

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

In re:	§	Chapter 11
	§	
SPEEDCAST INTERNATIONAL LIMITED, <i>et al.</i> ,	§	
	§	Case No. 20-32243 (MI)
	§	
Debtors. <sup>1</sup>	§	(Joint Administration Requested)
	§	(Emergency Hearing Requested)

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

**EMERGENCY RELIEF HAS BEEN REQUESTED. A VIDEO/TELEPHONIC HEARING WILL BE CONDUCTED ON THIS MATTER ON APRIL 23, 2020 AT 3:00 PM (PREVAILING CENTRAL TIME). PARTIES WISHING TO PARTICIPATE TELEPHONICALLY MUST DIAL IN USING THE COURT'S TELECONFERENCE SYSTEM AT 1-832-917-1510 AND ENTERING CONFERENCE CODE 954554. PARTIES WHO ALSO WISH TO PARTICIPATE BY VIDEOCONFERENCE MAY DO SO BY USE OF AN INTERNET CONNECTION, USING THE WEBSITE WWW.JOIN.ME, SELECTING "JOIN A MEETING," AND ENTERING MEETING CODE "JudgeIsgur."**

**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.**

**RELIEF IS REQUESTED NOT LATER THAN APRIL 23, 2020.**

<sup>1</sup> A complete list of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors' proposed claims and noticing agent at <http://www.kccllc.net/speedcast>. The Debtors' service address for the purposes of these chapter 11 cases is 4400 S. Sam Houston Parkway East, Houston, Texas 77048.



SpeedCast International Limited and its debtor affiliates in the above-captioned chapter 11 cases, as debtors and debtors in possession (collectively, the “**Debtors**”), respectfully represent as follows in support of this motion (the “**Motion**”):

**Background**

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

2. The Debtors, combined with their non-debtor affiliates (collectively, “**Speedcast**” or the “**Company**”), are the largest provider of remote and offshore satellite communications and information technology services in the world. Speedcast’s fully-managed service is delivered to more than 2,000 customers in 140 countries via a leading global, multi-access technology, multi-band and multi-orbit network of 80+ satellites and an interconnecting global terrestrial network, bolstered by on-the-ground local support from 40+ countries. Speedcast services customers in sectors such as Commercial Maritime, Cruise, Energy, Mining, Government, NGOs, Enterprise, and Media.<sup>2</sup> Additional information regarding the Debtors’ business and capital structure and the circumstances leading to the commencement of

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<sup>2</sup> None of the Speedcast entities associated with the Company’s Government business are Debtors in these chapter 11 cases.

these chapter 11 cases is set forth in the *Declaration of Michael Healy in Support of the Debtors' Chapter 11 Petitions and First Day Relief*, sworn to on the date hereof (the "**Healy Declaration**"),<sup>3</sup> which has been filed with the Court contemporaneously herewith and is incorporated by reference herein.

### **Jurisdiction**

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

### **Relief Requested**

4. By this Motion, pursuant to sections 105(a), 363(b), 507(a), and 541 of the Bankruptcy Code and Bankruptcy Rules 6003 and 6004, the Debtors request (i) authority to satisfy, in the Debtors' sole discretion and in the ordinary course of business, but subject in all respects to the terms of the DIP Order and DIP Documents,<sup>4</sup> all Taxes and Assessments (as defined herein) due and owing to various local, state, federal, and foreign taxing authorities (collectively, the "**Taxing Authorities**") that arose prior to the Petition Date, including all Taxes and Assessments substantially determined by audit or otherwise to be owed for periods prior to the Petition Date and (ii) related relief.

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<sup>3</sup> Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Healy Declaration. All dollar (\$) references in this Motion are to the U.S. dollar, unless stated otherwise.

<sup>4</sup> "**DIP Order**" means any interim or final order entered in connection with the Debtors' (1) postpetition financing facility (the "**DIP Facility**") and/or (2) use of cash collateral, including in connection with the *Emergency Motion of Debtors for Entry of Interim and Final Orders (I) Authorizing Debtors to (A) Obtain Postpetition Financing and (B) Use Cash Collateral, (II) Granting Liens and Providing Claims with Superpriority Administrative Expense Status, (III) Granting Adequate Protection to the Prepetition Secured Parties, (IV) Modifying the Automatic Stay, (V) Scheduling a Final Hearing and (VI) Granting Related Relief*, filed contemporaneously herewith, and the definitive documents related thereto, the "**DIP Documents**").

5. Such relief will be without prejudice to the Debtors' rights to contest the amounts of any Taxes and Assessments on any grounds they deem appropriate or the Debtors' ability to request further relief related to the Taxes and Assessments in the future. The Debtors propose that prior to making a payment to any of the Taxing Authorities under the Motion, the Debtors be authorized, in their sole discretion, to settle all or some of the prepetition claims of such Taxing Authorities for less than their face amount without further notice or hearing.

6. A proposed form of order granting the relief requested herein is annexed hereto as **Exhibit A** (the "Proposed Order").

#### **Debtors' Prepetition Taxes and Assessments**

7. In the ordinary course of business, the Debtors are obligated to pay certain taxes and assessments, which generally fall into the following categories, each of which is discussed in more detail below: (i) sales and use taxes, (ii) franchise and income taxes, (iii) property taxes, (iv) foreign taxes, and (v) regulatory and compliance obligations (collectively, the "Taxes and Assessments"). A non-exclusive list of the Taxing Authorities is annexed as **Exhibit 1** to the Proposed Order (the "Taxing Authorities List").<sup>5</sup>

8. The Debtors pay or remit Taxes to various Taxing Authorities through checks and electronic funds transfers that are processed through their banks and other financial institutions on a monthly, quarterly, semiannually, or annual basis, in each case as required by applicable law and regulation.

9. The Debtors estimate that approximately \$17.2 million in Taxes and Assessments relating to the prepetition period will become due and owing to the Taxing

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<sup>5</sup> Although the Taxing Authorities List is substantially complete, the relief requested herein is to be applicable with respect to all Taxing Authorities and is not limited to those Taxing Authorities listed on the Taxing Authorities List.

Authorities after the Petition Date. The following table describes the various categories of Taxes incurred by the Debtors in the ordinary course of business and includes good faith estimates of such Taxes that have accrued as of the Petition Date based on the Debtors' books and records and remain subject to potential audits and other adjustments:

<b>Category</b>	<b>Description</b>	<b>Approx. Amount as of Petition Date</b>
Sales and Use Taxes	Taxes on goods and services that are used/consumed or sold and assessed based on the value of those goods and services	\$90,000
Franchise and Income Taxes	Taxes incurred in connection with profits generation and taxes required to conduct business within certain states in which the Debtors operate.	\$16.5 million
Property Taxes	Taxes and obligations related to real and personal property holdings.	\$125,000
Foreign Taxes	Income taxes, withholding taxes, customs taxes, value-added taxes, and other business taxes incurred in connection with foreign operations.	\$400,000
<b>Total</b>		<b>\$17,115,000</b>

#### **A. Sales and Use Taxes**

10. In the ordinary course of business, the Debtors incur and remit U.S. sales taxes (the “**Sales Taxes**”), which are essentially general consumption taxes charged at the point of purchase for certain goods and services. The Sales Taxes are usually set by the applicable Taxing Authorities as a percentage of the retail price of the good or service purchased. The Debtors also incur U.S. use taxes on account of the purchase of various inventory, supplies, and goods the Debtors utilize in the ordinary course of business (the “**Use Taxes**,” and together with the Sales Taxes, the “**Sales and Use Taxes**”). Use Taxes typically arise if a supplier does not have business

operations in the state or jurisdiction in which it is supplying goods and, therefore, does not charge sales tax on goods that are otherwise taxable to the purchaser.

11. The timing and frequency of remittance and payment of the Sales and Use Taxes differs depending on the jurisdiction. The Debtors estimate that, as of the Petition Date, they owe approximately \$90,000 in prepetition Sales and Use Taxes that have not yet become due and payable in relation to their domestic operations.

#### **B. Franchise and Income Taxes**

12. In the ordinary course of business, the Debtors are required to pay federal income taxes, as well as state and local income and franchise taxes in the U.S. and foreign jurisdictions (collectively, the “**Franchise and Income Taxes**”). The Franchise and Income Taxes are typically assessed by Taxing Authorities against the Debtors in connection with operating their business within a particular jurisdiction, and the franchise taxes paid by the Debtors are based on capital employed. Franchise and Income Taxes are remitted by the Debtors on an estimated and extension basis throughout the year and on an annual basis, in the form of a final return, to the relevant Taxing Authority.

13. As of the Petition Date, the Debtors estimate that they owe approximately \$16.5 million in outstanding prepetition Franchise and Income Taxes that have not yet become due and payable in connection with their domestic and foreign operations.

#### **C. Property Taxes**

14. The Debtors own or lease certain real and personal property in U.S. jurisdictions that are subject to local property taxes (the “**Property Taxes**”). The Property Taxes are generally assessed in estimated amounts once per year, although certain Property Taxes are assessed more frequently on a monthly or semi-monthly basis.

15. As of the Petition Date, the Debtors estimate that they owe approximately \$125,000 in outstanding prepetition Property Taxes.

**D. Foreign Taxes**

16. As described in the Healy Declaration, the Debtors operate an international business with customers in more than 140 countries around the world, and a majority of the Debtors are organized in jurisdictions outside of the United States. In connection with such foreign operations, the Debtors withhold and incur certain sales and use taxes, property taxes, income taxes, withholding taxes, customs taxes, value-added taxes, and other business taxes (the “**Foreign Taxes**”), and are obligated to timely collect, withhold, incur, and remit the Foreign Taxes to foreign Taxing Authorities. The timing and frequency of payment of the Foreign Taxes differs depending on the tax, ranging from monthly, to quarterly, to annually or with variant timing, depending upon assessment by a Taxing Authority. The Debtors estimate that they will owe approximately \$400,000 in Foreign Taxes relating to periods prior to the Petition Date.

17. In addition to payment of Foreign Taxes, certain of the non-U.S. countries in which the Debtors operate require a tax paying entity to post bonding in the form of a cash deposit, a cash collateralized bond, or a letter of credit (a “**Tax Bond**”) before contesting any tax audit claims or assessments of applicable Foreign Taxes owed by the Debtor (the “**Contested Taxes**”). Absent a Tax Bond, the Debtors forgo their right to contest any tax audit claim or assessment and risk entry of a form of default judgment under the laws of such foreign jurisdictions. To the extent the Debtors seek authority to pay any Contested Tax or post a Tax Bond, the Debtors will request appropriate relief from this Court by separate motion.

**E. Regulatory and Compliance Assessments**

18. The Debtors from time to time in the ordinary course of business also incur and pay certain regulatory assessments and other miscellaneous taxes and compliance obligations

for permitting fees, licensing fees, and levies (collectively, the “**Regulatory and Compliance Assessments**”) that are payable to various Taxing Authorities. The continued payment of these Regulatory and Compliance Assessments, including any amounts relating to the prepetition period that are due and owing, are crucial to the continued operation of the Debtors’ business. The Debtors seek authority to pay all prepetition Regulatory and Compliance Assessments, including amounts the Debtors later determine to be owed, under the Proposed Order.

**Relief Requested Should Be Granted**

**A. Payment of Taxes and Assessments is Warranted Under Sections 363(b) and 105(a) of the Bankruptcy Code**

19. The Court may grant the relief requested herein pursuant to section 363 of the Bankruptcy Code, which provides, in relevant part, that “[t]he [debtor], after notice and a hearing, may use, sell, or lease, other than in the ordinary course of business, property of the estate.” 11 U.S.C. § 363(b)(1). Courts in the Fifth Circuit have granted a debtor’s request to use property of the estate outside of the ordinary course of business pursuant to section 363(b) of the Bankruptcy Code upon a finding that such use is supported by sound business reasons. *See, e.g., In re BNP Petroleum Corp.*, 642 F. App’x 429, 435 (5th Cir. 2016); *In re Cont’l Air Lines*, 780 F.2d 1223, 1226 (5th Cir. 1986) (“[F]or a 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 In re Crutcher Res. Corp.*, 72 B.R. 628, 631 (Bankr. N.D. Tex. 1987) (“A Bankruptcy Judge has considerable discretion in approving a § 363(b) sale of property of the estate other than in the ordinary course of business, but the movant must articulate some business justification for the sale.”); *In re Terrace Gardens Park P’ship*, 96 B.R. 707, 714 (Bankr. W.D. Tex. 1989).



20. In addition, under section 1107(a) of the Bankruptcy Code, a debtor has, among other things, the “implied duty of the debtor-in-possession to ‘protect and preserve the estate, including an operating business’ going-concern value.” *In re CEI Roofing, Inc.*, 315 B.R. 50, 59 (Bankr. N.D. Tex. 2004) (quoting *In re CoServ, L.L.C.*, 273 B.R. 487, 497 (Bankr. N.D. Tex. 2002)). Under section 105(a) of the Bankruptcy Code, “[t]he court may issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of this title.” *See CoServ*, 273 B.R. at 497 (holding that sections 105 and 1107 of Bankruptcy Code provide authority for a debtor-in-possession to pay prepetition claims); *see also In re Tusa-Expo Holdings, Inc.*, Case No. 08-45057-DML-11, 2008 WL 4857954, at \*1 (Bankr. N.D. Tex. Nov. 7, 2008); *CEI Roofing*, 315 B.R. at 56; *In re Mirant Corp.*, 296 B.R. 427 (Bankr. N.D. Tex. 2003). Moreover, Bankruptcy Rule 6003 itself implies that the payment of prepetition obligations may be permissible within the first 21 days of a case where doing so is “necessary to avoid immediate and irreparable harm.” Accordingly, the Bankruptcy Code authorizes the postpetition payment of prepetition claims where, as here, such payments are critical to preserving the going-concern value of a debtors’ estate.

21. Payment of the prepetition Taxes and Assessments is an exercise of sound business judgment and is necessary to ensure a smooth transition into chapter 11. The Debtors seek to pay the prepetition Taxes and Assessments, among other reasons, to prevent the Taxing Authorities from taking actions that would interfere with the Debtors’ continued business operations and potentially impose significant costs on the Debtors’ estates. Such actions may include asserting liens on estate assets or seeking to lift the automatic stay. Additionally, failure to satisfy the prepetition Taxes and Assessments may jeopardize the Debtors’ maintenance of good standing to operate in the jurisdictions in which they do business.

22. Further, to the extent any prepetition Taxes and Assessments remain unpaid by the Debtors, the Debtors' officers and directors may be subject to lawsuits or criminal prosecution during the pendency of these chapter 11 cases. The dedicated and active participation of the Debtors' directors, officers, and other employees is not only integral to the Debtors' continued, uninterrupted operations, but essential to the orderly administration of these chapter 11 cases. The threat of a lawsuit or criminal prosecution, and any ensuing liability, would distract the Debtors and their personnel from important tasks, to the detriment of all parties in interest. Accordingly, the proposed relief is in the best interests of the Debtors' estates.

**B. Certain of Prepetition Taxes and Assessments May Not Be Property of Debtors' Estates**

23. Additionally, certain of the Taxes and Assessments may not be property of the estate, as they are collected from third parties and held in trust for payment to various Taxing Authorities. Section 541(d) of the Bankruptcy Code provides, in relevant part:

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

11 U.S.C. § 541(d).

24. To the extent the Debtors have collected or hold Taxes and Assessments in trust for payment to the Taxing Authorities, such funds may not constitute property of the Debtors' estates. *See, e.g., Begier v. IRS*, 496 U.S. 53, 60–62 (1990) (holding that excise and withholding taxes are property held by a debtor in trust for another and, as such, are not property of the debtor's estate); *City of Farrell v. Sharon Steel Corp.*, 41 F.3d 92, 96 (3d Cir. 1994) (finding that

withholding taxes were subject to a trust);<sup>6</sup> *Al Copeland Enters., Inc. v. Texas*, 991 F.2d 233, 235 (5th Cir. 1993) (finding that debtors' prepetition collection of sales taxes and interest thereon held subject to trust and not property of estate); *In re Megafoods Stores, Inc.*, 163 F.3d 1063, 1067–68 (9th Cir. 1999) (holding that under Texas law, state sales taxes collected created statutory trust fund, if traceable, and were not property of the estate); *In re Equalnet Commc'ns. Corp.*, 258 B.R. 368, 370 (Bankr. S.D. Tex. 2000) (“[C]ertain prepetition tax claims, such as sales taxes, could be trust fund claims.”); *In re Am. Int’l Airways, Inc.*, 70 B.R. 102, 103 (Bankr. E.D. Pa. 1987) (holding that funds held in trust for federal excise and withholding taxes are not property of the debtor’s estate); *Official Comm. of Unsecured Creditors v. Columbia Gas Sys. Inc. (In re Columbia Gas Sys. Inc.)*, 997 F.2d 1039, 1059–60 (3d Cir. 1993) (indicating that even if a statute does not establish an express trust, a constructive trust may be found). The Debtors, therefore, generally do not have an equitable interest in such funds, and they should be permitted to pay those funds to the applicable Taxing Authorities as the related Taxes and Assessments become due.

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

25. Payment of prepetition Taxes and Assessments is also warranted here because the Debtors’ nonpayment may increase the amount of secured claims held by Taxing Authorities against the Debtors’ estates. Specifically, Taxing Authorities may assert liens against any personal property for which the Taxes and Assessments are due and owing. Arguably, the relation back of a tax lien to the assessment or tax status date generally does not affect the

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<sup>6</sup> Additionally, a constructive trust may be imposed on collected taxes where there exists a reasonable nexus between the funds and the taxes in question. See *In re Integrated Health Servs., Inc.*, 344 B.R. 262, 270 (Bankr. D. Del. 2006). The Debtors, therefore, may not have a legally cognizable interest in funds held on account of such “trust fund” taxes and, accordingly, such taxes, which generally consist of sales taxes, would not constitute “property of the [Debtors’] estate[s]” as such term is defined in section 541 of the Bankruptcy Code.

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

26. Furthermore, to the extent the Taxing Authorities hold oversecured claims, if the prepetition Taxes and Assessments are not paid, postpetition interest, fees, penalties, and other charges may accrue. *See* 11 U.S.C. § 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) of the Bankruptcy Code). Even if such Taxes and Assessments are not treated as secured claims, they may still, as discussed below, be entitled to priority treatment. *See* 11 U.S.C. § 507(a)(8). Any attendant penalties assessed by the applicable Taxing Authorities on delinquent taxes owed by the Debtors may be entitled to similar treatment. The Debtors’ failure to pay prepetition Taxes and Assessments thus may increase the amount of priority claims held by the Taxing Authorities against the Debtors’ estates. Paying the prepetition Taxes and Assessments now will avoid the potential imposition of liens and the accrual of interest charges and unnecessary fees and penalties on such claims, thereby preserving the value of the Debtors’ estates and maximizing the distribution available for other creditors.

**D. Payment of Prepetition Taxes and Assessments Affects Only Timing of Payments**

27. Most, if not all, of the Taxes and Assessments described herein may be afforded priority status pursuant to section 507(a)(8) of the Bankruptcy Code. *See* 11 U.S.C. § 507(a)(8)(A) (“[A] tax on or measured by income or gross receipts for a taxable year ending on or before the date of the filing of the petition . . . .”); *id.* at (B) (“[A] property tax incurred before the commencement of the case and last payable without penalty after one year before the date of the filing of the petition.”); *id.* at (C) (“[A] tax required to be collected or withheld and for which the debtor is liable in whatever capacity.”); *id.* at (E) (“[An] excise tax on . . . a transaction occurring before the date of the filing of the petition . . . .”); *id.* at (G) (“[A] penalty related to a claim of a kind specified in this paragraph and in compensation for actual pecuniary loss.”). Thus, payment of such Taxes and Assessments would give the Taxing Authorities no more than that to which they otherwise would be entitled to under a chapter 11 plan, which will save the Debtors the potential interest expense, legal expense, and penalties that otherwise might accrue on, or be incurred in connection with, such Taxes and Assessments.

28. Courts frequently authorize early payment of priority claims when such early payment is intended to prevent some harm or to procure some benefit for the estate. *See, e.g., In re CEI Roofing, Inc.*, 315 B.R. at 60–61 (finding that authorization of early payment of priority claims does not trigger concerns of either upsetting priority scheme of Bankruptcy Code or of unfair discrimination); *In re CoServ, L.L.C.*, 273 B.R. at 493 (implying that bankruptcy court may authorize early payment of prepetition priority claims in instances where nonpayment could impair debtor’s ability to operate); *In re Equalnet Commc’ns Corp.*, 258 B.R. at 370 (stating that court may authorize pre-plan payment of priority claims, including certain tax claims, because “the need to pay these claims in an ordinary course of business time frame is simple common sense”).

29. To the extent the prepetition Taxes and Assessments are priority claims, they must be paid in full before any general unsecured obligations of the Debtors may be satisfied. The Debtors submit that sufficient assets exist to pay all the prepetition Taxes and Assessments. Accordingly, the proposed relief will affect only the timing of payment of prepetition Taxes and Assessments and will not prejudice the rights of any general unsecured creditor or other party in interest.

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

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

31. The Debtors further request that the Court authorize applicable financial institutions (the “**Banks**”) to receive, process, honor, and pay any and all checks issued, or to be issued, and electronic funds transfers requested, or to be requested, by the Debtors relating to the Taxes and Assessments, to the extent that sufficient funds are on deposit in available funds in the applicable bank accounts to cover such payment. The Debtors also seek authority to issue new postpetition checks or effect new postpetition electronic funds transfers in replacement of any checks or fund transfer requests on account of prepetition Taxes and Assessments dishonored or rejected as a result of the commencement of the Debtors’ chapter 11 cases.

**Bankruptcy Rule 6003(b) Has Been Satisfied**

32. Pursuant to Rule 9013-1 of the Bankruptcy Local Rules for the United States Bankruptcy Court for the Southern District of Texas (the “**Local Rules**”), the Debtors respectfully request emergency consideration of this Motion under Bankruptcy Rule 6003, which

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

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

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

**DIP Order and DIP Documents Control**

34. Contemporaneously herewith, the Debtors are seeking entry by the Bankruptcy Court of an interim and final DIP Order, which provide for, among other things, the Debtors' entry into the DIP Facility and DIP Documents and provision of adequate protection in connection with the DIP Facility and the use of cash collateral. The DIP Order and the DIP Documents contain terms that limit and otherwise apply to the Debtors' ability to utilize certain of the relief requested herein. For the avoidance of doubt, the relief described and requested herein and/or granted by any order issued pursuant hereto is subject in all respects to, and superseded by, the terms of the DIP Order and the DIP Documents.

**Reservation of Rights**

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

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

**Notice**

36. Notice of this Motion will be provided to (i) the Office of the United States Trustee for the Southern District of Texas; (ii) the holders of the 30 largest unsecured claims against the Debtors on a consolidated basis; (iii) (A) Davis Polk & Wardwell LLP, 450 Lexington Avenue, New York, NY 10017 (Attn: Damian S. Schaible, Esq., David Schiff, Esq., and Jonah A. Peppiatt, Esq.) and (B) Rapp & Krock, PC, 1980 Post Oak Blvd, Suite 1200 Houston, TX 77056 (Attn: Henry Flores, Esq.) counsel to the Ad Hoc Group of Secured Lenders; (iv) Skadden, Arps, Slate, Meagher & Flom LLP, One Manhattan West, New York, NY 10001 (Attn: Steven Messina, Esq. and George Howard, Esq.) and 155 N. Wacker Drive, Chicago, IL 60606 (Attn: David M. Wagener, Esq.), counsel to Credit Suisse AG, Cayman Islands Branch, as administrative agent under the Syndicated Facility Agreement and the DIP Agent; (v) the Internal Revenue Service; (vi) the United States Attorney's Office for the Southern District of Texas; (vii) the Securities and Exchange Commission; (viii) the Taxing Authorities; (ix) the Banks; and (x) any other party entitled to notice pursuant to Local Rule 9013-1(d).

**No Previous Request**

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



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

Dated: April 23, 2020  
Houston, Texas

Respectfully submitted,

/s/ Alfredo R. Pérez

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*Proposed Attorneys for Debtors  
and Debtors in Possession*

**Certificate of Service**

I hereby certify that on April 23, 2020, a true and correct copy of the foregoing document was served by the Electronic Case Filing System for 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 claims, noticing, and solicitation agent.

/s/ Alfredo R. Pérez  
Alfredo R. Pérez

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

<b>In re:</b>	§	
	§	<b>Chapter 11</b>
	§	
<b>SPEEDCAST INTERNATIONAL LIMITED, et al.,</b>	§	
	§	<b>Case No. 20-32243 (MI)</b>
	§	
<b>Debtors.<sup>1</sup></b>	§	<b>(Jointly Administered)</b>
	§	<b>Re: Docket No. ___</b>

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

Upon the motion, dated April 23, 2020 (the “**Motion**”),<sup>2</sup> of SpeedCast International Limited and its affiliated debtors in the above-captioned chapter 11 cases, as debtors and debtors in possession (collectively, the “**Debtors**”), for entry of an order pursuant to sections 105(a), 363(b), 507(a), and 541(d) of the Bankruptcy Code and Bankruptcy Rules 6003 and 6004 (i) authorizing the Debtors to pay certain prepetition Taxes and Assessments and (ii) granting related relief, all as more fully set forth in the Motion; and upon consideration of the Healy Declaration; and this Court having jurisdiction to consider the Motion and the relief requested therein pursuant to 28 U.S.C. §1334; and consideration of the Motion and the requested relief being a core proceeding pursuant to 28 U.S.C. § 157(b); and it appearing that venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Motion having been provided; and such notice having been adequate and appropriate under the

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<sup>1</sup> A complete list of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors’ proposed claims and noticing agent at <http://www.kccllc.net/speedcast>. The Debtors’ service address for the purposes of these chapter 11 cases is 4400 S. Sam Houston Parkway East, Houston, Texas 77048.

<sup>2</sup> Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Motion.

circumstances, and it appearing that no other or further notice need be provided; and this Court having reviewed the Motion; and this Court having held a hearing to consider the relief requested in the Motion; and all objections, if any, to the Motion having been withdrawn, resolved, or overruled; and this Court having determined that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and it appearing that the relief requested in the Motion is necessary to avoid immediate and irreparable harm to the Debtors and their estates as contemplated by Bankruptcy Rule 6003 and is in the best interests of the Debtors and their respective estates and creditors; and upon all of the proceedings had before this Court and after due deliberation and sufficient cause appearing therefor,

**IT IS HEREBY ORDERED THAT**

1. The Debtors are authorized, but not directed, pursuant to sections 105(a), 363(b), 507(a), and 541(d) of the Bankruptcy Code to satisfy all Taxes and Assessments due and owing, in the ordinary course of business as such obligations become due, to the Taxing Authorities that arose prior to the Petition Date, including all Taxes and Assessments subsequently determined by audit or otherwise to be owed for periods prior to the Petition Date.

2. The Debtors are further authorized, but not directed, to settle some or all of the prepetition Taxes and Assessments for less than their face amount without further notice or hearing.

3. The Banks are authorized to receive, process, honor, and pay any and all checks issued, or to be issued, and electronic funds transfers requested, or to be requested, by the Debtors relating to such obligations, to the extent that sufficient funds are on deposit in available funds in the applicable bank accounts to cover such payments. The Banks are authorized to accept and rely on all representations made by the Debtors with respect to which checks, drafts, wires, or automated clearing house transfers should be honored or dishonored in accordance with this or

any other order of this Court, whether such checks, drafts, wires, or transfers are dated prior to, on, or subsequent to the Petition Date, without any duty to inquire otherwise.

4. The Debtors are authorized, but not directed, to issue new postpetition checks, or effect new electronic funds transfers, and to replace any prepetition checks or electronic fund transfer requests that may be lost or dishonored or rejected as a result of the commencement of the Debtors' chapter 11 cases with respect to any prepetition amounts that are authorized to be paid pursuant to this Order.

5. The Debtors shall maintain a matrix/schedule of payments made pursuant to this Order, including the following information: (a) the names of the payee; (b) the nature, date and amount of the payment; (c) the category or type of payment as characterized in the Motion; and (d) the Debtor or Debtors that made the payment. The Debtors shall provide a copy of such matrix/schedule to the U.S. Trustee and any statutory committee appointed in these chapter 11 cases every 30 days beginning upon entry of this Order.

6. Notwithstanding anything to the contrary herein, any payment to be made by the Debtors pursuant to the authority granted herein shall be subject to and in compliance with any orders entered by the Court approving the Debtors' (1) entry into any postpetition debtor in possession financing facility, including any budget and the terms of any definitive documentation in connection therewith (the "**DIP Documents**"), and/or (2) authorizing the Debtor's use of cash collateral and/or any budget in connection therewith (in either case, the "**DIP Order**"). To the extent there is any inconsistency between the terms of the DIP Order or any DIP Documents, on the one hand, and any action taken or proposed to be taken hereunder, on the other hand, the terms of the DIP Order or such DIP Document, as applicable, shall control.

7. Nothing contained in the Motion or this Order or any payment made pursuant to the authority granted by this Order is intended to be or shall be deemed as (i) an admission as to the validity of any claim against the Debtors, (ii) a waiver or limitation of the Debtors' or any appropriate party in interest's rights to dispute the amount of, basis for, or validity of any claim, (iii) a waiver of the Debtors' rights under the Bankruptcy Code or any other applicable nonbankruptcy law, (iv) an agreement or obligation to pay any claims (v) a waiver of any claims or causes of action which may exist against any creditor or interest holder, (vi) an admission as to the validity of any liens satisfied pursuant to this Motion, or (vii) an approval, assumption, adoption, or rejection of any agreement, contract, lease, program, or policy under section 365 of the Bankruptcy Code.

8. The requirements of Bankruptcy Rule 6003(b) have been satisfied.

9. Notice of the Motion is adequate under Bankruptcy Rule 6004(a).

10. Notwithstanding the provisions of Bankruptcy Rule 6004(h), this Order shall be immediately effective and enforceable upon its entry.

11. The Debtors are authorized to take all actions necessary or appropriate to carry out the relief granted in this Order.

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

Dated: \_\_\_\_\_, 2020  
Houston, Texas

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UNITED STATES BANKRUPTCY JUDGE

**Exhibit 1**

**Taxing Authorities List**



AUTHORITY	TAX TYPE	ADDRESS
ABERDEEN COUNTY COUNCIL	FOREIGN: PROPERTY	P.O. BOX 10505 ABERDEEN, AB12 9EW UNITED KINGDOM
ACADIA PARISH SCHOOL BOARD	SALES AND USE	P.O. DRAWER 309 CROWLEY, LA 70527-0309
ADAMS CO TAX COLLECTOR	PROPERTY	115 S WALL STREET NATCHEZ, MS 39120-3493
AGENCIA NACIONAL DE TELECOMUNICAÇÕES	FOREIGN: SALES AND USE	SAUS QUADRA 06 BLOCO H ALA NORTE 4º ANDAR CEP: 70 BRASÍLIA, DF 070-940 BRASIL
ALABAMA DEPARTMENT OF REVENUE	INCOME	ALABAMA DEPARTMENT OF REVENUE 50 NORTH RIPLEY STREET MONTGOMERY, AL 36104
ALABAMA DEPT OF REVENUE	INCOME; SALES AND USE	BUSINESS PRIVILEGE TAX SECTION, PO BOX 327950. MONTGOMERY. AL. 36132-7950
BEXAR COUNTY - ALBERT URESTI, MPA	PROPERTY	P.O. BOX 2903 SAN ANTONIO, TX 78299-2903
ALDINE ISD	PROPERTY	2520 W.W. THORNE BLVD HOUSTON, TX 77032-3027
ALLEN PARISH SCHOOL BOARD	SALES AND USE; PROPERTY	111 WEST 7TH AVE P. O. DRAWER C OBERLIN, LA 70655
HARRIS COUNTY - ANN HARRIS BENNETT	PROPERTY	P.O. BOX 4622 HOUSTON, TX 77210-4622
ARIZONA DEPT. OF REVENUE	SALES	P.O. BOX 29032 PHOENIX, AZ 85038-9032
ARKANSAS DEPARTMENT OF FINANCE AND ADMINISTRATION	INCOME	P.O. BOX 919 LITTLE ROCK, AR 72203
ATASCOSA COUNTY TAX OFFICE	PROPERTY	1001 OAK ST JOURDANTON, TX 78026-2849
AUDITOR OF STATE, UNCLAIMED PROPERTY DIV	PROPERTY	P.O. BOX 251906 LITTLE ROCK, AR 72225-1906
AUSTRALIAN TAXATION OFFICE (ATO)	FOREIGN: SALES AND USE; WITHHOLDING; INCOME	P.O. BOX CCI PARRAMATTA, NSW 2123 AUSTRALIA
BECKHAM COUNTY TREASURER	PROPERTY	P.O. BOX 600 SAYRE, OK 73662-0600

AUTHORITY	TAX TYPE	ADDRESS
BELASTINGDIENST APELDOORN	FOREIGN: VALUE ADDED; WITHHOLDING	BELATINGDIENSTKLOOSTERWEG 22P.O. BOX 2865HEERLEN, 6401 DJTHE NETHERLANDS
BELATINGDIENST	FOREIGN: INCOME	KLOOSTERWEG 22 P.O. BOX 2865 HEERLEN, 6401 DJ THE NETHERLANDS
BOSSIER CITY	SALES AND USE	P.O. BOX 71313 BOSSIER CITY, LA 71171-1313
BOSSIER PARISH SHERIFF'S OFFICE	PROPERTY	P.O. BOX 71313 BOSSIER CITY, LA 71171
BRAZORIA COUNTY TAC	PROPERTY	P.O. BOX 1586 LAKE JACKSON, TX 77566-1586
BREVARD COUNTY TAX COLLECTOR	PROPERTY	P.O. BOX 2500 TITUSVILLE, FL 32781-2500
BROWARD COUNTY TAX COLLECTOR	PROPERTY	115 S ANDREWS AVE STE A-100 FORT LAUDERDALE, FL 33301
BUFFALO ISD	PROPERTY	708 CEDAR CREEK RD BUFFALO, TX 75831
CADDO PARISH SHERIFF'S OFFICE	PROPERTY	P.O. BOX 20905 SHREVEPORT, LA 71120-0905
CADDO SHREVEPORT SALES & USE TAX COMM.,	SALES AND USE	SALES AND USE TAX COMMISSION. PO BOX 104. SHREVEPORT. LA. 71161
CALIFORNIA STATE BOE	SALES AND USE	P.O. BOX 942879 SACRAMENTO, CA 94279-3535
CANADA REVENUE AGENCY	FOREIGN: SALES AND USE; WITHHOLDING; INCOME	CANADA REVENUE AGENCY. TAX CENTRE. 9755 KING GEORGE HIGHWAY. SURREY BC V3T 5E6
CANADIAN COUNTY TREASURER	PROPERTY	201 N CHOCTAW EL RENO, OK 73036-2607
CENTRAL APPRAISAL DIST OF TAYLOR COUNTY	PROPERTY	1534 S TREADAWAY P.O. BOX 1800 ABILENE, TX 79604
CHAVES COUNTY TREASURER	PROPERTY	P.O. BOX 1772 ROSWELL, NM 88202-1772
GALVESTON COUNTY - CHERYL E JOHNSON, PCC	PROPERTY	P.O. BOX 1169 GALVESTON, TX 77553
CITY OF BRIGHTON	SALES AND USE	500 S 4TH AVENUE BRIGHTON, CO 80601
CITY OF COMMERCE CITY	SALES AND USE	7887 E 60TH AVE COMMERCE CITY, CO 80022

AUTHORITY	TAX TYPE	ADDRESS
CITY OF GRAND JUNCTION	SALES AND USE	250 NORTH FIFTH STREET GRAND JUNCTION, CO 81501
CITY OF MELBOURNE	PROPERTY	900 E. STRAWBRIDGE AVE.UTILITIES DIVISIONFIRE PREVENTIONMELBOURNE, FL 32901-4739
CITY OF MIRAMAR	PROPERTY	2200 CIVIC CENTER PLACE COMMUNITY & ECONOMIC DEVELOPMENT DEPARTMENT MIRAMAR, FL 33025
CITY OF MORGAN CITY-TAX OFFICE	SALES AND USE	512 1ST ST MORGAN CITY, LA 70380
CITY OF NEW ORLEANS	SALES	1300 PERDIDO ST,ROOM 1W15 NEW ORLEANS, LA 70112
CITY OF SALISBURY	FOREIGN: SALES AND USE	P.O. BOX 8 SALISBURY, MA 05108 AUSTRALIA
CLEAR CREEK ISD TAX OFFICE	PROPERTY	P.O. BOX 650395 DALLAS, TX 75265-0395
COLORADO DEPARTMENT OF REVENUE	INCOME	COLORADO DEPARTMENT OF REVENUE P.O. BOX 17087 DENVER, CO 80217-0087
COLORADO DEPT OF REVENUE	SALES AND USE	100 THIRD ST.; DIANE A HOLBERT TREASURER. CASTLE ROCK. CO. 80104
COMPTROLLER OF MARYLAND	SALES AND USE; PROPERTY	35 W WASHINGTON ST STE 102. HAGERSTOWN. MD. 21740-4868
COMPTROLLER OF MARYLAND REVENUE ADMINISTRATION CENTER TAXPAYER SERVICE DIVISION	INCOME	COMPTROLLER OF MARYLAND REVENUE ADMINISTRATION CENTER TAXPAYER SERVICE DIVISION 110 CARROLL STREET ANNAPOLIS, MD 21411-0001
CONNECTICUT DEPARTMENT OF REVENUE	SALES AND USE	P.O. BOX 5030 HARTFORD, CT 06102
COOKE COUNTY APPRIASAL DISTRICT	PROPERTY	201 NORTH DIXON GAINESVILLE, TX 76240
COTULLA ISD TAX OFFICE	PROPERTY	310 N. MAIN ST. COTULLA, TX 78014
COUNTY OF FAIRFAX	PROPERTY	DEPT OF TAX P.O. BOX 10201 FAIRFAX, VA 22035

AUTHORITY	TAX TYPE	ADDRESS
CULPEPER COUNTY TREASURER	PROPERTY	P.O. BOX 1447 CULPEPER, VA 22701-6447
CYPRESS-FAIRBANKS ISD TAX A/C	PROPERTY	P.O. BOX 692003 HOUSTON, TX 77269
SAN PATRICIO COUNTY - DALIA SANCHEZ RTA TAX ASSESSOR/COLLECTOR	PROPERTY	P.O. BOX 280 SINTON, TX 78387
DC OFFICE OF TAX AND REVENUE	INCOME	1101 4TH STREET SWSUITE 270 WESTWASHINGTON, DC 20024
DENTON COUNTY TAX ACCESSOR COLLECTOR	PROPERTY	P.O. BOX 90223 DENTON, TX 76202
DEPARTMENT OF THE TREASURY DIVISION OF TAXATION	INCOME	P.O. BOX 281 TRENTON, NJ 08695-0281
DESOTO PARISH	SALES AND USE	P.O. BOX 927 SALES AND USE TAX COMMISSION MANSFIELD, LA 71052
DIMMIT COUNTY TAX OFFICE	PROPERTY	212 N. 4TH ST CARRIZO SPRINGS, TX 78834-6425
DIRECTION GÉNÉRALE DES FINANCES PUBLIQUE – BOULOGNE BILLANCOURT	FOREIGN: VALUE ADDED; WITHHOLDING	115 BD JEAN JAURES BOULOGNE BILLANCOURT, 92100 FRANCE
DOUGLAS COUNTY OFFICE OF THE TREASURER	PROPERTY	100 THIRD ST DIANE A HOLBERT TREASURER CASTLE ROCK, CO 80104
E.S. GONZALEZ, KENNEDY COUNTY TAX OFFICE	PROPERTY	101 S MALLORY P.O. BOX 129 SARITA, TX 78385-0129
EAST FELICIANA PARISH	SALES AND USE	P.O. BOX 397 CLINTON, LA 70722
EDDY COUNTY TREASURER	PROPERTY	101 W. GREENE STE 117 CARLSBAD, NM 88220
FAIRFAX COUNTY DEPARTMENT OF TAX	PROPERTY	DEPT OF TAX P.O. BOX 10201 FAIRFAX, VA 22035
FEDERAL COMMUNICATIONS COMMISSION	SALES AND USE	445 12TH ST SW WASHINGTON, DC 20554
FEDERAL TAX AUTHORITY (FTA)	FOREIGN: VALUE ADDED	CENTRAL PARK - BUSINESS TOWER - DUBAI - UNITED ARAB EMIRATES

AUTHORITY	TAX TYPE	ADDRESS
FLORIDA DEPARTMENT OF REVENUE	INCOME	5050 WEST TENNESSEE ST BLDG K TALLAHASSEE, FL 32399-0120
FLORIDA DEPT OF REVENUE	SALES AND USE; PROPERTY	5050 W. TENNESSEE STREET TALLAHASSEE, FL 32399
FRANCHISE TAX BOARD	INCOME	P.O. BOX 942857 SACRAMENTO, CA 94257-0531
GARVIN COUNTY TREASURER	PROPERTY	201 W. GRANT, 2ND FLOOR ANNEX PAULS VALLEY, OK 73075
SMITH COUNTY - GARY B BARBER	PROPERTY	P O BOX 2011 TYLER, TX 75710
GRAY COUNTY - GAYE WHITEHEAD, TAX ASSESSOR	PROPERTY	P.O. BOX 382 PAMPA, TX 79066-0382
GEORGIA DEPARTMENT OF REVENUE	SALES AND USE	4125 WELCOME ALL RD. ATLANTA, GA 30349
GREEK MINISTRY OF ECONOMICS TAX DEPARTMENT	FOREIGN: VALUE ADDED; WITHHOLDING	GREEK MINISTRY OF ECONOMICS TAX DEPARTMENT KOSTI PALAMA 4, ATHINA 111 41, GREECE
GUADALUPE COUNTY TAX OFFICE	PROPERTY	DARYL JOHN TAC 307 W COURT ST SEGUIN, TX 78155
HARRIS CNTY TAX ASSESSOR-COL	PROPERTY	P.O. BOX 4089 HOUSTON, TX 77210-4089
HARRIS COUNTY COLLECTOR	PROPERTY	P.O. BOX 4622 HOUSTON, TX 77210-4622
HARRISON CAD	PROPERTY	P.O. BOX 818 MARSHALL, TX 75671-0818
HARRISON CO TAX OFFICE	PROPERTY	P.O. BOX 967 MARSHALL, TX 75671-0967
HIDALGO COUNTY TAX A/C	PROPERTY	P.O. BOX 3337 P.O. BOX 178 EDINBURG, TX 78540
HILLSBOROUGH COUNTY TAX COLLECTOR	PROPERTY	P.O. BOX 30012 TAMPA, FL 33630-3012
HM REVENUE & CUSTOMS	FOREIGN: VALUE ADDED; WITHHOLDING; INCOME	HM REVENUE & CUSTOMS, BX9 1AX, UNITED KINGDOM
HOOD COUNTY APPRAISAL DISTRICT	PROPERTY	1902 W. PEARL ST P.O. BOX 819 GRANBURY, TX 76048

AUTHORITY	TAX TYPE	ADDRESS
IBERIA PARISH TAX COLLECTOR	SALES AND USE; PROPERTY	300 IBERIA ST, SUITE 120 NEW IBERIA, LA 70560
IDAHO STATE TAX COMMISSION	SALES AND USE	P.O. BOX 76 BOISE, ID 83707
ILLINOIS DEPARTMENT OF REVENUE	SALES AND USE; INCOME	707 EAST ETNA ROAD ROOM 153. OTTAWA. IL. 61350
INDIANA DEPARTMENT OF REVENUE	PROPERTY; SALES AND USE	P.O. BOX 7228 INDIANAPOLIS, IN 46207
INLAND REVENUE AUTHORITY OF SINGAPORE (IRAS)	FOREIGN: INCOME; VALU ADDED; WITHHOLDING	INLAND REVENUE AUTHORITY OF SINGAPORE (IRAS) 55 NEWTON ROAD SINGAPORE, 307987 SINGAPORE
INLAND REVENUE DEPARTMENT	FOREIGN: INCOME; VALUE ADDED; WITHHOLDING	REVENUE TOWER, 5 GLOUCESTER ROAD G.P.O. BOX 132 WAN CHAI HONG KONG, HONG KONG
INTERNAL REVENUE SERVICE (IRS)	INCOME	P.O. BOX 7346 PHILADELPHIA, PA 19101-7346
IOWA DEPARTMENT OF REVENUE	SALES AND USE	1305 E. WALNUT ST. DES MOINES, IA 50319
JEFFERSON COUNTY TAX ASSESSOR	PROPERTY	P.O. BOX 2112 ALLISON NATHAN GETZ BEAUMONT, TX 77704-2112
JEFFERSON DAVIS PARISH	SALES AND USE	SALES TAX DIVISION P.O. BOX 1161 JENNINGS, LA 70546
JEFFERSON PARISH	SALES AND USE	P.O. BOX 248 GRETNA, LA 70054
JIM WELLS CAD	PROPERTY	P.O. BOX 607 ALICE, TX 78333
DALLAS COUNTY - JOHN R. AMES, CTA	PROPERTY	P.O. BOX 139066 DALLAS, TX 75313-9066
JONES COUNTY APPRAISAL DISTRICT	PROPERTY	1137 E COURT PLAZA P.O. BOX 348 ANSON, TX 79501-0348
JONES COUNTY TAX A/C	PROPERTY	P.O. BOX 511 LAUREL, MS 39441
JORDAN KAUFMAN - KCTTC	PROPERTY	PAYMENT CENTER P.O. BOX 541004 KERN COUNTY TAX COLLECTOR LOS ANGELES, CA 90054-1004
KANSAS DEPARTMENT OF REVENUE	INCOME	KANSAS DEPARTMENT OF REVENUE

AUTHORITY	TAX TYPE	ADDRESS
		PO BOX 750260 TOPEKA, KS 66699-0260
KANSAS DEPT OF REVENUE	SALES AND USE	806 FAULKNER ST. CONWAY. AR. 72034
KENTUCKY DEPARTMENT OF REVENUE	SALES AND USE	501 HIGH ST.. FRANKFORT. KY. 40619
KENTUCKY STATE TREASURER	PROPERTY	1050 US HWY 127 S STE 100 FRANKFORT, KY 40601-4326
KING COUNTY TREASURY	PROPERTY	500 FOURTH AVE.. SUITE 600. SEATTLE. WA. 98104
KIRK SHIELDS TAX ASSESSOR	PROPERTY	3211 W. MARHSALL P.O. BOX 1431 LONGVIEW, TX 75606-1431
KRISTEEN ROE TAX A/C BRAZOS COUNTY	PROPERTY	4151 COUNTY PARK CT BRYAN, TX 77802
LAFAYETTE PARISH TAX COLLECTOR	SALES AND USE; PROPERTY	P.O. BOX 52708LAFAYETTE, LA 70505-2706
LAFOURCHE PARASH SHERIFF'S OFFICE	SALES AND USE; PROPERTY	P.O. BOX 5608 THIBODAU, LA 70302-5608
LARAMIE COUNTY TREASURER	PROPERTY	P.O. BOX 125 CHEYENNE, WY 82003
LAREDO I.S.D. TAX OFFICE	PROPERTY	1702 HOUSTON ST LAREDO, TX 78040
LASALLE COUNTY TAX OFFICE	PROPERTY	707 EAST ETNA ROAD ROOM 153 OTTAWA, IL 61350
LEA COUNTY TREASURER	PROPERTY	100 N. MAIN AVE SUITE 3C LOVINGTON, NM 88260-4000
LIBERTY COUNTY TAC	PROPERTY	P.O. BOX 10288 LIBERTY, TX 77575
LIMASSOL MUNICIPALITY	FOREIGN: PROFESSIONAL TAX FEE	MUNICIPAL TAXES OFFICE LIMASSOL, CYPRUS
LINCOLN PARISH	SALES AND USE	P.O. BOX 863 RUSTON, LA 71273
LIVINGSTON PARISH	SALES AND USE	P.O. BOX 1030 LIVINGSTON, LA 70754
LOS ANGELES COUNTY TAX COLLECTOR	PROPERTY	P.O. BOX 54027 LOS ANGELES, CA 90054-0027
LOUISIANA DEPARTMENT OF REVENUE	INCOME	LOUISIANA DEPARTMENT OF REVENUE POST OFFICE BOX 201 BATON ROUGE, LA 70821-0201
LOUISIANA DEPT OF REVENUE	SALES AND USE	P.O. BOX 201 BATON ROUGE, LA 70821

AUTHORITY	TAX TYPE	ADDRESS
MADISON PARISH SCHOOL BOARD	SALES AND USE; PROPERTY	P.O. BOX 1620 TALLULAH, LA 71284-1620
MAINE REVENUE SERVICES	SALES AND USE	P.O. BOX 9107 AUGUSTA, ME 04332
MAROBE PROVINCIAL GOV'T	FOREIGN: PROPERTY	P.O. BOX 777 PORT MORESBY, NCD PAPUA NEW GUINEA
MASSACHUSETTS DEPARTMENT OF REVENUE	SALES	P.O. BOX 7009 BOSTON, MA 02204
MASSACHUSETTS DEPARTMENT OF REVENUE	INCOME	P.O. BOX 7009 BOSTON, MA 02204
MIAMI-DADE TAX COLLECTOR	PROPERTY	111 N.W. 1ST STREET 26TH FLOOR MIAMI, FL 33128
MICHIGAN DEPARTMENT OF TREASURY	INCOME	LANSING, MI 48922
MICHIGAN DEPT. OF TREASURY	SALES AND USE	DEPT 77003 DETROIT, MI 48277-0003
MIDLAND CENTRAL APPRAISAL DIST	PROPERTY	P.O. BOX 908002 MIDLAND, TX 79708-0002
MIDLAND COUNTY TAX A/C	PROPERTY	2110 N A STREET MIDLAND, TX 79705
MINISTERIO DE HACIENDA Y PRESUPUESTOS, DIRECCION GENERAL DE IMPUESTOS CONTRIBUCIONES	FOREIGN: INCOME; VALUE ADDED; WITHHOLDING	MINISTERIO DE HACIENDA, ECONOMIA Y PLANIFICACION, DIRECCION GENERAL DE IMPUESTOS Y CONTRIBUCIONES, MALABO, BIKO NORTE, EQUATORIAL GUINEA
MINISTRY OF FINANCE, TAX DEPARTMENT	FOREIGN: INCOME	3022 LIMASSOL P.O. BOX 56655 , 3309 CYPRUS
MINNESOTA DEPARTMENT OF REVENUE	SALES AND USE	600 NORTH ROBERT ST ST PAUL PARK, MN 55016
MISSISSIPPI DEPARTMENT OF REVENUE	INCOME	MISSISSIPPI DEPARTMENT OF REVENUE P. O. BOX 23191 JACKSON, MS 39225-3050
MISSISSIPPI DEPT OF REVENUE	SALES AND USE; WITHHOLDING	115 S WALL STREET. NATCHEZ. MS. 39120-3493
MISSOURI DEPT OF REVENUE	SALES AND USE	P.O. BOX 357 JEFFERSON CITY, MO 65105-0357
MOBILE COUNTY	SALES AND USE	PO BOX 1169. MOBILE. AL. 36633
MONTANA DEPARTMENT OF REVENUE	INCOME	MONTANA DEPARTMENT OF REVENUE



AUTHORITY	TAX TYPE	ADDRESS
		PO BOX 5805 HELENA, MT 59604-5805
NAPA COUNTY TAX COLLECTOR	PROPERTY	1195 THIRD ST, SUITE 108 NAPA, CA 94559-3050
NATRONA COUNTY TREASURER	PROPERTY	P.O. BOX 2290 CASPER, WY 82602
NEBRASKA DEPARTMENT OF REVENUE	SALES AND USE	P.O. BOX 98903 LINCOLN, NE 68509
NEVADA DEPARTMENT OF TAXATION	SALES AND USE	1550 COLLEGE PKWY STE 115. CARSON CITY. NV. 89706
NEW MEXICO TAXATION AND	SALES AND USE	P.O. BOX 25128 REVENUE DEPARTMENT SANTA FE, NM 87504
NEW MEXICO TAXATION AND REVENUE DEPARTMENT	INCOME	NEW MEXICO TAXATION AND REVENUE DEPARTMENT 1100 SOUTH ST. FRANCIS DRIVE SANTA FE, NM 87504
NEW YORK STATE CORP TAX	SALES AND USE	PO BOX 4136. BINGHAMTON. NY. 13902
NEWELL NORMAND/SHERIFF&TAX COL.	PROPERTY	JEFFERSON PARISHS SHERIFF OFFP.O. BOX 327GRETNA, LA 70054
WEBB COUNTY - NORMA FARABOUGH, RTA, CSTA, CTA	PROPERTY	P.O. BOX 420128 LAREDO, TX 78042-8128
NORTH CAROLINA DEPT OF STATE TREASURER	PROPERTY	3200 ATLANTIC AVENUE RALEIGH, NC 27604
NORTH CAROLINA DEPT.OF REVENUE	PROPERTY; SALES AND USE	3200 ATLANTIC AVENUE. RALEIGH. NC. 27604
NORTH DAKOTA STATE TAX COMM	SALES AND USE	600 E. BOULEVARD AVE., DEPT 127. BISMARCK. ND. 58505-0599
NUECES COUNTY TAX ASSESSOR COLLECTOR	PROPERTY	P.O. BOX 2810 CORPUS CHRISTI, TX 78403-2810
NYS ASSESSMENT RECEIVABLES	INCOME	P.O. BOX 4127 BINGHAMTON, NY 13902-4127
OFFICE OF CALIFORNIA STATE CONTROLLER	PROPERTY	P.O. BOX 942850 SACRAMENTO, CA 94250-0001
OFFICE OF STATE TAX COMMISSIONER	INCOME	600 E BOULEVARD AVE DEPT 127 BISMARCK, ND 58505-0599
OFFICE OF THE STATE TREASURER	PROPERTY	PO BOX 2114. MADISON. WI. 53701-2114
OHIO DEPARTMENT OF TAXATION	SALES AND USE	P.O. BOX 182215 COLUMBUS, OH 43218-2215

AUTHORITY	TAX TYPE	ADDRESS
OHIO DIVISION OF UNCLAIMED FUNDS	PROPERTY	77 SOUTH HIGH STREET; 20TH FLOOR. COLUMBUS. OH. 43215-6108
OKANOGAN COUNTY TREASURER	PROPERTY	500 FOURTH AVE.. SUITE 600. SEATTLE. WA. 98104
OKLAHOMA COUNTY TREASURER	PROPERTY	P.O. BOX 268875 OKLAHOMA CITY, OK 73126-8875
OKLAHOMA STATE TREASURER	PROPERTY	9520 N. MAY AVE., LOWER LEVEL OKLAHOMA CITY, OK 73120
OKLAHOMA TAX COMMISSION	SALES AND USE	2501 NORTH LINCOLN BOULEVARD OKLAHOMA CITY, OK 73194
OKLAHOMA TAX COMMISSION	INCOME	2501 NORTH LINCOLN BOULEVARD OKLAHOMA CITY, OK 73194
OREGON DEPARTMENT OF REVENUE	INCOME	OREGON DEPARTMENT OF REVENUE 955 CENTER STREET NE SALEM OR 97301-2555
PA DEPARTMENT OF REVENUE	INCOME; SALES AND USE	P.O. BOX 280437 HARRISBURG, PA 17128-0437
PARISH OF ST. BERNARD	SALES AND USE	8201 W JUDGE PEREZ DRIVE CHALMETTE, LA 70043
PARISH OF ST. MARY	SALES AND USE	P.O. DRAWER 1279 ST. MARY PARISH SALES AND USE TAX DEPT MORGAN CITY, LA 70381
PARKER COUNTY APPRAISAL DISTRICT	PROPERTY	1108 SANTA FE DRWEATHERFORD, TX 76086-5818
PASADENA ISD	PROPERTY	P.O. BOX 1318 PASADENA, TX 77501-1318
PECOS COUNTY APPRAISAL DIST	PROPERTY	201 S MAIN P.O. BOX 237 FT STOCKTON, TX 79735-0237
PECOS COUNTY TAX OFFICE	PROPERTY	200 S. NELSON STREET FT. STOCKTON, TX 79735-6710
PLAQUEMINES PARISH	SALES AND USE	33 F. EDWARD HEBERT BLVD, BUILDING 102, SUITE 345. BELLE CHASSE. LA. 70037
PNG INLAND REVENUE COMMISSION	FOREIGN: VALUE ADDED; WITHHOLDING; INCOME	INTERNAL REVENUE COMMISSION BOGAN CAP.O. HOUSE CHAMPION PARADE

AUTHORITY	TAX TYPE	ADDRESS
		PORT MORESBY, NCD PAPUA NEW GUINEA
POINTE COUPE PARISH	SALES AND USE	P.O. BOX 290 NEW ROADS, LA 70760
POLK COUNTY TAX OFFICE	PROPERTY	416 NORTH WASHINGTON AVE. LESLIE BURKS-TAX ASSESSOR/COLLECTOR LIVINGSTON, TX 77351
RAPIDES PARISH	SALES AND USE	5606 COLISEUM BLVD. ALEXANDRIA, LA 71303
RED RIVER PARISH	SALES AND USE	P.O. BOX 570 COUSHATTA, LA 71019
RENA SCHERER TAX ASSESSOR COLLECTOR	PROPERTY	205 N BRIDGE ST STE 101 P.O. BOX 2569 VICTORIA, TX 77902
REPUBLIC OF CYPRUS MINISTRY OF ECONOMICS TAX DEPARTMENT	FOREIGN: VALUE ADDED; WITHHOLDING	3022 LIMASSOL P.O. BOX 56655 , 3309 CYPRUS
REVENUESA	FOREIGN: SALES AND USE	GP.O. BOX 4042 0, NSW 02000 AUSTRALIA
RHODE ISLAND	SALES AND USE	ONE CAPITOL HILL STE 4 PROVIDENCE, RI 02908-5802
RICHARDSON ISD TAX OFFICE	PROPERTY	970 SECURIT ROW RICHARDSON, TX 75081-2234
RIO BLANCO COUNTY	PROPERTY	100 THIRD ST.; DIANE A HOLBERT TREASURER. CASTLE ROCK. CO. 80104
ROB SLAUGHTER - SWEETWATER COUNTY TREASURER	PROPERTY	80 WEST FLAMING GORGE WAY, #139 GREEN RIVER, WY 82935
RON WRIGHT, TAX ASSESSOR/COLLECTOR	PROPERTY	100 E WEATERFORDFORT WORTH, TX 76196
SABINE PARISH	SALES AND USE	P.O. BOX 249 MANY, LA 71449
SABINE PARISH SHERIFF'S OFFICE	PROPERTY	P.O. BOX 1440 MANY, LA 71449-1440
SALT LAKE COUNTY ASSESSOR	PROPERTY	P.O. BOX 147421 SALT LAKE CITY, UT 84114
SAN DIEGO COUNTY TREASURER TAX COLLECTOR	PROPERTY	P.O. BOX 129009 SAN DIEGO, CA 92112

AUTHORITY	TAX TYPE	ADDRESS
SAN FRANCISCO TAX COLLECTOR	PROPERTY	P.O. BOX 7426 SAN FRANCISCO, CA 94120
SANTA CLARA COUNTY TAX COLLECTOR	PROPERTY	70 WEST HEDDING ST EAST WING FL 6 SAN JOSE, CA 95110-1767
SCOTT PORTER, TAX A/C JOHNSON COUNTY	PROPERTY	P.O. BOX 75 CLEBURNE, TX 76033-0075
SECRETARIA DA FAZENDA - GOVERNO DO ESTADO DE SÃO PAULO	FOREIGN: VALUE ADDED	R BUTANTÃ 260 - PINHEIROS SÃO PAULO, SP 05424-000 BRASIL
SECRETARIA DA FAZENDA - GOVERNO DO ESTADO DO RIO DE JANEIRO	FOREIGN: VALUE ADDED	AV PRES VARGAS 670 - CENTRO RIO DE JANEIRO, RJ 20071-001 BRASIL
SECRETARIA DA FAZENDA - GOVERNO DO ESTADO DA BAHIA	FOREIGN: VALUE ADDED	2ª AVENIDA CENTRO ADMINISTRATIVO DA BAHIA 260 - IMBUÍ SALVADOR, BA 41745-003 BRASIL
SECRETARIA DA FAZENDA - GOVERNO DO ESTADO DE SANTA CATARINA	FOREIGN: VALUE ADDED	R TEN SILVEIRA 60 - CENTRO FLORIANÓPOLIS, SC 88010-300 BRASIL
SECRETARIA DA FAZENDA - GOVERNO DO ESTADO DO ESPIRITO SANTO	FOREIGN: VALUE ADDED	ED AURELIANO HOFFMAN AV JOÃO BATISTA PARRA 600 - ENSEADA DO SUÁ VITÓRIA, ES 29050-375 BRASIL
SECRETARIA DA FAZENDA - GOVERNO DO ESTADO DO MARANHÃO	FOREIGN: VALUE ADDED	AV PROF CARLOS CUNHA 100 - JARDIM RENASCENÇA SÃO LUÍS, MA 65076-820 BRASIL
SECRETARIA DA RECEITA FEDERAL DO BRASIL	FOREIGN: CONTRIBUTION TO THE SOCIAL INTEGRATION PROGRAM ; SOCIAL SECURITY CONTRIBUTION ON BILLING; WITHHOLDING	RUA DAS LARANJEIRAS Nº 28 TÉRREO - LARANJEIRAS RIO DE JANEIRO, RJ 22240-000BRASIL

AUTHORITY	TAX TYPE	ADDRESS
SECRETARIA DA RECEITA FEDERAL DO BRASIL	FOREIGN: INCOME	RUA DAS LARANJEIRAS Nº 28 TÉRREO - LARANJEIRAS RIO DE JANEIRO, RJ 22240-000 BRASIL
SECRETARIA DO TESOURO NACIONAL	FOREIGN: SALES AND USE	ESPLANADA DOS MINISTÉRIOS ED SEDE DO MINISTÉRIO DA ECONOMIA BLOCO P - CEP 70 BRASÍLIA, DF 048-900 BRASIL
SECRETARIA MUNICIPAL DA FAZENDA - COELHO NETO	FOREIGN: MUNICIPAL SERVICE	PRAÇA GETULIO VARGAS SEM NUMERO CENTRO COELHO NETO, MA 65620-000 BRASIL
SECRETARIA MUNICIPAL DA FAZENDA - MACAE	FOREIGN: MUNICIPAL SERVICE	AVENIDA AV PRES FELICIANO SODRÉ 534 - 1º ANDAR - CENTRO MACAÉ, RJ 27948-021 BRASIL
SECRETARIA MUNICIPAL DA FAZENDA - RIO DE JANEIRO	FOREIGN: MUNICIPAL SERVICE	RUA AFONSO CAVALCANTI 455 – PRÉDIO ANEXO CIDADE NOVA CEP RIO DE JANEIRO, RJ 20211-110 BRASIL
SECRETARIA MUNICIPAL DA FAZENDA - SÃO BENTO DO SUL	FOREIGN: MUNICIPAL SERVICE	RUA JORGE LACERDA, 75 CENTRO SAO BENTO DO SUL, SC SC 89280902 BRASIL
SECRETARIA MUNICIPAL DA FAZENDA - SÃO PAULO	FOREIGN: MUNICIPAL SERVICE	VIADUTO DO CHA 15 CENTRO SAO PAULO, SP 1002020 BRASIL
SHERIFF OF LEWIS COUNTY	PROPERTY	110 CENTER AVE WESTON, WV 26452
SHERRY KOONCE, FAULKNER COUNTY TAX	PROPERTY	806 FAULKNER ST CONWAY, AR 72034
SHROPSHIRE COUNCIL	FOREIGN: PROPERTY	P.O. BOX 4749 SHREWSBURY 0, 0 SY1 9GH GREAT BRITAIN
SKATTEETATEN OSLO	FOREIGN: VALUE ADDED; WITHHOLDING	SKATTEETATENPOSTBOKS 9200 GRØNLANDOSLO, 0134NORWAY

AUTHORITY	TAX TYPE	ADDRESS
SKATTEOPPKREVEN I SOLA	FOREIGN: INCOME	SKATTEOPPKREVEN I SOLA POSTBOKS 99 SOLA, 4097 NORWAY
SOLIX TEXAS USF	SALES AND USE	DEPARTMENT 1033 PO BOX 121033 DALLAS, TX 75312-1033
SOUTH CAROLINA DEPT OF REVENUE	SALES AND USE	REGISTRATION UNIT COLUMBIA, SC 29214-0140
ST HELENA PARISH	SALES AND USE	P.O. BOX 1205 GREENSBURG, LA 70441
ST JAMES PARISH	SALES AND USE	P.O. BOX 368 LUTCHER, LA 70071
ST JOHN THE BAPTIST	SALES AND USE	P.O. BOX 2066 LAPLACE, LA 70069
ST LANDRY PARISH	SALES AND USE	P.O. BOX 1210 OPELOUSAS, LA 70751
ST MARTIN PARISH SHERIFF'S OFFICE	SALES AND USE; PROPERTY	P.O. BOX 247 ST MARTINVILLE, LA 70582-0247
ST MARY PARISH SHERIFF'S OFFICE	PROPERTY	P.O. DRAWER 1279 MORGAN CITY, LA 70381
ST TAMMANY PARISH TAX COLLECTOR	SALES AND USE	TAX COLLECTOR. P.O. BOX 61080. NEW ORLEANS. LA. 70161-1041
ST. CHARLES PARISH	SALES AND USE	13855 RIVER ROAD LULING, LA 70070
STATE COMPTROLLER	SALES AND USE	11 E. 17TH STREET AUSTIN, TX 78774
STATE OF LOUISIANA DEPT OF THE TREASURY	PROPERTY	P.O. BOX 91010 BATON ROUGE, LA 70821-9010
STATE OF NEW JERSEY DEPT OF TREASURY	PROPERTY	P.O. BOX 214 TRENTON, NJ 08695-0214
STATE OF NJ, DIV OF TAXATION	SALES AND USE	REVENUE PROCESSING CTR P.O. BOX 666 TRENTON, NJ 08646-0666
STEPHENS COUNTY	PROPERTY	101 S 11TH ST RM 207 DUNCAN, OK 73533-4758
STEVEN DEQUAKER, TREASURER	PROPERTY	300 N PINE STREET BURLINGTON, WI 53105-1435
SUMNER COUNTY TRUSTEE	PROPERTY	355 BELVEDERE DR N RM 107GALLATIN, TN 37066-5414
SUSIE DREYER, TAX ASSESSOR	PROPERTY	115 N. GONZALES P.O. BOX 489 CUERO, TX 77954-0489

AUTHORITY	TAX TYPE	ADDRESS
TANGIPAOA PARISH SCHOOL SYSTEM	SALES AND USE	P.O. BOX 159 AMITE, LA 70422-1059
TANGIPAOA PARISH SHERIFF'S OFFICE	PROPERTY	P.O. BOX 159 AMITE, LA 70422-1059
TAX DIVISION ALASKA DEPARTMENT OF REVENUE	INCOME	P.O. BOX 110420 JUNEAU, AK 99811-0420
TENNESSEE DEPARTMENT OF REVENUE	SALES AND USE	355 BELVEDERE DR N RM 107. GALLATIN. TN. 37066-5414
TENNESSEE DEPT OF REVENUE	SALES AND USE	ANDREW JACKSON ST. OFFICE BLDG 500 DEADERICK ST NASHVILLE, TN 37242
TENSAS PARISH	SALES AND USE	P.O. BOX 430 VIDALIA, LA 71373
TERREBONNE PARISH TAX COLLECTOR	SALES AND USE	P.O. BOX 670 HOUMA, LA 70361-0670
TEXAS COMPTROLLER OF PUBLIC ACCOUNTS	INCOME	TEXAS COMPTROLLER OF PUBLIC ACCOUNTS P.O. BOX 13528, CAPITOL STATION AUSTIN, TEXAS 78711-3528
TEXAS STATE COMPTR UNCLAIMED PROP DIV	PROPERTY	P.O. BOX 12046 AUSTIN, TX 78711-2019
TRAVIS COUNTY TAX OFFICE	PROPERTY	P.O. BOX 149326 AUSTIN, TX 78714-9328
UINTAH COUNTY ASSESSOR	PROPERTY	152 E 100 N VERNAL, UT 84078
UNITED ISD TAX OFFICE	PROPERTY	3501 E SAUNDERS LAREDO, TX 78041
UPTON COUNTY APPRAISAL DISTRICT	PROPERTY	1000 N. RANKING STREET, COURTHOUSE ANNEX P.O. BOX 14 RANKIN, TX 79778
US DEPARTMENT OF THE TREASURY	SALES AND USE	1500 PENNSYLVANIA AVENUE, NW WASHINGTON, DC 20220
UTAH STATE TAX COMMISSION	SALES AND USE	210 NORTH 1950 WEST SALT LAKE CITY, UT 84134-0180
UTAH STATE TAX COMMISSION	INCOME	210 NORTH 1950 WEST SALT LAKE CITY, UT 84134-0180
VERMILLION PARISH TAX COLLECTOR	SALES AND USE	P.O. BOX 307 ABBEVILLE, LA 70511-0307
VERMONT DEPARTMENT OF TAXATION	SALES AND USE	133 STATE ST MONTPELIER, VT 05633

AUTHORITY	TAX TYPE	ADDRESS
VERNON PARISH	SALES AND USE	117 BELVIEW ROAD LEESVILLE, LA 71446
VIRGINIA DEPT OF TAXATION	SALES AND USE	P.O. BOX 1115 RICHMOND, VA 23218
VIRGINIA TAX OFFICE OF CUSTOMER SERVICES	INCOME	P.O. BOX 1115 RICHMOND, VA 23218-1115
W BATON ROUGE PARISH	SALES AND USE	P.O. BOX 86 PORT ALLEN, LA 70767
WASHAKIE COUNTY TREASURER	PROPERTY	1001 BIG HORN AVE, STE. 104 WORLAND, WY 82401
WASHINGTON COUNTY TREASURER	PROPERTY	35 W WASHINGTON ST STE 102 HAGERSTOWN, MD 21740-4868
WASHINGTON STATE DEPARTMENT OF REVENUE	SALES AND USE	500 FOURTH AVE.. SUITE 600. SEATTLE. WA. 98104
WASHITA COUNTY TREASURER	PROPERTY	SHARI GIBLET P.O. BOX 416 CORDELL, OK 73632-0416
WEBB COUNTY TAX A/C	PROPERTY	P.O. BOX 420128 LAREDO, TX 78042-8128
WEBSTER PARISH	SALES AND USE	P. O. BOX 357. MINDEN. LA. 71058
WEBSTER SALES & USE TAX COMMISSION	PROPERTY	1128 HOMER ROAD MINDEN, LA 71055
WEST VIRGINIA STATE TAX DEPARTMENT	INCOME	P.O. BOX 3784 CHARLESTON, WV 25324-1005
WEST VIRGINIA STATE TAX DEPT	SALES AND USE	110 CENTER AVE. WESTON. WV. 26452
WISCONSIN DEPARTMENT OF REVENUE	SALES AND USE	300 N PINE STREET. BURLINGTON. WI. 53105-1435
WISE COUNTY TREASURER	PROPERTY	P.O. BOX 1308 WISE, VA 24293
WOODWARD COUNTY TREASURER	PROPERTY	1600 MAIN STREET SUITE 10 WOODWARD, OK 73801
WYOMING DEPT OF REVENUE	SALES AND USE	122 W 25TH STREET CHEYENNE, WY 82002-0110
YOUNG CAD	PROPERTY	P.O. BOX 337 GRAHAM, TX 76450-0337