

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

)	
In re:)	Chapter 11
)	
SEQUENTIAL BRANDS GROUP, INC., <i>et al.</i> ¹)	Case No. 21-11194 (JTD)
)	
Debtors.)	(Jointly Administered)
)	

CERTIFICATE OF SERVICE

I, Travis R. Buckingham, depose and say that I am employed by Kurtzman Carson Consultants LLC (KCC), the claims and noticing agent for the Debtors in the above-captioned case.

On September 21, 2021, at my direction and under my supervision, employees of KCC caused to be served the following documents via Electronic Mail upon the service lists attached hereto as **Exhibit A** and **Exhibit B**; and via First Class Mail upon the service lists attached hereto as **Exhibit C** and **Exhibit D**:

- **Final Order (A) Authorizing Continued Use of Existing Cash Management System, Including Maintenance of Existing Bank Accounts, Checks and Business Forms; (B) Authorizing Continuation of Existing Deposit Practices; (C) Waiving Certain U.S. Trustee Guidelines; (D) Authorizing Continuation of Intercompany Transactions; (E) Granting Priority Status to Postpetition Intercompany Claims; (F) Authorizing the Debtors to Open and Close Bank Accounts and (II) Granting Related Relief [Docket No. 107]**
- **Final Order (I) Authorizing the Payment of Certain Prepetition and Postpetition Taxes and Fees and (II) Granting Related Relief [Docket No. 108]**
- **Final Order (I) Authorizing the Debtors to (A) Continue Employee Compensation and Benefits Programs and (B) Pay Prepetition Claims Related Thereto and (II) Granting Related Relief [Docket No. 109]**

¹ The Debtors, along with the last four digits of each Debtor’s tax identification number, are: Sequential Brands Group, Inc. (2789), SQBG, Inc. (9546), Sequential Licensing, Inc. (7108), William Rast Licensing, LLC (4304), Heeling Sports Limited (0479), Brand Matter, LLC (1258), SBG FM, LLC (8013), Galaxy Brands LLC (9583), The Basketball Marketing Company, Inc. (7003), American Sporting Goods Corporation (1696), LNT Brands LLC (3923), Joe’s Holdings LLC (3085), Gaiam Brand Holdco, LLC (1518), Gaiam Americas, Inc. (8894), SBG-Gaiam Holdings, LLC (8923), SBG Universe Brands, LLC (4322), and GBT Promotions LLC (7003). The Debtors’ corporate headquarters and the mailing address for each Debtor is 1407 Broadway, 38th Floor, New York, NY 10018.



- **Final Order (I) Authorizing the Debtors to Obtain Postpetition Financing, (II) Authorizing the Debtors to Use Cash Collateral, (III) Granting Liens and Providing Super-Priority Administrative Expense Status, (IV) Granting Adequate Protection, (V) Modifying the Automatic Stay, and (VI) Granting Related Relief** [Docket No. 110]

Furthermore, on September 21, 2021, at my direction and under my supervision, employees of KCC caused to be served the following document via Electronic Mail upon the service list attached hereto as **Exhibit E**; and via First Class Mail upon the service list attached hereto as **Exhibit F**:

- **Final Order (I) Authorizing the Payment of Certain Prepetition and Postpetition Taxes and Fees and (II) Granting Related Relief** [Docket No. 108]

Dated: September 23, 2021

/s/ Travis R. Buckingham
Travis R. Buckingham
KCC
222 N Pacific Coast Hwy
Suite 300
El Segundo, CA 90245
Tel 310.823.9000

Exhibit A

Exhibit A
Core 2002 Service List
Served via Electronic Mail

Description	CreditorName	CreditorNoticeName	Email
Counsel to Centric Brands LLC and Centric West LLC	Akin Gump Strauss Hauer & Feld LLP	Alexander F. Antypas	aantypas@akingump.com
Counsel to Centric Brands LLC, Centric Stalking Horse Bidder and Centric West LLC	Akin Gump Strauss Hauer & Feld LLP	Brad M. Kahn, Zachary N. Wittenberg	bkahn@akingump.com; zwittenberg@akingump.com
California Attorney General	California Attorney General	Attn Bankruptcy Department	xavier.becerra@doj.ca.gov
California Department of Tax and Fee Administration	California Department of Tax and Fee Administration	Account Information Group MIC 29	SacramentoInquiries@cdfa.ca.gov
California Department of Tax and Fee Administration	California Department of Tax and Fee Administration	Special Operations Bankruptcy Team MIC 74	SacramentoInquiries@cdfa.ca.gov
Top 20	Centric Brands		info@centricbrands.com
Top 20	CohnReznick LLP		Jay.Levy@CohnReznick.com
Colorado Secretary of State	Colorado Secretary of State	Attn Corporate Bankruptcy Dept	secretary@sos.state.co.us
Connecticut Attorney General	Connecticut Attorney General	Attn Bankruptcy Department	attorney.general@ct.gov
Counsel for With You, Inc.	Culhane Meadows, PLLC	Mette H. Kurth	mkurth@cm.law
DE AG Office	Delaware Attorney General	Matthew Denn	attorney.general@state.de.us
DE DOJ	Delaware Dept of Justice	Attn Bankruptcy Dept	attorney.general@state.de.us
DE Secretary of State	Delaware Secretary of State	Franchise Tax	dosdoc_bankruptcy@state.de.us
DE State Treasury	Delaware State Treasury		statetreasurer@state.de.us
Top 20	EisnerAmper LLP		shari.savitt@eisneramper.com; Nicholas.Tsafos@eisneramper.com
IRS	Internal Revenue Service	Attn Susanne Larson	SBSE.Insolvency.Balt@irs.gov
Counsel to the DIP Agent and Wilmington Trust, National Association	James Bates Brannan Groover LLP	Sara Kate Rumsey, Doroteya N. Wozniak	skrumsey@jamesbatesllp.com; dwozniak@jamesbatesllp.com
Counsel to KKR Credit Advisors (US) LLC	King & Spalding LLP	Lindsey Henrikson, R. Jacob Jumbeck	lhenrikson@kslaw.com; jjumbeck@kslaw.com
Counsel to the Term B Lenders, KKR Credit Advisors (US) LLC and DIP Lenders	King & Spalding LLP	Roger Schwartz, Peter Montoni, Timothy Fesenmyer	rschwartz@kslaw.com; pmontoni@kslaw.com; tfesenmyer@kslaw.com
Maine Attorney General	Maine Attorney General	Attn Bankruptcy Department	oag.mediation@maine.gov
Maine Secretary of State	Maine Secretary of State	Attn Corporate Bankruptcy Dept	sos.office@maine.gov
Massachusetts Attorney General	Massachusetts Attorney General	Attn Bankruptcy Department	ago@state.ma.us
Massachusetts Secretary of State	Massachusetts Secretary of the Commonwealth	Attn Corporate Bankruptcy Dept	corpinfo@sec.state.ma.us
Michigan Attorney General	Michigan Attorney General	Attn Bankruptcy Department	miag@michigan.gov
Michigan Secretary of State	Michigan Secretary of State	Attn Corporate Bankruptcy Dept	secretary@michigan.gov
Minnesota Attorney General	Minnesota Attorney General	Attn Bankruptcy Department	ag.replies@ag.state.mn.us
Minnesota Secretary of State	Minnesota Secretary of State	Attn Corporate Bankruptcy Dept	secretary.state@state.mn.us
Counsel to Bank of America N.A., as administrative agent and collateral agent under the Debtors' prepetition first lien credit facility.	Morgan, Lewis & Bockius LLP	Marjorie Crider, Julie Frost-Davies, Christopher L. Carter	marjorie.crider@morganlewis.com; julia.frost-davies@morganlewis.com; christopher.carter@morganlewis.com
Counsel to the Term B Lenders, DIP Lenders, KKR Credit Advisors (US) LLC and Wilmington Trust, National Association	Morris, Nichols, Arshat & Tunnell LLP	Robert J. Dehney, Derek C. Abbott, Curtis S. Miller, Paige N. Topper, Andrew R. Remming, Tamara K. Mann	rdehney@morrisnichols.com; dabbott@morrisnichols.com; cmiller@morrisnichols.com; ptopper@morrisnichols.com; aremring@morrisnichols.com; tmann@morrisnichols.com
New Hampshire Attorney General	New Hampshire Attorney General	Attn Bankruptcy Department	attorneygeneral@doj.nh.gov
New Jersey Attorney General	New Jersey Attorney General	Attn Bankruptcy Department	Heather.Anderson@law.njoag.gov
New Jersey Secretary of State	New Jersey Lt Governor	Attn Corporate Bankruptcy Dept	feedback.sos@sos.nj.gov
New Mexico Attorney General	New Mexico Attorney General	Attn Bankruptcy Department	hbaldas@nmag.gov
New Mexico Secretary of State	New Mexico Secretary of State	Attn Corporate Bankruptcy Dept	secretary.state@state.nm.us
New York Attorney General	New York Attorney General	Attn Bankruptcy Department	Norman.fivel@ag.ny.gov; Louis.Testa@ag.ny.gov
New York State Dept of Taxation and Finance	New York State Dept of Taxation and Finance	Attn Office of Counsel	amanda.hiller@tax.ny.gov

Exhibit A
Core 2002 Service List
Served via Electronic Mail

Description	CreditorName	CreditorNoticeName	Email
US Trustee for District of DE	Office of the United States Trustee Delaware	Richard Schepacarter	richard.schepacarter@usdoj.gov
Ohio Attorney General Top 20	Ohio Attorney General Olshan Frome Wolosky LLP	Attn Robert Doty	trish.lazich@ohioattorneygeneral.gov; Robert.Doty@OhioAGO.gov info@olshanlaw.com
Oregon Attorney General	Oregon Attorney General	Attn Bankruptcy Department	Fred.Boss@doj.state.or.us
Oregon Secretary of State	Oregon Secretary of State	Attn Corporate Bankruptcy Dept	oregon.sos@oregon.gov
Counsel to Centric Brands LLC and Centric West LLC	Richards, Layton & Finger, P.A.	Mark D. Collins, Paul N. Heath, David T. Queroli	collins@rlf.com; heath@rlf.com; queroli@rlf.com
Counsel to Bank of America N.A., as administrative agent and collateral agent under the Debtors' prepetition first lien credit facility.	Robinson & Cole LLP	Jamie L. Edmonson, James L. Lathrop	jedmonson@rc.com; jlathrop@rc.com
Counsel to Bank of America N.A., as administrative agent and collateral agent under the Debtors' prepetition first lien credit facility.	Robinson & Cole LLP	Rachel J. Mauceri	rmauceri@rc.com
SEC Regional Office	Securities & Exchange Commission	G Jeffrey Boujoukos Regional Director	philadelphia@sec.gov
SEC Headquarters	Securities & Exchange Commission	Secretary of the Treasury	SECBankruptcy-OGC-ADO@SEC.GOV
SEC Regional Office Top 20	Securities & Exchange Commission NY Office	Andrew Calamari Regional Director	bankruptcynoticeschr@sec.gov dbeveridge@shearman.com
Counsel for Simon Property Group, Inc. Top 20	Simon Property Group, Inc. Symphony	Ronald M. Tucker, Esq.	rtucker@simon.com mick@symphonyip.com
Top 20	Tengram Capital Management LP		info@tengramcapital.com
US Attorneys Office	US Attorney for Delaware	David C. Weiss	usade.ecfbankruptcy@usdoj.gov
Washington Attorney General	Washington Attorney General	Attn Bankruptcy Department	emailago@atg.wa.gov
Co-Counsel to Gainline Galaxy Holdings LLC	Willkie Farr & Gallagher LLP	Paul V. Shalhoub, Ciara A. Copell	pshalhoub@willkie.com; ccopell@willkie.com
Co-Counsel to Gainline Galaxy Holdings LLC	Young Conaway Stargatt & Taylor, LLP	Edmon L. Morton, Matthew B. Lunn	emorton@ycst.com; mlunn@ycst.com

Exhibit B

Exhibit B
Banks Service List
Served via Electronic Mail

CreditorName	CreditorNoticeName	Email
Bank of America		courtney.kolb@bofa.com
Chase Bank	JPMorgan Chase Bank, N.A.	Stephen.Kulcsar@Cigna.com
IDB Bank		Mchavez@idbny.com

Exhibit C

Exhibit C
Core 2002 Service List
Served via First Class Mail

Description	CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Counsel to Centric Brands LLC and Centric West LLC	Akin Gump Strauss Hauer & Feld LLP	Alexander F. Antypas	Robert S. Strauss Tower	2001 K Street, N.W.		Washington	DC	20006-1037	
Top 20	Alvarez & Marsal		600 Madison Ave., 8th Floor			New York	NY	10022	
Top 20	BH26 Consultoria e Participacoes Ltda		2510 Angelica Avenue			Sao Paulo		01228-200	Brazil
CA Franchise Tax Board	CA Franchise Tax Board	Bankruptcy Section MS A340	PO Box 2952			Sacramento	CA	95812-2952	
California Attorney General	California Attorney General	Attn Bankruptcy Department	1300 I St., Ste. 1740			Sacramento	CA	95814-2919	
California Department of Tax and Fee Administration	California Department of Tax and Fee Administration	Account Information Group MIC 29	PO Box 942879			Sacramento	CA	94279-0029	
California Department of Tax and Fee Administration	California Department of Tax and Fee Administration	Special Operations Bankruptcy Team MIC 74	PO Box 942879			Sacramento	CA	94279-0074	
California Secretary of State	California Secretary of State	Attn Corporate Bankruptcy Dept	1500 11th Street			Sacramento	CA	95814	
California State Board of Equalization	California State Board of Equalization	Attn Bankruptcy Dept	3321 Power Inn Rd Ste 250			Sacramento	CA	95826-3893	
California State Board of Equalization	California State Board of Equalization	Legal Department	450 N Street, MIC 121	PO Box 942879		Sacramento	CA	94279-0121	
Top 20	Centric Brands		350 Fifth Avenue			New York	NY	10118	
Top 20	Chatham Hedging Advisors		235 Whitehorse Lane			Kennett Square	PA	19348	
Top 20	CohnReznick LLP		1301 Avenue of the Americas			New York	NY	10019	
Colorado Attorney General	Colorado Attorney General	Attn Bankruptcy Department	Ralph L Carr Colorado Judicial Building	1300 Broadway, 10th Fl		Denver	CO	80203	
Colorado Secretary of State	Colorado Secretary of State	Attn Corporate Bankruptcy Dept	1700 Broadway Suite 200			Denver	CO	80290	
Connecticut Attorney General	Connecticut Attorney General	Attn Bankruptcy Department	55 Elm St.			Hartford	CT	06106-	
Connecticut Secretary of State	Connecticut Secretary of State	Attn Corporate Bankruptcy Dept	165 Capitol Avenue			Hartford	CT	06106-	
DE AG Office	Delaware Attorney General	Matthew Denn	Carvel State Office Building	820 N French St		Wilmington	DE	19801	
DE DOJ	Delaware Dept of Justice	Attn Bankruptcy Dept	820 N French St 6th Fl			Wilmington	DE	19801	
Delaware Division of Revenue Bankruptcy Service	Delaware Division of Revenue Bankruptcy Service	Attn Bankruptcy Administrator	Carvel State Office Building	820 N. French Street, 8th Fl		Wilmington	DE	19801	
DE Secretary of State	Delaware Secretary of State	Franchise Tax	401 Federal Street	PO Box 898		Dover	DE	19903	
DE State Treasury	Delaware State Treasury		820 Silver Lake Blvd., Suite 100			Dover	DE	19904	
Top 20	EisnerAmper LLP		733 Third Avenue			New York	NY	10017	
Top 20	Gstate		500 Chandler Avenue			Linden	NJ	07036-	
Top 20	INNES Productions		1117 3rd Avenue			Longmont	CO	80501	
IRS	Internal Revenue Service	Attn Susanne Larson	31 Hopkins Plz Rm 1150			Baltimore	MD	21201	
IRS	Internal Revenue Service	Centralized Insolvency Operation	PO Box 7346			Philadelphia	PA	19101-7346	
Counsel to the DIP Agent and Wilmington Trust, National Association	James Bates Brannan Groover LLP	Sara Kate Rumsey, Doroteya N. Wozniak	Buckhead Tower at Lenox Square	3399 Peachtree Road NE	Suite 1700	Atlanta	GA	30326	
Top 20	Just Because Productions, Inc.	c/o Nigro, Karlin Segal Feldstein & Bolno LLC	10960 Wilshire Blvd, 5th Floor			Los Angeles	CA	90024	
Counsel to KKR Credit Advisors (US) LLC	King & Spalding LLP	Lindsey Henrikson, R. Jacob Jumbleck	110 N. Wacker Drive, Suite 3800			Chicago	IL	60606	

Exhibit C
Core 2002 Service List
Served via First Class Mail

Description	CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Counsel to the Term B Lenders, KKR Credit Advisors (US) LLC and DIP Lenders	King & Spalding LLP	Roger Schwartz, Peter Montoni, Timothy Fesenmyer	1185 Avenue of the Americas	34th Floor		New York	NY	10036	
Maine Attorney General	Maine Attorney General	Attn Bankruptcy Department	6 State House Station			Augusta	ME	04333-	
Maine Secretary of State	Maine Secretary of State	Attn Corporate Bankruptcy Dept	148 State House Station			Augusta	ME	04333-0148	
Massachusetts Attorney General	Massachusetts Attorney General	Attn Bankruptcy Department	One Ashburton Place			Boston	MA	02108-1518	
Massachusetts Secretary of State	Massachusetts Secretary of the Commonwealth	Attn Corporate Bankruptcy Dept	One Ashburton Place 17th Floor	McCormack Building		Boston	MA	02108-	
Michigan Attorney General	Michigan Attorney General	Attn Bankruptcy Department	525 W. Ottawa St.	P.O. Box 30212		Lansing	MI	48909	
Michigan Secretary of State	Michigan Secretary of State	Attn Corporate Bankruptcy Dept	430 West Allegan St 4th Floor			Lansing	MI	48918	
Minnesota Attorney General	Minnesota Attorney General	Attn Bankruptcy Department	445 Minnesota St Suite 1400			St Paul	MN	55101-2131	
Minnesota Secretary of State	Minnesota Secretary of State	Attn Corporate Bankruptcy Dept	180 State Office Building	100 Rev Dr Martin Luther King Jr Blvd		St Paul	MN	55155-1299	
New Hampshire Attorney General	New Hampshire Attorney General	Attn Bankruptcy Department	33 Capitol St.			Concord	NH	03301-	
New Hampshire Secretary of State	New Hampshire Secretary of State	Attn Corporate Bankruptcy Dept	107 North Main St	State House Room 204		Concord	NH	03301-4989	
New Jersey Attorney General	New Jersey Attorney General	Attn Bankruptcy Department	Richard J. Hughes Justice Complex	25 Market St	PO Box 080	Trenton	NJ	08625-0080	
New Jersey Secretary of State	New Jersey Lt Governor	Attn Corporate Bankruptcy Dept	PO Box 001			Trenton	NJ	08625-	
Top 20	New Life CDC		225 N. 8th Street			Kenilworth	NJ	07033	
New Mexico Attorney General	New Mexico Attorney General	Attn Bankruptcy Department	408 Galisteo St	Villagra Building		Santa Fe	NM	87501	
New Mexico Secretary of State	New Mexico Secretary of State	Attn Corporate Bankruptcy Dept	325 Don Gaspar Suite 300	New Mexico Capitol Annex North		Santa Fe	NM	87501	
New York Attorney General	New York Attorney General	Attn Bankruptcy Department	Office of the Attorney General	The Capitol, 2nd Fl.		Albany	NY	12224-0341	
New York Secretary of State	New York Secretary of State	Attn Corporate Bankruptcy Dept	One Commerce Plaza	99 Washington Ave		Albany	NY	12231-0001	
New York State Dept of Taxation and Finance	New York State Dept of Taxation and Finance	Attn Office of Counsel	Building 9	WA Harriman Campus		Albany	NY	12227	
New York State Dept of Taxation and Finance	New York State Dept of Taxation and Finance	Bankruptcy/Special Procedures Section	PO Box 5300			Albany	NY	12205-0300	
Top 20	Oakbay Athletics		4154 Charlene Drive			Los Angeles	CA	90043	
Ohio Attorney General	Ohio Attorney General	Attn Robert Doty	One Government Center, Suite 1340			Toledo	OH	43604-2261	
Ohio Secretary of State	Ohio Secretary of State	Attn Corporate Bankruptcy Dept	22 North Fourth Street			Columbus	OH	43215	
Top 20	Olshan Frome Wolosky LLP		1325 Avenue of the Americas			New York	NY	10019	
Oregon Attorney General	Oregon Attorney General	Attn Bankruptcy Department	1162 Court St. NE			Salem	OR	97301-4096	
Oregon Secretary of State	Oregon Secretary of State	Attn Corporate Bankruptcy Dept	255 Capitol St NE Suite 151	Public Service Building		Salem	OR	97310	
Top 20	Phillips Nizer LLP		485 Lexington Avenue			New York	NY	10017	
Top 20	Proskauer Rose LLP		Eleven Times Square			New York	NY	10036-8299	

Exhibit C
Core 2002 Service List
Served via First Class Mail

Description	CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
SEC Regional Office	Securities & Exchange Commission	G Jeffrey Boujoukos Regional Director	1617 JFK Boulevard Ste 520			Philadelphia	PA	19103	
SEC Headquarters	Securities & Exchange Commission	Secretary of the Treasury	100 F St NE			Washington	DC	20549	
SEC Regional Office	Securities & Exchange Commission NY Office	Andrew Calamari Regional Director	Brookfield Place	200 Vesey St, Ste 400		New York	NY	10281-1022	
Top 20	Shearman & Sterling		599 Lexington Avenue			New York	NY	10022	
Top 20	Simon Management Associates		401 NE Northgate Way, Suite 210			Seattle	WA	98125	
Top 20	Symphony		359 Ortega Ridge Road			Santa Barbara	CA	93108	
Top 20	Tengram Capital Management LP		15 Riverside Avenue			Westport	CT	06880-	
Top 20	Tennman Brands LLC		10960 Wilshire Blvd, 5th Floor			Los Angeles	CA	90024	
US Attorneys Office	US Attorney for Delaware	David C. Weiss	1007 Orange St Ste 700	PO Box 2046		Wilmington	DE	19899-2046	
Washington Attorney General	Washington Attorney General	Attn Bankruptcy Department	1125 Washington St SE	PO Box 40100		Olympia	WA	98504-0100	
Washington Secretary of State	Washington Secretary of State	Attn Corporate Bankruptcy Dept	PO Box 40220			Olympia	WA	98504-0220	
Top 20	Wood, Herron & Evans LLP		2700 Carew Tower	441 Vine Street		Cincinnati	OH	45202-2917	
Co-Counsel to Gainline Galaxy Holdings LLC	Young Conaway Stargatt & Taylor, LLP	Edmon L. Morton, Matthew B. Lunn	Rodney Square	1000 North King Street		Wilmington	DE	19801	

Exhibit D

Exhibit D
Banks Service List
Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	City	State	Zip
Bank of America		100 Federal Street	Boston	MA	02110-
Chase Bank	JPMorgan Chase Bank, N.A.	5801 East Taft Road	Syracuse	NY	13212
Chase Bank		270 Park Ave	New York	NY	10017
IDB Bank		1114 Avenue of the Americas	New York	NY	10036

Exhibit E

Exhibit E
Tax Service List
Served via Electronic Mail

CreditorName	CreditorNoticeName	Email
Colorado Department of Revenue		DOR_TAC_Bankruptcy@state.co.us
Department of Revenue Services - State of Connecticut		DRS@po.state.ct.us
Maine Revenue Services		compliance.tax@maine.gov
Massachusetts Department of Revenue		COVID19DLS@dor.state.ma.us
Minnesota Department of Revenue		businessincome.tax@state.mn.us
Oregon Department of Revenue		questions.dor@oregon.gov
Washington State Department of Revenue	Legal Correspondence - Treasury Management	RevenueNews@dor.wa.gov

Exhibit F

Exhibit F
Tax Service List
Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	City	State	Zip
Colorado Department of Revenue		1881 Pierce St, Entrance B	Lakewood	CO	80214
Department of Revenue Services - State of Connecticut		PO Box 2974	Hartford	CT	06104-
Maine Revenue Services		PO Box 1064	Augusta	ME	04332-1064
Massachusetts Department of Revenue		PO Box 419272	Boston	MA	02241-
Michigan Department of Treasury		PO Box 30803	Lansing	MI	48909
Minnesota Department of Revenue		Mail Station 1250	St. Paul	MN	55145-1250
New Hampshire Department of Revenue Administration		PO Box 637	Concord	NH	03302-
New Mexico Taxation and Revenue Department	Corporate Income and Franchise Tax	PO Box 25127	Santa Fe	NM	87504-5127
New Mexico Taxation and Revenue Department	Secretary's Office, Legal, and Other General Information	PO Box 630	Santa Fe	NM	87504-0630
New York State Dept of Taxation and Finance	Bankruptcy Section	PO Box 5300	Albany	NY	12205-0300
NJ Treasury - Division of Taxation	NJ Division of Taxation Bankruptcy Section	PO Box 245	Trenton	NJ	08695-0245
NYC Department of Finance	Correspondence Unit	One Centre Street, 22nd Floor	New York	NY	10007
Ohio Department of Taxation	Business Tax Division Commercial Activity Tax	PO Box 16158	Columbus	OH	43216-6158
Oregon Department of Revenue		PO Box 14790	Salem	OR	97309-0470
State of California Franchise Tax Board	Franchise Tax Board	PO Box 942857	Sacramento	CA	94257-0500
Washington State Department of Revenue	Legal Correspondence - Treasury Management	PO Box 47464	Olympia	WA	98504-7464