE	SC	29602-9114
COUNTY OF HARRIS		TAX ASSESSOR/ COLLECTOR, PO BOX 4622	HOUSTON	TX	77210-4622
COUNTY OF HENRICO		PO BOX 3369	HENRICO	VA	23228-9769
COUNTY OF HINDS		TAX COLLECTOR, PO BOX 1727	JACKSON	MS	39215-1727

Taxing Authority Name	Address	City	State	Zip Code
COUNTY OF MARIN	CIVIC CENTER, ROOM 202, PO BOX 4220	SAN RAFAEL	CA	94913-4220
COUNTY OF MCLENNAN	TAX ASSESSOR COLLECTOR, PO BOX 406	WACO	TX	76703
COUNTY OF POTTER	TAX ASSESSOR COLLECTOR, PO BOX 2289	AMARILLO	TX	79105-2289
COUNTY OF RICHLAND	PO BOX 8028	COLUMBIA	SC	29202-8028
COUNTY OF ROUND ROCK	ROUND ROCK TAX OFFICE, 1301 ROUND ROCK AVENUE	ROUND ROCK	TX	78681
COUNTY OF SALT LAKE	2001 S STATE STREET, #N2300A	SALT LAKE CITY	UT	84190-1300
COUNTY OF SONOMA	SONOMA COUNTY TAX COLLECTOR, 585 FISCAL DRIVE, ROOM 100F	SANTA ROSA	CA	95403
COUNTY OF SPARTANBURG	SPARTANBURG COUNTY TREASURER, PO BOX 100260	COLUMBIA	SC	29202-3260
COUNTY OF ST JOSEPH	PO BOX 4758	SOUTH BEND	IN	46634-4758
COUNTY OF TARRANT	TAX ASSESSOR COLLECTOR, PO BOX 961018	FORT WORTH	TX	76161-0018
COUNTY OF TRAVIS	TRAVIS COUNTY TAX ASSESSOR, PO BOX 149328	AUSTIN	TX	78714-9328
COUNTY OF VANDERBURGH	PO BOX 77	EVANSVILLE	IN	47701-0077
COUNTY OF VOLLUSIA	123 W INDIANA AVENUE, ROOM 103	DELAND	FL	32720
CONNECTICUT COMMISSIONER OF REVENUE SERVICES	CONNECTICUT DEPARTMENT OF REVENUE SERVICES, PO BOX 2936	HARTFORD	CT	06104-2936
CUMBERLAND COUNTY TAX COLLECTOR	PO BOX 1070	CHARLOTTE	NC	28201-1070
CUYAHOGA COUNTY TREASURER	PO BOX 94547	CLEVELAND	OH	44101-4547
DAVIDSON COUNTY METROPOLITAN TRUSTEE	PERSONALTY TAX DEPARTMENT, PO BOX 196358	NASHVILLE	TN	37219-6358
DEKALB COUNTY TAX COMMISSIONER	PO BOX 100004	DECATUR	GA	30031-7004
DELAWARE COUNTY TREASURER	140 N SANDUSKY STREET	DELAWARE	OH	43015-1733
DISTRICT OF GREENSPPOINT	COLLECTOR OF ASSESSMENTS, PO BOX 672346	HOUSTON	TX	77267-2346
DOUGLAS COUNTY TREASURER	100 THIRD STREET, COUNTY ADMINISTRATION BUILDING	CASTLE ROCK	CO	80104
DURHAM COUNTY TAX COLLECTOR	PO BOX 30090	DURHAM	NC	27702-3090
DUVAL COUNTY TAX COLLECTOR	231 E FORSYTH STREET, ROOM 130	JACKSONVILLE	FL	32202-3370
EL PASO COUNTY TREASURER	PO BOX 2018	COLORADO SPRINGS	CO	80901-2018
ESCAMBIA COUNTY TAX COLLECTOR	PO BOX 1312	PENSACOLA	FL	32591
FARMINGTON TAX COLLECTOR	I MONTEITH DRIVE	FARMINGTON	CT	06032-1053
FLORIDA DEPT OF REVENUE	ECS SERVICE CENTER, ATTN: BRAD EPPES, 1379 BLOUNTSTOWN HIGHWAY	TALLAHASSEE	FL	32304
FORSYTH COUNTY TAX COLLECTOR	PO BOX 70844	CHARLOTTE	NC	28272-0844
FRANKLIN COUNTY TREASURER	373 S HIGH STREET, 17TH FLOOR	COLUMBUS	OH	43215-6306
FULTON COUNTY TAX COMMISSIONER	PO BOX 105052	ATLANTA	GA	30348-5052
GEORGIA DEPT OF REVENUE	PROCESSING CENTER, PO BOX 740397	ATLANTA	GA	30374-0397

Taxing Authority Name	Address	City	State	Zip Code
GREENE COUNTY	COLLECTOR OF REVENUE, 940 BOONVILLE	SPRINGFIELD	MO	65802
GUILFORD COUNTY TAX DEPARTMENT	PO BOX 71072	CHARLOTTE	NC	28272-1072
GWINNETT COUNTY TAX COMMISSIONER	PO BOX 372	LAWRENCEVILLE	GA	30046
HAMILTON COUNTY TRUSTEE	PO BOX 11047	CHATTANOOGA	TN	37401
HANCOCK COUNTY TREASURER	HANCOCK COUNTY COURTHOUSE, 300 S MAIN STREET, ROOM 21	FINDLAY	OH	45840
HARFORD COUNTY, MD	PO BOX 609	BEL AIR	MD	21014-0609
HARRY LEE JEFFERSON PARISH	SHERIFF AND TAX COLLECTOR, JEFFERSON PARISH SHERIFFS OFFICE, PO BOX 248	GREINA	LA	70054-0248
HILLSBOROUGH COUNTY TAX COLLECTOR	PO BOX 172920	TAMPA	FL	33672-0920
HOWARD COUNTY DIRECTOR OF FINANCE	PO BOX 37237	BALTIMORE	MD	21297-3237
IDAHO STATE TAX COMMISSION	PO BOX 56	BOISE	ID	83756
ILLINOIS DEPARTMENT OF REVENUE	WILLARD ICE BUILDING, 101 WEST JEFFERSON STREET	SPRINGFIELD	IL	62702
INDIANA DEPARTMENT OF REVENUE	SYSTEM SERVICES, PO BOX 7205	INDIANAPOLIS	IN	46206-7205
HOUSTON ISD TAX OFFICE	HOUSTON ISD TAX OFFICE, PO BOX 4593	HOUSTON	TX	77210-4593
JACKSON COUNTY COLLECTOR	PO BOX 219747	KANSAS CITY	MO	64121-9747
JEFFERSON COUNTY	PO BOX 830710	BIRMINGHAM	AL	35283-0710
JEFFERSON COUNTY TREASURER	PO BOX 4007	GOLDEN	CO	80401-0007
JOHNSON COUNTY TREASURER	PO BOX 2902	SHAWNEE MISSION	KS	66201-1302
KANSAS FRANCHISE TAX	KANSAS DEPT OF REVENUE, 915 SW HARRISON STREET	TOPEKA	KS	66612
KENTON COUNTY SHERIFF	PO BOX 188070	ERLANGER	KY	41018-8070
KENTUCKY DEPARTMENT OF REVENUE	REVENUE CABINET, 200 FAIR OAKS LANE	FRANKFORT	KY	40620
KENTUCKY STATE TREASURER	REVENUE CABINET, 200 FAIR OAKS LANE	FRANKFORT	KY	40620
KING COUNTY TREASURER	500 4TH AVENUE, ROOM 600	SEATTLE	WA	98104-2387
KNOX COUNTY TRUSTEE	PO BOX 70	KNOXVILLE	TN	37901
LAFAYETTE CONSOLIDATED GOVERNMENT	PO BOX 4024	LAFAYETTE	LA	70502
LAFAYETTE PARISH TAX COLLECTOR	PO BOX 92590	LAFAYETTE	LA	70509-2590
LAKE COUNTY TREASURER	LAKE COUNTY GOVT CENTER, 2293 N MAIN STREET	CROWN POINT	IN	46307
LANE COUNTY TAX COLLECTOR	PO BOX 3014	PORTLAND	OR	97208-3014
LEON COUNTY TAX COLLECTOR	PO BOX 1835	TALLAHASSEE	FL	32302-1835
LONE TREE SALES TAX	9220 KIMMER DRIVE, SUITE 100	LONE TREE	CO	80124
LOS ANGELES COUNTY TAX COLLECTOR	PO BOX 54027	LOS ANGELES	CA	90054-0027
LOUDOUN COUNTY TREASURER	PO BOX 1000	LEESBURG	VA	20177-1000
LOUISIANA DEPT OF REVENUE	PO BOX 91011	BATON ROUGE	LA	70821

Taxing Authority Name	Address	City	State	Zip Code
LUCAS COUNTY TREASURER	ONE GOVERNMENT CENTER #500	TOLEDO	OH	43604-2253
MACON- BIBB COUNTY	TAX COMMISSIONER, PO BOX 4724	MACON	GA	31208-4724
MADISON COUNTY	100 NORTH SIDE SQUARE	HUNTSVILLE	AL	35801-4820
MARICOPA COUNTY TREASURER	PO BOX 52133	PHOENIX	AZ	85072-2133
MARION COUNTY TAX COLLECTOR	PO BOX 3416	PORTLAND	OR	97208-3416
MASSACHUSETTS DEPT OF REVENUE	TAXPAYER SERVICE DIVISION, 436 DWIGHT STREET	SPRINGFIELD	MA	01103
MARYLAND DEPT OF ASSESSMENTS & TAXATION	PERSONAL PROPERTY DIVISION, 301 W PRESTON STREET, ROOM 801	BALTIMORE	MD	21201-2395
MECKLENBURG COUNTY TAX COLLECTOR	PO BOX 71063	CHARLOTTE	NC	28272-1063
MIAMI-DADE TAX COLLECTOR	140 W FLAGLER STREET	MIAMI	FL	33130-1575
MISSISSIPPI STATE TAX COMMISSION	PO BOX 23050	JACKSON	MS	39225
MOBILE COUNTY	DEPT 1524, PO BOX 11407	BIRMINGHAM	AL	35246-1524
MONTANA DEPARTMENT OF REVENUE	PO BOX 8021	HELENA	MT	59604-8021
MONTGOMERY COUNTY MD	PO BOX 9418	GAITHERSBURG	MD	20898-9418
MULTNOMAH COUNTY TAX COLLECTOR	PO BOX 2716	PORTLAND	OR	97208-2716
MUNICIPALITY OF ANCHORAGE	PO BOX 196650	ANCHORAGE	AK	99519-6650
NEVADA DEPARTMENT OF TAXATION	PO BOX 52609	PHOENIX	AZ	85072-2609
NEW HANOVER COUNTY TAX OFFICE	PO BOX 580070	CHARLOTTE	NC	28258-0070
NEW MEXICO TAXATION & REVENUE DEPARTMENT	PO BOX 25127	SANTA FE	NM	87504-5127
NEW YORK CITY DEPARTMENT OF FINANCE	PO BOX 5060	KINGSTON	NY	12402
NEW YORK CITY DEPARTMENT OF FINANCE	PO BOX 1208	NEW YORK	NY	10116-1208
NEW YORK STATE PROCESSING CENTER	PO BOX 61000	ALBANY	NY	12261-0001
NORTH CAROLINA SECRETARY OF STATE	CORPORATIONS DIVISION, PO BOX 29525	RALEIGH	NC	27626-0525
NORTH OLMSTED CITY SCHOOL DISTRICT	27425 BUTTERNUT RIDGE ROAD	NORTH OLMSTED	OH	44070
OAKLAND COUNTY TREASURER	1200 N TELEGRAPH ROAD, DEPT 479, BUILDING 12 EAST	PONTIAC	MI	48341-0479
OFFICE OF THE FAYETTE COUNTY SHERIFF	PO BOX 34148	LEXINGTON	KY	40588-4148
OHIO TREASURER OF STATE	OHIO DEPARTMENT OF TAXATION, PO BOX 182101	COLUMBUS	OH	43218-2101
OKALOOSA COUNTY TAX COLLECTOR	PO BOX 1390	NICEVILLE	FL	32588-1390
ONSLow COUNTY TAX COLLECTOR	PO BOX 580428	CHARLOTTE	NC	28258-0428
ORANGE COUNTY TAX COLLECTOR	PO BOX 545100	ORLANDO	FL	32854-5100
PALM BEACH COUNTY TAX COLLECTOR	PO BOX 3353	WEST PALM BEACH	FL	33402
PARISH OF EAST BATON ROUGE	PO BOX 91285	BATON ROUGE	LA	70821-9285
PARISH OF JEFFERSON	SHERIFF & EX-OFFICIO TAX COLLECTOR, PO BOX 30014	TAMPA	FL	33630
PENNSYLVANIA DEPARTMENT OF REVENUE	STRAWBERRY SQUARE, 11TH FLOOR	HARRISBURG	PA	17128-1100

Taxing Authority Name	Address	City	State	Zip Code
PHOENIX CITY TREASURER	PO BOX 29690	PHOENIX	AZ	85038-9690
PIERCE COUNTY BUDGET & FINANCE	PO BOX 11621	TACOMA	WA	98411-6621
PIMA COUNTY TREASURER	115 N CHURCH AVENUE	TUCSON	AZ	85701-1199
PINELLAS COUNTY TAX COLLECTOR	PO BOX 10832	CLEARWATER	FL	33757
PLACER COUNTY TAX COLLECTOR	PO BOX 7790	AUBURN	CA	95604-7790
PLAINS TOWNSHIP, JAMES E. CHICUCCHI	126 N MAIN STREET- MUNICIPAL BUILDING	PLAINS	PA	18705
PLATTE COUNTY	COLLECTOR OF REVENUE, ADMINISTRATION BUILDING, 415 THIRD STREET, SUITE 40	PLATTE CITY	MO	64079
PLYMOUTH TOWNSHIP	700 BELVOIR ROAD	PLYMOUTH MEETING	PA	19462
PRINCE GEORGE'S COUNTY MD	PO BOX 17578	BALTIMORE	MD	21297-1578
PULASKI COUNTY TREASURER	PO BOX 8101	LITTLE ROCK	AR	72203
RICHLAND COUNTY TREASURER	PO BOX 8028	COLUMBIA	SC	29202-8028
RIVERSIDE COUNTY TREASURER	PO BOX 12005	RIVERSIDE	CA	92502-2205
SAN BERNARDINO COUNTY	TAX COLLECTOR, 172 W THIRD STREET, 1ST FLOOR	SAN BERNARDINO	CA	92415-0360
SAN DIEGO COUNTY TREASURER	PO BOX 129009	SAN DIEGO	CA	92112
SAN JOAQUIN COUNTY TAX COLLECTOR	PO BOX 2169	STOCKTON	CA	95201-2169
SANDOVAL COUNTY TREASURER	PO BOX 27139	ALBUQUERQUE	NM	87125
SEDGWICK COUNTY TREASURER	PO BOX 2961	WICHITA	KS	67201-2961
SEMINOLE COUNTY TAX COLLECTOR	PO BOX 630	SANFORD	FL	32772-0630
SHELBY COUNTY BUSINESS REVENUE OFFICER	PO BOX 800	COLUMBIANA	AL	35051
SNOHOMISH COUNTY TREASURER	PO BOX 34171	SEATTLE	WA	98124-1171
SPOKANE COUNTY TREASURER	PO BOX 199	SPOKANE	WA	99210
ST CHARLES COUNTY	COLLECTOR OF REVENUE, 201 N SECOND STREET, ROOM 134	ST CHARLES	MO	63301-2889
ST LOUIS COUNTY	COLLECTOR OF REVENUE, 41 S CENTRAL AVENUE	ST LOUIS	MO	63105
ST MARYS COUNTY TREASURER	PO BOX 642	LEONARDTOWN	MD	20650
STATE OF CALIFORNIA	BOARD OF EQUALIZATION, PO BOX 942879	SACRAMENTO	CA	94279-8013
STATE OF MICHIGAN	DEPT OF TREASURY, DEPARTMENT 77003	LANSING	MI	48277-0003
STATE OF NEW HAMPSHIRE	PO BOX 637	CONCORD	NH	03302
STATE OF RHODE ISLAND	DIVISION OF TAXATION, ONE CAPITOL HILL	PROVIDENCE	RI	02908-5812
STATE OF WASHINGTON	DEPARTMENT OF REVENUE, PO BOX 34054	SEATTLE	WA	98124-1054
SUMMIT COUNTY FISCAL OFFICER	175 S MAIN STREET, ROOM 211	AKRON	OH	44308
TAX ASSESSOR-COLLECTOR POTTER COUNTY	PO BOX 9514	AMARILLO	TX	79105-9514
TAX COLLECTOR, CITY OF MERIDEN	PO BOX 80000, DEPT 299	HARTFORD	CT	06180-0299
TAX COMMISSIONER MUSCOGEE COUNTY	PO BOX 1441	COLUMBUS	GA	31902-1441

Taxing Authority Name	Address	City	State	Zip Code
TENNESSEE DEPT OF REVENUE	ANDREW JACKSON STATE OFFICE BLDG, 500 DEADERICK STREET	NASHVILLE	TN	37242
THORNTON SALES & USE TAX DIVISION	9500 CIVIC CENTER DRIVE	THORNTON	CO	80229
THURSTON COUNTY TREASURER	2000 LAKERIDGE DRIVE SW	OLYMPIA	WA	98502-6080
TOWN OF BRAINTREE	TAX COLLECTORS OFFICE, 1 JFK MEMORIAL DRIVE	BRAINTREE	MA	02184
TOWN OF DANVERS	COLLECTOR OF TAXES, 1 SYLVAN STREET	DANVERS	MA	01923
TOWN OF GRAND CHUTE	1900 W GRAND CHUTE BOULEVARD	GRAND CHUTE	WI	54913-9613
TOWN OF MANCHESTER	PO BOX 2302	MANCHESTER	CT	06045
TOWN OF NORTON	PO BOX 55796	BOSTON	MA	02205-5796
TOWN OF SCARBOROUGH ME	PO BOX 360	SCARBOROUGH	ME	04070-0360
TOWN OF TEWKSBURY	11 TOWN HALL AVENUE	TEWKSBURY	MA	01876
TOWN OF WESTBOROUGH	34 W MAIN STREET	WESTBOROUGH	MA	01581
TREASURER OF VIRGINIA	STATE CORPORATION COMMISSION, PO BOX 7621	MERRIFIELD	VA	22116-7621
TULSA COUNTY TREASURER	500 S DENVER AVENUE 3RD FLOOR	TULSA	OK	74103-3840
TULSA COUNTY TREASURER	PO BOX 21017	TULSA	OK	74121-1017
UNITED ISD TAX OFFICE	3501 E SAUNDERS	LAREDO	TX	78041
UTAH STATE TAX COMMISSION	210 N 1950 W	SALT LAKE CITY	UT	84134-0180
WAKE COUNTY REVENUE DEPARTMENT	PO BOX 96084	CHARLOTTE	NC	28296-0084
WASHINGTON COUNTY TAX COLLECTOR	280 N COLLEGE, SUITE 202	FAYETTEVILLE	AR	72701
WASHOE COUNTY TREASURER	PO BOX 30039	RENO	NV	89520-3039
WEBB COUNTY TAX COLLECTOR	PO BOX 420128	LAREDO	TX	78042-8128
WEST WARWICK TAX COLLECTOR	PO BOX 1341	WEST WARWICK	RI	02893
WILLIAMSON COUNTY	TAX ASSESSOR/ COLLECTOR, 904 S MAIN STREET	GEORGETOWN	TX	78626-5829
WISCONSIN DEPARTMENT OF REVENUE	PO BOX 930208	MILWAUKEE	WI	53293-0208
YELLOWSTONE COUNTY TREASURER	PO BOX 35010	BILLINGS	MT	59107-5010
YOLO COUNTY TAX COLLECTOR	PO BOX 1995	WOODLAND	CA	95776

Exhibit C

Taxing Authorities

Taxing Authorities

Taxing Authority Name	Address	City	State	Zip Code
ADA COUNTY TREASURER	PO BOX 2868	BOISE	ID	83701
ADAMS COUNTY TREASURER	450 S 4TH AVENUE, SUITE 303	BRIGHTON	CO	80601-3194
ALACHUA COUNTY TAX COLLECTOR	PO BOX 142530	GAINESVILLE	FL	32614-2530
ALAMEDA COUNTY TAX COLLECTOR	1221 OAK STREET	OAKLAND	CA	94612-4286
ALLEN COUNTY TREASURER	PO BOX 2540	FORT WAYNE	IN	46801-2540
ANNE ARUNDEL COUNTY	OFFICE OF FINANCE, PO BOX 427	ANNAPOLIS	MD	21404-0427
ARAPAHOE COUNTY TREASURER	PO BOX 571	LITTLETON	CO	80160
ARKANSAS DEPT OF FINANCE & ADMINISTRATION	PO BOX 3861	LITTLE ROCK	AR	72203-3861
ARKANSAS SECRETARY OF STATE	PO BOX 919	LITTLE ROCK	AR	72203
BALTIMORE COUNTY	OFFICE OF BUDGET & FINANCE, 400 WASHINGTON AVENUE, ROOM 152	TOWSON	MD	21204-4665
BERNALILLO COUNTY TREASURER	PO BOX 269	ALBUQUERQUE	NM	87103
BOONE COUNTY COLLECTOR	801 E WALNUT, ROOM 118	COLUMBIA	MO	65201-4890
BREVARD COUNTY TAX COLLECTOR	PO BOX 2020	TITUSVILLE	FL	32781
BROWARD COUNTY REVENUE COLLECTOR	PO BOX 29009	FORT LAUDERDALE	FL	33301
BUNCOMBE COUNTY TAX COLLECTOR	DEPT 903, PO BOX 1070	CHARLOTTE	NC	28201-1070
BUTLER COUNTY TREASURER	315 HIGH STREET	HAMILTON	OH	45011
CALIFORNIA SECRETARY OF STATE	STATEMENT OF INFORMATION UNIT, PO BOX 944230	SACRAMENTO	CA	94244-2300
CANTON TOWNSHIP TREASURER	PO BOX 87010	CANTON	MI	48187
CHARLESTON COUNTY TREASURER	PO BOX 878	CHARLESTON	SC	29402-0878
CHATHAM COUNTY TAX COMMISSIONER	PO BOX 9827	SAVANNAH	GA	31412
CHATTANOOGA CITY TREASURER	PO BOX 191	CHATTANOOGA	TN	37401-0191
CITY & BOROUGH OF JUNEAU	155 S SEWARD STREET	JUNEAU	AK	99801-1397
CITY OF ALEXANDRIA	PO BOX 34745	ALEXANDRIA	VA	22334-0745
CITY OF ALPHARETTA	FINANCE DEPT-TAX, PO BOX 349	ALPHARETTA	GA	30009-0349
CITY OF ANN ARBOR TREASURER	DEPT # 77602, PO BOX 77000	DETROIT	MI	48277-0602
CITY OF AUBURN HILLS	1827 N SQUIRREL ROAD	AUBURN HILLS	MI	48326
CITY OF AURORA	LICENSING OFFICE, 15151 E ALAMEDA PARKWAY, SUITE 1100	AURORA	CO	80012-1555
CITY OF AUSTIN	DOWNTOWN PUBLIC IMPROVEMENTS, PO BOX 2920	AUSTIN	TX	78701
CITY OF BAKERSFIELD	PO BOX 2057	BAKERSFIELD	CA	93303-2057
CITY OF BATON ROUGE	PARISH OF E BATON ROUGE, DEPT OF FINANCE-REVENUE DEPT, PO BOX 2590	BATON ROUGE	LA	70821-2590

Taxing Authority Name	Address	City	State	Zip Code
CITY OF BIRMINGHAM	PO BOX 830638	BIRMINGHAM	AL	35283-0638
CITY OF BOSSIER CITY	PROPERTY TAX DEPARTMENT, PO BOX 5399	BOSSIER CITY	LA	71171-5399
CITY OF BRENTWOOD	PROPERTY TAX DEPARTMENT, PO BOX 306048	NASHVILLE	TN	37230-6048
CITY OF CHESAPEAKE	PO BOX 1606	CHESAPEAKE	VA	23327-1606
CITY OF COLORADO SPRINGS	SALES TAX DIVISION, PO BOX 1575, MC 225	COLORADO SPRINGS	CO	80901-1575
CITY OF COVINGTON	638 MADISON AVENUE	COVINGTON	KY	41011
CITY OF DEARBORN	TAX ADMINISTRATION SERVICES, PO BOX 4000	DEARBORN	MI	48126
CITY OF EAST PROVIDENCE	TAX COLLECTOR, 145 TAUNTON AVENUE	EAST PROVIDENCE	RI	02914-4505
CITY OF EL PASO	EL PASO TAX ASSESSOR COLLECTOR, PO BOX 2992	EL PASO	TX	79999-2992
CITY OF FARMINGTON HILLS	31555 W ELEVEN MILE ROAD	FARMINGTON HILLS	MI	48336-1165
CITY OF FLORENCE	DEPT 105, PO BOX 1327	FLORENCE	KY	41022-1327
CITY OF GLENDALE	TAX ADMINISTRATION, 950 S BIRCH STREET	GLENDALE	CO	80246
CITY OF GREENWOOD VILLAGE	6060 S QUEBEC STREET	GREENWOOD VILLAGE	CO	80111-4691
CITY OF HUNTSVILLE	CITY CLERK- TREASURER, PO BOX 040003	HUNTSVILLE	AL	35804
CITY OF KENNER	1801 WILLIAMS BOULEVARD	KENNER	LA	70062
CITY OF KENTWOOD TREASURER	PO BOX 8848	KENTWOOD	MI	49518-8848
CITY OF KNOXVILLE	PO BOX 15001	KNOXVILLE	TN	37901-5001
CITY OF LAKEWOOD	REVENUE DIVISION, PO BOX 261450	LAKEWOOD	CO	80226-9450
CITY OF LAREDO	TAX DEPARTMENT, PO BOX 6548	LAREDO	TX	78042-6548
CITY OF LIVONIA	33000 CIVIC CENTER DRIVE	LIVONIA	MI	48154
CITY OF LUBBOCK	LUBBOCK CENTRAL APPRAISER, PO BOX 10568	LUBBOCK	TX	79408-3568
CITY OF LYNCHBURG	PO BOX 9000	LYNCHBURG	VA	24505
CITY OF MADISON	CITY OF MADISON TREASURER, PO BOX 2999	MADISON	WI	53701-2999
CITY OF MADISON HEIGHTS TREASURER	300 W 13 MILE ROAD	MADISON HEIGHTS	MI	48071
CITY OF MARIETTA	PO BOX 609	MARIETTA	GA	30061
CITY OF MEMPHIS	PO BOX 185	MEMPHIS	TN	38101-0185
CITY OF MESA	TAX AUDIT & COLLECTIONS, PO BOX 1466	MESA	AZ	85211-1466
CITY OF MOBILE	DEPT 1519, PO BOX 11407	BIRMINGHAM	AL	35246-1519
CITY OF MOBILE	REVENUE DEPARTMENT, DEPARTMENT 1530, PO BOX 11407	BIRMINGHAM	AL	35246
CITY OF MONTGOMERY	C/O COMPASS BANK, PO BOX 830469	BIRMINGHAM	AL	35283-0469
CITY OF NEWPORT NEWS	PO BOX 975	NEWPORT NEWS	VA	23607-0975
CITY OF NORCROSS	65 LAWRENCEVILLE STREET	NORCROSS	GA	30071-2564
CITY OF NOVI	DRAWER #3050, PO BOX 79001	DETROIT	MI	48279-3050

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CITY OF PEORIA		SALES TAX DEPARTMENT, PO BOX 4038	PEORIA	AZ	85380-4038
CITY OF PHILADELPHIA		DEPARTMENT OF REVENUE, PO BOX 1393	PHILADELPHIA	PA	19105
CITY OF RIVERDALE		TAX DEPARTMENT, 782 ORME STREET	RIVERDALE	GA	30274-3222
CITY OF ROANOKE		PO BOX 1451	ROANOKE	VA	24007-1451
CITY OF ROMULUS		TREASURERS OFFICE, 11111 WAYNE ROAD	ROMULUS	MI	48174
CITY OF ROSEVILLE	TREASURER	PO BOX 290	ROSEVILLE	MI	48066-9021
CITY OF SAVANNAH		REVENUE DEPARTMENT, PO BOX 1228	SAVANNAH	GA	31402-1228
CITY OF SCOTTSDALE		TAX AND LICENSE REGISTRATION, PO BOX 1586	SCOTTSDALE	AZ	85252-1586
CITY OF SOUTHFIELD	TREASURER	26000 EVERGREEN ROAD	SOUTHFIELD	MI	48076
CITY OF STERLING HEIGHTS		DEPARTMENT 296201, PO BOX 55000	DETROIT	MI	48255-2962
CITY OF TUCSON		COLLECTIONS, PO BOX 27320	TUCSON	AZ	85726
CITY OF VIRGINIA BEACH		2401 COURTHOUSE DRIVE	VIRGINIA BEACH	VA	23456
CITY OF WALTHAM		TREASURER/COLLECTORS OFFICE, PO BOX 540190	WALTHAM	MA	02454-0190
CITY OF WARREN		OFFICE OF THE TREASURER, 1 CITY SQUARE, SUITE 200	WARREN	MI	48093-2395
CITY OF WARWICK		TAX COLLECTOR'S OFFICE, PO BOX 2000	WARWICK	RI	02887
CITY OF WAUKESHA		201 DELAFIELD STREET	WAUKESHA	WI	53188-3693
CITY OF WAUWATOSA		7725 W. NORTH AVENUE	WAUWATOSA	WI	53213
CITY OF WESTMINSTER		SALES/ USE TAX RETURN, PO BOX 17107	DENVER	CO	80217-7107
CITY OF WOBURN		COLLECTORS OFFICE, PO BOX 227	WOBURN	MA	01801
CLARK COUNTY TREASURER		PO BOX 9808	VANCOUVER	WA	98666-8808
CLAY COUNTY COLLECTOR		PO BOX 219808	KANSAS CITY	MO	64121-9808
CLAYTON COUNTY TAX COMMISSIONER		ADMINISTRATION ANNEX 3- 2ND FLOOR, 121 S MCDONOUGH STREET	JONESBORO	GA	30236
COBB COUNTY TAX COMMISSIONER		PO BOX 649	MARIETTA	GA	30061-0649
COLORADO DEPARTMENT OF REVENUE		1375 SHERMAN STREET	DENVER	CO	80261
COMPTROLLER OF MARYLAND		PO BOX 17405	BALTIMORE	MD	21297-1405
COUNTY OF BEXAR		TAX ASSESSOR COLLECTOR, PO BOX 839950	SAN ANTONIO	TX	78283-3950
COUNTY OF DENTON		TAX ASSESSOR COLLECTOR, PO BOX 90223	DENTON	TX	76202-5223
COUNTY OF FAIRFAX		DEPT OF TAX ADMINISTRATION, PO BOX 10201	FAIRFAX	VA	22035-0201
COUNTY OF FORT BEND		FORT BEND COUNTY TAX COLLECTOR, PO BOX 1028, PAYMENT PROCESSING DEPT	SUGAR LAND	TX	77487-1028
COUNTY OF GREENVILLE		GREENVILLE COUNTY TAX COLLECTOR, PO BOX 19114	GREENVILLE	SC	29602-9114
COUNTY OF HARRIS		TAX ASSESSOR/ COLLECTOR, PO BOX 4622	HOUSTON	TX	77210-4622
COUNTY OF HENRICO		PO BOX 3369	HENRICO	VA	23228-9769
COUNTY OF HINDS		TAX COLLECTOR, PO BOX 1727	JACKSON	MS	39215-1727

Taxing Authority Name	Address	City	State	Zip Code
COUNTY OF MARIN	CIVIC CENTER, ROOM 202, PO BOX 4220	SAN RAFAEL	CA	94913-4220
COUNTY OF MCLENNAN	TAX ASSESSOR COLLECTOR, PO BOX 406	WACO	TX	76703
COUNTY OF POTTER	TAX ASSESSOR COLLECTOR, PO BOX 2289	AMARILLO	TX	79105-2289
COUNTY OF RICHLAND	PO BOX 8028	COLUMBIA	SC	29202-8028
COUNTY OF ROUND ROCK	ROUND ROCK TAX OFFICE, 1301 ROUND ROCK AVENUE	ROUND ROCK	TX	78681
COUNTY OF SALT LAKE	2001 S STATE STREET, #N2300A	SALT LAKE CITY	UT	84190-1300
COUNTY OF SONOMA	SONOMA COUNTY TAX COLLECTOR, 585 FISCAL DRIVE, ROOM 100F	SANTA ROSA	CA	95403
COUNTY OF SPARTANBURG	SPARTANBURG COUNTY TREASURER, PO BOX 100260	COLUMBIA	SC	29202-3260
COUNTY OF ST JOSEPH	PO BOX 4758	SOUTH BEND	IN	46634-4758
COUNTY OF TARRANT	TAX ASSESSOR COLLECTOR, PO BOX 961018	FORT WORTH	TX	76161-0018
COUNTY OF TRAVIS	TRAVIS COUNTY TAX ASSESSOR, PO BOX 149328	AUSTIN	TX	78714-9328
COUNTY OF VANDERBURGH	PO BOX 77	EVANSVILLE	IN	47701-0077
COUNTY OF VOLLUSIA	123 W INDIANA AVENUE, ROOM 103	DELAND	FL	32720
CONNECTICUT COMMISSIONER OF REVENUE SERVICES	CONNECTICUT DEPARTMENT OF REVENUE SERVICES, PO BOX 2936	HARTFORD	CT	06104-2936
CUMBERLAND COUNTY TAX COLLECTOR	PO BOX 1070	CHARLOTTE	NC	28201-1070
CUYAHOGA COUNTY TREASURER	PO BOX 94547	CLEVELAND	OH	44101-4547
DAVIDSON COUNTY METROPOLITAN TRUSTEE	PERSONALTY TAX DEPARTMENT, PO BOX 196358	NASHVILLE	TN	37219-6358
DEKALB COUNTY TAX COMMISSIONER	PO BOX 100004	DECATUR	GA	30031-7004
DELAWARE COUNTY TREASURER	140 N SANDUSKY STREET	DELAWARE	OH	43015-1733
DISTRICT OF GREENSPPOINT	COLLECTOR OF ASSESSMENTS, PO BOX 672346	HOUSTON	TX	77267-2346
DOUGLAS COUNTY TREASURER	100 THIRD STREET, COUNTY ADMINISTRATION BUILDING	CASTLE ROCK	CO	80104
DURHAM COUNTY TAX COLLECTOR	PO BOX 30090	DURHAM	NC	27702-3090
DUVAL COUNTY TAX COLLECTOR	231 E FORSYTH STREET, ROOM 130	JACKSONVILLE	FL	32202-3370
EL PASO COUNTY TREASURER	PO BOX 2018	COLORADO SPRINGS	CO	80901-2018
ESCAMBIA COUNTY TAX COLLECTOR	PO BOX 1312	PENSACOLA	FL	32591
FARMINGTON TAX COLLECTOR	I MONTEITH DRIVE	FARMINGTON	CT	06032-1053
FLORIDA DEPT OF REVENUE	ECS SERVICE CENTER, ATTN: BRAD EPPES, 1379 BLOUNTSTOWN HIGHWAY	TALLAHASSEE	FL	32304
FORSYTH COUNTY TAX COLLECTOR	PO BOX 70844	CHARLOTTE	NC	28272-0844
FRANKLIN COUNTY TREASURER	373 S HIGH STREET, 17TH FLOOR	COLUMBUS	OH	43215-6306
FULTON COUNTY TAX COMMISSIONER	PO BOX 105052	ATLANTA	GA	30348-5052
GEORGIA DEPT OF REVENUE	PROCESSING CENTER, PO BOX 740397	ATLANTA	GA	30374-0397

Taxing Authority Name	Address	City	State	Zip Code
GREENE COUNTY	COLLECTOR OF REVENUE, 940 BOONVILLE	SPRINGFIELD	MO	65802
GUILFORD COUNTY TAX DEPARTMENT	PO BOX 71072	CHARLOTTE	NC	28272-1072
GWINNETT COUNTY TAX COMMISSIONER	PO BOX 372	LAWRENCEVILLE	GA	30046
HAMILTON COUNTY TRUSTEE	PO BOX 11047	CHATTANOOGA	TN	37401
HANCOCK COUNTY TREASURER	HANCOCK COUNTY COURTHOUSE, 300 S MAIN STREET, ROOM 21	FINDLAY	OH	45840
HARFORD COUNTY, MD	PO BOX 609	BEL AIR	MD	21014-0609
HARRY LEE JEFFERSON PARISH	SHERIFF AND TAX COLLECTOR, JEFFERSON PARISH SHERIFFS OFFICE, PO BOX 248	GREYNA	LA	70054-0248
HILLSBOROUGH COUNTY TAX COLLECTOR	PO BOX 172920	TAMPA	FL	33672-0920
HOWARD COUNTY DIRECTOR OF FINANCE	PO BOX 37237	BALTIMORE	MD	21297-3237
IDAHO STATE TAX COMMISSION	PO BOX 56	BOISE	ID	83756
ILLINOIS DEPARTMENT OF REVENUE	WILLARD ICE BUILDING, 101 WEST JEFFERSON STREET	SPRINGFIELD	IL	62702
INDIANA DEPARTMENT OF REVENUE	SYSTEM SERVICES, PO BOX 7205	INDIANAPOLIS	IN	46206-7205
HOUSTON ISD TAX OFFICE	HOUSTON ISD TAX OFFICE, PO BOX 4593	HOUSTON	TX	77210-4593
JACKSON COUNTY COLLECTOR	PO BOX 219747	KANSAS CITY	MO	64121-9747
JEFFERSON COUNTY	PO BOX 830710	BIRMINGHAM	AL	35283-0710
JEFFERSON COUNTY TREASURER	PO BOX 4007	GOLDEN	CO	80401-0007
JOHNSON COUNTY TREASURER	PO BOX 2902	SHAWNEE MISSION	KS	66201-1302
KANSAS FRANCHISE TAX	KANSAS DEPT OF REVENUE, 915 SW HARRISON STREET	TOPEKA	KS	66612
KENTON COUNTY SHERIFF	PO BOX 188070	ERLANGER	KY	41018-8070
KENTUCKY DEPARTMENT OF REVENUE	REVENUE CABINET, 200 FAIR OAKS LANE	FRANKFORT	KY	40620
KENTUCKY STATE TREASURER	REVENUE CABINET, 200 FAIR OAKS LANE	FRANKFORT	KY	40620
KING COUNTY TREASURER	500 4TH AVENUE, ROOM 600	SEATTLE	WA	98104-2387
KNOX COUNTY TRUSTEE	PO BOX 70	KNOXVILLE	TN	37901
LAFAYETTE CONSOLIDATED GOVERNMENT	PO BOX 4024	LAFAYETTE	LA	70502
LAFAYETTE PARISH TAX COLLECTOR	PO BOX 92590	LAFAYETTE	LA	70509-2590
LAKE COUNTY TREASURER	LAKE COUNTY GOVT CENTER, 2293 N MAIN STREET	CROWN POINT	IN	46307
LANE COUNTY TAX COLLECTOR	PO BOX 3014	PORTLAND	OR	97208-3014
LEON COUNTY TAX COLLECTOR	PO BOX 1835	TALLAHASSEE	FL	32302-1835
LONE TREE SALES TAX	9220 KIMMER DRIVE, SUITE 100	LONE TREE	CO	80124
LOS ANGELES COUNTY TAX COLLECTOR	PO BOX 54027	LOS ANGELES	CA	90054-0027
LOUDOUN COUNTY TREASURER	PO BOX 1000	LEESBURG	VA	20177-1000
LOUISIANA DEPT OF REVENUE	PO BOX 91011	BATON ROUGE	LA	70821

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LUCAS COUNTY TREASURER	ONE GOVERNMENT CENTER #500	TOLEDO	OH	43604-2253
MACON- BIBB COUNTY	TAX COMMISSIONER, PO BOX 4724	MACON	GA	31208-4724
MADISON COUNTY	100 NORTH SIDE SQUARE	HUNTSVILLE	AL	35801-4820
MARICOPA COUNTY TREASURER	PO BOX 52133	PHOENIX	AZ	85072-2133
MARION COUNTY TAX COLLECTOR	PO BOX 3416	PORTLAND	OR	97208-3416
MASSACHUSETTS DEPT OF REVENUE	TAXPAYER SERVICE DIVISION, 436 DWIGHT STREET	SPRINGFIELD	MA	01103
MARYLAND DEPT OF ASSESSMENTS & TAXATION	PERSONAL PROPERTY DIVISION, 301 W PRESTON STREET, ROOM 801	BALTIMORE	MD	21201-2395
MECKLENBURG COUNTY TAX COLLECTOR	PO BOX 71063	CHARLOTTE	NC	28272-1063
MIAMI-DADE TAX COLLECTOR	140 W FLAGLER STREET	MIAMI	FL	33130-1575
MISSISSIPPI STATE TAX COMMISSION	PO BOX 23050	JACKSON	MS	39225
MOBILE COUNTY	DEPT 1524, PO BOX 11407	BIRMINGHAM	AL	35246-1524
MONTANA DEPARTMENT OF REVENUE	PO BOX 8021	HELENA	MT	59604-8021
MONTGOMERY COUNTY MD	PO BOX 9418	GAITHERSBURG	MD	20898-9418
MULTNOMAH COUNTY TAX COLLECTOR	PO BOX 2716	PORTLAND	OR	97208-2716
MUNICIPALITY OF ANCHORAGE	PO BOX 196650	ANCHORAGE	AK	99519-6650
NEVADA DEPARTMENT OF TAXATION	PO BOX 52609	PHOENIX	AZ	85072-2609
NEW HANOVER COUNTY TAX OFFICE	PO BOX 580070	CHARLOTTE	NC	28258-0070
NEW MEXICO TAXATION & REVENUE DEPARTMENT	PO BOX 25127	SANTA FE	NM	87504-5127
NEW YORK CITY DEPARTMENT OF FINANCE	PO BOX 5060	KINGSTON	NY	12402
NEW YORK CITY DEPARTMENT OF FINANCE	PO BOX 1208	NEW YORK	NY	10116-1208
NEW YORK STATE PROCESSING CENTER	PO BOX 61000	ALBANY	NY	12261-0001
NORTH CAROLINA SECRETARY OF STATE	CORPORATIONS DIVISION, PO BOX 29525	RALEIGH	NC	27626-0525
NORTH OLMSTED CITY SCHOOL DISTRICT	27425 BUTTERNUT RIDGE ROAD	NORTH OLMSTED	OH	44070
OAKLAND COUNTY TREASURER	1200 N TELEGRAPH ROAD, DEPT 479, BUILDING 12 EAST	PONTIAC	MI	48341-0479
OFFICE OF THE FAYETTE COUNTY SHERIFF	PO BOX 34148	LEXINGTON	KY	40588-4148
OHIO TREASURER OF STATE	OHIO DEPARTMENT OF TAXATION, PO BOX 182101	COLUMBUS	OH	43218-2101
OKALOOSA COUNTY TAX COLLECTOR	PO BOX 1390	NICEVILLE	FL	32588-1390
ONSLow COUNTY TAX COLLECTOR	PO BOX 580428	CHARLOTTE	NC	28258-0428
ORANGE COUNTY TAX COLLECTOR	PO BOX 545100	ORLANDO	FL	32854-5100
PALM BEACH COUNTY TAX COLLECTOR	PO BOX 3353	WEST PALM BEACH	FL	33402
PARISH OF EAST BATON ROUGE	PO BOX 91285	BATON ROUGE	LA	70821-9285
PARISH OF JEFFERSON	SHERIFF & EX-OFFICIO TAX COLLECTOR, PO BOX 30014	TAMPA	FL	33630
PENNSYLVANIA DEPARTMENT OF REVENUE	STRAWBERRY SQUARE, 11TH FLOOR	HARRISBURG	PA	17128-1100

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PHOENIX CITY TREASURER	PO BOX 29690	PHOENIX	AZ	85038-9690
PIERCE COUNTY BUDGET & FINANCE	PO BOX 11621	TACOMA	WA	98411-6621
PIMA COUNTY TREASURER	115 N CHURCH AVENUE	TUCSON	AZ	85701-1199
PINELLAS COUNTY TAX COLLECTOR	PO BOX 10832	CLEARWATER	FL	33757
PLACER COUNTY TAX COLLECTOR	PO BOX 7790	AUBURN	CA	95604-7790
PLAINS TOWNSHIP, JAMES E. CHICUCCHI	126 N MAIN STREET- MUNICIPAL BUILDING	PLAINS	PA	18705
PLATTE COUNTY	COLLECTOR OF REVENUE, ADMINISTRATION BUILDING, 415 THIRD STREET, SUITE 40	PLATTE CITY	MO	64079
PLYMOUTH TOWNSHIP	700 BELVOIR ROAD	PLYMOUTH MEETING	PA	19462
PRINCE GEORGE'S COUNTY MD	PO BOX 17578	BALTIMORE	MD	21297-1578
PULASKI COUNTY TREASURER	PO BOX 8101	LITTLE ROCK	AR	72203
RICHLAND COUNTY TREASURER	PO BOX 8028	COLUMBIA	SC	29202-8028
RIVERSIDE COUNTY TREASURER	PO BOX 12005	RIVERSIDE	CA	92502-2205
SAN BERNARDINO COUNTY	TAX COLLECTOR, 172 W THIRD STREET, 1ST FLOOR	SAN BERNARDINO	CA	92415-0360
SAN DIEGO COUNTY TREASURER	PO BOX 129009	SAN DIEGO	CA	92112
SAN JOAQUIN COUNTY TAX COLLECTOR	PO BOX 2169	STOCKTON	CA	95201-2169
SANDOVAL COUNTY TREASURER	PO BOX 27139	ALBUQUERQUE	NM	87125
SEDGWICK COUNTY TREASURER	PO BOX 2961	WICHITA	KS	67201-2961
SEMINOLE COUNTY TAX COLLECTOR	PO BOX 630	SANFORD	FL	32772-0630
SHELBY COUNTY BUSINESS REVENUE OFFICER	PO BOX 800	COLUMBIANA	AL	35051
SNOHOMISH COUNTY TREASURER	PO BOX 34171	SEATTLE	WA	98124-1171
SPOKANE COUNTY TREASURER	PO BOX 199	SPOKANE	WA	99210
ST CHARLES COUNTY	COLLECTOR OF REVENUE, 201 N SECOND STREET, ROOM 134	ST CHARLES	MO	63301-2889
ST LOUIS COUNTY	COLLECTOR OF REVENUE, 41 S CENTRAL AVENUE	ST LOUIS	MO	63105
ST MARYS COUNTY TREASURER	PO BOX 642	LEONARDTOWN	MD	20650
STATE OF CALIFORNIA	BOARD OF EQUALIZATION, PO BOX 942879	SACRAMENTO	CA	94279-8013
STATE OF MICHIGAN	DEPT OF TREASURY, DEPARTMENT 77003	LANSING	MI	48277-0003
STATE OF NEW HAMPSHIRE	PO BOX 637	CONCORD	NH	03302
STATE OF RHODE ISLAND	DIVISION OF TAXATION, ONE CAPITOL HILL	PROVIDENCE	RI	02908-5812
STATE OF WASHINGTON	DEPARTMENT OF REVENUE, PO BOX 34054	SEATTLE	WA	98124-1054
SUMMIT COUNTY FISCAL OFFICER	175 S MAIN STREET, ROOM 211	AKRON	OH	44308
TAX ASSESSOR-COLLECTOR POTTER COUNTY	PO BOX 9514	AMARILLO	TX	79105-9514
TAX COLLECTOR, CITY OF MERIDEN	PO BOX 80000, DEPT 299	HARTFORD	CT	06180-0299
TAX COMMISSIONER MUSCOGEE COUNTY	PO BOX 1441	COLUMBUS	GA	31902-1441

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TENNESSEE DEPT OF REVENUE	ANDREW JACKSON STATE OFFICE BLDG, 500 DEADERICK STREET	NASHVILLE	TN	37242
THORNTON SALES & USE TAX DIVISION	9500 CIVIC CENTER DRIVE	THORNTON	CO	80229
THURSTON COUNTY TREASURER	2000 LAKERIDGE DRIVE SW	OLYMPIA	WA	98502-6080
TOWN OF BRAINTREE	TAX COLLECTORS OFFICE, 1 JFK MEMORIAL DRIVE	BRAINTREE	MA	02184
TOWN OF DANVERS	COLLECTOR OF TAXES, 1 SYLVAN STREET	DANVERS	MA	01923
TOWN OF GRAND CHUTE	1900 W GRAND CHUTE BOULEVARD	GRAND CHUTE	WI	54913-9613
TOWN OF MANCHESTER	PO BOX 2302	MANCHESTER	CT	06045
TOWN OF NORTON	PO BOX 55796	BOSTON	MA	02205-5796
TOWN OF SCARBOROUGH ME	PO BOX 360	SCARBOROUGH	ME	04070-0360
TOWN OF TEWKSBURY	11 TOWN HALL AVENUE	TEWKSBURY	MA	01876
TOWN OF WESTBOROUGH	34 W MAIN STREET	WESTBOROUGH	MA	01581
TREASURER OF VIRGINIA	STATE CORPORATION COMMISSION, PO BOX 7621	MERRIFIELD	VA	22116-7621
TULSA COUNTY TREASURER	500 S DENVER AVENUE 3RD FLOOR	TULSA	OK	74103-3840
TULSA COUNTY TREASURER	PO BOX 21017	TULSA	OK	74121-1017
UNITED ISD TAX OFFICE	3501 E SAUNDERS	LAREDO	TX	78041
UTAH STATE TAX COMMISSION	210 N 1950 W	SALT LAKE CITY	UT	84134-0180
WAKE COUNTY REVENUE DEPARTMENT	PO BOX 96084	CHARLOTTE	NC	28296-0084
WASHINGTON COUNTY TAX COLLECTOR	280 N COLLEGE, SUITE 202	FAYETTEVILLE	AR	72701
WASHOE COUNTY TREASURER	PO BOX 30039	RENO	NV	89520-3039
WEBB COUNTY TAX COLLECTOR	PO BOX 420128	LAREDO	TX	78042-8128
WEST WARWICK TAX COLLECTOR	PO BOX 1341	WEST WARWICK	RI	02893
WILLIAMSON COUNTY	TAX ASSESSOR/ COLLECTOR, 904 S MAIN STREET	GEORGETOWN	TX	78626-5829
WISCONSIN DEPARTMENT OF REVENUE	PO BOX 930208	MILWAUKEE	WI	53293-0208
YELLOWSTONE COUNTY TREASURER	PO BOX 35010	BILLINGS	MT	59107-5010
YOLO COUNTY TAX COLLECTOR	PO BOX 1995	WOODLAND	CA	95776