

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re

**WESCO AIRCRAFT HOLDINGS, INC.,
et al.,¹**

Debtors.

Case No. 23-90611 (DRJ)

Chapter 11

(Joint Administration Requested)

**DEBTORS' EMERGENCY MOTION FOR
ENTRY OF AN ORDER (I) AUTHORIZING
THEM TO PAY CERTAIN PREPETITION TAXES
AND FEES AND (II) GRANTING RELATED RELIEF**

Emergency relief has been requested. Relief is requested not later than 1:00 p.m. (Central Time) on June 1, 2023.

If you object to the relief requested or you believe that emergency consideration is not warranted, you must either appear at the hearing or file a written response prior to the hearing. Otherwise, the Court may treat the pleading as unopposed and grant the relief requested.

A hearing will be conducted on this matter on June 1, 2023 at 1:00 p.m. (Central Time) in Courtroom 400 (Jones), 4th Floor, 515 Rusk, Houston, Texas 77002. Participation at the hearing will only be permitted by an audio and video connection.

Audio communication will be by use of the Court's dial-in facility. You may access the facility at 1(832) 917-1510. Once connected, you will be asked to enter the conference room number. Judge Jones's conference room number is 205691. Video communication will be by use of the GoToMeeting platform. Connect via the free GoToMeeting application or click the link on Judge Jones's home page. The meeting

¹ The Debtors operate under the trade name Incoira and have previously used the trade names Wesco, Pattonair, Haas, and Adams Aviation. A complete list of the Debtors in these chapter 11 cases, with each one's federal tax identification number and the address of its principal office, is available on the website of the Debtors' noticing agent at <http://www.kccllc.net/incora/>. The service address for each of the Debtors in these cases is 2601 Meacham Blvd., Ste. 400, Fort Worth, TX 76137.



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code is “Judge Jones”. Click the settings icon in the upper right corner and enter your name under the personal information setting.

Hearing appearances must be made electronically in advance of both electronic and in-person hearings. To make your appearance, click the “Electronic Appearance” link on Judge Jones’s home page. Select the case name, complete the required fields and click “Submit” to complete your appearance.

The above-captioned debtors and debtors in possession (the “**Debtors**” and, together with their non-Debtor subsidiaries, “**Incora**”) respectfully state as follows.

RELIEF REQUESTED

1. By this motion (the “**Motion**”), the Debtors seek entry of an order, (i) authorizing them to pay certain prepetition taxes, assessments, fees, fines, penalties, interest on the foregoing, and other charges² (the “**Taxes and Fees**”)³ in the ordinary course of business; (ii) authorizing and directing all financial institutions to honor, to the extent of available funds, all authorized checks and other fund transfers; and (iii) granting related relief.

2. Consistent with paragraph 4(b) of the Procedures for Complex Cases in the Southern District of Texas (the “**Complex Case Procedures**”), the Debtors are requesting immediate emergency relief on a final basis only as to those Taxes and Fees that are (a) secured by property of the Debtors’ estates, (b) held in trust by the Debtors pursuant to non-bankruptcy law, or (c) entitled to priority pursuant to 11 U.S.C. § 507(a)(8) (collectively, the “**Priority Taxes**”). On a non-emergency basis, the Debtors also request authorization to pay prepetition Taxes and Fees other than Priority Taxes if no party objects to such payments in advance of the second-day hearing. Attached to this Motion is a proposed form of Order as **Exhibit A**.

3. The principal statutory bases for this Motion are sections 105(a), 363(b), 507(a)(8), and 541(d) of title 11 of the U.S. Code (the “**Bankruptcy Code**”), Rules 6003 and 6004 of the Federal Rules of Bankruptcy Procedures (the “**Bankruptcy Rules**”), the Bankruptcy Local Rules of the U.S. Bankruptcy Court for the Southern District of Texas (the “**Local Rules**”), and paragraph 4(b) of the Complex Case Procedures.

² Including any customs duties to the extent not otherwise covered by the 503(b)(9) and Lien Claimants Motion.

³ The Taxes and Fees described in this Motion do not include employment-related taxes, such as personal income tax withholding, social security tax, Medicare tax and unemployment tax. Any such taxes or charges are addressed in a motion regarding wages and other employment matters, filed contemporaneously with this Motion.

4. In support of this Motion, the Debtors rely upon the *Declaration of Raymond Carney in Support of Chapter 11 Petitions and First Day Motions* filed concurrently with this Motion (the “*First Day Declaration*”).⁴

JURISDICTION AND VENUE

5. The Court has jurisdiction over this Motion pursuant to 28 U.S.C. § 1334. This Motion is a core proceeding under 28 U.S.C. § 157(b). Venue in the Court is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

BACKGROUND

I. GENERAL BACKGROUND

6. Incora is a provider of supply chain management services in several industries and the largest independent distribution and supply chain services provider in the global civilian and military aerospace industry. In its distribution business, Incora offers aerospace hardware and parts, electronic products, chemicals, and tooling products, which it procures, tracks, and provides to customers from service centers around the world. In its service business, Incora manages all aspects of its customers’ supply chains, including procurement, warehouse management, and on-site customer services, offering both customized supply-chain management plans and ad hoc direct sales. In both lines, timely delivery of necessary hardware and chemicals is critical to the business operations of Incora and its civilian and military customers. As a result of its global operations, Incora pays or files taxes in numerous jurisdictions around the world.

7. On June 1, 2023 (the “*Petition Date*”), the Debtors each commenced a voluntary case under chapter 11 of the Bankruptcy Code in this Court. The Debtors have requested joint administration of their chapter 11 cases for procedural purposes. The Debtors are operating their businesses as debtors in possession pursuant to sections 1107 and 1108 of the Bankruptcy Code. No trustee, examiner or official committee has been appointed.

⁴ Capitalized terms used but not defined in this Motion have the meanings ascribed to them in the First-Day Declaration.

8. Additional information regarding the Debtors' businesses, assets, capital structure, and the circumstances leading to the filing of these chapter 11 cases is set forth in the First-Day Declaration.

II. THE DEBTORS' TAXES AND FEES

9. In the ordinary course of business, the Debtors collect, withhold and incur an assortment of Taxes and Fees, which they remit periodically to various federal, state, local and non-U.S. tax authorities, regulators, licensing agencies and other governmental authorities, as well as taxing authorities in the countries where Incora has operations (collectively, the "***Taxing Authorities***"). As described below, the Taxes and Fees include sales and use taxes, property taxes, corporate income taxes, franchise taxes, business licenses, and foreign taxes. A non-exclusive list of these Taxes and Fees is attached to this Motion as Exhibit B.

10. In the twelve months before the Petition Date, the Debtors paid in the ordinary course of business approximately \$30 million in Taxes and Fees. The Debtors estimate that approximately \$15.6 million in unpaid Taxes and Fees had accrued as of the Petition Date.

11. The major categories of Taxes and Fees are summarized in the following table and discussed in turn.

Category	Est. Amount Accrued as of Petition Date
Sales and Use Taxes ^{5, 6}	\$12.3 million
Property Taxes	\$1 million
Income Taxes ⁷	\$2.3 million ⁸
Franchise and Business Privilege Taxes	\$0.1 million

⁵ Includes value added tax (VAT).

⁶ Includes approximately \$1.3 million in unpaid customs duties owed to the Canadian government, which the Company received word of shortly before filing and is verifying.

⁷ In all applicable jurisdictions, including the United States, United Kingdom, Canada, and Mexico.

⁸ Includes approximately \$317,000 in unpaid income tax owed to the Canadian government, which the Company received notice of shortly before filing and is verifying.

A. Sales and Use Taxes

12. A major part of the Debtors' business consists in the sale of hardware and chemical products. As such, the Debtors are required to collect and remit various sales taxes, use taxes, and similar taxes in the ordinary course of business. In some countries, the Debtors are also required to collect "value added tax," which is effectively a sales tax on both goods and services. The Debtors may also owe use tax when they purchase goods and services from vendors that are not required to collect sales tax in the jurisdiction where those goods are delivered, whether to one of the Debtors or by drop shipment to a Debtor's own customer, or those services rendered. Some of these comprise taxes arising under non-United States law, which implicates myriad complex issues of reporting, and consequences for not making the payments on schedule. The Debtors believe that substantially all of the prepetition sales and use taxes owed or collected by the Debtors constitute Priority Taxes, either because the Debtors hold collections in trust or because the Taxing Authorities' claims are entitled to priority under the Bankruptcy Code. 11 U.S.C. § 507(a)(8)(C) (granting priority for taxes collected or withheld by debtor); 11 U.S.C. § 507(a)(8)(E) (same, for excise taxes incurred within three years before petition date).

B. Property Taxes

13. The Debtors pay property taxes to approximately 45 Taxing Authorities on real estate, inventory, and other tangible assets. Some of these comprise taxes arising under non-United States law, which implicates myriad complex issues of reporting, and consequences for not making the payments on schedule. The Debtors believe that substantially all prepetition property taxes owed by the Debtors constitute Priority Taxes, either because the applicable Taxing Authorities hold presumptively unavoidable liens on the subject property or because the Taxing Authorities' claims are entitled to priority under the Bankruptcy Code. 11 U.S.C. § 507(a)(8)(B) (granting priority for property taxes payable without penalty within one year before petition date).

C. Income Taxes

14. The Debtors pay corporate income taxes to approximately 19 Taxing Authorities, mostly in the United States, the United Kingdom, Canada, and Mexico. These taxes are generally

calculated as a percentage of net income, although some jurisdictions may tax income based on gross receipts. In most jurisdictions, the Debtors remit income tax on a quarterly basis. The Debtors believe that substantially all of the prepetition income taxes owed by the Debtors constitute Priority Taxes because the Taxing Authorities' claims are entitled to priority under the Bankruptcy Code. § 507(a)(8)(A) (granting priority for certain prepetition income taxes).

D. Franchise and Business Privilege Taxes

15. The Debtors pay various franchise taxes, annual report fees, business privilege fees, regulatory and environmental fees, and similar charges to conduct their businesses within specific jurisdictions, mostly on an annual basis. Some of these comprise taxes arising under non-United States law, which implicates myriad complex issues of reporting, and consequences for not making the payments on schedule. Failure to pay these charges could put the good standing of certain Debtor entities at risk or could prevent the Debtors from doing business in particular jurisdictions. Certain of these charges may constitute Priority Taxes if they are entitled to priority under the Bankruptcy Code.

BASIS FOR RELIEF

I. THE COURT SHOULD AUTHORIZE THE DEBTORS TO PAY PREPETITION TAXES AND FEES.

16. If the Debtors are unable to pay Taxes and Fees in the ordinary course of business, they may face serious difficulties maintaining their businesses and conducting a value-maximizing restructuring process. Furthermore, the amount saved in the short-term by not paying Taxes and Fees would not actually translate into higher recoveries for creditors in the long run because many, if not all, of the Taxing Authorities would be entitled to full payment of their claims under any plan of reorganization—either because the Debtors hold assets in trust for those Taxing Authorities, because those Taxing Authorities hold liens on estate property, or because the Bankruptcy Code awards priority to claims for Taxes and Fees. Moreover, in many instances the delinquency in payment can lead to assessment of significant interest, additional costs and collection fees, and perhaps depending on the jurisdiction whether domestic or foreign, the assessment of penalties.

For Debtors to separately address these matters through senior employees, or officers or the deployment of retained professionals itself exacts costs on the estate, both in the diversion of resources and more tangibly the increase in administrative costs. In this context, payment of many Taxes and Fees, including those that accrued before the Petition Date, represents a sound exercise of the Debtors business judgment and should be permitted under section 363(b) of the Bankruptcy Code, section 105(a), and the Doctrine of Necessity.

17. Because the ability to pay Taxes and Fees is critical to the Debtors' continued operations, the Debtors submit that this Motion may be granted under section 363 of the Bankruptcy Code, section 105(a), and the Doctrine of Necessity, as courts in this jurisdiction have often done in cases of this magnitude and complexity. See, e.g., *In re Heritage Power, LLC*, Case No. 23-90032 (CML) (Bankr. S.D. Tex. Jan. 25, 2023), ECF No. 43 (authorizing payment of prepetition taxes and related obligations); *In re Serta Simmons Bedding, LLC*, Case No. 23-90020 (DRJ) (Bankr. S.D. Tex. Jan. 24, 2023), ECF No. 86 (same); *In re Party City Holdco Inc.*, Case No. 23-90005 (DRJ) (Bankr. S.D. Tex. Jan. 18, 2023), ECF No. 18 (same); *In re Cineworld Grp. plc*, Case No. 22-90168 (MI) (Bankr. S.D. Tex. Sept. 8, 2022), ECF No. 158(same); *In re Tabula Rasa Partners, LLC*, Case No. 21-33859 (CML) (Bankr. S.D. Tex. Jan. 31, 2022), ECF No. 66 (same); *In re Strike, LLC*, Case No. 21-90054 (DRJ) (Bankr. S.D. Tex. Dec. 6, 2021), ECF No. 53 (same); *In re Carlson Travel, Inc.*, Case No. 21-90017 (MI) (Bankr. S.D. Tex. Nov. 12, 2021), ECF No. 103 (same).

A. Section 363(c) Permits the Debtors to Continue Paying Taxes and Fees in the Ordinary Course of Business.

18. As an initial matter, the Debtors believe that payments of Taxes and Fees fall within the ordinary course of business and are therefore authorized by section 363(c)(1) of the Bankruptcy Code, which authorizes a debtor in possession to “use property of the estate in the ordinary course of business without notice or a hearing.” *Ga. Pac. Corp. v. Sigma Serv. Corp.*, 712 F.2d 962, 966 (5th Cir. 1983) (“11 U.S.C. § 363(c)(1) authorizes the trustee to enter into transactions in the ordinary course of business without notice or a hearing.”). *Casbeer v. State Fed. Sav. & Loan Ass’n (In re Casbeer)*, 793 F.2d 14936, 1441 n.12 (5th Cir. 1986); see also *Phelps v. U.S. Bank N.A.*, No.

2:13-CV-361, 2014 WL 991803, at *3 (S.D. Tex. Mar. 13, 2014) (holding an assignment made in the ordinary course of business does not require court approval or a lifting of the automatic stay under section 363(c)(1)); *Mestena, Inc. v. Atravasada Land and Cattle Co. (In re Altravasada Land & Cattle Inc.)*, 308 B.R. 255, 269 (Bankr. S.D. Tex. 2008) (holding sales in the ordinary course of business do not require notice or hearing under section 363(c)(1)).

B. Payment of Taxes and Fees is Also Authorized Under Section 363(b).

19. To the extent that any payments of Taxes and Fees lie outside the ordinary course of business, the Court can and should authorize the Debtors to pay the Taxes and Fees under section 363(b)(1) of the Bankruptcy Code, which provides, in relevant part, that “[t]he trustee, after notice and a hearing, may use, sell, or lease, other than in the ordinary course of business, property of the estate” Consistent with a debtor’s fiduciary duties, where there is a sound business purpose for the payment of prepetition obligations, and where the debtor is able to “articulate some business justification, other than the mere appeasement of major creditors,” the Fifth Circuit has authorized debtors to make such payments under section 363(b) of the Bankruptcy Code. See, e.g., *Black v. Shor (In re BNP Petroleum Corp.)*, 642 F. App’x 429, 434–45 (5th Cir. 2016); *Institutional Creditors of Cont’l Air Lines, Inc. v. Cont’l Air Lines, Inc. (In re Cont’l Air Lines)*, 780 F.2d 1223, 1226 (5th Cir. 1986) (“[F]or the debtor-in-possession or trustee to satisfy its fiduciary duty to the debtor, creditors and equity holders, there must be some articulated business justification for using, selling, or leasing the property outside the ordinary course of business.”); see also *ASARCO, Inc. v. Elliott Mgmt. (In re ASARCO L.L.C.)*, 650 F.3d 593, 601 (5th Cir. 2011) (“Section 363 of the Bankruptcy Code addresses the debtor’s use of property of the estate and incorporates a business judgment standard. . . . The business judgment standard in section 363 is flexible and encourages discretion.”).

20. Once the debtor articulates a reasonable basis for its business decisions, “courts will generally not entertain objections to the debtor’s conduct.” *Comm. of Asbestos Related Litigants v. Johns-Manville Corp. (In re Johns-Manville Corp.)*, 60 B.R. 612, 616 (Bankr. S.D.N.Y. 1986). There is a presumption that “in making a business decision the directors of a corporation acted on

an informed basis, in good faith, and in the honest belief that the action taken was in the best interests of the company.” *Off. Comm. of Subordinated Bondholders v. Integrated Res., Inc. (In re Integrated Res., Inc.)*, 147 B.R. 650, 656 (S.D.N.Y. 1992) (quoting *Smith v. Van Gorkom*, 488 A.2d 858, 872 (Del. 1985)).

1. Failure to Pay Taxes and Fees May Result in Serious Consequences for the Debtors’ Operations and Ability to Reorganize.

21. Failure to pay Taxes and Fees (including accrued prepetition Taxes and Fees) when due could seriously affect the Debtors’ business operations in several ways. *First*, Taxing Authorities may initiate audits of the Debtors, which would unnecessarily divert attention and resources from the reorganization process at a critical time for the Debtors’ businesses.

22. Second, Taxing Authorities may attempt to suspend the Debtors’ operations, file liens, seek to lift the automatic stay, or pursue other remedies that would hinder a reorganization. For instance, a Taxing Authority might attempt to file liens or exercise remedies against property that is subject to unpaid property tax, or a Taxing Authority in a jurisdiction where a Debtor is organized might attempt to revoke the Debtor’s good standing or prevent the Debtor from doing business in the jurisdiction. These concerns are particularly acute outside the United States, where the Debtors’ ability to enforce the automatic stay and section 525 of the Bankruptcy Code against local Taxing Authorities may be uncertain.

23. Third, if the Debtors are delinquent in paying Taxes and Fees in non-U.S. jurisdictions there is a risk that foreign Taxing Authorities may disregard the automatic stay, considering themselves beyond the jurisdiction of this Court, especially if tax claims are given priority under local insolvency laws. Under these circumstances, they may seek to collect or utilize self-help methods to seize control of the Debtors’ business, including movable assets that they could take possession of without difficulty.

24. Fourth, in some jurisdictions, directors and officers may be personally liable for unpaid Taxes and Fees, even if the Debtors’ failure to pay is not the result of malfeasance on the part of the directors and officers. Any litigation involving directors and officers would be

distracting for the Debtors and their directors and officers, as well as for this Court, which might be asked to entertain motions for injunctions or motions involving the directors' and officers' insurance coverage.

25. Fifth, interest may accrue on unpaid taxes, sometimes at high rates. To the extent that a tax obligation is secured, this interest may continue to accrue during the chapter 11 cases, to the detriment of the Debtors and their parties in interest.

26. Sixth, the foregoing make plain that the involvement of Debtors' more senior managers and executives as well as its restructuring professionals will be needed to address and remedy matters that impact operations or threaten estate assets otherwise protected by the stay, which increase the administrative burden on the Debtors' estates. These can be avoided or at least mitigated by the granting of the relief requested.

2. *Some Taxing Authorities May Be Entitled to Full Payment Under a Chapter 11 Plan.*

27. While the Debtors have demonstrated strong reasons to pay many of their accrued Taxes and Fees, there is little countervailing reason *not* to pay those Taxes and Fees, because the Debtors do not expect to be able to compromise most Tax and Fee claims through a chapter 11 reorganization. In some instances, this is because (i) non-bankruptcy law imposes a trust on the Debtors' assets for payment of Taxes and Fees, which removes assets from the Debtors' estates, and (ii) each Taxing Authority itself may have limitations on compromising or reducing amounts owing for taxes and other charges under applicable law. In other instances, this is because non-bankruptcy law grants a lien to the Taxing Authority or because the Bankruptcy Code grants priority to the Taxing Authority's unsecured claim, which must then be paid in full pursuant to a chapter 11 plan.

a. Assets Held by the Debtors for Payment of "Trust Fund" Taxes May Not Be Estate Property.

28. Certain of the Taxes and Fees may constitute "trust fund" taxes, which the Debtors are required to collect from their customers and hold in trust for payment to the Authorities. As a result, courts have held that such taxes are not part of a debtor's estate under section 541(d) of the

Bankruptcy Code. *See, e.g., Begier v. IRS*, 496 U.S. 53, 57–60 (1990) (holding that any prepetition payment of trust fund taxes is not a transfer subject to avoidance because such funds are not debtor’s property); *Al Copeland Enters., Inc. v. Tex.*, 991 F.2d 233, 235 (5th Cir. 1993) (debtors’ prepetition collection of sales taxes and interest thereon held subject to trust and not property of estate); *City of Farrell v. Sharon Steel Corp.*, 41 F.3d 92, 97 (3d Cir. 1994) (holding that income required to be held by city ordinance and state law is held “in trust” for the taxing authority); *In re Megafoods Stores, Inc.*, 163 F.3d 1063, 1067–68 (9th Cir. 1999) (under Texas law, state sales taxes collected created statutory trust fund, if traceable, and were not property of the estate); *DeChiaro v. N.Y. State Tax Comm’n*, 760 F.2d 432, 435–36 (2d Cir. 1985) (same); *In re Equalnet Commc’ns Corp.*, 258 B.R. 368, 370 (Bankr. S.D. Tex. 2000) (same).

29. Along the same lines, a constructive trust may be imposed on collected taxes where there exists a reasonable nexus between the funds and the taxes in question. *See Timothy J. Vineyard v. McKenzie (In re Quality Holstein Leasing)*, 752 F.2d 1009, 1012 (5th Cir. 1985); *Cage v. Kang (In re Kang)*, 2013 WL 870223 at 5–6 (Bankr. S.D. Tex. Mar. 6, 2013); *In re Integrated Health Servs., Inc.*, 344 B.R. 262, 270 (Bankr. D. Del. 2006).

30. The Bankruptcy Code respects these non-bankruptcy doctrines by excluding from the estate any equitable interest in property where “the debtor holds, as of the commencement of the case, only legal title and not an equitable interest . . .” 11 U.S.C. § 541(d). Because the Debtors generally do not have an equitable interest in funds held on account of “trust fund” taxes under non-bankruptcy law, section 541 excludes equitable title to those funds from the Debtors’ estates. Accordingly, the Debtors must pay the corresponding Taxes and Fees to the extent they are in possession of such funds.

b. Certain Tax and Fee Obligations May Be Secured or Entitled to Priority Treatment.

31. Certain of the Taxes and Fees may be the subject of tax liens. Arguably, the relation back of a tax lien to the assessment or tax status date generally does not affect the enforceability of the tax lien against a debtor or violate the automatic stay imposed by section 362(a) of the

Bankruptcy Code. See 11 U.S.C. § 362(b)(3). In fact, the creation and perfection of a lien securing unpaid property tax may not violate the automatic stay. See § 362(b)(18) (automatic stay does not apply to “the creation or perfection of a statutory lien for an ad valorem property tax, or a special tax or special assessment on real property whether or not ad valorem, imposed by a governmental unit, if such tax or assessment comes due after the date of the filing of the petition.”); see also 3 Alan N. Resnick & Henry J. Sommer, *Collier on Bankruptcy* ¶ 362.05[17] (16th ed.) (explaining that § 362(b)(18) reversed case law that the creation of statutory lien for ad valorem property taxes violated the automatic stay).

32. Thus, many of the Debtors’ Taxes and Fees may be secured by inventory, real estate, or other vital property of the Debtors. Any chapter 11 plan would be required to satisfy these liens in cash, preserve or replace these liens (ensuring eventual payment), or otherwise provide for the “realization . . . of the indubitable equivalent” of these claims. See 11 U.S.C. § 1129(b)(2)(A). Either way, failing to pay secured Taxes and Fees will not preserve value for other stakeholders in the long run, and may even degrade the estate through accruals of interest and penalties. See § 506(b); *U.S. 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)). In that case, interest may accrue under non-bankruptcy law, see 11 U.S.C. § 511(a), which may substantially exceed prevailing market rates.

33. Even unsecured claims for the Debtors’ Taxes and Fees are likely to receive priority under section 507(a)(8) of the Bankruptcy Code. That section gives priority status to the unsecured claims of governmental units for certain income taxes, property taxes, excise taxes and customs duties and for all taxes that the debtor is required to collect or withhold. See § 507(a)(8)(A)–(C), (E), (F). Moreover, to the extent that the Taxes and Fees are entitled to priority treatment under section 507(a)(8) of the Bankruptcy Code, the governmental unit also may receive priority for related penalties that are “in compensation for actual pecuniary loss.” § 507(a)(8)(G). If a claim is entitled to priority under section 507(a)(8) (or if a secured claim would be entitled to priority if it were not secured), then any confirmable plan of reorganization must provide for that claim to be

paid in full. See § 1129(a)(9)(C), (D). Thus, payment of most Taxes and Fees at this time would only affect the timing of payment for the vast majority of amounts at issue, which will not unduly prejudice any creditors.

34. For the foregoing reasons, payment of the Taxes and Fees—including the Prepetition Taxes and Fees—represents a sound exercise of the Debtors’ business judgment and should be permitted under section 363(b) of the Bankruptcy Code.

C. The Court Should Authorize Payments Under Section 105(a) and the Doctrine of Necessity.

35. Section 105(a) of the Bankruptcy Code authorizes the Court to issue “any order, process, or judgment that is necessary or appropriate to carry out the provisions of [the Bankruptcy Code].” 11 U.S.C. § 105(a). This provision therefore provides a statutory basis for a debtor-in-possession to pay prepetition claims. See, e.g., *In re CoServ, L.L.C.*, 273 B.R. 487, 497 (Bankr. N.D. Tex. 2002) (holding that section 105(a) provides a statutory basis for payments where necessary to fulfill the debtor’s fiduciary duties under section 1107(a)); see also *In re Just for Feet, Inc.*, 242 B.R. 821, 825 (D. Del. 1999); *In re CEI Roofing, Inc.*, 315 B.R. 50, 56 (Bankr. N.D. Tex. 2004); *In re Mirant Corp.*, 296 B.R. 247 (Bankr. N.D. Tex. 2003); cf. *Czyzewski v. Jevic Holding Corp.*, 137 S. Ct. 973, 987 (2017) (citing first-day orders for payments to employees and critical vendors as examples of “priority-violating distributions” that courts have allowed due to “significant Code-related objectives”).

36. This understanding of section 105(a) has its basis in the “doctrine of necessity” or the “necessity of payment” doctrine. Under that longstanding doctrine, a bankruptcy court may exercise its equitable power to allow a debtor to pay critical prepetition claims that are not explicitly authorized by the Bankruptcy Code. See *In re CoServ, L.L.C.*, 273 B.R. 487, 492 (Bankr. N.D. Tex. 2002); *In re Lehigh & New Eng. Ry. Co.*, 657 F.2d 570, 581 (3d Cir. 1981) (holding that a court may authorize payment of prepetition claims if such payment is essential to continued operation of debtor); *Dudley v. Mealey*, 147 F.2d 268, 271 (2d Cir. 1945) (holding, in a hotel

reorganization case, that court was not “helpless” to apply rule to supply creditors of non-railroad debtors where alternative was cessation of operations).

37. Preservation of the estate is often most critical and extremely difficult early in reorganization cases. For that reason, where failure to make payments of certain essential prepetition claims threatens to disrupt a debtor’s efforts to reorganize, bankruptcy courts routinely invoke their equitable powers to authorize a debtor to pay such claims under the doctrine of necessity, in light of the paramount goal of chapter 11: “facilitating the continued operation and rehabilitation of the debtor” *In re Ionosphere Clubs*, 98 B.R. 174, 176 (Bankr. S.D.N.Y. 1989); see also *In re Eagle-Picher Indus., Inc.*, 124 B.R. 1021, 1023 (Bankr. S.D. Ohio 1991) (authorizing payment of prepetition claims as “necessary to avert a serious threat to the [c]hapter 11 process”).

38. As described above, payment of Taxes and Fees is essential to the Debtors’ continued operations and ability to restructure. The prepetition amounts to be paid are relatively small compared to the size of the Debtors’ estates, and many claims for Taxes and Fees would likely be entitled to full payment in any event. Accordingly, the Court should grant this Motion under section 105(a) of the Bankruptcy Code and the Doctrine of Necessity.

II. THE COURT SHOULD DIRECT FINANCIAL INSTITUTIONS TO HONOR AUTHORIZED PAYMENTS.

39. To facilitate the relief described above, the Debtors further request that the Court authorize and direct all applicable banks and financial institutions to receive, process, honor and pay any and all checks drawn or electronic fund transfers from its accounts whether such checks were presented prior to or after the Petition Date, to the extent such checks or electronic fund transfers are expressly identified by the Debtors as relating directly to the authorized payments of the Taxes and Fees. The Debtors also seek authority to issue new postpetition checks, or effect new electronic fund transfers, on account of such claims to replace any prepetition checks or electronic fund transfer requests that may be dishonored or rejected as a result of the commencement of the chapter 11 cases.

40. The Debtors believe that they have sufficient funds to pay the amounts described herein in the ordinary course of business by virtue of cash reserves, expected cash flows from business operations, from post-petition debtor-in-possession financing, and from the anticipated authorization to use the prepetition lenders' cash collateral. Through the Debtors' existing cash management system, the Debtors believe that checks or other transfer requests can be readily identified as an authorized payment to the Taxes Authorities, and the Debtors are prepared to assist their banks by confirming whether particular transfers are authorized by an order granting this Motion. Accordingly, the Debtors believe that checks or wire transfer requests, other than those relating to authorized payments, will not be honored inadvertently and that all applicable financial institutions should be authorized, when requested by the Debtors, to receive, process, honor and pay any and all checks or wire transfer requests in respect of the Taxes and Fees.

EMERGENCY CONSIDERATION

41. Bankruptcy Rule 6003 allows a bankruptcy court to grant relief within the first 21 days of a case "to the extent that relief is necessary to avoid immediate and irreparable harm," and paragraph 17 of the Complex Case Procedures requires that all non-emergency motions be filed on at least 21 days' notice. Pursuant to those rules and Bankruptcy Local Rule 9013-1(i), the Debtors request emergency consideration of this Motion. For the reasons discussed above, entry of an Order granting this Motion will prevent serious negative consequences that might result if the Debtors are unable to pay Taxes and Fees that are already due.

42. Furthermore, consistent with paragraph 4(b) of the Complex Case Procedures, the Debtors have proposed to limit the emergency relief to those Taxes and Fees that are (a) secured by property of the Debtors' estates, (c) held in trust by the Debtors pursuant to non-bankruptcy law, or (d) entitled to priority under 11 U.S.C. § 507(a)(8).

43. For these reasons, the Debtors have satisfied the "immediate and irreparable harm" standard of Bankruptcy Rule 6003, and the Motion should be granted on an emergency basis.

RESERVATIONS OF RIGHTS

44. Nothing in this Motion is intended or should be construed as (a) an implication, admission, or concession as to the validity, amount or priority of, or basis for, any claim against any Debtor; (b) a waiver of any Debtor's or any other party in interest's right to dispute any claim on any ground; (c) a promise or requirement to pay any claim; (d) a waiver of any claim or cause of action that any Debtor or other party in interest may have against any entity; (e) a ratification, adoption, rejection or assumption of any agreement, contract or lease under section 365 of the Bankruptcy Code; (f) a waiver or limitation of any Debtor's or other party in interest's rights under any agreement, the Bankruptcy Code or other applicable law; (g) an implication, admission or concession (i) that any particular claim is of a type specified or defined in the Motion or (ii) any lien, security interest, other encumbrance on property of any Debtor or (iii) that any lien, security interest, other encumbrance on property of any Debtor or right of setoff is valid, enforceable or perfected (and the Debtors and all other parties in interest expressly reserve and preserve their rights to contest or to seek avoidance of, the same); or (h) an admission or concession by any Debtor that any assets are held by the Debtors in trust for any Taxing Authority. If the Court grants the relief sought herein, any payment made pursuant to the Court's order is not intended and should not be construed as an admission as to the validity of any particular claim or a waiver of the Debtors' or any other party in interest's rights to subsequently dispute such claim.

45. For the avoidance of doubt, the Debtors reserve their rights to pay all Taxes and Fees that accrue on or after the Petition Date in the ordinary course of business, without notice or a hearing. *See* 11 U.S.C. § 363(c)(1).

NOTICE

46. Notice of this Motion will be provided to (a) the Office of the U.S. Trustee for Region 7; (b) the creditors holding the thirty largest unsecured claims, according to the list filed by the Debtors with their petitions and their counsel; (c) the administrative agent for the ABL Facility and its counsel; (d) the indenture trustee for the 1L Notes and its counsel; (e) the indenture trustee for the 1.25L Notes and its counsel; (f) the indenture trustee for the Unsecured Notes and

its counsel; (g) the indenture trustee for the PIK Notes and its counsel; (h) Davis Polk & Wardwell LLP and Porter Hedges LLP, as counsel to an ad hoc group of holders of 1L Notes (the “**First Lien Noteholder Group**”); (i) Carlyle Global Credit Investment Management, LLC, and its counsel; (j) Senator Investment Group LP and its counsel; (k) Kobre & Kim LLP as counsel to an ad hoc group of holders of Unsecured Notes; (l) Langur Maize, L.L.C. and its counsel; (m) Katsumi and its counsel; (n) Platinum and its counsel; (o) each of the Debtors’ depositories and their respective counsel; (p) each of the Tax Authorities listed in **Exhibit B**; (q) the Internal Revenue Service; (r) the Office of the U.S. Attorney for the Southern District of Texas; and (s) any other party that has requested notice pursuant to Bankruptcy Rule 2002. The Debtors respectfully submit that no further notice is required under the circumstances.

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Upon the foregoing Motion, the Debtors respectfully request that the Court (a) schedule a hearing for consideration of the Motion on a final basis, (b) after the Final Hearing, enter an order substantially in the form attached as **Exhibit A**, granting this Motion on a final basis, and (c) grant such other relief as is just and proper.

Dated: June 1, 2023

Respectfully submitted,

/s/ Kelli S. Norfleet

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- and -

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*Proposed Counsel to the
Debtors and Debtors in Possession*

CERTIFICATE OF ACCURACY

I certify, pursuant to Local Rule 9013-1(i), that the foregoing statements regarding the nature of the emergency set forth in the foregoing Motion are true and accurate to the best of my knowledge.

Dated: June 1, 2023

/s/ Kelli S. Norfleet
Kelli S. Norfleet

CERTIFICATE OF SERVICE

I certify that, on June 1, 2023, a true and correct copy of the foregoing document was served through the Court's Electronic Case Filing system of the United States Bankruptcy Court for the Southern District of Texas, and will be served as set forth in the Affidavit of Service to be filed by the Debtors' proposed noticing agent.

Dated: June 1, 2023

/s/ Kelli S. Norfleet
Kelli S. Norfleet

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re

**WESCO AIRCRAFT HOLDINGS, INC.,
et al.,¹**

Debtors.

Case No. 23-90611 (DRJ)

Chapter 11

(Jointly Administered)

**ORDER (I) AUTHORIZING THE
DEBTORS TO PAY CERTAIN PREPETITION TAXES
AND FEES AND (II) GRANTING RELATED RELIEF**

¹ The Debtors operate under the trade name Incora and have previously used the trade names Wesco, Pattonair, Haas, and Adams Aviation. A complete list of the Debtors in these chapter 11 cases, with each one's federal tax identification number and the address of its principal office, is available on the website of the Debtors' noticing agent at <http://www.kccllc.net/incora/>. The service address for each of the Debtors in these cases is 2601 Meacham Blvd., Ste. 400, Fort Worth, TX 76137.

Upon the motion (the “*Motion*”),² of the above-captioned debtors (collectively, the “*Debtors*”), for entry of an order (this “*Order*”), among other things, authorizing the Debtors to pay certain prepetition taxes, assessments, fees, fines, penalties, interest on the foregoing, and other charges (the “*Taxes and Fees*”)³ in the ordinary course of business; and the Court having jurisdiction to decide the Motion and to enter this Order pursuant to 28 U.S.C. § 1334; and consideration of the Motion being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper in the Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Motion having been provided, such notice being adequate and appropriate under the circumstances; and after notice and a hearing, as defined in section 102 of the Bankruptcy Code; and the Court having determined that the legal and factual bases set forth in the Motion and in the record establish just cause for entry of this Order; and it appearing that entry of this Order is in the best interests of the Debtors’ estates; it is hereby **ORDERED** that:

1. The Debtors are authorized, but not directed, to pay in the ordinary course of business any Taxes and Fees that arose or accrued prior to the Petition Date, including any such Taxes and Fees that are subsequently determined, upon audit or otherwise, to be owed.⁴

2. The Debtors shall maintain a schedule of payments of Taxes and Fees made pursuant to this Order, including the following information: (a) the payee; (b) the date; (c) the amount; (d) the category of payment, as classified in the Motion; and (e) the payor Debtor. Each month (beginning with the current calendar month), the Debtors shall update the schedule for payments made during that month and shall provide the updated schedule to the counsel to the First Lien Noteholder Group, the U.S. Trustee and to any statutory committee appointed in these cases within 20 days after the end of that month.

² Capitalized terms used but not defined in this Order have the meanings ascribed to them in the Motion.

³ The Taxes and Fees described in this Motion do not include employment-related taxes, such as personal income tax withholding, social security tax, Medicare tax and unemployment tax. Any such taxes or charges are addressed in a motion regarding wages and other employment matters, filed contemporaneously with this Motion.

⁴ Provided that the Debtors shall be authorized to pay prepetition Taxes and Fees other than Priority Taxes to the extent no party objects to such payments in advance of the second-day hearing.

3. All banks and financial institutions are authorized and required to receive, process, honor and pay any and all checks and other transfer requests with respect to payments made by the Debtors pursuant to this Order, whether presented before, on or after the Petition Date. However, a bank or other financial institution is not required to honor any such check or transfer request if insufficient funds are on deposit to cover the requested payment.

4. All banks and financial institutions are authorized to rely on the representations of the Debtors and their agents as to whether a particular payment is authorized to be paid pursuant to this Order.

5. The banks and financial institutions subject to this Order shall have no liability in connection with honoring any prepetition checks or transfer requests contemplated by this Order.

6. The Debtors are authorized, but not directed, in their sole discretion, to issue new postpetition checks, or effect new transfers, on account of the Taxes and Fees, to replace any prepetition checks or transfer requests issued that are dishonored or rejected as a result of the commencement of these chapter 11 cases.

7. Notwithstanding the relief granted in this Order, all authorizations herein and all payments and actions pursuant thereto shall be subject to each interim and final order entered by the Court in respect of the *Debtors' Emergency Motion for Entry of Interim and Final Orders (I) Authorizing the Debtors To (A) Obtain Postpetition Financing and (B) Use Cash Collateral, (II) Granting Liens and Providing Superpriority Administrative Expense Claims, (III) Granting Adequate Protection to Prepetition Secured Parties, (IV) Modifying the Automatic Stay, and (V) Granting Related Relief* filed contemporaneously herewith (collectively, such interim and final orders, the “**DIP Order**”), including compliance with any budget or cash flow forecast in connection therewith and any other terms and conditions thereof. Nothing herein is intended to modify, alter, or waive, in any way, any terms, provisions, requirements, or restrictions of the DIP Order or the DIP Documents (as defined in the DIP Order). To the extent there is any inconsistency between the terms of the DIP Order and the terms of this Order, the terms of the DIP Order shall control.

8. Notwithstanding the relief granted herein and any actions taken pursuant to such relief, nothing contained in the Motion or this Order (nor any actions or payments pursuant to the relief granted herein) shall constitute, nor is it intended to constitute: (a) an implication, admission, concession or finding as to the validity, priority, amount, basis for, or secured status of any particular claim against any Debtor, including priority under section 503(b)(9); (b) a waiver of the Debtors' or other party in interest's right to dispute any particular claim on any grounds; (c) a promise or requirement to pay any particular claim; (d) a waiver of any claim or cause of action that any Debtor or other party in interest may have against any entity; (e) a ratification, adoption, rejection or assumption of any agreement, contract or lease under section 365 of the Bankruptcy Code; (f) a waiver or limitation of any Debtor's or other party in interest's rights under any agreement, the Bankruptcy Code or other applicable law; or (g) an implication, admission, concession or finding (i) that any particular claim is of a type specified or defined in this Order or the Motion or (ii) that any lien, security interest, other encumbrance on property of any Debtor or right of setoff is valid, enforceable or perfected (and the Debtors and all other parties in interest expressly reserve and preserve their rights to contest or to seek avoidance of the same). Any payment made pursuant to this Order should not be construed as an admission as to the validity, priority, or amount of any particular claim or a waiver of the Debtors' or any other party in interest's rights to subsequently dispute such claim.

9. Notwithstanding Bankruptcy Rule 6004(h) or any other provision of the Bankruptcy Rules or Local Bankruptcy Rules, the terms of this Order shall be immediately effective and enforceable upon its entry.

10. The Debtors and their agents are authorized to take all steps necessary or appropriate to carry out this Order.

11. The Court shall retain jurisdiction over all matters arising from or related to the implementation, interpretation or enforcement of this Order.

Dated: _____
Houston, Texas

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT B**SCHEDULE OF TAXES AND FEES**

Taxing Authority	Notice Address	Tax Type
ABERDEEN CITY COUNCIL	ABERDEEN CITY COUNCIL BUSINESS HUB 16, MARISCHAL COLLEGE ABERDEEN, AB10 1AB UNITED KINGDOM	PROPERTY TAX
AKKO MUNICIPALITY	AKKO MUNICIPALITY 35 WEISMANN STREET PO BOX 207 AKKO, 24100 ISRAEL	PROPERTY TAX
ALABAMA DEPARTMENT OF REVENUE	ALABAMA DEPARTMENT OF REVENUE 50 N RIPLEY ST MONTGOMERY, AL 36132 UNITED STATES	LICENSE, FEE OR PERMITS
ALABAMA DEPARTMENT OF REVENUE	ALABAMA DEPARTMENT OF REVENUE ATTN: INCOME TAX ADMINISTRATION DIVISION CORPORATE TAX SECTION PO BOX 327437 MONTGOMERY, AL 36132-7437 UNITED STATES	INCOME TAX & LICENSE, FEE OR PERMITS
ALABAMA DEPARTMENT OF REVENUE	ALABAMA DEPARTMENT OF REVENUE PO BOX 3277790 MONTGOMERY, AL 36132 UNITED STATES	SALES AND USE TAX
ALABAMA DEPARTMENT OF REVENUE	ALABAMA DEPARTMENT OF REVENUE PO BOX 927790 MONTGOMERY, AL 36132 UNITED STATES	SALES AND USE TAX
ARIZONA DEPARTMENT OF REVENUE	ARIZONA DEPARTMENT OF REVENUE PO BOX 29010 PHOENIX, AZ 85038 UNITED STATES	SALES AND USE TAX
ARKANSAS DEPT OF FINANCE & ADMINISTRATION	ARKANSAS DEPT OF FINANCE & ADMINISTRATION FRANCHISE TAX DIVISION ADMINISTRATIVE SERVICES 1515 W 7TH ST, STE 700 LITTLE ROCK, AR 72201 UNITED STATES	FRANCHISE TAX
ARKANSAS DEPT OF FINANCE & ADMINISTRATION	ARKANSAS DEPT OF FINANCE & ADMINISTRATION FRANCHISE TAX DIVISION RLC MAILING ADDRESS PO BOX 1272 LITTLE ROCK, AR 72203-1272 UNITED STATES	FRANCHISE TAX
BALDWIN COUNTY REVENUE COMMISSIONER	BALDWIN COUNTY REVENUE COMMISSIONER PO BOX 1549 BAY MINETTE, AL 36507 UNITED STATES	PROPERTY TAX
BALDWIN COUNTY, PROBATE JUDGE	BALDWIN COUNTY, PROBATE JUDGE 220 COURTHOUSE SQUARE P.O. BOX 459 BAY MINETTE, AL 36507 UNITED STATES	BUSINESS LICENSE

Taxing Authority	Notice Address	Tax Type
BEXAR COUNTY TX	BEXAR COUNTY TX ATTN: TAX ASSESSOR-COLLECTOR P.O. BOX 839950 SAN ANTONIO, TX 78283 UNITED STATES	PROPERTY TAX
BEXAR COUNTY TX	BEXAR COUNTY TX ATTN: TAX ASSESSOR-COLLECTOR VISTA VERDE PLAZA BUILDING 233 N. PECOS LA TRINIDAD SAN ANTONIO, TX 78207 UNITED STATES	PROPERTY TAX
BRITISH COLUMBIA PROVINCIAL	BRITISH COLUMBIA PROVINCIAL PO BOX 9422 STN PROV GOVT VICTORIA BC V8W 9V1 CANADA	SALES AND USE TAX
BRITISH COLUMBIA PROVINCIAL	BRITISH COLUMBIA PROVINCIAL 620 SUPERIOR ST. VICTORIA BC V8V 1V2 CANADA	SALES AND USE TAX
CADDO-SHREVEPORT SALES AND USE TAX COMMISSION	CADDO-SHREVEPORT SALES AND USE TAX COMMISSION 3300 DEE ST SHREVEPORT, LA 71105 UNITED STATES	SALES AND USE TAX
CALCASIEU PARISH	CALCASIEU PARISH PO DRAWER 2050 LAKE CHARLES, LA 70602 UNITED STATES	SALES AND USE TAX
CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION	CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION PO BOX 942879 SACRAMENTO, CA 94279 UNITED STATES	SALES AND USE TAX
CALIFORNIA FRANCHISE TAX BOARD	CALIFORNIA FRANCHISE TAX BOARD PO BOX 942857 SACRAMENTO, CA 94257-0531 UNITED STATES	FRANCHISE TAX & LICENSE, FEE OR PERMITS
CANADA REVENUE AGENCY	CANADA REVENUE AGENCY PO BOX 3800 STN A SUDBUY, ON P3A OC3 CANADA	INCOME TAX & VAT
CHATHAM COUNTY GA	CHATHAM COUNTY GA ATTN: TAX COMMISSIONER 222 W OGLETHORPE AVE #107 SAVANNAH, GA 31401 UNITED STATES	PROPERTY TAX
CHATHAM COUNTY TAX COMMISSIONER	CHATHAM COUNTY TAX COMMISSIONER P.O. BOX 117037 ATLANTA, GA 30368-7037 UNITED STATES	PROPERTY TAX
CITY AND COUNTY OF DENVER DEPARTMENT OF FINANCE TREASURY DIVISION	CITY AND COUNTY OF DENVER DEPARTMENT OF FINANCE TREASURY DIVISION 201 W. COLFAX AVE. DENVER, CO 80202 UNITED STATES	SALES AND USE TAX

Taxing Authority	Notice Address	Tax Type
CITY OF AURORA - REVENUE DIVISION	CITY OF AURORA - REVENUE DIVISION PO BOX 9113200 DENVER, CO 80291 UNITED STATES	SALES AND USE TAX
CITY OF BERKELEY	CITY OF BERKELEY FINANCE DEPARTMENT 8425 AIRPORT ROAD BERKELEY, MO 63134-2098 UNITED STATES	BUSINESS LICENSE
CITY OF BERKELEY MISSOURI	CITY OF BERKELEY MISSOURI 8425 AIRPORT ROAD BERKELEY, MO 63134-2098 UNITED STATES	LICENSE, FEE OR PERMITS
CITY OF COLORADO SPRINGS	CITY OF COLORADO SPRINGS DEPARTMENT 2408 DENVER, CO 80256 UNITED STATES	SALES AND USE TAX
CITY OF DURANGO	CITY OF DURANGO 949 EAST SECOND AVENUE DURANGO, CO 81301 UNITED STATES	SALES AND USE TAX
CITY OF FORT COLLINS	CITY OF FORT COLLINS PO BOX 440 FORT COLLINS, CO 80522 UNITED STATES	SALES AND USE TAX
CITY OF GRAND JUNCTION	CITY OF GRAND JUNCTION ATTN: FINANCE DEPARTMENT 250 N. 5TH STREET GRAND JUNCTION, CO 81501 UNITED STATES	SALES AND USE TAX
CITY OF LONGMONT	CITY OF LONGMONT ATTN: FINANCE DEPARTMENT CIVIC CENTER 350 KIMBARK ST. LONGMONT, CO 80501 UNITED STATES	SALES AND USE TAX
CITY OF SAVANNAH - REVENUE DEPARTMENT	CITY OF SAVANNAH - REVENUE DEPARTMENT 132 E. BROUGHTON ST. P.O. BOX 1228 SAVANNAH, GA 31402-1228 UNITED STATES	PROPERTY TAX & BUSINESS LICENSES
CITY OF WESTMINSTER	CITY OF WESTMINSTER PO BOX 17107 DENVER, CO 80217 UNITED STATES	SALES AND USE TAX
COLLECTOR OF REVENUE	COLLECTOR OF REVENUE 41 S CENTRAL AVE ST. LOUIS, MO 63105 UNITED STATES	PROPERTY TAX, LICENSE, FEE OR PERMITS
COLORADO DEPARTMENT OF REVENUE	COLORADO DEPARTMENT OF REVENUE COLORADO DEPARTMENT OF REVENUE DENVER, CO 80261 UNITED STATES	SALES AND USE TAX
COLORADO DEPARTMENT OF REVENUE	COLORADO DEPARTMENT OF REVENUE PO BOX 17087 DENVER, CO 80217-0087 UNITED STATES	INCOME TAX

Taxing Authority	Notice Address	Tax Type
COMMONWEALTH OF PENNSYLVANIA	COMMONWEALTH OF PENNSYLVANIA DEPARTMENT OF REVENUE BUREAU OF BUSINESS TRUST FUND TAXES PO BOX 280901 HARRISBURG, PA 17128-0901 UNITED STATES	SALES AND USE TAX
COMPTROLLER OF PUBLIC ACCOUNTS	COMPTROLLER OF PUBLIC ACCOUNTS 111 EAST 17TH STREET AUSTIN, TX 78774-0100 UNITED STATES	SALES AND USE TAX
COMPTROLLER OF PUBLIC ACCOUNTS	COMPTROLLER OF PUBLIC ACCOUNTS PO BOX 149354 AUSTIN, TX 78714 UNITED STATES	SALES AND USE TAX
CRAWLEY BOROUGH COUNCIL - T	CRAWLEY BOROUGH COUNCIL - T TOWN HALL CRAWLEY, RH10 1UZ UNITED KINGDOM	PROPERTY TAX
DAVIDSON COUNTY TN	DAVIDSON COUNTY TN ATTN: PROPERTY ASSESSOR 700 PRESIDENT RONALD REAGAN WAY, STE 210 NASHVILLE, TN 37210 UNITED STATES	PROPERTY TAX
DAVIDSON COUNTY TN	DAVIDSON COUNTY TN ATTN: PROPERTY ASSESSOR P.O. BOX 196305 NASHVILLE, TN 37219-6305 UNITED STATES	PROPERTY TAX
DELAWARE DIVISION OF REVENUE	DELAWARE DIVISION OF REVENUE 540 SOUTH DUPONT HIGHWAY, SUITE 2 DOVER, DE 19901 UNITED STATES	FRANCHISE TAX
DENTON COUNTY TAX ASSESSOR	DENTON COUNTY TAX ASSESSOR P.O. BOX 90223 DENTON, TX 76202-5223 UNITED STATES	PROPERTY TAX
DENTON COUNTY TAX COLLECTOR	DENTON COUNTY TAX COLLECTOR PO BOX 90223 DENTON, TX 76202 UNITED STATES	PROPERTY TAX
DEPARTMENT OF FINANCE & ADMINISTRATION	DEPARTMENT OF FINANCE & ADMINISTRATION PO BOX 3861 LITTLE ROCK, AR 72203 UNITED STATES	SALES AND USE TAX
DEPARTMENT OF INDUSTRIAL RELATIONS	DEPARTMENT OF INDUSTRIAL RELATIONS PAYMENT PROCESSING CENTER PO BOX 511266 LOS ANGELES, CA 90051-7821 UNITED STATES	REGULATORY, ENVIRONMENTAL AND OTHER TAXES / FEES

Taxing Authority	Notice Address	Tax Type
DEPARTMENT OF REVENUE SERVICES	DEPARTMENT OF REVENUE SERVICES 450 COLUMBUS BOULEVARD, SUITE 1 HARTFORD, CT 06103 UNITED STATES	SALES AND USE TAX
DEPARTMENT OF TAXATION	DEPARTMENT OF TAXATION PO BOX 26627 RICHMOND, VA 23261 UNITED STATES	SALES AND USE TAX
UNITED STATES DEPARTMENT OF THE TREASURY	DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE OGDEN, UT 84201-0009 UNITED STATES	INCOME TAX
DEPARTMENT OF TOXIC SUBSTANCES CONTROL	DEPARTMENT OF TOXIC SUBSTANCES CONTROL PO BOX 1288 SACRAMENTO, CA 95812-1288 UNITED STATES	REGULATORY, ENVIRONMENTAL AND OTHER TAXES / FEES
DERBY CITY COUNCIL	DERBY CITY COUNCIL CORPORATION ST DERBY, DE1 2FS UNITED KINGDOM	PROPERTY TAX
DIRECTOR OF FINANCE - SANTA I MUNICIPAL	DIRECTOR OF FINANCE - SANTA I MUNICIPAL CALL HOSTOS #3 SANTA ISABEL, PR 00757 UNITED STATES	GROSS RECEIPTS
DISTRICT OF COLUMBIA TAX AND REVENUE	DISTRICT OF COLUMBIA TAX AND REVENUE ATTN: COMPLIANCE ADMINISTRATION 1101 4TH STREET SW WASHINGTON, DC 20024 UNITED STATES	INCOME TAX
DUVAL COUNTY	DUVAL COUNTY ATTN: DUVAL COUNTY TAX COLLECTOR 231 E. FORSYTH STREET JACKSONVILLE, FL 32202 UNITED STATES	PROPERTY TAX
EAST BATON ROUGE PARISH	EAST BATON ROUGE PARISH PO BOX 2590 BATON ROUGE, LA 70821 UNITED STATES	SALES AND USE TAX
EL PASO TAX ASSESSOR- COLLECTOR	EL PASO TAX ASSESSOR-COLLECTOR P.O. BOX 2992 EL PASO, TX 79999-2992 UNITED STATES	PROPERTY TAX
FLORIDA DEPARTMENT OF REVENUE	FLORIDA DEPARTMENT OF REVENUE ACCOUNT MANAGEMENT MS 1-5730 5050 W TENNESSEE ST TALLAHASSEE, FL 32399-0160 UNITED STATES	SALES AND USE TAX
FLORIDA DEPARTMENT OF REVENUE (FL UC FND	FLORIDA DEPARTMENT OF REVENUE (FL UC FND 5050 W TENNESSEE ST TALLAHASSEE, FL 32399-0110 UNITED STATES	LICENSE, FEE OR PERMITS

Taxing Authority	Notice Address	Tax Type
FLORIDA DEPT OF REVENUE	FLORIDA DEPT OF REVENUE 5050 WEST TENNESSEE ST TALLAHASSEE, FL 32399-0112 UNITED STATES	SALES AND USE TAX
GEORGIA DEPARTMENT OF REVENUE	GEORGIA DEPARTMENT OF REVENUE REGISTRATION & LICENSING UNIT P.O. BOX 49512 ATLANTA, GA 30359 UNITED STATES	SALES AND USE TAX
GEORGIA DEPARTMENT OF REVENUE	GEORGIA DEPARTMENT OF REVENUE PO BOX 105408 ATLANTA, GA 30348 UNITED STATES	SALES AND USE TAX
GEORGIA DEPT OF REVENUE	GEORGIA DEPT OF REVENUE FRANCHISE TAX DIVISION COMPLIANCE DIVISION - CENTRAL COLLECTION SECTION 1800 CENTURY BLVD NE, SUITE 9100 ATLANTA, GA 30345-3202 UNITED STATES	FRANCHISE TAX
GOVERNMENT OF DISTRICT COLUMBIA	GOVERNMENT OF DISTRICT COLUMBIA ATTN: WASHINGTON DC OFFICE OF TAX AND REVENUE 1101 4TH STREET SW WASHINGTON, DC 20024 UNITED STATES	SALES AND USE TAX
HAWAII DEPARTMENT OF TAXATION	HAWAII DEPARTMENT OF TAXATION PO BOX 1425 HONOLULU, HI 96806 UNITED STATES	SALES AND USE TAX
HENRY COUNTY GA	HENRY COUNTY GA ATTN: TAX COMMISSIONER 140 HENRY PARKWAY MCDONOUGH, GA 30253 UNITED STATES	PROPERTY TAX
HM REVENUE & CUSTOMS	HM REVENUE & CUSTOMS ACCOUNTS OFFICE CUMBERNAULD ST MUNGO'S ROAD CUMBERNAULD, GLASGOW G67 1YZ UNITED KINGDOM	INCOME TAX
HM REVENUE & CUSTOMS	HM REVENUE & CUSTOMS BT VAT BX9 1WR UNITED KINGDOM	VAT
IDAHO STATE TAX COMMISSION	IDAHO STATE TAX COMMISSION PO BOX 76 BOISE, ID 83707 UNITED STATES	SALES AND USE TAX
ILLINOIS DEPARTMENT OF REVENUE	ILLINOIS DEPARTMENT OF REVENUE PO BOX 19034 SPRINGFIELD, IL 62794-9034 UNITED STATES	INCOME TAX
ILLINOIS DEPARTMENT OF REVENUE	ILLINOIS DEPARTMENT OF REVENUE RETAILERS OCCUPATION TAX SPRINGFIELD, IL 62796 UNITED STATES	SALES AND USE TAX

Taxing Authority	Notice Address	Tax Type
ILLINOIS DEPT OF REVENUE	ILLINOIS DEPT OF REVENUE FRANCHISE TAX DIVISION PO BOX 19035 SPRINGFIELD, IL 62794-9035 UNITED STATES	FRANCHISE TAX
ILLINOIS SECRETARY OF STATE	ILLINOIS SECRETARY OF STATE FRANCHISE TAX DIVISION JESSE WHITE 213 STATE CAPITOL SPRINGFIELD, IL 62756 UNITED STATES	FRANCHISE TAX
ILLINOIS STATE TREASURER	ILLINOIS STATE TREASURER FRANCHISE TAX DIVISION 555 W. MONROE STREET, 14TH FLOOR CHICAGO, IL 60661 UNITED STATES	FRANCHISE TAX
INDIANA DEPARTMENT OF REVENUE	INDIANA DEPARTMENT OF REVENUE PO BOX 7218 INDIANAPOLIS, IN 46207 UNITED STATES	SALES AND USE TAX
IOWA DEPARTMENT OF REVENUE	IOWA DEPARTMENT OF REVENUE PO BOX 10412 DES MOINES, IA 50306 UNITED STATES	SALES AND USE TAX
KANSAS DEPARTMENT OF REVENUE	KANSAS DEPARTMENT OF REVENUE 915 SW HARRISON STREET TOPEKA, KS 66612-1588 UNITED STATES	SALES AND USE TAX
KANSAS DEPT OF REVENUE	KANSAS DEPT OF REVENUE SCOTT STATE OFFICE BUILDING 120 SE 10TH AVENUE TOPEKA, KS 66612-1103 UNITED STATES	SALES AND USE TAX
KENTUCKY DEPARTMENT OF REVENUE	KENTUCKY DEPARTMENT OF REVENUE KENTUCKY DEPARTMENT OF REVENUE FRANKFORT, KY 40620 UNITED STATES	SALES AND USE TAX
KENTUCKY DEPT OF REVENUE	KENTUCKY DEPT OF REVENUE 501 HIGH ST FRANKFORT, KY 40601 UNITED STATES	INCOME TAX
KIRKLEES COUNCIL	KIRKLEES COUNCIL CLECKHEATON TOWN HALL HUDDERFIELD, HD1 9EL UNITED KINGDOM	PROPERTY TAX
LAFAYETTE PARISH SCHOOL SYSTEM	LAFAYETTE PARISH SCHOOL SYSTEM PO BOX 52706 LAFAYETTE, LA 70505 UNITED STATES	SALES AND USE TAX
LICENSE & REGISTRATION SECTION	LICENSE & REGISTRATION SECTION DEPARTMENT OF REVENUE P.O. BOX 29032 PHOENIX, AZ 85038-9032 UNITED STATES	SALES AND USE TAX

Taxing Authority	Notice Address	Tax Type
LOS ANGELES COUNTY DEPT. OF PUBLIC WORKS	LOS ANGELES COUNTY DEPT. OF PUBLIC WORKS CASHIER UNIT P.O. BOX 1460 ALHAMBRA, CA 91802 UNITED STATES	REGULATORY, ENVIRONMENTAL AND OTHER TAXES / FEES
LOS ANGELES COUNTY FIRE DEPT	LOS ANGELES COUNTY FIRE DEPT P.O. BOX 513148 LOS ANGELES, CA 90051-1148 UNITED STATES	REGULATORY, ENVIRONMENTAL AND OTHER TAXES / FEES
LOS ANGELES COUNTY TAX COLLECTOR	LOS ANGELES COUNTY TAX COLLECTOR PO BOX 54888 LOS ANGELES, CA 90054 UNITED STATES	PROPERTY TAX
LOS ANGELES COUNTY TAX COLLECTOR	LOS ANGELES COUNTY TAX COLLECTOR PO BOX 54027 LOS ANGELES, CA 90054-0027 UNITED STATES	PROPERTY TAX
LOUISIANA DEPARTMENT OF REVENUE	LOUISIANA DEPARTMENT OF REVENUE PO BOX 3138 BATON ROUGE, LA 70821 UNITED STATES	SALES AND USE TAX
LOUISIANA DEPT OF REVENUE	LOUISIANA DEPT OF REVENUE FRANCHISE TAX DIVISION 617 NORTH THIRD ST BATON ROUGE, LA 70802 UNITED STATES	FRANCHISE TAX
MAINE REVENUE SERVICES	MAINE REVENUE SERVICES PO BOX 1065 AUGUSTA, ME 04332 UNITED STATES	SALES AND USE TAX
MARICOPA COUNTY TREASURER	MARICOPA COUNTY TREASURER PO BOX 52133 PHOENIX, AZ 85072 UNITED STATES	PROPERTY TAX
MARION COUNTY IN	MARION COUNTY IN ATTN: TREASURER'S OFFICE 200 E WASHINGTON ST, 1001 INDIANAPOLIS, IN 46204 UNITED STATES	PROPERTY TAX
MARION COUNTY TREASURER	MARION COUNTY TREASURER PO BOX 6145 INDIANAPOLIS, IN 46206-6145 UNITED STATES	PROPERTY TAX
MASSACHUSETTS DEPARTMENT OF REVENUE	MASSACHUSETTS DEPARTMENT OF REVENUE 100 CAMBRIDGE ST., 2ND FLOOR BOSTON, MA 02114 UNITED STATES	SALES AND USE TAX
MEXICAN SECRETARY OF TAX ADMINISTRATION (SAT)	MEXICAN SECRETARY OF TAX ADMINISTRATION (SAT) BLVD VENUSTIANO CARRANZA #2845 LA SALLE SALTILLO, COAH, 25240 MEXICO	INCOME TAX & VAT

Taxing Authority	Notice Address	Tax Type
MIAMI-DADE COUNTY	MIAMI-DADE COUNTY 200 NW 2ND AVENUE MIAMI, FL 33128 UNITED STATES	PROPERTY TAX
MIAMI-DADE COUNTY TAX COLLECTOR	MIAMI-DADE COUNTY TAX COLLECTOR 140 WEST FLAGLER STREET, SUITE 1407 MIAMI, FL 33130 UNITED STATES	PROPERTY TAX & BUSINESS LICENSES
MICHIGAN DEPARTMENT OF TREASURY	MICHIGAN DEPARTMENT OF TREASURY PO BOX 30324 LANSING, MI 48909 UNITED STATES	SALES AND USE TAX
MINISTER OF REVENUE DU QUEBEC	MINISTER OF REVENUE DU QUEBEC 3, COMPLEXE DESJARDINS C.P. 3000 SUCCURSALE DESJARDINS MONTREAL, QC H5B 1A4 CANADA	INCOME TAX & VAT
MINNESOTA DEPARTMENT OF REVENUE	MINNESOTA DEPARTMENT OF REVENUE PO BOX 64622 ST PAUL, MN 55164 UNITED STATES	SALES AND USE TAX
MINNESOTA DEPT OF REVENUE	MINNESOTA DEPT OF REVENUE FRANCHISE TAX DIVISION 600 NORTH ROBERT STREET ST. PAUL, MN 55101 UNITED STATES	FRANCHISE TAX
MISSISSIPPI DEPARTMENT OF REVENUE	MISSISSIPPI DEPARTMENT OF REVENUE PO BOX 22808 JACKSON, MS 39225-2808 UNITED STATES	FRANCHISE TAX & SALES AND USE TAX
MISSISSIPPI DEPARTMENT OF REVENUE	MISSISSIPPI DEPARTMENT OF REVENUE FRANCHISE TAX DIVISION 500 CLINTON CENTER DRIVE CLINTON, MS 39056 UNITED STATES	FRANCHISE TAX
MISSOURI DEPARTMENT OF REVENUE	MISSOURI DEPARTMENT OF REVENUE FRANCHISE TAX DIVISION 301 WEST HIGH STREET HARRY S TRUMAN STATE OFFICE BUILDING JEFFERSON CITY, MO 65101 UNITED STATES	FRANCHISE TAX
MISSOURI DEPARTMENT OF REVENUE TAXATION DIVISION	MISSOURI DEPARTMENT OF REVENUE TAXATION DIVISION PO BOX 840 JEFFERSON CITY, MO 65105 UNITED STATES	SALES AND USE TAX
MISSOURI EMERGENCY RESPONSE COM	MISSOURI EMERGENCY RESPONSE COM DEPARTMENT OF PUBLIC SAFETY PO BOX 3133 JEFFERSON CITY, MO 65102 UNITED STATES	REGULATORY, ENVIRONMENTAL AND OTHER TAXES / FEES
MISSOURI TAXATION DIVISION	MISSOURI TAXATION DIVISION PO BOX 357 JEFFERSON CITY, MO 65105-0357 UNITED STATES	SALES AND USE TAX

Taxing Authority	Notice Address	Tax Type
MOBILE COUNTY REVENUE COMMISSIONER	MOBILE COUNTY REVENUE COMMISSIONER PO BOX 1169 MOBILE, AL 36633 UNITED STATES	PROPERTY TAX
MORGAN COUNTY	MORGAN COUNTY MAIN OFFICE, COURTHOUSE 302 LEE STREET 2ND FLOOR DECATUR, AL 35601 UNITED STATES	BUSINESS LICENSE
MORGAN COUNTY REVENUE COMMISSIONER	MORGAN COUNTY REVENUE COMMISSIONER PO BOX 696 DECATUR, AL 35602 UNITED STATES	PROPERTY TAX
NATCHITOCHESES TAX COMMISSION	NATCHITOCHESES TAX COMMISSION 220 EAST 5TH STREET NATCHITOCHESES, LA 71457 UNITED STATES	SALES AND USE TAX
NEBRASKA DEPARTMENT OF REVENUE	NEBRASKA DEPARTMENT OF REVENUE PO BOX 98923 LINCOLN, NE 68509 UNITED STATES	SALES AND USE TAX
NEW HAMPSHIRE DRA	NEW HAMPSHIRE DRA PO BOX 1265 CONCORD, NH 03302-1265 UNITED STATES	INCOME TAX
NEW MEXICO TAXATION AND REVENUE DEPARTMENT	NEW MEXICO TAXATION AND REVENUE DEPARTMENT PO BOX 25128 SANTA FE, NM 87504 UNITED STATES	SALES AND USE TAX
NEW YORK STATE DEPT OF TAXATION AND FINANCE	NEW YORK STATE DEPT OF TAXATION AND FINANCE PO BOX 5300 ALBANY, NY 12205-0300 UNITED STATES	SALES AND USE TAX
NEW YORK STATE PROCESSING CENTER	NEW YORK STATE PROCESSING CENTER PO BOX 15310 ALBANY, NY 12212-5310 UNITED STATES	INCOME TAX
NEW YORK STATE TAX DEPARTMENT	NEW YORK STATE TAX DEPARTMENT SALES TAX REGISTRATION UNIT W A HARRIMAN CAMPUS ALBANY, NY 12227 UNITED STATES	SALES AND USE TAX
NORTH CAROLINA DEPARTMENT OF REVENUE	NORTH CAROLINA DEPARTMENT OF REVENUE PO BOX 25000 RALEIGH, NC 27640 UNITED STATES	SALES AND USE TAX
NYC DEPARTMENT OF FINANCE	NYC DEPARTMENT OF FINANCE PO BOX 3929 NEW YORK, NY 10008-3929 UNITED STATES	INCOME TAX
OHIO DEPT OF TAXATION	OHIO DEPT OF TAXATION 4485 NORTHLAND RIDGE BLVD. COLUMBUS, OH 43229 UNITED STATES	SALES AND USE TAX

Taxing Authority	Notice Address	Tax Type
OKLAHOMA TAX COMMISSION	OKLAHOMA TAX COMMISSION PO BOX 26850 OKLAHOMA CITY, OK 73126 UNITED STATES	SALES AND USE TAX
OKLAHOMA TAX COMMISSION	OKLAHOMA TAX COMMISSION FRANCHISE TAX DIVISION TAXPAYER SERVICE CENTER 300 N BROADWAY AVE. OKLAHOMA CITY, OK 73102 UNITED STATES	FRANCHISE TAX
ORANGE COUNTY CALIFORNIA	ORANGE COUNTY CALIFORNIA ATTN: TREASURER-TAX COLLECTOR P.O. BOX 1438 SANTA ANA, CA 92702- 1438 UNITED STATES	PROPERTY TAX
ORANGE COUNTY FL	ORANGE COUNTY FL ATTN: TAX COLLECTORS OFFICE 200 SOUTH ORANGE AVENUE SUITE 1500 P.O. BOX 2551 ORLANDO, FL 32802 UNITED STATES	PROPERTY TAX
OUACHITA PARISH TAXATION AND REVENUE DEPARTMENT	OUACHITA PARISH TAXATION AND REVENUE DEPARTMENT PO BOX 123 MONROE, LA 71210 UNITED STATES	SALES AND USE TAX
PARISH OF JEFFERSON SALES TAX DIVISION	PARISH OF JEFFERSON SALES TAX DIVISION PO BOX 248 GRETNA, LA 70054 UNITED STATES	SALES AND USE TAX
PARISH OF RAPIDES SALES AND USE TAX DEPARTMENT	PARISH OF RAPIDES SALES AND USE TAX DEPARTMENT 5606 COLISEUM BLVD ALEXANDRIA, LA 71303 UNITED STATES	SALES AND USE TAX
PARISH OF TERREBONNE SALES AND USE TAX DEPARTMENT	PARISH OF TERREBONNE SALES AND USE TAX DEPARTMENT PO BOX 670 HOUMA, LA 70361 UNITED STATES	SALES AND USE TAX
PENNSYLVANIA DEPT OF REVENUE	PENNSYLVANIA DEPT OF REVENUE STRAWBERRY SQUARE LOBBY HARRISBURG, PA 17128-0101 UNITED STATES	SALES AND USE TAX
PUERTO RICO	PUERTO RICO PO BOX 195387 SAN JUAN, PR 00919-5386 UNITED STATES	SALES AND USE TAX
PUERTO RICO MUNICIPAL REVENUE COLLECTION CENTER (CRIM)	PUERTO RICO MUNICIPAL REVENUE COLLECTION CENTER (CRIM) PO BOX 195387 SAN JUAN, PR 00919-5386 UNITED STATES	INCOME TAX
PUERTO RICO MUNICIPAL REVENUE COLLECTION CENTER (CRIM)	PUERTO RICO MUNICIPAL REVENUE COLLECTION CENTER (CRIM) STATE HIGHWAY 1, KM 17.3 SAN JUAN, PR 00919 UNITED STATES	INCOME TAX

Taxing Authority	Notice Address	Tax Type
RANCHO CORDOVA DEPARTMENT OF FINANCE	RANCHO CORDOVA DEPARTMENT OF FINANCE 2729 PROSPECT PARK DRIVE RANCHO CORDOVA, CA 95670 UNITED STATES	BUSINESS LICENSE
REVENUE COMMISSIONER	REVENUE COMMISSIONER AMANDA G. SCOTT, CPA PO BOX 696 DECATUR, AL 35602-0696 UNITED STATES	PROPERTY TAX
RHODE ISLAND DIVISION OF TAXATION	RHODE ISLAND DIVISION OF TAXATION ONE CAPITOL HILL PROVIDENCE, RI 02908 UNITED STATES	INCOME TAX
SACRAMENTO COUNTY	SACRAMENTO COUNTY PO BOX 506 SACRAMENTO, CA 95812 UNITED STATES	PROPERTY TAX
SACRAMENTO METROPOLITAN AIR QUALITY MGT.	SACRAMENTO METROPOLITAN AIR QUALITY MGT. 777 12TH STREET, 3RD FLOOR SACRAMENTO, CA 95814-1908 UNITED STATES	REGULATORY, ENVIRONMENTAL AND OTHER TAXES / FEES
SAVANNAH BUSINESS TAX DEPARTMENT	SAVANNAH BUSINESS TAX DEPARTMENT 132 E. BROUGHTON ST. PO BOX 1228 SAVANNAH, GA 31402-1228 UNITED STATES	BUSINESS LICENSE
SCOTT RANDOLPH, TAX COLLECTOR	SCOTT RANDOLPH, TAX COLLECTOR ORANGE COUNTY TAX COLLECTOR P.O. BOX 545100 ORLANDO, FL 32854-5100 UNITED STATES	PROPERTY TAX
SEDGWICK COUNTY KS	SEDGWICK COUNTY KS ATTN: DIVISION OF FINANCE 100 N. BROADWAY, SUITE 610 WICHITA, KS 67202 UNITED STATES	PROPERTY TAX
SEDGWICK COUNTY TREASURER (TAX)	SEDGWICK COUNTY TREASURER (TAX) P.O. BOX 2961 WICHITA, KS 67201-2961 UNITED STATES	PROPERTY TAX, LICENSE, FEE OR PERMITS
SOCIETE DEL ASSURANCE AUTOMOBILE QUEBEC	SOCIETE DEL ASSURANCE AUTOMOBILE QUEBEC CP 19100 SUCC TERMINUS QUEBEC, QC G1K 8J1 CANADA	REGULATORY, ENVIRONMENTAL AND OTHER TAXES / FEES
SOUTH CAROLINA DEPARTMENT OF REVENUE	SOUTH CAROLINA DEPARTMENT OF REVENUE PO BOX 100193 COLUMBIA, SC 29202 UNITED STATES	SALES AND USE TAX
SOUTH COAST AIR QUALITY MANAGEMENT	SOUTH COAST AIR QUALITY MANAGEMENT FILE NUMBER 54296 LOS ANGELES, CA 90074-4296 UNITED STATES	REGULATORY, ENVIRONMENTAL AND OTHER TAXES / FEES

Taxing Authority	Notice Address	Tax Type
SOUTH DAKOTA DEPARTMENT OF REVENUE	SOUTH DAKOTA DEPARTMENT OF REVENUE 445 E. CAPITOL AVE. PIERRE, SD 57501 UNITED STATES	SALES AND USE TAX
ST. CHARLES PARISH SCHOOL BOARD SALES AND USE TAX DEPARTMENT	ST. CHARLES PARISH SCHOOL BOARD SALES AND USE TAX DEPARTMENT 13855 RIVER ROAD LULING, LA 70070 UNITED STATES	SALES AND USE TAX
ST. LOUIS COUNTY MO	ST. LOUIS COUNTY MO ATTN: DEPARTMENT OF REVENUE 41 SOUTH CENTRAL CLAYTON, MO 63105 UNITED STATES	PROPERTY TAX
STATE OF DELAWARE	STATE OF DELAWARE 820 N FRENCH ST 8TH FLOOR CARVEL STATE BUILDING WILMINGTON, DE 19801 UNITED STATES	SALES AND USE TAX
STATE OF MARYLAND	STATE OF MARYLAND ATTN: COMPTROLLER OF MARYLAND 80 CALVERT ST PO BOX 466 ANNAPOLIS, MD 21404-0466 UNITED STATES	SALES AND USE TAX
STATE OF NEVADA - SALES/USE	STATE OF NEVADA - SALES/USE PO BOX 5110 LOS ANGELES, NV 90051 UNITED STATES	SALES AND USE TAX
STATE OF NEW JERSEY	STATE OF NEW JERSEY ATTN: DIVISION OF TAXATION 3 JOHN FITCH WAY PO BOX 245 TRENTON, NJ 08695-0245 UNITED STATES	SALES AND USE TAX
STATE OF NORTH DAKOTA	STATE OF NORTH DAKOTA ATTN: OFFICE OF STATE TAX COMMISSIONER 600 E BOULEVARD AVE, DEPT 127 BISMARCK, ND 58505-0599 UNITED STATES	SALES AND USE TAX
STATE OF RHODE ISLAND DIVISION OF TAXATION	STATE OF RHODE ISLAND DIVISION OF TAXATION ONE CAPITOL HILL STE 4 PROVIDENCE, RI 02908 UNITED STATES	SALES AND USE TAX
TARRANT COUNTY TX	TARRANT COUNTY TX ATTN: TAX ASSESSOR-COLLECTOR 100 E. WEATHERFORD ST FORT WORTH, TX 76196 UNITED STATES	PROPERTY TAX
TAX COLLECTOR, PARISH OF ST. TAMMANY	TAX COLLECTOR, PARISH OF ST. TAMMANY PO BOX 1229 SLIDELL, LA 70459 UNITED STATES	SALES AND USE TAX

Taxing Authority	Notice Address	Tax Type
TENNESSEE DEPT OF REVENUE	TENNESSEE DEPT OF REVENUE ANDREW JACKSON STATE OFFICE BUILDING 500 DEADERICK ST NASHVILLE, TN 37242 UNITED STATES	SALES AND USE TAX
TEXAS COMPTROLLER OF PUBLIC ACCOUNTS	TEXAS COMPTROLLER OF PUBLIC ACCOUNTS POB 149348 AUSTIN, TX 78714-9348 UNITED STATES	FRANCHISE TAX
TOWN OF TRINITY	TOWN OF TRINITY 35 PRESTON DRIVE TRINITY, AL 35673 UNITED STATES	BUSINESS LICENSE
TRAVIS COUNTY TAX COLLECTOR	TRAVIS COUNTY TAX COLLECTOR P.O. BOX 149328 AUSTIN, TX 78714-9328 UNITED STATES	PROPERTY TAX
TRAVIS COUNTY TX	TRAVIS COUNTY TX ATTN: TAX OFFICE 2433 RIDGEPPOINT DR AUSTIN, TX 78754-5231 UNITED STATES	PROPERTY TAX
TULSA COUNTY OK	TULSA COUNTY OK ATTN: TREASURER 218 W. 6TH ST. TULSA, OK 74119-1004 UNITED STATES	PROPERTY TAX
TULSA COUNTY TREASURER	TULSA COUNTY TREASURER TULSA COUNTY TREASURER 500 S. DENVER AVE., 3RD FLOOR TULSA, OK 74103-3840 UNITED STATES	PROPERTY TAX
UNITED STATES TREASURY	UNITED STATES TREASURY INTERNAL REVENUE SERVICE CINCINNATI, OH 45999-0009 UNITED STATES	INCOME TAX
UPPER MERION TOWNSHIP	UPPER MERION TOWNSHIP 175 W. VALLEY FORGE RD KING OF PRUSSIA, PA 19406 UNITED STATES	LICENSE, FEE OR PERMITS
UTAH DEPT OF TAXATION	UTAH DEPT OF TAXATION 210 NORTH 1950 WEST SALT LAKE CITY, UT 84134 UNITED STATES	SALES AND USE TAX
VERMONT DEPARTMENT OF TAXES	VERMONT DEPARTMENT OF TAXES 133 STATE STREET MONTPELIER, VT 05602-3667 UNITED STATES	INCOME TAX
WASHINGTON DC OFFICE OF TAX AND REVENUE	WASHINGTON DC OFFICE OF TAX AND REVENUE FRANCHISE TAX DIVISION 1101 4TH STREET SW WASHINGTON, DC 20024 UNITED STATES	FRANCHISE TAX
WASHINGTON STATE DEPARTMENT OF REVENUE	WASHINGTON STATE DEPARTMENT OF REVENUE PO BOX 4764 OLYMPIA, WA 98504 UNITED STATES	SALES AND USE TAX

Taxing Authority	Notice Address	Tax Type
WEBER COUNTY UT	WEBER COUNTY UT ATTN: TREASURER 2380 WASHINGTON BLVD SUITE 350 OGDEN, UT 84401 UNITED STATES	PROPERTY TAX
WEST LOTHIAN COUNCIL	WEST LOTHIAN COUNCIL LIVINGSTON OWEN SQUARE WEST LOTHIAN, EH54 6FF UNITED KINGDOM	PROPERTY TAX
WEST VIRGINIA STATE TAX DEPARTMENT	WEST VIRGINIA STATE TAX DEPARTMENT PO BOX 1826 CHARLESTON, WV 25327 UNITED STATES	SALES AND USE TAX
WEST VIRGINIA STATE TAX DEPARTMENT	WEST VIRGINIA STATE TAX DEPARTMENT ATTN: TAX ACCOUNT ADMINISTRATION DIVISION PO BOX 11514 CHARLESTON, WV 25339-1514 UNITED STATES	INCOME TAX
WISCONSIN DEPARTMENT OF REVENUE	WISCONSIN DEPARTMENT OF REVENUE PO BOX 8921 MADISON, WI 53708 UNITED STATES	SALES AND USE TAX
WISCONSIN DEPARTMENT OF REVENUE	WISCONSIN DEPARTMENT OF REVENUE P.O. BOX 930208 MILWAUKEE, WI 53293-0208 UNITED STATES	PROPERTY TAX
WOKING BOROUGH COUNCIL	WOKING BOROUGH COUNCIL CIVIC OFFICES GLOUCESTER SQUARE WOKING, SURREY, GU21 6YL	PROPERTY TAX
WYOMING DEPT OF REVENUE	WYOMING DEPT OF REVENUE 122 WEST 25TH STREET, SUITE E301 HERSCHLER BUILDING EAST CHEYENNE, WY 82002 UNITED STATES	SALES AND USE TAX