

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:

FISKER INC., *et al.*,

Debtors.¹

Chapter 11

Case No. 24-11390 (TMH)

(Jointly Administered)

CERTIFICATE OF SERVICE

I, Emily J. Cooper, depose and say that I am employed by Kurtzman Carson Consultants, LLC dba Verita Global (“Verita”), the proposed claims and noticing agent for the Debtors in the above-captioned case.

On June 24, 2024, at my direction and under my supervision, employees of Verita caused to be served the following documents via Electronic Mail upon the service list attached hereto as **Exhibit A**; and via First Class Mail upon the service list attached hereto as **Exhibit B**:

- **Motion of Debtors for Entry of Interim and Final Orders (I) Establishing Notification and Hearing Procedures for, and Approving Restrictions on, Certain Transfers of and Declarations of Worthlessness with Respect to Interests in and Certain Claims Against the Debtors' Estates and (II) Establishing a Record Date for Notice and Sell-Down Procedures for Trading in Claims Against the Debtors' Estates [Docket No. 7]**
- **Motion of Debtors for Entry of Interim and Final Orders Authorizing (I) Debtors to Continue and Renew Their Liability, Property, Casualty, Surety Bond, and Other Insurance Programs, and Honor All Obligations in Respect Thereof and (II) Financial Institutions to Honor and Process Related Checks and Transfers [Docket No. 8]**
- **Motion of Debtors for Entry of Interim and Final Orders (I) Prohibiting Utilities from Altering, Refusing, or Discontinuing Service, (II) Deeming Utilities Adequately Assured of Future Performance, and (III) Establishing Procedures for Determining Requests for Additional Adequate Assurance [Docket No. 10]**
- **Motion of Debtors for Entry of Interim and Final Orders Authorizing (I) Debtors to Pay Certain Prepetition Taxes, Governmental Assessments, and Fees and (II) Financial Institutions to Honor and Process Related Checks and Transfers [Docket No. 11]**

¹ The debtors and debtors in possession in these chapter 11 cases, along with the last four digits of their respective employer identification numbers or Delaware file numbers, are as follows: Fisker Inc. (0340); Fisker Group Inc. (3342); Fisker TN LLC (6212); Blue Current Holding LLC (6668); Platinum IPR LLC (4839); and Terra Energy Inc. (0739). The address of the debtors' corporate headquarters is 14 Centerpointe Drive, La Palma, CA 90623.



241139024062800000000007

- **Motion of the Debtors for Entry of Interim Order (I) Authorizing the Debtors to Use Cash Collateral, (II) Granting Adequate Protection, (III) Modifying the Automatic Stay, (IV) Scheduling a Further Hearing on the Motion, and (V) Granting Related Relief** [Docket No. 38]
- **Notice of Filing of Cash Collateral Budget** [Docket No. 49]
- **Interim Order (I) Authorizing the Debtors to Use Cash Collateral, (II) Granting Adequate Protection, (III) Modifying the Automatic Stay, (IV) Scheduling a Further Hearing on the Motion, and (V) Granting Related Relief** [Docket No. 59]
- **Interim Order Authorizing (I) Debtors to Pay Certain Prepetition Taxes, Governmental Assessments, and Fees and (II) Financial Institutions to Honor and Process Related Checks and Transfers** [Docket No. 60]
- **Interim Order Authorizing (I) Debtors to Continue and Renew Their Liability, Property, Casualty, Surety Bond, and Other Insurance Programs, and Honor All Obligations in Respect Thereof and (II) Financial Institutions to Honor and Process Related Checks and Transfers** [Docket No. 61]
- **Interim Order (I) Prohibiting Utilities from Altering, Refusing, or Discontinuing Service, (II) Deeming Utilities Adequately Assured of Future Performance, and (III) Establishing Procedures for Determining Requests for Additional Adequate Assurance** [Docket No. 62]
- **Interim Order Establishing Notification and Hearing Procedures for, and Approving Restrictions on, Certain Transfers of and Declarations of Worthlessness with Respect to Interests in and Certain Claims Against the Debtors' Estates** [Docket No. 64]
- **Notice of (I) Disclosure Procedures Applicable to Certain Holders of Securities, Disclosure Procedures for Transfers of Securities, and Declarations of Worthlessness with Respect to Interests in and Certain Claims Against the Debtors' Estates, and (II) Final Hearing on the Application Thereof** [Substantially in the form of Exhibit C to Docket No. 64]

Furthermore, on June 24, 2024, at my direction and under my supervision, employees of Verita caused to be served the following documents via First Class Mail upon the service list attached hereto as **Exhibit C**:

- **Motion of Debtors for Entry of Interim and Final Orders (I) Establishing Notification and Hearing Procedures for, and Approving Restrictions on, Certain Transfers of and Declarations of Worthlessness with Respect to Interests in and Certain Claims Against the Debtors' Estates and (II) Establishing a Record Date for Notice and Sell-Down Procedures for Trading in Claims Against the Debtors' Estates** [Docket No. 7]

- **Interim Order Establishing Notification and Hearing Procedures for, and Approving Restrictions on, Certain Transfers of and Declarations of Worthlessness with Respect to Interests in and Certain Claims Against the Debtors' Estates** [Docket No. 64]
- **Notice of (I) Disclosure Procedures Applicable to Certain Holders of Securities, Disclosure Procedures for Transfers of Securities, and Declarations of Worthlessness with Respect to Interests in and Certain Claims Against the Debtors' Estates, and (II) Final Hearing on the Application Thereof** [Substantially in the form of Exhibit C to Docket No. 64]

Furthermore, on June 24, 2024, at my direction and under my supervision, employees of Verita caused to be served the following documents via Electronic Mail upon the service list attached hereto as **Exhibit D**; and on or before June 25, 2024, via First Class Mail upon the service list attached hereto as **Exhibit E**:

- **Motion of Debtors for Entry of Interim and Final Orders Authorizing (I) Debtors to Continue and Renew Their Liability, Property, Casualty, Surety Bond, and Other Insurance Programs, and Honor All Obligations in Respect Thereof and (II) Financial Institutions to Honor and Process Related Checks and Transfers** [Docket No. 8]
- **Interim Order Authorizing (I) Debtors to Continue and Renew Their Liability, Property, Casualty, Surety Bond, and Other Insurance Programs, and Honor All Obligations in Respect Thereof and (II) Financial Institutions to Honor and Process Related Checks and Transfers** [Docket No. 61]

Furthermore, on June 24, 2024, at my direction and under my supervision, employees of Verita caused to be served the following documents via First Class Mail upon the service list attached hereto as **Exhibit F**:

- **Motion of Debtors for Entry of Interim and Final Orders (I) Prohibiting Utilities from Altering, Refusing, or Discontinuing Service, (II) Deeming Utilities Adequately Assured of Future Performance, and (III) Establishing Procedures for Determining Requests for Additional Adequate Assurance** [Docket No. 10]
- **Interim Order (I) Prohibiting Utilities from Altering, Refusing, or Discontinuing Service, (II) Deeming Utilities Adequately Assured of Future Performance, and (III) Establishing Procedures for Determining Requests for Additional Adequate Assurance** [Docket No. 62]

Furthermore, on June 24, 2024, at my direction and under my supervision, employees of Verita caused to be served the following documents via Electronic Mail upon the service lists attached hereto as **Exhibit G** and **Exhibit H**; and on or before June 25, 2024, via First Class Mail upon the service lists attached hereto as **Exhibit I** and **Exhibit J**:

- **Motion of Debtors for Entry of Interim and Final Orders Authorizing (I) Debtors to Pay Certain Prepetition Taxes, Governmental Assessments, and Fees and (II) Financial Institutions to Honor and Process Related Checks and Transfers** [Docket No. 11]

- **Interim Order Authorizing (I) Debtors to Pay Certain Prepetition Taxes, Governmental Assessments, and Fees and (II) Financial Institutions to Honor and Process Related Checks and Transfers [Docket No. 60]**

Dated: June 28, 2024

/s/ Emily J. Cooper

Emily J. Cooper

Verita

222 N Pacific Coast Highway,

3rd Floor

El Segundo, CA 90245

Tel 310.823.9000

Exhibit A

Exhibit A

Core/2002 Service List
Served via Electronic Mail

Description	CreditorName	CreditorNoticeName	Email
Top 30	Adobe		VIP-Direct-Amer@adobe.com
Bankruptcy Servicer for Ford Motor Credit Company, LLC	AIS Portfolio Services, LLC	Attn: Ford Motor Credit Company, LLC Department	ECFNotices@aisinfo.com
State Attorney General	Alabama Attorney General	Attn Bankruptcy Department	consumerinterest@Alabamaag.gov
State Attorney General	Alaska Attorney General	Attn Bankruptcy Department	attorney.general@alaska.gov
Top 30	ALERE PROPERTY GROUP LLC dba 14422 ASTRONAUTICS APG LLC		kirkbride@uniregroup.com
State Attorney General	Arizona Attorney General - CSS	Attn Bankruptcy Department	BCEIntake@azag.gov
State Attorney General	Arkansas Attorney General	Attn Bankruptcy Department	OAG@ArkansasAG.gov
Top 30	Automotive Marketing Consultants, I		killip@amciglobal.com
Top 30	Avnet Inc		dennis.losik@avnet.com; mary.pletcher@avnet.com; Rayna.jones@avnet.com; michael.walker@avnet.com
Counsel to JPMorgan Chase Bank, N.A.	Blank Rome LLP	Regina Stango Kelbon, Stanley B. Tarr, Lawrence R. Thomas III, Jordan L. Williams	regina.kelbon@blankrome.com; stanley.tarr@blankrome.com; lorenzo.thomas@blankrome.com; jordan.williams@blankrome.com
Top 30	BROADRIDGE ICS BROADRIDGE INVESTOR COMMUNICATION		invoices@broadridge.com
State Attorney General	Colorado Attorney General	Attn Bankruptcy Department	attorney.general@coag.gov
State Attorney General	Connecticut Attorney General	Attn Bankruptcy Department	attorney.general@ct.gov
Top 30	Continental Development Corporation dba Continental Rosecran		accountsreceivable@continentaldevelopment.com
State Attorney General	Delaware Attorney General	Attn Bankruptcy Department	attorney.general@state.de.us
Delaware State AG and DOJ	Delaware Dept of Justice	Attorney General	attorney.general@state.de.us;
DE Secretary of State	Delaware Secretary of State	Division of Corporations	dosdoc_bankruptcy@state.de.us
DE State Treasury	Delaware State Treasury		statetreasurer@state.de.us
Top 30	Dell USA L.P.		Jessica.Gray@dell.com
State Attorney General	District of Columbia Attorney General	Attn Bankruptcy Department	oag@dc.gov
Counsel to U.S. Bank National Association, as Indenture Trustee for the Fisker Inc. 2.50% Convertible Senior Notes due 2027	Faegre Drinker Biddle & Reath LLP	Laura E. Appleby, Richard J. Bernard	laura.appleby@faegredrinker.com; richard.bernard@faegredrinker.com
Counsel to U.S. Bank National Association, as Indenture Trustee for the Fisker Inc. 2.50% Convertible Senior Notes due 2026	Faegre Drinker Biddle & Reath LLP	Patrick A. Jackson, Brett D. Fallon	patrick.jackson@faegredrinker.com; brett.fallon@faegredrinker.com
Top 30	FedEx		vendor_email@fiskerinc.com
Top 30	Ferrante Koberling Construction, In		loropallo@ferrantekoberling.com
State Attorney General	Florida Attorney General	Attn Bankruptcy Department	citizenservices@myfloridalegal.com;
State Attorney General	Georgia Attorney General	Attn Bankruptcy Department	oag.civil.eserve@myfloridalegal.com
Top 30	Google LLC		Agcarr@law.ga.gov
State Attorney General	Hawaii Attorney General	Attn Bankruptcy Department	collections@google.com
Top 30	I.G. Bauerhin GmbH		hawaiiag@hawaii.gov
State Attorney General	Idaho Attorney General	Attn Bankruptcy Department	andrzej.dymek@bauerhin.com
State Attorney General	Illinois Attorney General	Attn Bankruptcy Department	bankruptcy@ag.idaho.gov
State Attorney General	Indiana Attorney General	Attn Bankruptcy Department	bankruptcy_notices@ilag.gov
IRS	Internal Revenue Service	Attn Susanne Larson	info@atg.in.gov
State Attorney General	Iowa Attorney General	Attn Bankruptcy Department	SBSE.Insolvency.Balt@irs.gov
State Attorney General	Kentucky Attorney General	Attn Bankruptcy Department	IDR.Bankruptcy@ag.iowa.gov
Co-Counsel for CVI Investments, Inc.	Klehr Harrison Harvey Branzburg LLP	Richard M. Beck, Alyssa M. Radovanovich	attorney.general@ag.ky.gov
Attorneys for ManpowerGroup US Inc.	Kohner, Mann & Kailas, S.C.	Samuel C. Wisotzkey	rbeck@klehr.com; aradovanovich@klehr.com
State Attorney General	Louisiana Attorney General	Attn Bankruptcy Department	swisotzkey@kmskc.com
Top 30	Magna Steyr Fahrzeugtechnik GmbH & Co. KG		Executive@ag.louisiana.gov;
State Attorney General	Maine Attorney General	Attn Bankruptcy Department	ConstituentServices@ag.louisiana.gov
Top 30	ManpowerGroup US Inc		rene.hirczi@magna.com
Top 30	Marsh USA, Inc.		attorney.general@maine.gov
State Attorney General	Maryland Attorney General	Attn Bankruptcy Department	Andrew.pulaski@manpower.com
State Attorney General	Massachusetts Attorney General	Attn Bankruptcy Department	fiduciaryservicerequest.us@marsh.com
State Attorney General	Michigan Attorney General	Attn Bankruptcy Department	oag@oag.state.md.us
Top 30	Microsoft Corporation	c/o Bank of America	ago@state.ma.us
State Attorney General	Minnesota Attorney General	Attn Bankruptcy Department	miag@michigan.gov
State Attorney General	Missouri Attorney General	Attn Bankruptcy Department	mcredit@microsoft.com
State Attorney General	Montana Attorney General	Attn Bankruptcy Department	ag.replies@ag.state.mn.us
Top 30	MOURI Tech LLC		attorney.general@ago.mo.gov
Top 30	NBCUNIVERSAL LLC		contactocp@mt.gov
State Attorney General	Nebraska Attorney General	Attn Bankruptcy Department	sivad@mouritech.com
State Attorney General	Nevada Attorney General	Attn Bankruptcy Department	gavin.lau@nbcuni.com
State Attorney General	New Hampshire Attorney General	Attn Bankruptcy Department	NEDOJ@nebraska.gov;
State Attorney General	New Jersey Attorney General	Attn Bankruptcy Department	Ago.info.help@nebraska.gov
State Attorney General	New York Attorney General	Attn Bankruptcy Department	AgInfo@ag.nv.gov
State Attorney General	North Carolina Attorney General	Attn Bankruptcy Department	attorneygeneral@doj.nh.gov
State Attorney General			Heather.Anderson@law.njoag.gov;
State Attorney General			NJAG.ElectronicService.CivilMatters@law.njoag.gov
State Attorney General			Louis.Testa@ag.ny.gov;
State Attorney General			letitia.james@ag.ny.gov
State Attorney General			ncago@ncdoj.gov

Exhibit A

Core/2002 Service List
Served via Electronic Mail

Description	CreditorName	CreditorNoticeName	Email
State Attorney General	North Dakota Attorney General	Attn Bankruptcy Department	ndag@nd.gov
Top 30	NYSE Listings		naveengoud.gevat@ice.com
US Trustee for District of DE	Office of the United States Trustee Delaware	Linda Richenderfer & Malcolm M Bates	Linda.Richenderfer@usdoj.gov; malcolm.m.bates@usdoj.gov
State Attorney General	Ohio Attorney General	Attn Bankruptcy Department	Kristin.Radwanick@OhioAGO.gov
State Attorney General	Oklahoma Attorney General	Attn Bankruptcy Department	ConsumerProtection@oag.ok.gov
State Attorney General	Oregon Attorney General	Attn Bankruptcy Department	AttorneyGeneral@doj.state.or.us; Lisa.Udland@doj.state.or.us
State Attorney General	Pennsylvania Attorney General	Attn Bankruptcy Department	info@attorneygeneral.gov
Top 30	Prelude Systems Inc		pradeep_p@preludesys.com
State Attorney General	Rhode Island Attorney General	Attn Bankruptcy Department	ag@riag.ri.gov
Counsel to Magna International	Richards, Layton & Finger, P.A.	Mark D. Collins, Zachary I. Shapiro, Matthew P. Milana	collins@rif.com; shapiro@rif.com; milana@rif.com
Top 30	Salesforce.com, Inc	Kevin Ramirez	kramirez@salesforce.com
Top 30	SAP America Inc.		Financear@sap.com
SEC Regional Office	Securities & Exchange Commission	NY Regional Office	bankruptcynticeschr@sec.gov; nyrobkruptcy@sec.gov
SEC Regional Office	Securities & Exchange Commission	PA Regional Office	philadelphia@sec.gov
SEC Headquarters	Securities & Exchange Commission	Secretary of the Treasury	SECBankruptcy-OGC-ADO@SEC.GOV; secbankruptcy@sec.gov
State Attorney General	South Carolina Attorney General	Attn Bankruptcy Department	bankruptcy@scag.gov
State Attorney General	South Dakota Attorney General	Attn Bankruptcy Department	atghelp@state.sd.us
Top 30	Stratus-X LLC, DBA XD Innovation Am		mcarabino@xdinnovation.com
State Attorney General	Tennessee Attorney General	Attn Bankruptcy Department	agattorneys@ag.tn.gov
Top 30	TESSOLVE DTS INC		sales@tessolve.com
Top 30	Tessolve Semiconductor Private Limi		ponni.carlin@tessolve.com
State Attorney General	Texas Attorney General	Attn Bankruptcy Department	bankruptcytax@oag.texas.gov; communications@oag.texas.gov
Attorneys fo the Texas Comptroller of Public Accounts and Texas Workforce Commission	Texas Attorney General's Office	Christopher S. Murphy, AAG, c/o Sherri K. Simpson, Paralegal	christopher.murphy@oag.texas.gov; sherri.simpson@oag.texas.gov
Counsel to Prelude Systems, Inc.	The Hinds Law Group, APC	James Andrew Hinds , Jr., Esq.	jhinds@hindslawgroup.com
Top 30	T-Mobile USA, Inc.		Paul.Tisch@t-mobile.com
Top 30	TomTom North America, Inc.		RoyaltyDept@tomtom.com
Top 30	Urgent.ly Inc.		thuffmyer@geturgently.com
US Attorney for District of Delaware	US Attorney for District of Delaware	US Attorney for Delaware	usade.ecfbankruptcy@usdoj.gov
Top 30	US Bank		lacherie.williams@usbank.com
State Attorney General	Utah Attorney General	Attn Bankruptcy Department	bankruptcy@agutah.gov
Top 30	Vector North America Inc.		sales@us.vector.com
State Attorney General	Vermont Attorney General	Attn Bankruptcy Department	ago.info@vermont.gov
State Attorney General	Virginia Attorney General	Attn Bankruptcy Department	mailoag@oag.state.va.us
Counsel to Magna International	Weil, Gotshal & Manges LLP	Ray C. Schrock, Garrett A. Fail, David J. Cohen, F. Gavin Andrews	ray.schrock@weil.com; garrett.fail@weil.com; davidj.cohen@weil.com; f.gavin.andrews@weil.com
State Attorney General	West Virginia Attorney General	Attn Bankruptcy Department	consumer@wvago.gov
Top 30	Westfalia Automotive GmbH		mstrych@horizonglobal.com
Co-Counsel for CVI Investments, Inc.	White & Case LLP	Nicolas Abbattista	nick.abbattista@whitecase.com
Co-Counsel for CVI Investments, Inc.	White & Case LLP	Scott Greissman, Elizabeth Feld, Dr. Viktor Braun, Ryan Beil	sgreissman@whitecase.com; efeld@whitecase.com; viktor.braun@whitecase.com; ryan.beil@whitecase.com
State Attorney General	Wisconsin Attorney General	Attn Bankruptcy Department	dojbankruptcynticgroup@doj.state.wi.us
State Attorney General	Wyoming Attorney General	Attn Bankruptcy Department	judy.mitchell@wyo.gov

Exhibit B

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

Description	CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Top 30	Adobe		345 Park Ave			San Jose	CA	95510	
Bankruptcy Servicer for Ford Motor Credit Company, LLC	AIS Portfolio Services, LLC	Attn: Ford Motor Credit CO LLC Dept	4515 N Santa Fe Ave. Dept. APS	Account: XXXX8962		Oklahoma City	OK	73118	
State Attorney General	Alabama Attorney General	Attn Bankruptcy Department	501 Washington Ave, PO Box 300152			Montgomery	AL	36104-0152	
State Attorney General	Alaska Attorney General	Attn Bankruptcy Department	1031 West 4th Avenue, Suite 200			Anchorage	AK	99501-1994	
Top 30	ALERE PROPERTY GROUP LLC		100 Bayview Circle Ste 310			Newport Beach	CA	92660	
State Attorney General	Arizona Attorney General	Attn Bankruptcy Department	2005 N Central Ave			Phoenix	AZ	85004-2926	
State Attorney General	Arizona Attorney General - CSS	Attn Bankruptcy Department	PO Box 6123, MD 7611			Phoenix	AZ	85005-6123	
State Attorney General	Arkansas Attorney General	Attn Bankruptcy Department	323 Center St. Ste 200			Little Rock	AR	72201-2610	
Top 30	Automotive Marketing Consultants, I		1515 West 190th Street, Suite 440			Gardena	CA	90248	
Top 30	Avnet Inc		2211 S. 47th Street			Phoenix	AZ	85034	
Top 30	BROADRIDGE ICS BROADRIDGE INVESTOR COMMS		P.O. BOX 416423			Boston	MA	02241-6423	
State Attorney General	California Attorney General	Attn Bankruptcy Department	1300 I St., Ste. 1740			Sacramento	CA	95814-2919	
State Attorney General	Colorado Attorney General	Attn Bankruptcy Department	1300 Broadway, 10th Fl	Ralph L Carr Colorado Judicial Building		Denver	CO	80203	
State Attorney General	Connecticut Attorney General	Attn Bankruptcy Department	165 Capitol Avenue			Hartford	CT	06106	
Top 30	Continental Development Corporation		2041 Rosecrans Avenue, Suite 200			El Segundo	CA	90245	
State Attorney General	Delaware Attorney General	Attn Bankruptcy Department	820 N. French St.	Carvel State Office Bldg.		Wilmington	DE	19801	
Delaware State AG and DOJ	Delaware Dept of Justice	Attorney General	820 N French St	Carvel State Building	Attn Bankruptcy Department	Wilmington	DE	19801	
DE Secretary of State	Delaware Secretary of State	Division of Corporations	Franchise Tax, PO Box 898			Dover	DE	19903	
DE State Treasury	Delaware State Treasury		820 Silver Lake Blvd., Suite 100			Dover	DE	19904	
Top 30	Dell USA L.P.		One Dell Way			Round Rock	TX	78682	
State Attorney General	District of Columbia Attorney General	Attn Bankruptcy Department	400 6th Street NW			Washington	DC	20001	
Counsel to U.S. Bank National Association, as Indenture Trustee for the Fisker Inc. 2.50% Convertible Senior Notes due 2027	Faegre Drinker Biddle & Reath LLP	Laura E. Appleby, Richard J. Bernard	1177 Avenue of the Americas, 41st Floor			New York	NY	10036	
Top 30	FedEx		P.O. Box 7221			Pasadena	CA	91109-7321	
Top 30	Ferrante Koberling Construction, In		2360 Eastman Ave. 112			Oxnard	CA	93030	
State Attorney General	Florida Attorney General	Attn Bankruptcy Department	PL-01 The Capitol			Tallahassee	FL	32399-1050	
State Attorney General	Georgia Attorney General	Attn Bankruptcy Department	40 Capital Square, SW			Atlanta	GA	30334-1300	
Top 30	Google LLC		1600 Amphitheatre Parkway			Mountain View	CA	94043	
State Attorney General	Hawaii Attorney General	Attn Bankruptcy Department	425 Queen Street			Honolulu	HI	96813	
Top 30	I.G. Bauerhin GmbH		Wiesenstr 29 Hessen			Grundau		63584	Germany
State Attorney General	Idaho Attorney General	Attn Bankruptcy Department	700 W. Jefferson Street Ste. 210	PO Box 83720		Boise	ID	83720-0010	
State Attorney General	Illinois Attorney General	Attn Bankruptcy Department	100 W. Randolph St.	James R. Thompson Ctr		Chicago	IL	60601	
State Attorney General	Indiana Attorney General	Attn Bankruptcy Department	302 West Washington St 5th Fl	Indiana Govt Center South		Indianapolis	IN	46204	
IRS	Internal Revenue Service	Attn Susanne Larson	31 Hopkins Plz Rm 1150			Baltimore	MD	21201	
IRS	Internal Revenue Service	Centralized Insolvency Operation	PO Box 7346			Philadelphia	PA	19101-7346	
State Attorney General	Iowa Attorney General	Attn Bankruptcy Department	1305 E. Walnut Street	Hoover State Office Bldg		Des Moines	IA	50319	
State Attorney General	Kansas Attorney General	Attn Bankruptcy Department	120 SW 10th Ave., 2nd Fl			Topeka	KS	66612-1597	
State Attorney General	Kentucky Attorney General	Attn Bankruptcy Department	700 Capitol Avenue	Capitol Building, Suite 118		Frankfort	KY	40601-3449	
Attorneys for ManpowerGroup US Inc.	Kohner, Mann & Kailas, S.C.	Samuel C. Wisotzkey	4650 North Port Washington Road	Washington Building	Barnabas Business Center	Milwaukee	WI	53212-1059	
State Attorney General	Louisiana Attorney General	Attn Bankruptcy Department	PO Box Box 94005			Baton Rouge	LA	70804	
Top 30	Magna Steyr Fahrzeugtechnik GmbH &		Liebenauer Hauptstrasse 317			Graz		8041	Austria
State Attorney General	Maine Attorney General	Attn Bankruptcy Department	6 State House Station			Augusta	ME	04333	
Top 30	ManpowerGroup US Inc		100 Manpower Pl			Milwaukee	WI	53212	
Top 30	Marsh USA, Inc.		P.O. Box 846112			Dallas	TX	75284	
State Attorney General	Maryland Attorney General	Attn Bankruptcy Department	200 St. Paul Place			Baltimore	MD	21202-2202	
State Attorney General	Massachusetts Attorney General	Attn Bankruptcy Department	One Ashburton Place	20th Floor		Boston	MA	02108-1518	
State Attorney General	Michigan Attorney General	Attn Bankruptcy Department	525 W. Ottawa St., P.O. Box 30212	G. Mennen Williams Building		Lansing	MI	48909	
Top 30	Microsoft Corporation	c/o Bank of America	1950 N. Stemmon			Dallas	TX	75207	

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

Description	CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
State Attorney General	Minnesota Attorney General	Attn Bankruptcy Department	445 Minnesota St Suite 1400			St Paul	MN	55101-2131	
State Attorney General	Mississippi Attorney General	Attn Bankruptcy Department	550 High St Ste 1200	Walter Sillers Building		Jackson	MS	39201	
State Attorney General	Missouri Attorney General	Attn Bankruptcy Department	207 W. High St.	P.O. Box 899	Supreme Court Bldg	Jefferson City	MO	65101	
State Attorney General	Montana Attorney General	Attn Bankruptcy Department	215 N. Sanders 3rd Fl	PO Box 201401	Justice Bldg	Helena	MT	59620-1401	
Top 30	MOURI Tech LLC		1183 W John Carpenter Fwy			Irving	TX	75039	
National Highway Traffic Safety Administration	National Hwy Traffic Safety Admin		1200 New Jersey Avenue, SE			Washington	DC	20590	
Top 30	NBCUNIVERSAL LLC		30 ROCKEFELLER PLAZA			NEW YORK	NY	10112	
State Attorney General	Nebraska Attorney General	Attn Bankruptcy Department	2115 State Capitol	P.O. Box 98920		Lincoln	NE	68509	
State Attorney General	Nevada Attorney General	Attn Bankruptcy Department	Old Supreme Ct. Bldg.	100 N. Carson St		Carson City	NV	89701	
State Attorney General	New Hampshire Attorney General	Attn Bankruptcy Department	33 Capitol St.			Concord	NH	03301	
State Attorney General	New Jersey Attorney General	Attn Bankruptcy Department	Richard J. Hughes Justice Complex	25 Market St	PO Box 080	Trenton	NJ	08625-0080	
State Attorney General	New Mexico Attorney General	Attn Bankruptcy Department	408 Galisteo St	Villagra Building		Santa Fe	NM	87501	
State Attorney General	New York Attorney General	Attn Bankruptcy Department	The Capitol, 2nd Fl.	Office of the Attorney General		Albany	NY	12224-0341	
State Attorney General	North Carolina Attorney General	Attn Bankruptcy Department	9001 Mail Service Center			Raleigh	NC	27699-9001	
State Attorney General	North Dakota Attorney General	Attn Bankruptcy Department	600 E. Boulevard Ave.	Dept 125		Bismarck	ND	58505-0040	
Top 30	NYSE Listings		5660 NEW NORTHSIDE DRIVE, 3FLOOR, C			ATLANTA	GA	30328	
US Trustee for District of DE	Office of the United States Trustee DE	Linda Richenderfer & Malcolm M Bates	844 King St Ste 2207			Wilmington	DE	19801	
State Attorney General	Ohio Attorney General	Attn Bankruptcy Department	50 E. Broad Street 17th Fl			Columbus	OH	43215	
State Attorney General	Oklahoma Attorney General	Attn Bankruptcy Department	313 NE 21st St			Oklahoma City	OK	73105	
State Attorney General	Oregon Attorney General	Attn Bankruptcy Department	1162 Court St. NE			Salem	OR	97301-4096	
State Attorney General	Pennsylvania Attorney General	Attn Bankruptcy Department	16th Floor, Strawberry Square			Harrisburg	PA	17120	
Top 30	Prelude Systems Inc		5 Corporate Park, Suite 140			Irvine	CA	92606	
State Attorney General	Rhode Island Attorney General	Attn Bankruptcy Department	150 S. Main St.			Providence	RI	02903	
Top 30	Salesforce.com, Inc	Kevin Ramirez	415 Mission Street, 3rd Floor			San Francisco	CA	94105	
Top 30	SAP America Inc.		3999 West Chester Pike			Newtown Square	PA	19073	
SEC Regional Office	Securities & Exchange Commission	NY Regional Office	100 Pearl St., Suite 20-100	Regional Director		New York	NY	10004-2616	
SEC Regional Office	Securities & Exchange Commission	PA Regional Office	1617 JFK Boulevard Ste 520	One Penn Center	Regional Director	Philadelphia	PA	19103	
SEC Headquarters	Securities & Exchange Commission	Secretary of the Treasury	100 F St NE			Washington	DC	20549	
State Attorney General	South Carolina Attorney General	Attn Bankruptcy Department	P. O. Box 11549			Columbia	SC	29211	
State Attorney General	South Dakota Attorney General	Attn Bankruptcy Department	1302 East Highway 14	Suite 1		Pierre	SD	57501-8501	
Top 30	Stratus-X LLC, DBA XD Innovation Am		9800 Mount Pyramid Court, Suite 400			Engelwood	CO	80112	
State Attorney General	Tennessee Attorney General	Attn Bankruptcy Department	P. O. Box 20207			Nashville	TN	37202-0207	
Top 30	TESSOLVE DTS INC		3910 N. First Street			San Jose	CA	95134	
Top 30	Tessolve Semiconductor Private Limi		Plot 31 P2, Phase II, Electronic			Bangalore	Karnataka	560100	India
State Attorney General	Texas Attorney General	Attn Bankruptcy Department	300 W. 15th St			Austin	TX	78701	
Counsel to Prelude Systems, Inc.	The Hinds Law Group, APC	James Andrew Hinds, Jr., Esq.	2390 Crenshaw Blvd., Ste 240			Torrance	CA	90501	
Top 30	T-Mobile USA, Inc.		12920 SE 38th St			Bellevue	WA	98006	
Top 30	TomTom North America, Inc.		11 Lafayette Street			Lebanon	NH	03766	
Top 30	Urgent.ly Inc.		8609 Westwood Center Drive, Suite 8	Vienna		Vatican City	VA	22182	
US Attorney for District of Delaware	US Attorney for District of Delaware	US Attorney for Delaware	1313 N Market Street	Hercules Building		Wilmington	DE	19801	
Top 30	US Bank		633 West 5th Street, 24th Floor			Los Angeles	CA	90071	
State Attorney General	Utah Attorney General	Attn Bankruptcy Department	350 North State Street, Suite 230	Utah State Capitol Complex		Salt Lake City	UT	84114-2320	
Top 30	Vector North America Inc.		39500 Orchard Hill Place Suite 400			Novi	MI	48375	
State Attorney General	Vermont Attorney General	Attn Bankruptcy Department	109 State St.			Montpelier	VT	05609-1001	
State Attorney General	Virginia Attorney General	Attn Bankruptcy Department	202 North Ninth St			Richmond	VA	23219	
State Attorney General	Washington Attorney General	Attn Bankruptcy Department	1125 Washington St SE	PO Box 40100		Olympia	WA	98504-0100	
Counsel to Magna International	Weil, Gotshal & Manges LLP	Ray C. Schrock, Garrett A. Fail	767 Fifth Avenue	David J. Cohen, F. Gavin Andrews		New York	NY	10153	
State Attorney General	West Virginia Attorney General	Attn Bankruptcy Department	1900 Kanawha Blvd., East	State Capitol Bldg 1 Rm E-26		Charleston	WV	25305	
Top 30	Westfalia Automotive GmbH		Am Sandberg 45 200 South Biscayne Boulevard, Suite 4900			Rheda- Wiedenbruck		33378	Germany
Co-Counsel for CVI Investments, Inc.	White & Case LLP	Nicolas Abbattista	Suite 4900	Southeast Financial Center		Miami	FL	33131-2352	

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

Description	CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Co-Counsel for CVI Investments, Inc.	White & Case LLP	Scott Greissman, Elizabeth Feld	1221 Avenue of the Americas	Dr. Viktor Braun, Ryan Beil		New York	NY	10020-1095	
State Attorney General	Wisconsin Attorney General	Attn Bankruptcy Department	114 East, State Capitol	PO Box 7857	Wisconsin Dept. of Justice	Madison	WI	53707-7857	
State Attorney General	Wyoming Attorney General	Attn Bankruptcy Department	109 State Capitol			Cheyenne	WY	82002	

Exhibit C

**Substantial Equity Holders Service List
 Served via First Class Mail**

CreditorName	Address1	Address2	City	State	Zip	Country
Apollo Commodities Management GP, LLC	Address on File					
Apollo Commodities Management, L.P., with respect to Series IV thereof	Address on File					
Apollo Management Holdings GP, LLC	Address on File					
Apollo Management Holdings, L.P.	Address on File					
Apollo Natural Resources Partners II, L.P.	Address on File					
BlackRock, Inc.	Address on File					
FifthDelta Ltd	Address on File					
LOUIS M. BACON	Address on File					
Magna International Inc.	Address on File					
MMF LT, LLC	Address on File					
MOORE CAPITAL ADVISORS, L.L.C.	Address on File					
MOORE CAPITAL MANAGEMENT, LP	Address on File					
MOORE GLOBAL INVESTMENTS, LLC	Address on File					
Spartan Energy Acquisition Sponsor LLC	Address on File					
The Vanguard Group	Address on File					

Exhibit D

**Insurance Parties Service List
 Served via Electronic Mail**

CreditorName	CreditorNoticeName	Email
ADOT Motor Vehicle Division	Mail Drop 552M	aacc@azdot.gov
Berkshire Hathaway Specialty Insurance	Ricky Cunliffe	ricky.cunliffe@bhspecialty.com
Continental Corporation (Shanghai) - PICC	Rebecca Liu	rebecaa.liu@cnacicchina.com
Everest National Insurance Company	Terence Keane	Terence.Keane@everestire.com
Hudson Insurance Company		HudsonClaims300@hudsoninsgroup.com
Lloyd's Insurance Company S.A.		LloydsEurope.Info@lloyds.com
Marsh USA, Inc. (CO)	Andrew Fiscella	andrew.fiscella@marsh.com
Old Republic Surety Company		claims@orsurety.com
State of Indiana - Secretary of State Auto Dealer Services Division		Dealers@sos.in.gov
The Hartford	Hartford Financial Lines	HFPEXpress@thehartford.com
W. R. Berkley Corporation	Garrett Yardumian	gyardumian@berkleypro.com
White Lion Insurance & Bonding	Justin L. Kelley	justin@whitelionins.com
XL Professional Insurance		proclaimnewnotices@axaxl.com

Exhibit E

Exhibit E

Insurance Parties Service List
Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	City	State	Zip
American Casualty Company of Reading, Pennsylvania		151 N. Franklin		Chicago	IL	60606
American Zurich Insurance Company		1299 Zurich Way		Schaumburg	IL	60196-1056
Amwins Insurance Brokerage of CA (Los Ang)		444 South Flower Street, Suite 4500		Los Angeles	CA	90071
Berkshire Hathaway Specialty Insurance	Ricky Cunliffe	100 Federal Street		Boston	MA	02110
CNA Paramount		555 Mission St.	St 200	San Francisco	CA	94105
Department of Transportation	DOT General Counsel	1200 New Jersey Avenue, SE		Washington	DC	20590
Everest National Insurance Company	Terence Keane	461 Fifth Avenue	3rd Floor	New York	NY	10017-6234
Federal Insurance		One American Square	202 N. Illinois Street, Suite 2600	Indianapolis	IN	46282
Great American Insurance Group	Administrative Offices	301 East Fourth St.		Cincinnati	OH	45202
Homesite Insurance Company		PO BOX 912470		Denver	CO	80291-2470
Hudson Insurance Company		100 William St. Fl 5		New York	NY	10038-5044
Hudson Insurance Company		1035 Greenwood Blvd Ste 265		Lake Mary	FL	32746-5422
Hudson Insurance Company		8777 N. Gainey Center Dr. Ste. 240		Scottsdale	AZ	85258-2154
Illinois Union Insurance Company		525 W. Monroe Street	Suite 400	Chicago	IL	60661
James River Insurance Company		6641 West Broad Street, Suite 300		Richmond	VA	23230
Lloyd's Americas, Inc.	Legal Department	280 Park Avenue	East Tower, 25th Floor	New York	NY	10017
Lloyd's Insurance Company S.A.		Bastion Tower, Marsveldplein 5		Brussels		1050
Marsh USA Inc.		540 West Madison Street		Chicago	IL	60661
Marsh USA LLC		4 Embarcadero Ctr	Ste 1100	San Francisco	CA	94111
Motor Vehicle Administration		6601 Ritchie Highway, N.E.		Glen Burnie	MD	21062
N2G Generali - U.S. Branch		111 Town Square Place, Suite 340		Jersey City	NJ	07310
National Union Fire Insurance Company of Pittsburgh, PA.		1271 Ave of Americas, FL 37		New York	NY	10020-1304
Old Republic Surety Company		14728 Pipeline Ave, Suite E		Chino Hills	CA	91709
Old Republic Surety Company		PO Box 1635		Milwaukee	WI	53201-1635
Southwest Marine and General Insurance Company (an Arizona Corporation)		412 Mt. Kemble Avenue, Suite 300C		Morristown	NJ	07960
Starr Indemnity & Liability Company		399 Park Avenue, 8th Floor		New York	NY	10022
State of California	Licensing Operations Division	Occupational Licensing Branch	P.O. Box 932342, MS: L224	Sacramento	CA	94232-3420
State of California Department of Motor Vehicles	Account Processing - MS H221	P.O. Box 944231		Sacramento	CA	94244-2310
Tennessee Motor Vehicle Commission	Executive Director	500 James Robertson Parkway, 5th Floor		Nashville	TN	37243
The Continental Insurance Company		151 N. Franklin St.		Chicago	IL	60606
Transportation Insurance Company		333 S Wabash Ave		Chicago	IL	60604
Twin City Fire Insurance Co.		One College Park 8910 Purdue Road		Indianapolis	IN	46268-0930
Valley Forge Insurance Company		151 N. Franklin		Chicago	IL	60606
Vantage Risk Assurance Company		123 N. Wacker Dr.	Suite 1300	Chicago	IL	60606
W. R. Berkley Corporation	Garrett Yardumian	757 Third Avenue	10th Floor	New York	NY	10017

Insurance Parties Service List
Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	City	State	Zip
White Lion Insurance & Bonding	Justin L. Kelley	3419 Via Lido, Ste 424		Newport Beach	CA	92663
XL Specialty Insurance Company		70 Seaview Avenue		Stamford	CT	06902-6040

Exhibit F

Exhibit F

**Utilities Parties Service List
Served via First Class Mail**

CreditorName	Address1	City	State	Zip
ACS Billing Service	PO Box No 6950	BEUNA PARK	CA	90622-6950
AT&T	P.O. Box 5019	Carol Stream	IL	60197-5019
City of Oklahoma City	420 W Main Street	Oklahoma City	OK	73102
City of Tempe	P.O. Box 52166	Tempe	AZ	85072
City of Vista	200 Civic Center Dr	Vista	CA	92084
Cox Business	PO Box 53214	Phoenix	AZ	85072
Edco Waste & Recycling Service	224 S Las Posas Rd	San Marcos	CA	92078
LADWP	P.O. BOX 30808	LOS ANGELES	CA	90030-0808
Oklahoma Gas And Electric Company	PO Box 321	Oklahoma City	OK	73101
Oklahoma Natural Gas	PO Box 219296	Kansas City	MO	64121
PG&E	Box 997300	Sacramento	CA	95899-7300
Recology Sunset Scavenger	250 Executive Park Blvd	San Francisco	CA	94134
Republic Services #605	PO Box 78829	Phoenix	AZ	85062-8829
SDG&E	P.O. Box 25111	Santa Ana	CA	92799
SF-Water San Francisco Water Power Sewer	PO Box 7369	San Francisco	CA	94120-7369
SoCal Gas	P.O. Box C	Monterey Park	CA	91756-5111
Southern California Edison	P.O. Box 300	Rosemead	CA	91772-0002
Southwest Gas Corporation	P.O. Box 24531	Oakland	CA	94623
SRP Headquarters	1500 N. Mill Ave	Tempe	AZ	85288
T-Mobile USA, Inc.	12920 SE 38th St	Bellevue	WA	98006
Vista Irrigation District	1391 Engineer Street	Vista	CA	92081

Exhibit G

Banks Service List
Served via Electronic Mail

CreditorName	Email
American Express National Bank	jaimarie.atkinson@aexp.com surhan.qadir@aexp.com
JPMorgan Chase Bank, N.A.	julia.grinshpun@jpmorgan.com, destiney.x.carter@jpmorgan.com, lee.mcavoy@jpmorgan.com

Exhibit H

Exhibit H

Tax Authorities Service List
Served via Electronic Mail

CreditorName	CreditorNoticeName	Email
Alabama Dept of Revenue		mark.griffin@revenue.alabama.gov
Arkansas Dept of Finance & Administration	Administrative Services	oas@dfa.arkansas.gov
Arkansas Dept of Finance & Administration	Attn Revenue Legal Counsel	Alicia.Austin.Smith@dfa.arkansas.gov
California Department of Tax and Fee Administration	Account Information Group, MIC:29	LegalSOB@cdtfa.ca.gov
California Department of Tax and Fee Administration	Collections Support Bureau Bankruptcy Team, MIC:74	LegalSOB@cdtfa.ca.gov
California State Board of Equalization		SacramentoInquiries@cdtfa.ca.gov
Colorado Department of Revenue	Attn: Bankruptcy Unit	DOR_TaxpayerService@state.co.us; DOR_TAC_Bankruptcy@state.co.us
Commonwealth of KY Department of Revenue	Legal Support Branch - Bankruptcy	Michael.Hornback@ky.gov
Comptroller of Maryland	Baltimore Taxpayer Service	kstephens@marylandtaxes.gov
Connecticut Department of Revenue Services	Department of Revenue Services	DRS@ct.gov
Florida Dept of Revenue	Attn Bankruptcy Dept	emailDOR@floridarevenue.com; OGCBankruptcy@floridarevenue.com
Hawaii Dept of Taxation	Attn Bankruptcy Dept	Taxpayer.Services@hawaii.gov
Idaho State Tax Commission		TAXComplianceCOBBankruptcy@tax.idaho.gov
Illinois Dept of Revenue	Bankruptcy Unit	rev.bankruptcy@illinois.gov
Illinois State Treasurer		webmaster@illinoistreasurer.gov
Indiana Dept of Revenue	Bankruptcy Section	callen@dor.in.gov
Kansas Dept of Revenue	Scott State Office Building	KDOR_tac@ks.gov
Maine Revenue Services		corporate.tax@maine.gov
Massachusetts Department of Revenue		yeke@dor.state.ma.us
Mississippi Department of Revenue	Attn Bankruptcy Section	bankruptcy.oac.taxcom@dor.ms.gov
Missouri Dept of Revenue		bankruptcy@dor.mo.gov
Montana Dept of Revenue	Attn Bankruptcy Dept	DORBankruptcy@mt.gov; TChenoweth@mt.gov; MGohn@mt.gov
Nebraska Dept of Revenue	Attn Bankruptcy Unit	Rev.BNC@nebraska.gov
Ohio Dept of Taxation	Attn Bankruptcy Division	rebecca_daum@tax.state.oh.us
Oklahoma Tax Commission	General Counsels Office	bankruptcy@tax.ok.gov
Oklahoma Tax Commission	Taxpayer Service Center	jgappa@tax.ok.gov
Oregon Dept of Revenue	Attn Bankruptcy Unit	questions.dor@oregon.gov
Pennsylvania Dept of Revenue	Attn Compliance & Bankruptcy	RA-RV-BET-HBG-TA-EM@pa.gov
South Carolina Dept of Revenue	Corporate Tax	CorpTax@dor.sc.gov
South Dakota Dept of Revenue	Attn Bankruptcy Dept	bustax@state.sd.us; specialT@state.sd.us
STATE OF FLORIDA - DEPARTMENT OF REVENUE	General Counsel, Mark Hamilton	TSP_BANKRUPTCY@DOR.STATE.FL.US
State of Hawaii	O'ahu Office	Taxpayer.Services@hawaii.gov
State of Michigan		MIStateTreasurer@michigan.gov
State of New Jersey	Division of Taxation	richard.flatch@treas.nj.gov
State of New Mexico Taxation & Revenue		tom.russell@state.nm.us
Tennessee Dept of Revenue		TDOR.Bankruptcy@tn.gov
Utah Dept of Taxation	Attn Bankruptcy Section	taxmaster@utah.gov
Vermont Dept of Taxes		tax.vtaxdept@vermont.gov
Virginia Department of Taxation	Virginia Tax	bankruptcy@taxva.com
Washington DC Office of Tax and Revenue	Bankruptcy Unit, Stephanie Jeterm Supervisory Revenue Officer	Stephanie.Jeter@dc.gov
West Virginia State Tax Dept	Attn Legal Division Bankruptcy Unit	cevans@tax.state.wv.us
West Virginia State Tax Dept	The Revenue Center	TaxHelp@WV.Gov
Wisconsin Department of Revenue	Special Procedures Unit	DORCompliance@wisconsin.gov
Wisconsin Department of Revenue		DORIncome@wisconsin.gov
Wyoming Dept of Revenue		dor_taxability@wyo.gov

Exhibit I

Exhibit I

**Banks Service List
Served via First Class Mail**

CreditorName	Address1	City	State	Zip
American Express National Bank	PO Box 30384	Salt Lake City	UT	84130
JPMorgan Chase Bank, N.A.	560 Mission Street, Floor 20	San Francisco	CA	94105

Exhibit J

Tax Authorities Service List
Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip
Alabama Dept of Revenue		50 North Ripley St			Montgomery	AL	36104
Alaska Dept of Revenue		PO Box 110400			Juneau	AK	99811-0400
Arizona Dept of Revenue		1600 West Monroe St			Phoenix	AZ	85007
Arkansas Dept of Finance & Administration	Administrative Services	1515 W 7th St, Ste 700			Little Rock	AR	72201
Arkansas Dept of Finance & Administration	Attn Revenue Legal Counsel	Ledbetter Building	1816 W 7th St, Room 2380		Little Rock	AR	72201
Arkansas Dept of Finance & Administration	RLC Mailing Address	PO Box 1272			Little Rock	AR	72203-1272
Arkansas Dept of Finance & Administration		1509 West 7th St			Little Rock	AR	72201
Attorney General of the State of Ohio	Ohio Attorney General Dave Yost	30 E. Broad St., 14th Floor			Columbus	OH	43215
CA Franchise Tax Board	Business Entity Bankruptcy MS A345	PO Box 2952			Sacramento	CA	95812-2952
CA Franchise Tax Board	Legal Division	PO Box 1720			Rancho Cordova	CA	95741-1720
California Department of Tax and Fee Administration	Account Information Group, MIC:29	PO Box 942879			Sacramento	CA	94279-0029
California Department of Tax and Fee Administration	Collections Support Bureau Bankruptcy Team, MIC:74	PO Box 942879			Sacramento	CA	94279-0074
California State Board of Equalization	Legal Department, MIC:121	450 N St.	P.O. Box 942879		Sacramento	CA	94279-0029
California State Board of Equalization		3321 Power Inn Road, Suite 210			Sacramento	CA	95826
Colorado Department of Revenue	Attn: Bankruptcy Unit	PO Box 17087			Denver	CO	80217-0087
Colorado Dept of Revenue	Attn: Bankruptcy Unit	1881 Pierce St.	Entrance B		Lakewood	CO	80214
Commonwealth of KY Department of Revenue	Legal Support Branch - Bankruptcy	PO Box 5222			Frankfort	KY	40602
Comptroller of Maryland	Baltimore Taxpayer Service	State Office Bldg.	301 W. Preston Street Room 409		Baltimore	MD	21201-2373
Comptroller of Maryland	Revenue Administration Center	Taxpayer Service Center	110 Carroll St		Annapolis	MD	21411-0001
Comptroller of Maryland		80 Calvert St	PO Box 466		Annapolis	MD	21404-0466
Connecticut Department of Revenue Services	Department of Revenue Services	450 Columbus Blvd., Ste 1			Hartford	CT	06103
Delaware Division of Revenue Bankruptcy Service	Division of Revenue/Bankruptcy Services	820 N French St 8th Floor	Carvel State Building		Wilmington	DE	19801
Department of the Treasury - Internal Revenue Service	Centralized Insolvency Operation	PO Box 7346			Philadelphia	PA	19101-7346
Florida Dept of Revenue	Attn Bankruptcy Dept	5050 West Tennessee St			Tallahassee	FL	32399-0112
Georgia Dept of Revenue	Compliance Division - Central Collection Section	1800 Century Blvd NE, Suite 9100			Atlanta	GA	30345-3202
Hawaii Dept of Taxation	Attn Bankruptcy Dept	PO Box 259			Honolulu	HI	96809-0259
Idaho State Tax Commission	Attn: Compliance Division	PO Box 36			Boise	ID	83722-0036
Idaho State Tax Commission		11321 W Chinden Blvd Bldg 2			Boise	ID	83714
Illinois Dept of Revenue	Bankruptcy Unit	PO Box 19035			Springfield	IL	62794-9035
Illinois Secretary of State	Jesse White	213 State Capitol			Springfield	IL	62756
Illinois State Treasurer		555 W. Monroe Street, 14th Floor			Chicago	IL	60661
Indiana Dept of Revenue	Bankruptcy Section	100 North Senate Avenue, MS 108			Indianapolis	IN	46204
Iowa Department of Revenue		Hoover State Office Building	1305 E Walnut		Des Moines	IA	50319
Iowa Dept of Revenue and Finance	Attn Bankruptcy Unit	PO Box 10330			Des Moines	IA	50306-0330
Kansas Dept of Revenue	Scott State Office Building	120 SE 10th Avenue			Topeka	KS	66612-1103

Tax Authorities Service List
Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip
Kentucky Dept of Revenue		501 High St			Frankfort	KY	40601
Louisiana Dept of Revenue		617 North Third St			Baton Rouge	LA	70802
Maine Revenue Services		PO Box 1060			Augusta	ME	04332-1060
Massachusetts Department of Revenue		100 Cambridge St., 2nd Floor			Boston	MA	02114
Massachusetts Department of Revenue		100 Cambridge St., 2nd Floor			Boston	MA	02114
Massachusetts Department of Revenue		PO Box 7090			Boston	MA	02204-7090
Michigan Dept of Treasury	Attn: Litigation Liaison	Tax Policy Division	2nd Floor, Austin Building	430 West Allegan Street	Lansing	MI	48922
Michigan Dept of Treasury	Collection/Bankruptcy Unit	P.O. Box 30168			Lansing	MI	48909
Michigan Dept of Treasury	Office of Collections	430 W. Allegan Street	P.O. Box 30199		Lansing	MI	48909
Minnesota Dept of Revenue		600 North Robert Street			St. Paul	MN	55101
Mississippi Department of Revenue	Attn Bankruptcy Dept	500 Clinton Center Drive			Clinton	MS	39056
Mississippi Department of Revenue	Attn Bankruptcy Section	PO Box 22808			Jackson	MS	39225-2808
Missouri Department of Revenue		301 West High Street	Harry S Truman State Office Building		Jefferson City	MO	65101
Montana Dept of Revenue	Attn Bankruptcy Dept	Tammie Chenoweth & Marci Ballard Gohn	125 N. Roberts	P.O. Box 5805	Helena	MT	59604-5805
Nebraska Dept of Revenue	Attn Bankruptcy Unit	PO Box 94818			Lincoln	NE	68509-4818
Nebraska Dept of Revenue	Attn Bankruptcy Unit	Nebraska State Office Building	301 Centennial Mall South		Lincoln	NE	68508
Nevada Dept of Taxation	Attn Bankruptcy Dept	1550 College Pkwy Ste 115			Carson City	NV	89706
Nevada Dept of Taxation	Attn Bankruptcy Dept	700 E. Warm Springs Rd. 2nd Floor			Las Vegas	NV	89119
NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION	ATTN LEGAL BUREAU	109 Pleasant St. (Medical & Surgical Building)	Governor Hugh Gallen State Office Park		Concord	NH	03301
New York State Dept of Taxation and Finance	Attn Office of Counsel	Building 9	WA Harriman Campus		Albany	NY	12227
New York State Dept of Taxation and Finance	Bankruptcy Section	PO Box 5300			Albany	NY	12205-0300
North Carolina Dept of Revenue	Attention: Bankruptcy Unit	Post Office Box 1168			Raleigh	NC	27602-1168
North Carolina Dept of Revenue	Attn Bankruptcy Dept	PO Box 25000			Raleigh	NC	27640-0640
NYC Dept of Finance		66 John Street, Room 104			New York	NY	10038
Office of State Tax Commissioner		600 E Boulevard Ave, Dept 127			Bismarck	ND	58505-0599
Ohio Dept of Taxation	Attn Bankruptcy Division	4485 Northland Ridge Blvd.			Columbus	OH	43229
Ohio Dept of Taxation	Jeff McClain, Tax Commissioner	4485 Northland Ridge Blvd.	Tax Commissioner's Office		Columbus	OH	43229
Oklahoma Tax Commission	General Counsels Office	Oklahoma Tax Commission			Oklahoma City	OK	73194
Oklahoma Tax Commission	Taxpayer Service Center	300 N Broadway Ave.			Oklahoma City	OK	73102
Oregon Dept of Revenue	Attn Bankruptcy Unit	955 Center St NE			Salem	OR	97301-2555
PENNSYLVANIA DEPARTMENT OF REVENUE	BANKRUPTCY DIVISION	Strawberry Square Lobby			Harrisburg	PA	17128-0101
Pennsylvania Dept of Revenue	Attn Compliance & Bankruptcy	Strawberry Square Lobby			Harrisburg	PA	17128-0101
Rhode Island Division of Taxation		One Capitol Hill			Providence	RI	02908
South Carolina Dept of Revenue	Corporate Tax	PO Box 125			Columbia	SC	29214-0400
South Carolina Dept of Revenue		300A Outlet Pointe Blvd			Columbia	SC	29210
South Dakota Dept of Revenue	Attn Bankruptcy Dept	445 E Capitol Ave			Pierre	SD	57501-3185
STATE OF FLORIDA - DEPARTMENT OF REVENUE	General Counsel, Mark Hamilton	PO BOX 6668			Tallahassee	FL	32314-6668

Exhibit J

Tax Authorities Service List
Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip
State of Hawaii	O'ahu Office	830 Punchbowl Street	Princess Ruth Keelikolani Building		Honolulu	HI	96813
State of Louisiana		617 North Third St			Baton Rouge	LA	70802
State of Michigan		Michigan Department of Treasury			Lansing	MI	49822
State of New Jersey	Department of the Treasury	P.O. Box 002			Trenton	NJ	08625-0002
State of New Jersey	Division of Taxation	Bankruptcy Unit	3 John Fitch Way	PO Box 245	Trenton	NJ	08695-0245
State of New Mexico Taxation & Revenue Department		10500 Copper Ave NE Suite C			Albuquerque	NM	87123
Tennessee Dept of Revenue	c/o Tennessee Attorney General's Office	Bankruptcy Division	PO Box 20207		Nashville	TN	37202-0207
Tennessee Dept of Revenue		Andrew Jackson State Office Building	500 Deaderick St		Nashville	TN	37242
Texas Comptroller of Public Accounts	Attn Bankruptcy Section	Lyndon B Johnson State Office Building	111 East 17th St		Austin	TX	78774
Texas Comptroller of Public Accounts		PO Box 13528, Capitol Station			Austin	TX	78711-3528
Utah Dept of Taxation	Attn Bankruptcy Section	210 North 1950 West			Salt Lake City	UT	84134
Vermont Dept of Taxes		133 State St			Montpelier	VT	05633-1401
Virginia Department of Taxation	Virginia Tax	1957 Westmoreland St			Richmond	VA	23230
Virginia Department of Taxation	Virginia Tax	PO Box 1115			Richmond	VA	23218-1115
Washington DC Office of Tax and Revenue	Bankruptcy Unit, Stephanie Jeterm Supervisory Revenue Officer	1101 4th Street SW			Washington	DC	20024
Washington Dept of Revenue	Attn: Bankruptcy Unit	2101 4th Ave, Suite 1400			Seattle	WA	98121
West Virginia State Tax Dept	Attn Legal Division Bankruptcy Unit	PO Box 766			Charleston	WV	25323-0766
West Virginia State Tax Dept	The Revenue Center	1001 Lee St. E.			Charleston	WV	25301
Wisconsin Department of Revenue	Special Procedures Unit	PO Box 8901			Madison	WI	53708-8901
Wisconsin Department of Revenue		PO Box 8906			Madison	WI	53708-8906
Wisconsin Dept of Revenue		2135 Rimrock Rd			Madison	WI	53713
Wyoming Dept of Revenue		122 West 25th Street, Suite E301	Herschler Building East		Cheyenne	WY	82002