

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF OHIO  
WESTERN DIVISION**

In re	)	Chapter 11
	)	
SENCORP, <u>et al.</u> , <sup>1</sup>	)	Case No. 09-12869 (JVA)
	)	(Joint Administration Requested)
	)	
Debtors.	)	Honorable J. Vincent Aug, Jr.
	)	

**MOTION OF THE DEBTORS FOR ENTRY OF AN ORDER  
(A) AUTHORIZING THE DEBTORS TO REMIT AND PAY SALES, USE,  
AND FRANCHISE TAXES AND CERTAIN OTHER GOVERNMENT  
CHARGES AND (B) APPROVING RELATED RELIEF**

**(“MOTION TO AUTHORIZE TAX PAYMENTS”)**

The above-captioned debtors and debtors-in-possession (collectively, the “**Debtors**”), hereby move this Court (the “**Motion**”) for entry of an order (the “**Order**”), in substantially the form attached hereto as Exhibit A,” (a) authorizing, but not requiring, the Debtors to remit and pay sales, use, and franchise taxes and such other taxes, as well as fees, licenses, and other similar charges and assessments as the Debtors, in their discretion, deem necessary or appropriate, and (b) authorizing and directing banks and other financial institutions to receive, process, honor, and pay checks issued and electronic payment requests made relating to the foregoing. In support of the Motion, the Debtors respectfully state:<sup>2</sup>

---

<sup>1</sup> The Debtors in these Chapter 11 cases are: SENCORP, Senco Products, Inc., Senco Export, Inc., SenSource Global Sourcing, LLC, TyRex, LLC, Global Fastening Solutions, LLC, Agrifast, LLC, Nexicor, LLC, Omnifast, LLC, S C FINANCIAL, INC., Senco International, Inc., Sentron Medical, Inc., and Gregg Laboratories, Inc.

<sup>2</sup> The facts and circumstances supporting this Motion are set forth in the Affidavit of David T. Fyffe, Vice President-Corporate Financial Operations and Treasurer of SENCORP, in Support of First Day Motions (the “**First Day Affidavit**”), filed contemporaneously herewith.

## **JURISDICTION**

1. This Court has jurisdiction over this Motion under 28 U.S.C. §§ 157 and 1334. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2). Venue of this proceeding and this Motion in this District is proper under 28 U.S.C. §§ 1408 and 1409.

2. The statutory bases for the relief requested herein are Sections 105, 507(a)(8), 1129 and 541 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as amended by the Bankruptcy Abuse Prevention and Consumer Protection Act of 2005 (the “**Bankruptcy Code**”) and Rule 6003 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”).

## **BACKGROUND**

3. The Debtors commenced these above-captioned cases (the “**Chapter 11 Cases**”) by filing voluntary petitions for relief under chapter 11 of the Bankruptcy Code on May 8, 2009 (the “**Petition Date**”). Pursuant to Sections 1107(a) and 1108 of the Bankruptcy Code, the Debtors are operating their businesses and managing their affairs as debtors-in-possession. As of the date hereof, no creditors’ committee, trustee or examiner has been appointed in any of these Chapter 11 Cases.

4. The Debtors are a group of privately-held companies that collectively constitute a leading designer, manufacturer and distributor of branded pneumatic and battery powered staplers, nailers and screw systems and collated staples, nails and screws. The Debtors’ brand names are well-known in the industry for quality, reliability and service. The Debtors sell to a diversified customer base, including pro trades, industrial, consumer, international and commercial customer segments. Certain aspects of the Debtors’ businesses, including the SENCO name, have existed for over 50 years. As further evidence of the Debtors’ long-term success, most of the Debtors’ top ten customers have purchase products from the Debtors for more than 20 years.

5. Despite the Debtors' historical strength, the Debtors have not been immune to the recent widespread economic downturn. Over the past several years, the Debtors' sales volume and profitability have been negatively impacted by several economic factors, including (a) the sharp rise in the price of steel rod (the Debtors' primary raw material) to historic levels in 2008, (b) a severe decline in residential and commercial construction (the Debtors' primary customer segments) and (c) the deteriorating economic conditions leading to the current recession.

6. In response to these economic challenges, the Debtors implemented several critical initiatives in 2008 and early 2009. Among other things, the Debtors have implemented significant workforce reductions, as well as significant pay reductions for all of the Debtors' remaining employees, including senior management. The Debtors have also consolidated domestic manufacturing operations from two facilities to one, and have closed three of their six distribution centers. The Debtors have also implemented several moves designed to increase efficiency in inventory, supply and international operations.

7. Despite these efforts, it has recently become clear that the Debtors do not have sufficient liquidity to survive the current economic downturn in their current state. As a result, the Debtors engaged Mesirow Financial, Inc. ("**Mesirow**") on March 9, 2009 to serve as investment bankers for the Debtors to assist the Debtors in exploring possible sale transactions. Mesirow contacted over 100 financial and strategic parties, and after an intense, expedited marketing period the Debtors determined that the highest and best offer presently available to the Debtors was an offer from Wynnchurch Capital, Ltd. ("**Wynnchurch**") to serve as a stalking horse bidder in a sale of substantially all of the Debtors' assets under Section 363 of the Bankruptcy Code.

8. On April 10, 2009, the Debtors executed a Letter of Intent (the “**LOI**”) with Wynnchurch representing Wynnchurch’s stalking horse bid for substantially all of the Debtors’ assets. Thereafter, on May 7, 2009, the Debtors entered into a binding asset purchase agreement (the “**APA**”) with Wynnchurch and Wynnchurch’s affiliate Senco Holdings, Inc. for the purchase of substantially all of the Debtors’ assets for \$41 million in cash, plus the assumption of certain liabilities. The APA requires the Debtors, among other things, to commence these Chapter 11 Cases by May 11, 2009, obtain by May 28, 2009 an order from this Court approving bidding procedures for the sale of the Debtors’ assets, and to obtain an order from this Court by July 7, 2009 approving the sale of substantially all of the Debtors’ assets to Wynnchurch (or its affiliates) or such other successful bidder as may be selected at the auction in accordance with the bidding procedures. The Debtors are proceeding with a proposed sale process on those timelines.

9. Subject to the approval of this Court, the Debtors have obtained a proposed debtor-in-possession financing facility (the “**DIP Facility**”) from the Debtors’ prepetition secured lenders, led by Bank of America, NA, as administrative agent (the “**DIP Agent**”) and as a lender, which the Debtors believe will provide the Debtors with sufficient liquidity through the above-described sale process.

#### **RELIEF REQUESTED**

10. By this Motion, the Debtors seek entry of an order authorizing the Debtors to remit and pay sales, use, and franchise taxes and such other taxes, as well as fees, licenses, and other similar charges and assessments as the Debtors, in their discretion, deem necessary or appropriate, and authorizing and directing financial institutions to receive, process, honor, and pay all checks issued and electronic payment requests made relating to the foregoing.

11. In the ordinary course of business, the Debtors (a) pay sales, use, franchise, personal property, CAT (as defined below), and income taxes from its employees on behalf of various local, state and federal taxing authorities and other taxes necessary to operate their businesses (collectively, the “**Taxes**”), and (b) incur fees, assessments and charges (collectively, the “**Fees**”) from various taxing and licensing authorities (collectively, the “**Authorities**”) for licenses, permits and other assessments required to conduct the Debtors’ businesses.<sup>3</sup> The Taxes and Fees are paid either monthly, quarterly or annually to the respective Authorities.

12. The Debtors pay approximately \$9,000 in sales and use taxes per month. The Debtors collect sales taxes in connection with the sale of product to their customers, and remit the sales taxes to the Authorities following their collection. Use taxes typically arise if a supplier does not have business operations in the state in which it supplying goods and does not charge state taxes. The Debtors pay approximately \$6,000 per quarter in gross receipts taxes, including commercial activity taxes (“**CAT Taxes**”). Such gross receipts taxes are annual business privilege taxes measured by gross receipts from business activities in certain states. The Debtors also pay approximately \$129,000 semi-annually in real property taxes, \$63,000 per year in franchise taxes, and \$45,000 per year in personal property taxes.

13. The Debtors seek the relief requested in the event and to the extent that any Taxes and Fees that accrued prepetition were not in fact paid or processed prepetition, or were paid in an amount that was less than is actually owed, or in the event that any payments made prepetition were rejected, lost, or otherwise not received in full by any Authorities. Further, there may be Taxes and Fees incurred or collected from sales and services provided prepetition that will come due shortly after the filing.

---

<sup>3</sup> The Debtors have a taxable presence in 43 states, plus the District of Columbia.

14. The Debtors estimate that the total amount of prepetition Taxes and Fees owing to the various Authorities will not exceed approximately \$4,000 as of the Petition Date. Any amounts that are actually due, but have not yet been paid to the Authorities because of the bankruptcy filings, represent a small fraction of the Debtors' total assets. Therefore, the Debtors seek this relief out of an abundance of caution and to permit full payment in the event any Taxes accrued prepetition were not paid prepetition, paid in an amount that is less than actually owed, or if any payments sought to be made prepetition are rejected, lost or otherwise not received in full by any Authority. Some, if not all, of the Authorities may cause the Debtors to be audited if the Taxes and Fees are not paid immediately. Such audits will unnecessarily divert the Debtors' attention away from the reorganization process. Additionally, if the Debtors do not pay the Taxes and Fees in a timely manner, the Authorities may attempt to seek to lift the automatic stay and pursue other remedies that will harm the estates, including the suspension of the Debtors' operations and the filing of liens. Moreover, many of these outstanding tax liabilities are for trust fund taxes that the Debtors have collected and hold in trust for the benefit of the Authorities. Therefore, such funds do not constitute property of the estate and could not otherwise be used by the estates.

15. In all cases, the Debtors' failure to pay the Taxes and Fees could have a material adverse impact on their ability to operate in the ordinary course of business. Any disputes that could impact the Debtors' ability to conduct business in a particular jurisdiction could have a wide-ranging and adverse effect on the Debtors' operations as a whole. Accordingly, the Debtors seek authority to pay, in their sole discretion, the Taxes and Fees to the relevant Authorities in the ordinary course of business.

## **BASIS FOR RELIEF**

### **A. This Court Should Permit the Debtors, in Their Discretion, to Pay Taxes and Fees**

16. There are various bases for granting the relief requested in this Motion, including: (a) the Taxes and Fees are not property of the estate; (b) portions of the Taxes and Fees may be entitled to priority status pursuant to Section 507(a)(8) of the Bankruptcy Code; (c) governmental entities may sue the Debtors' directors and officers for unpaid Taxes and Fees, distracting them from the Debtors' efforts in chapter 11; (d) the Bankruptcy Code gives the Debtors authority to remit payment on account of such Taxes and Fees in the ordinary course of business; and (e) Section 105 of the Bankruptcy Code and this Court's general equitable powers permit this Court to grant the relief sought.

17. First, Section 541(d) of the Bankruptcy Code provides, in relevant part, that "[p]roperty 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 under subsection (a)(1) or (a)(2) of this Section only to the extent of the Debtors' 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).

18. Many of the Taxes and Fees constitute "trust fund" taxes, which are required to be collected from their customers and held in trust for payment to the Authorities. See, e.g., Begier v. Internal Revenue Serv., 496 U.S. 53, 57-60 (1990) (holding that any prepetition payment of trust fund taxes is not an avoidable preference since funds are not the debtor's property); In re Wendy's Food Systems, Inc., 133 B.R. 917 (Bankr. S.D. Ohio 1991) (debtor's payment of sales tax were not payments from debtor's separate property but from funds held in trust for taxing authority); In re Hanson, 8 B.R. 34, 37 (Bankr. N.D. Ohio 1980) (sales tax which was owed upon sale of a business and which was held by the debtor's attorney was held in trust for the "benefit

of the State of Ohio sales tax authority”; transfer to the attorney did not constitute preferential transfer); DeChiaro v. New York State Tax Commission, 760 F.2d 432, 433-34 (2nd Cir. 1985) (same); In re American Int’l Airways, Inc., 70 B.R. 102, 103 (Bankr. E.D. Pa. 1987) (excise and withholding taxes also not property of the estate). To the extent these “trust fund” taxes are collected, they are not property of the Debtors’ estates under Section 541(d) of the Bankruptcy Code. See Begier v. IRS, 496 U.S. 53, 59 (1990); American Int’l Airways, 70 B.R. at 104-05. The Debtors, therefore, generally do not have an equitable interest in the Taxes or Fees, and should be permitted to pay them to the Authorities as they become due.<sup>4</sup>

19. Furthermore, state authorities could assert that the Debtors’ officers and directors may be held personally liable if the Debtors fail to meet the obligations imposed upon them to remit Taxes and Fees that are trust fund obligations. To the extent such accrued Taxes or Fees of the Debtors were unpaid as of the Petition Date, the Debtors’ officers and directors may be subject to lawsuits in certain jurisdictions during the pendency of these Chapter 11 Cases, even if the failure to pay such Taxes and Fees was not a result of any malfeasance on their part. Such potential lawsuits would prove extremely distracting for the Debtors, for the named officers and directors, and for this Court, which may be asked to entertain various motions seeking injunctions with respect to the potential state court actions. Therefore, it is in the best interests of the Debtors’ estates and the Debtors’ prospects for sale or reorganization to eliminate the possibility of the foregoing distractions.

20. In addition, certain portions of the Taxes and Fees are entitled to priority status pursuant to Section 507(a)(8) of the Bankruptcy Code and, therefore, must be paid in full under Section 1129(a)(9)(C) of the Bankruptcy Code to confirm any plan of reorganization. Thus, the

---

<sup>4</sup> The Debtors hereby request authority to pay Taxes and Fees regardless of whether they constitute trust fund obligations.

payment of the Taxes and Fees at this time only affects the timing of the payment and does not prejudice the rights of other creditors.

21. Finally, even if certain of the Taxes and Fees are not entitled to priority status under Section 507 of the Bankruptcy Code and are considered property of the estate, the Debtors believe that such amounts should be paid as a use of estate property outside the ordinary course of business pursuant to Section 105(a) of the Bankruptcy Code.

22. Section 105(a) of the Bankruptcy Code states, in part, “the court may issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of this title.” 11 U.S.C. § 105(a). Courts consistently have recognized the need for a debtor to pay prepetition obligations to protect the value and assets of the estate and to ensure a smooth continuation of the debtor’s business, and courts consistently have authorized such payments pursuant to 11 U.S.C. § 105(a) under the “doctrine of necessity.” See, In re Ionosphere Clubs, Inc., 98 B.R. 174, 175-76 (Bankr. S.D.N.Y. 1989) (noting that bankruptcy courts commonly use their equitable powers to authorize the payment of prepetition debts when such payment is needed for the debtor’s restructuring).

23. The relief requested by the Debtors to pay the Taxes and Fees easily satisfies these standards. First, failure to pay the Taxes and Fees to the Authorities in full and on time, thereby risking the Authorities’ cessation of normal relations with the Debtors, will make these estates worse off than will be with payment. Failure to timely pay, or a precautionary withholding by the Debtors of payment of, such Taxes and Fees likely would cause Authorities to take precipitous action, including a marked increase in audits (which would unnecessarily divert the Debtors’ attention from the reorganization process to the detriment of all parties in interest). Prompt and regular payment of the Taxes and Fees would avoid any such unwarranted

governmental action. In many cases, payment of Taxes and Fees may actually reduce the amounts ultimately paid to the Authorities because penalties and interest will be avoided by prompt payment.

24. In addition, many states in which the Debtors operate have laws providing that, to the extent that the Taxes and Fees constitute “trust fund” taxes, officers or directors or other responsible employees could, under certain circumstances, be held personally liable for the payment of such taxes. To the extent any accrued Taxes and Fees of the Debtors were unpaid as of the Petition Date in these jurisdictions, the Debtors’ officers and directors could be subject to lawsuits during the pendency of these Chapter 11 Cases. The Debtors thus submit that it is in their best interests – and the best interests of their creditors – and consistent with the reorganization policy of the Bankruptcy Code to eliminate the possibility of such time consuming and potentially damaging distractions. The Debtors’ estates clearly would not be “worse off” due to the payment of the Taxes and Fees.

25. Indeed, this Court and other courts routinely grant the relief requested herein. See In re Milacron Inc., Case No. 09-11235 (JVA) (Bankr. S.D. Ohio March 12, 2009); In re The Wornick Company, Case No. 08-10654 (JVA) (Bankr. S.D. Ohio Feb. 15, 2008); In re Huffly Corp., Case No. 04-39148 (LSW) (Bankr. S.D. Ohio Nov. 18, 2004); In re Ormet Corporation, Case No. 04-51255 (BJS) (Bankr. S.D. Ohio Jan. 31, 2004); In re National Century Financial Enterprises, Inc., Case No. 02-65235 (DEC) (Bankr. S.D. Ohio Nov. 18, 2002); In re Horizon PCS, Inc., Case No. 03-62424 (CMC) (Bankr. S.D. Ohio Aug. 19, 2003); In re Chiquita Brands International, Inc., Case No. 01-18812 (JVA) (Bankr. S.D. Ohio Nov. 28, 2001).

26. Accordingly, for all the reasons described above, granting the relief requested is appropriate and in the best interests of the Debtors, their estates, and their creditors. However,

nothing in this Motion should be construed as: (a) an admission as to the validity or priority of any claim against the Debtors; (b) a waiver of the Debtors' rights to dispute any claims; or (c) an approval or assumption of any agreement, contract or lease, pursuant to Section 365 of the Bankruptcy Code.

**B. This Court Should Authorize and Direct Banks to Honor the Debtors' Taxes and Fee Payments**

27. The Debtors also request that all applicable banks and other financial institutions be authorized and directed to receive, process, honor, and pay all checks presented for payment, and to honor all electronic payment requests made by the Debtors related to the prepetition obligations described herein, whether such checks were presented or electronic requests were submitted prior to or after the Petition Date. The Debtors further request that all such banks and financial institutions be authorized and directed to rely on the Debtors' designation of any particular check or electronic payment request as approved pursuant to this Motion.

**C. The Court Should Authorize the Debtors to Pay Taxes and Fees Within Twenty Days After the Commencement Date as Requested**

28. Pursuant to the recent revisions to Bankruptcy Rule 6003, the Court may authorize payment of a prepetition claim within 20 days after the Petition Date if such relief is necessary to avoid immediate and irreparable harm. As explained above, authorizing the payment of Taxes and Fees is essential to the continued, uninterrupted operation of the Debtors' businesses. The Debtors' failure to pay the Taxes and Fees could have a material adverse impact on their ability to operate in the ordinary course of business. Any disputes that could impact the Debtors' ability to conduct business in a particular jurisdiction could have a wide-ranging and adverse effect on the Debtors' operations as a whole.

29. For the foregoing reasons, the Debtors submit that they have satisfied the requirements of Bankruptcy Rule 6003 and accordingly, the Court should grant the relief requested herein.

### **WAIVER OF MEMORANDUM OF LAW**

30. This Motion includes citations to the applicable authorities and a discussion of their application to this Motion. Accordingly, the Debtors respectfully submit that such citations and discussion satisfy the requirement that the Debtors submit a separate memorandum of law in support of this Motion pursuant to Local Bankruptcy Rule 9013-1(a).

### **NOTICE**

31. No trustee, examiner or creditors' committee has been appointed in these Chapter 11 Cases. The Debtors have provided notice of this Motion to: (i) the Office of the United States Trustee for the Southern District of Ohio; (ii) counsel to the administrative agent for the Debtors' prepetition lenders; (iii) counsel to the administrative agent for the Debtors' proposed debtor-in-possession lenders; (iv) counsel to Wynnchurch; (v) the creditors listed on the Debtors' consolidated list of thirty largest unsecured creditors, as filed with the chapter 11 petitions; (vi) all parties asserting a security interest in the assets of the Debtors to the extent reasonably known to the Debtors; (vii) and any governmental unit listed in LBR 5003-1(d). In light of the nature of the relief requested, the Debtors submit that no further notice is required or needed under the circumstances. **Please take notice that the Debtors have filed a Motion for an Expedited Hearing to consider First Day Motions and Applications, including the foregoing. The Debtors shall serve notice of the objection deadline and expedited hearing date pursuant to further order(s) of this Court.**

**NO PRIOR REQUEST**

32. No prior motion for the relief requested herein has been made to this Court or any other court.

WHEREFORE, the Debtors respectfully request that this Court enter the Order, substantially in the form attached hereto as Exhibit A, (a) authorizing, but not requiring, the Debtors to remit and pay sales, use, and franchise taxes and such other taxes, as well as fees, licenses, and other similar charges and assessments as the Debtors, in their discretion, deem necessary or appropriate; (b) authorizing and directing financial institutions to receive, process, honor, and pay all checks issued and electronic payment requests made relating to the foregoing; and (c) granting such other and further relief as this Court deems appropriate.

Dated: May 8, 2009  
Cincinnati, OH

Respectfully submitted,

**LATHAM & WATKINS LLP**

Josef S. Athanas (pro hac vice motion pending)  
Stephen R. Tetro II (pro hac vice motion pending)  
Sears Tower, Suite 5800  
233 South Wacker Drive  
Chicago, Illinois 60606-6401  
Telephone: (312) 876-7700  
Facsimile: (312) 993-9767

- and -

**FROST BROWN TODD LLC**

By: /s/ Ronald E. Gold

Ronald E. Gold, Esq. (0061351)

Beth A. Buchanan, Esq. (0068430)

2200 PNC Center

201 East Fifth Street

Cincinnati, Ohio 45202

Telephone: (513) 651-6800

Facsimile: (513) 651-6981

Email: rgold@fbtlaw.com

Email: bbuchanan@fbtlaw.com

**PROPOSED ATTORNEYS FOR DEBTORS  
AND DEBTORS-IN-POSSESSION**

**EXHIBIT A**

**Proposed Order**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF OHIO  
WESTERN DIVISION**

In re:	)	Chapter 11
	)	
SENCORP , <u>et al.</u>	)	Case No. 09-12869 (JVA)
	)	
Debtors.	)	Jointly Administered
	)	

---

**ORDER (A) AUTHORIZING THE DEBTORS TO  
REMIT AND PAY SALES, USE, AND FRANCHISE  
TAXES AND CERTAIN OTHER GOVERNMENT CHARGES,  
AND (B) APPROVING RELATED RELIEF**

Upon consideration of the motion (the “Motion”)<sup>1</sup> of the Debtors<sup>2</sup> for entry of an order (a) authorizing, but not requiring, the Debtors to remit and pay sales, use, and franchise taxes and such other taxes, as well as fees, licenses, and other similar charges and assessments as the

---

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

<sup>2</sup> The Debtors in these Chapter 11 cases are: SENCORP, Senco Products, Inc., Senco Export, Inc., SenSource Global Sourcing, LLC, TyRex, LLC, Global Fastening Solutions, LLC, Agrifast, LLC, Nexicor, LLC, Omnifast, LLC, S C FINANCIAL, INC., Senco International, Inc., Sentron Medical, Inc., and Gregg Laboratories, Inc.

Debtors, in their discretion, deem necessary or appropriate, and (b) authorizing and directing banks and other financial institutions to receive, process, honor, and pay checks issued and electronic payment requests made relating to the foregoing; and it appearing that the relief requested is in the best interests of the Debtors' estates, their creditors, and other parties in interest; and it appearing that this Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; and it appearing that this Motion is a core proceeding pursuant to 28 U.S.C. § 157; and adequate notice of the Motion and opportunity for objection having been given, with no objections or requests for hearing having been filed, or all objections having been overruled, as the case may be; and it appearing that no other notice need be given; and after due deliberation and sufficient cause therefore, it is hereby:

1. ORDERED that the Motion is granted; and it is further
2. ORDERED that the Debtors are authorized, but not directed, to pay, and remit to, the Authorities (a) Taxes, including, but not limited to, sales, franchise, and use taxes and other taxes, incurred by the Debtors in the ordinary course of business and necessary for the Debtors to operate their businesses or collected by the Debtors in the ordinary course of business from their customers on behalf of the Authorities; and (b) Fees, including licenses, permits, and other similar fees, charges and assessments incurred by the Debtors in the ordinary course of their businesses, in either case without regard to whether such amounts constitute trust fund obligations and without regard to whether such amounts arose prior to or after the Petition Date; and it is further
3. ORDERED that all banks and other financial institutions on which checks were drawn or electronic payment requests made in payment of such prepetition obligations approved herein are authorized and directed to (i) receive, process, honor, and pay all such checks and

electronic payment requests when presented for payment (assuming that sufficient funds are then available in the Debtors' bank accounts to cover such payments), and (ii) rely on the Debtors' designation of any particular check or electronic payment request as approved by this Order; and it is further

4. ORDERED that the Debtors are authorized to reissue any check, wire or electronic payment or transfer (or similar payment) which was drawn or made in payment of any prepetition amount that is not cleared by a depository; and it is further

5. ORDERED that this Order and Motion shall served via United States mail to all Taxing Authorities listed on Exhibit B to the Motion as soon as practicable but in no event later than five days following the entry of this Order; and it is further

6. ORDERED that nothing herein shall impair the Debtors' ability to contest the validity, priority, and/or amounts of the Taxes and/or Fees owing to the Authorities or constitute a waiver of any rights or remedies of the Debtors; and it is further

7. ORDERED that any payment or transfer made or service rendered by the Debtors pursuant to this Order is not, and shall not be deemed, an admission as to the validity of the underlying obligation, a waiver of any rights the Debtors may have to dispute such obligation or an approval or assumption of any agreement, contract, or lease under Section 365 of the Bankruptcy Code; and it is further

8. ORDERED that the Court finds and determines that the requirements of Bankruptcy Rule 6003 are satisfied and that the relief requested is necessary to avoid immediate and irreparable harm; and it is further

9. ORDERED that the Debtors are authorized and empowered to take all actions necessary to implement the relief granted in this Order; and it is further

10. ORDERED that the terms and conditions of this Order shall be immediately effective and enforceable upon its entry; and it is further

11. ORDERED that this Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

**SO ORDERED.**

# # #

**EXHIBIT B**

**List of Taxing Authorities**

Name of Case: In re SENCORP  
Case No. 09-bk-12869

	A	B	C	D	E	F	G	H	I
1	Name	Address2 or Contact	Address3	Address4	City	State	Zip5	Zip4	Account No
2	ALABAMA DEPARTMENT OF REVENUE	INDIVIDUAL & CORPORATE TAX DIVISION	P.O. BOX 327430		MONTGOMERY	AL	36132	7430	
3	ALABAMA DEPARTMENT OF REVENUE	BUSINESS PRIVILEGE TAX SECTION	P.O. BOX 327431		MONTGOMERY	AL	36132	7431	
4	ALABAMA DEPARTMENT OF REVENUE	50 N. RIPLEY ST.			MONTGOMERY	AL	36132		68SU 20882
5	ARIZONA DEPARTMENT OF REVENUE	P.O. BOX 29079			PHOENIX	AZ	85038	9079	
6	ARIZONA DEPARTMENT OF REVENUE	PO BOX 29086			PHOENIX	AZ	85038	9010	07135838
7	ARIZONA DEPT OF REVENUE	P.O. BOX 29009			PHOENIX	AZ	85038	9009	31-0548758
8	ARIZONA DEPT OF REVENUE	1600 WEST MONROE			PHOENIX	AZ	85007	2650	
9	ARIZONA DEPT. OF ECONOMIC SECURITY	EXPERIENCE RATING UNIT-911B	P.O. BOX 6028		PHOENIX	AZ	85005	6028	0553671-8
10	ARKANSAS DEPARTMENT OF FINANCE AND ADMINISTRATION	1816 W. 7TH ST. RM. 1330			LITTLE ROCK	AR	72201		000511-62-001
11	BATON ROUGE FINANCE DEPARTMENT, REVENUE DIVISION	222 ST. LOUIS STREET			BATON ROUGE	LA	70821		00175-409
12	BERKHEIMER TAX ADMINISTRATOR	P.O. BOX 906			BANGOR	PA	18013	0906	00665-064839
13	BOSSIER CITY, SALES AND USE TAX	PO BOX 5337			BOSSIER CITY	LA	71171	5337	00260013
14	CADDO-SHREVEPORT SALES AND USE TAX COMMISSION	P.O. BOX 104			SHREVEPORT	LA	71161		6210
15	CALIFORNIA STATE BOARD OF AGENCY/CONTACT EQUALIZATION	P.O. BOX 942879			SACRAMENTO	CA	94279	0001	SR OHA 11-29
16	CAMPBELL COUNTY OCCUPATIONAL LICENSE DEPARTMENT	P.O. BOX 72958			NEWPORT, KY 41071				
17	CAMPBELL COUNTY OCCUPATIONAL TAX	P.O. BOX 72958			NEWPORT	KY	41072		
18	CENTRAL DAUPHIN AREA	INCOME TAX OFFICE	75 S. HOUCKS ROAD, SUITE 118		HARRISBURGH	PA	17109	2896	31-0548758
19	CINCINNATI INCOME TAX DIVISION	805 CENTRAL AVENUE SUITE 600			CINCINNATI, OH 45202-5756				
20	CITY OF BIRMINGHAM	PO BOX 830638			BIRMINGHAM	AL	35283	0638	165310-SU
21	CITY OF BLUE ASH	INCOME TAX OFFICE W-1	4343 COOPER ROAD		BLUE ASH	OH	45242		03968-W
22	CITY OF CINCINNATI	INCOME TAX BUREAU	P.O. BOX 634580		CINCINNATI	OH	45263	4580	58-00810890
23	CITY OF CINCINNATI INCOME TAX OFFICE	805 CENTRAL AVENUE, STE 600			CINCINNATI	OH	45202		
24	CITY OF DEER PARK	TAX DEPARTMENT	7777 BLUE ASH ROAD		DEER PARK	OH	45236		
25	CITY OF LOVELAND	WILLIAM R. TAPHORN; DIR. OF FINANCE	120 WEST LOVELAND		LOVELAND	OH	45140		1284-W
26	CITY OF MILFORD	REGIONAL INCOME TAX AGENCY	ATTN: BRIAN THUNBERG	10107 Brecksville Rd	BRECKSVILLE	OH	44141		
27	CITY OF MILFORD	REGIONAL INCOME TAX AGENCY	10107 BRECKSVILLE RD		BRECKSVILLE	OH	44141		
28	CITY OF NEWPORT	P.O. BOX 1090			NEWPORT, KY 41071				
29	CITY OF NEWPORT, KENTUCKY	DEPT. OF FINANCE & ADMINISTRATION	P.O. BOX 1090		NEWPORT	KY	41071		
30	CITY OF NORWOOD	TAX OFFICE	4645 MONTGOMERY ROAD		NORWOOD	OH	45212		310548758
31	CITY OF PHOENIX	PO BOX 29690			PHOENIX	AZ	85038	9690	85012072
32	CITY OF PORTLAND	111 SW COLUMBIA ST., 6TH FLOOR			PORTLAND	OR	97201	5840	
33	CITY OF SHARONVILLE	10900 READING ROAD			SHARONVILLE	OH	45241		31-0548758
34	CITY OF TEMPE	PO BOX 29618			PHOENIX	AZ	85038	9618	18076
35	CO DEPT OF LABOR & EMPLOYMENT	UNEMPLOYMENT INSURANCE TAX ADMINISTRATION	P.O. BOX 956		DENVER	CO	80201	0956	539229-00-8-0
36	CO DEPT OF REVENUE	1375 SHERMAN STREET			DENVER	CO	80261	0004	25-23228-000
37	COLORADO DEPARTMENT OF REVENUE	1375 SHERMAN STREET			DENVER	CO	80261	0013	25-23228
38	COMMONWEALTH OF KENTUCKY	DIVISION OF UNEMPLOYMENT INSURANCE	P.O. BOX 948		FRANKFORT	KY	0602-0948		
39	COMMONWEALTH OF KENTUCKY	DEPT. OF REVENUE			FRANKFORT	KY	40610		26602
40	COMMONWEALTH OF KENTUCKY	OFFICE OF EMPLOYMENT & TRAINING	DIVISION OF UNEMPLOYMENT INSURANCE		FRANKFORT	KY	40621	0001	097206 7
41	COMMONWEALTH OF VIRGINIA	VIRGINIA EMPLOYMENT DIVISION	7003 EAST MAIN STREET	P.O. Box 1358	RICHMOND	VA	23218		0001337513
42	COMPTROLLER OF MARYLAND	REVENUE ADMINISTRATION DIVISION	110 CARROLL ST		ANNAPOLIS	MD	21401		2671248
43	COMPTROLLER OF MARYLAND REVENUE ADMINISTRATION DIVISION	301 W PRESTON ST			BALTIMORE	MD	21201		02671248
44	CONNECTICUT DEPARTMENT OF REVENUE	25 SIGOURNEY STREET			HARTFORD	CT	06106	5032	0526848-000

	A	B	C	D	E	F	G	H	I
1	Name	Address2 or Contact	Address3	Address4	City	State	Zip5	Zip4	Account No
45	CONNECTICUT DEPARTMENT OF REVENUE SERVICES	P.O. BOX 2974			HARTFORD	CT	06104	2974	
46	CONNECTICUT DEPT OF LABOR	MERIT RATING UNIT	200 FOLLY BROOK BLVD		WETHERSFIELD	CT	06109	1114	94-409-96
47	CORPORATION INCOME TAX	STATE OF ARKANSAS	P.O. BOX 919		LITTLE ROCK	AR	72203	0919	
48	CORPORATION TAX RETURN PROCESSING	IOWA DEPARTMENT OF REVENUE	P.O. BOX 10468		DES MOINES	IA	50306	0468	
49	DELAWARE DIVISION OF REVENUE	P.O. BOX 2044			WILMINGTON	DE	19899	2044	
50	DEPARTMENT OF LABOR & INDUSTRIES	RATES SECTION	905 PLUM ST. S.E.	HC 217-2	OLYMPIA	WA	98504	4401	409 022 470
51	DEPARTMENT OF TAXATION	1550 E. COLLEGE PKWY., STE. 115			CARSON CITY	NV	89706		001-22992128
52	DEPARTMENT OF THE TREASURY	INTERNAL REVENUE SERVICE			OGDEN	UT	84201	0012	
53	DEPT. OF WORKFORCE DEVELOPMENT	DIVISION OF UNEMPLOYMENT INSURANCE	P.O. BOX 7945		MADISON	WI	53707		078548 6
54	DIV. OF FAMILY & CHILDREN	CHILD SUPPORT BUREAU	MS11, 402 W WASHINGTON ST., ROOM W360		INDIANAPOLIS	IN	46204	2739	
55	DIVISION OF CHILD SUPPORT	P.O. BOX 2150			FRANKFORT	KY	40602	2150	
56	EBSA	PO BOX 7043			LAWRENCE	KY	66044	7043	
57	EDD	P.O. BOX 826880	MIC 04		SACRAMENTO	CA	94280	0001	147-8092-8
58	EMPLOYMENT SECURITY COMMISSION OF	NORTH CAROLINA	UNEMPLOYMENT INSURANCE DIVISION	P.O. Box 25903	RALEIGH	NC	27611		50-41-911
59	FLORIDA DEPT OF REVENUE	P.O. BOX 6510			TALLAHASSEE	FL	32314	6510	2218115
60	FLORIDA DEPARTMENT OF REVENUE	5050 W TENNESSEE ST			TALLAHASSEE	FL	32399	0100	78-801238136
61	FLORIDA DEPARTMENT OF REVENUE	5050 W TENNESSEE ST			TALLAHASSEE	FL	32399	0120	
62	FRANCHISE TAX BOARD	STATE OF CALIFORNIA	P.O. BOX 942857		SACRAMENTO 94257-501	CA	94257	501	
63	GEORGIA DEPARTMENT OF REVENUE	PROCESSING CENTER	P.O. BOX 740397		ATLANTA	GA	30374	0397	
64	GEORGIA DEPARTMENT OF REVENUE	1800 CENTURY BLVD., N.E.			ATLANTA	GA	30345		175-358596
65	GEORGIA DEPT OF REVENUE	PO BOX 105296			ATLANTA	GA	30348	5296	
66	GEORGIA DEPT OF LABOR	148 ANDREW YOUNG INT'L BLVD, N.E.			ATLANTA	GA	30303	1751	655998-03
67	HAWAII DEPARTMENT OF TAXATION	P.O. BOX 3559			HONOLULU	HI	96811	3559	
68	HAWAII DEPT. OF TAXATION	ATTN: TAXPAYER SERVICES	P.O. BOX 259		HONOLULU	HI	96809	0259	W20061092-0
69	IDAHO DEPT OF COMMERCE & LABOR	317 W MAIN ST			BOISE	ID	83735	0610	702340
70	IDAHO STATE TAX COMMISSION	P.O. BOX 36			BOISE	ID	83722	0410	000047322-S
71	IDAHO STATE TAX COMMISSION	800 PARK BLVD PLAZA IV	P.O. BOX 36		BOISE	ID	33722	0410	47322
72	IL CHILD SUPPORT PROGRAM	STATE DISBURSEMENT UNIT	P.O. BOX 8000		WHEATON	IL	60189	8000	
73	IL DEPT OF REVENUE	P.O. BOX 19005			SPRINGFIELD	IL	62794	9006	31-0548758
74	ILLINOIS DEPARTMENT OF REVENUE	P.O. BOX 19008			SPRINGFIELD	IL	62794	9008	
75	ILLINOIS DEPARTMENT OF REVENUE	P.O. BOX 19030			SPRINGFIELD	IL	62794	9030	
76	ILLINOIS DEPARTMENT OF REVENUE	JAMES R. THOMPSON CENTER, 100 W. RANDOLPH ST.			CHICAGO		60601	3274	0327-8948
77	INDIANA DEPARTMENT OF REVENUE	100 N. SENATE AVE.			INDIANAPOLIS	IN	46204		0001397770-0
78	INDIANA DEPT OF REVENUE	P.O. BOX 7028			INDIANAPOLIS	IN	46207	7028	1397770
79	INDIANA DEPT OF WORKFORCE DEVELOP.	BENEFIT ADMINISTRATION	10 NORTH SENATE AVENUE		INDIANAPOLIS	IN	46204	2277	123359
80	IOWA DEPARTMENT OF REVENUE	P.O. BOX 10457			DES MOINES	IA	50306	0457	2-00-113045
81	JEFFERSON COUNTY - SALES TAX	PO BOX 830710			BIRMINGHAM	AL	35283	0710	017444-SU
82	JEFFERSON COUNTY- EDUCATIONAL USE TAX	PO BOX 830710			BIRMINGHAM	AL	35283	0710	017444-ESU
83	KANSAS DEPARTMENT OF REVENUE	KANSAS CORPORATE TAX	915 SW HARRISON STREET		TOPEKA	KS	66699	4000	
84	KANSAS DEPARTMENT OF REVENUE	DOCKING STATE OFFICE BUILDING,	915 SW HARRISON ST.		TOPEKA	KA	66625		005-31054875
85	KANSAS DEPT OF REVENUE	915 SW HARRISON ST., 1ST FLOOR			TOPEKA	KS	66612	1588	036310548758
86	KANSAS SECRETARY OF STATE	RON THORNBURGH	MEMORIAL HALL, 1ST FLOOR	120 SW 10th Avenue	TOPEKA	KS	66612	1594	
87	KENTUCKY DEPARTMENT OF REVENUE	501 HIGH STREET	STATION 57		FRANKFORT	KY	40602		
88	KENTUCKY DEPARTMENT OF REVENUE	200 FAIR OAKS LANE			FRANKFORT	KY	40620		056099
89	KENTUCKY DEPARTMENT OF REVENUE	WITHHOLDING TAX	P.O. BOX 181, STATION 57		FRANKFORT	KY	0602-0181		
90	KENTUCKY DIVISION OF UNEMPLOYMENT INSURANCE	275 W. MAIN STREET			FRANKFORT	KY	40621		

Name of Case:In re SENCORP  
Case No. 09-bk-12869

	A	B	C	D	E	F	G	H	I
1	Name	Address2 or Contact	Address3	Address4	City	State	Zip5	Zip4	Account No
91	KS DEPT OF HUMAN RESOURCES	401 SW TOPEKA BLVD			TOPEKA	KS	66603	3182	298125
92	LA DEPT OF LABOR	EXPERIENCE RATING UNIT	P.O. BOX 94186		BATON ROUGE	LA	70804	9186	139604
93	LA DEPT. OF REVENUE	P.O. BOX 91017			BATON ROUGE	LA	70821	9017	60830001
94	LOUISIANA DEPARTMENT OF REVENUE	PO BOX 201			BATON ROUGE	LA	70821	0201	0060830-001
95	MA DEPT OF REVENUE	218 SOUTH MAIN ST			FALL RIVER	MA	02721		310 548 758
96	MA DIVISION OF EMPLOYMENT & TRAINING	REVENUE SERVICE, FIFTH FLOOR	19 STANIFORD ST		BOSTON	MA	02114		08-44235-2
97	MAINE DEPT OF LABOR	CENTRAL REGISTRATION UNIT	P.O. BOX 1057		AUGUSTA	ME	04332	0057	31-0548758
98	MAINE DEPT OF LABOR	BUREAU OF UNEMPLOYMENT COMPENSATION	P.O. BOX 259		AUGUSTA	ME	04332	0259	202249000
99	MAINE REVENUE SERVICE	P.O. BOX 1062			AUGUSTA	ME	04332	1062	
100	MAINE REVENUE SERVICES	P.O. BOX 1065			AUGUSTA	ME	04332	1065	0033874
101	MASSACHUSETTS DEPARTMENT OF REVENUE	P.O. BOX 7010			BOSTON	MA	02204		310548758
102	MASSACHUSETTS DEPT. OF REVENUE	P.O. BOX 7005			BOSTON	MA	02204		
103	MASSACHUSETTS DEPT OF REVENUE	PO BOX 7072			BOSTON	MA	02204		
104	MDES TAX DEPARTMENT	P.O. BOX 22781			JACKSON	MS	39225	2781	84-06009-0-00
105	MICHIGAN DEPARTMENT OF TREASURY	P.O. BOX 30059			LANSING	MI	48909		ME-0216141
106	MICHIGAN DEPT. OF TREASURY	DEPT 77003			DETROIT	MI	48277	0003	ME-0216141
107	MISSISSIPPI STATE TAX COMMISSION	P.O. BOX 1033			JACKSON	MS	39215		185-08509-9
108	MISSISSIPPI STATE TAX COMMISSION	WITHHOLDING TAX DIVISION	1577 SPRINGRIDGE ROAD		RAYMOND	MS	39154		31-0548758
109	MISSOURI DEPARTMENT OF REVENUE	P.O. BOX 700			JEFFERSON CITY	MO	65105	0700	
110	MISSOURI DEPARTMENT OF REVENUE	PO BOX 840			JEFFERSON CITY	MO	65105	0840	10890823
111	MISSOURI DEPARTMENT OF REVENUE	DIVISION OF TAXATION AND COLLECTION	P.O. BOX 3300		JEFFERSON CITY	MO	65105	3300	1539330
112	MISSOURI DEPT. OF LABOR	& INDUSTRIAL RELATIONS	DIVISION OF EMPLOYMENT SECURITY	Box 59	JEFFERSON CITY	MO	65104		76840
113	NCDOR	P.O. BOX 25000			RALEIGH	NC	27640	0500	
114	NEBRASKA DEPARTMENT OF REVENUE	PO BOX 94818			LINCOLN	NE	68509	4818	10261362
115	NEBRASKA DEPT. OF LABOR	550 SOUTH 16TH STREET	P.O. BOX 94600		LINCOLN	NE	68509	4600	021-01026136
116	NEW JERSEY DIVISION OF TAXATION	50 BARRACK ST.			TRENTON	NJ	08695		310-548-758/0
117	NEW MEXICO DEPT OF LABOR	EMPLOYMENT SECURITY DIVISION/TAX SECTION	P.O. BOX 2281		ALBUQUERQUE	NM	87103		01-739597-004
118	NEW MEXICO TAX AND REVENUE DEPARTMENT	PO BOX 630			SANTA FE	NM	87504	0630	01-739597-00-
119	NEW MEXICO TAXATION & REVENUE DEPT.	CORPORATE INCOME & FRANCHISE TAX	P.O. BOX 25127		SANTA FE	NM	87504	5127	
120	NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE	TAXPAYER ASSISTANCE BUREAU	W. A. HARRIMAN CAMPUS		ALBANY	NY	12227		31054875803
121	NEZ PERCE COUNTY SALES TAX	1118 F STREET, P.O. BOX 1014			LEWISTON	ID	83501		000047322-S
122	NH DEPT. OF REVENUE ADMINISTRATION	DOCUMENT PROCESSING DIVISION	P.O. BOX 637		CONCORD	NH	03302	0637	
123	NORTH CAROLINA DEPARTMENT OF REVENUE	P.O. BOX 25000			RALEIGH	NC	27640	0640	004132677
124	NYS DEPT OF LABOR, UI DIVISION	EMPLOYER ACCOUNT ADJUSTMENT SECTION	W.A. HARRIMAN CAMPUS		ALBANY	NY	12240	0415	40-50160 6
125	NYS DEPT. OF TAXATION & FINANCE	TAXPAYER SERVICES & REVENUE DIV.	W.A. HARRIMAN CAMPUS		ALBANY	NY	12227		31-0548758
126	STATE OF MISSISSIPPI	OFFICE OF REVENUE	P.O. BOX 23050		JACKSON	MS	39225	3050	
127	OFFICE OF TAX AND REVENUE	OFFICE OF THE CHIEF FINANCIAL OFFICER	941 N. CAPITAL ST., NE, 1ST FLOOR		WASHINGTON	DC	20002		350000004508
128	OHIO DEPARTMENT OF JOB AND FAMILY SERVICES	P.O. BOX 182413			COLUMBUS,	OH	43218-2413		
129	OHIO DEPARTMENT OF TAXATION	PO BOX 530			COLUMBUS	OH	43216	530	
130	OHIO DEPARTMENT OF TAXATION	SALES & USE TAX DIVISION 30 E. BOARD ST. 20TH FLOOR			COLUMBUS	OH	43215		99-007221
131	OHIO DEPARTMENT OF TAXATION	TAXPAYER SERVICES DIVISION, TAXPAYER SERVICES CONTACT CENTER	P.O. BOX 182382		COLUMBUS, OHIO 43218-2382				
132	OHIO DEPT OF JOB & FAMILY SERVICES	P.O. BOX 1618			COLUMBUS	OH	43216	0000	90856028
133	OHIO DEPT OF JOB & FAMILY SERVICES	P.O. BOX 182413			COLUMBUS	OH	43218	2413	55-0892631
134	OHIO DEPT. OF TAXATION	P.O. BOX 182382			COLUMBUS	OH	43218	2382	51-065883

	A	B	C	D	E	F	G	H	I
1	Name	Address2 or Contact	Address3	Address4	City	State	Zip5	Zip4	Account No
135	OHIO STATE UNEMPLOYMENT INSURANCE OKLAHOMA EMPLOYMENT SECURITY	P.O. BOX 182404			COLUMBUS	Oh	3218-2404		
136	COMMISSION	P.O. BOX 52003			OKLAHOMA CITY	OK	73152	2003	01-0990093
137	OKLAHOMA TAX COMMISSION	P.O. BOX 26800			OKLAHOMA CITY	OK	73126	0800	
138	OKLAHOMA TAX COMMISSION	FRANCHISE TAX	P.O. BOX 26930		OKLAHOMA CITY	OK	73126	0930	
139	OKLAHOMA TAX COMMISSION	P.O. BOX 26850			OKLAHOMA CITY	OK	73126	0850	322873
140	OKLAHOMA TAX COMMISSION	BUSINESS TAX DIVISION	P.O. BOX 26860		OKLAHOMA CITY	OK	73126	0860	31-054-8758
141	OR-DEPT OF REVENUE	P.O. BOX 14800			SALEM	OR	97310		142017-1
142	OREGON DEPARTMENT OF REVENUE	P.O. BOX 14777			SALEM	OR	97309	0960	
143	OREGON DEPT OF CONSUMER & BUSINESS SVCS	350 WINTER ST. NE	P.O. BOX 14480		SALEM	OR	97309	0405	
144	PA DEPT OF LABOR & INDUSTRY	EMPLOYERS' CHARGE SECTION	P.O. BOX 67504		HARRISBURGH	PA	17106	7504	22-239210
145	PA DEPT OF REVENUE	DEPT. 280901			HARRISBURGH	PA	17128	0901	1834 5140
146	PENNSYLVANIA DEPARTMENT OF REVENUE	BUREAU OF BUSINESS TRUST FUND TAXES, DEPT. 280905			HARRISBURGH	PA	17128	0905	23-173 239
147	REGIONAL INCOME TAX AGENCY	10107 BRECKSVILLE RD			BRECKSVILLE	OH	44141	3275	31-0548758
148	REGIONAL TAX AGENCY	ATTN: BUSINESS REGISTRATION	P.O. BOX 477900		BROADVIEW HEIGHTS	OH	44147	7900	
149	RHODE ISLAND DIVISION OF TAXATION	ONE CAPITOL HILL			PROVIDENCE	RI	02908		31054875800
150	SC EMPLOYMENT SECURITY COMMISSION	1550 GADSDEN STREET	P.O. BOX 995		COLUMBIA	SC	29202		89811
151	SCHOOL DISTRICT INCOME TAX PROGRAM	P.O. BOX 182388			COLUMBUS	OH	43215	2388	
152	STATE OF LOUISIANA	SECRETARY OF REVENUE	P.O. BOX 91011		BATON ROUGE	LA	70821	9011	
153	SILVERTON INCOME TAX DEPARTMENT	6860 PLAINFIELD RD			SILVERTON	OH	45236		00482-W
154	SOUTH CAROLINA DEPARTMENT OF REVENUE	CORPORATION RETURN			COLUMBIA	SC	29214	0100	
155	SOUTH CAROLINA DEPARTMENT OF REVENUE	301 GERVAIS ST.; P.O. BOX 125			COLUMBIA	SC	29214		09935755-5
156	STATE INDUSTRIAL INSURANCE SYSTEM	515 EAST MUSSER STREET			CARSON CITY	NV	89714		55090.4
157	STATE OF ALABAMA	DEPT. OF REVENUE	WITHHOLDING TAX DIVISION	P.O. Box 327480	MONTGOMERY	AL	36132	7480	317553
158	STATE OF ALABAMA	DEPT. OF INDUSTRIAL RELATIONS	UNEMPLOYMENT COMPENSATION DIV.		MONTGOMERY	AI	36131		28925476
159	STATE OF ARKANSAS	DEPT. OF FINANCE & ADMINISTRATION	INDIVIDUAL INCOME TAX SECTION/WITHHOLDING TAX BRANCH	P.O. Box 8055	LITTLE ROCK	AR	72203	8055	31-0548758
160	STATE OF ARKANSAS	DEPT. OF WORKFORCE SERVICES	P.O. BOX 8007		LITTLE ROCK	AR	72203	8007	16824
161	STATE OF CONNECTICUT	DEPT OF REVENUE SERVICES	TWENTY-FIVE SIGOURNEY ST		HARTFORD	CT	06106		0526848-000
162	STATE OF GEORGIA	DEPT OF REVENUE	1800 CENTURY BLVD.		ATLANTA	GA	30345	3205	1933998-AW
163	STATE OF HAWAII	DEPT. OF LABOR & INDUSTRIAL RELATIONS	UNEMPLOYMENT INSURANCE DIV.	P.O. Box 700	HONOLULU	HI	96809	0700	767786
164	STATE OF ILLINOIS	DEPT OF EMPLOYMENT SECURITY	UNEMPLOYMENT INSURANCE	260 East Indian Trail Rd	AURORA	IL	60505	1733	0159789 9
165	STATE OF INDIANA	DEPARTMENT OF REVENUE	INDIANA GOVERNMENT CENTER NORTH	100 N Senate Avenue	INDIANAPOLIS	IN	46204	2253	
166	STATE OF MARYLAND	DIVISION OF UNEMPLOYMENT INSURANCE	1100 NORTH EUTAW STREET		BALTIMORE	MD	21201		54942753
167	STATE OF MICHIGAN	UNEMPLOYMENT INSURANCE AGANCY	TAX OFFICE	3024 W Grand Blvd, Suite	DETROIT	MI	48202		98293
168	STATE OF NEVADA	DEPT OF EMPLOYMENT, TRAINING & REHABILITATION	EMPLOYMENT SECURITY DIVISION	500 East Third Street	CARSON CITY	NV	89713	0030	156732
169	STATE OF NEW HAMPSHIRE	DEPT. OF EMPLOYMENT SECURITY	32 SOUTH MAIN STREET		CONCORD	NH	03301	4857	137803
170	STATE OF NEW JERSEY	DIVISION OF TAXATION	REVENUE PROCESSING CENTER	P.O. Box 666	TRENTON	NJ	08646	0666	
171	STATE OF NEW JERSEY	DIVISION OF REVENUE	P.O. BOX 252		TRENTON	NJ	08646	0252	310-548-758/0
172	STATE OF NEW JERSEY	DEPT OF LABOR & WORKFORCE DEV.	DIVISION OF REVENUE PROCESSING	P.O. Box 929	TRENTON	NJ	88646	0929	0-310-548-758
173	STATE OF NEW MEXICO	UNEMPLOYMENT INSURANCE BUREAU-TAX SECTION	P.O. BOX 2281		ALBUQUERQUE	NM	87103		24-0766-1
174	STATE OF NEW YORK	WORKERS' COMPENSATION BOARD	BUREAU OF COMPLIANCE	20 Park Street	ALBANY	NY	12207		952062
175	STATE OF PENNSYLVANIA	BUREAU OF CORPORATION TAXES	P.O. BOX 280427		HARRISBURGH	PA	17128	0427	

	A	B	C	D	E	F	G	H	I
1	Name	Address2 or Contact	Address3	Address4	City	State	Zip5	Zip4	Account No
176	STATE OF RI & PROVIDENCE PLANTATIONS	DEPT. OF REVENUE - DIV. OF TAXATION	EMPLOYER TAX SECTION	One Capitol Hill - Ste. 36	PROVIDENCE	RI	02908	5829	0000668923
177	STATE OF RI & PROVIDENCE PLANTATIONS	DEPT. OF LABOR & TRAINING	P.O. BOX 20380		CRANSTON	RI	02920	4407	0000668923
178	STATE OF SOUTH CAROLINA	DEPARTMENT OF REVENUE	301 GERVAIS STREET	P.O. Box 125	COLUMBIA	SC	29214		25079336
179	STATE OF TENNESSEE DEPT OF LABOR	& WORKFORCE DEV. - EMPLOYMENT SECURITY DIV	BUREAU OF UNEMPLOYMENT INSURANCE	8th Fl, 500 James Robertson Pky	NASHVILLE	TN	37245	3555	0150-286 2
180	STATE OF VERMONT	DEPT OF TAXES	109 STATE STREET		MONTPELIER	VT	0609	1401	31-0548758
181	STATE OF VIRGINIA	DEPARTMENT OF TAXATION	P.O. BOX 1500		RICHMOND	VA	23218	1500	
182	STATE OF WASHINGTON	EMPLOYMENT SECURITY DEPT	CENTRAL TAX OFFICE	P.O. Box 9046	OLYMPIA	WA	98507	9046	339388 00 3
183	STATE OF WEST VIRGINIA	STATE TAX DEPARTMENT	TAXPAYER SERVICES DIVISION	P.O. Box 3784	CHARLESTON	WV	25337	3784	1025-0797
184	TENNESSEE DEPARTMENT OF REVENUE	ANDREW JACKSON STATE OFFICE BUILDING	500 DEADERICK STREET		NASHVILLE	TN	37242		
185	TENNESSEE DEPARTMENT OF REVENUE	500 DEADERICK ST.			NASHVILLE	TN	37242		100229174
186	TEXAS COMPTROLLER OF PUBLIC ACCOUNTS	111 E. 17TH STREET			AUSTIN	TX	78774	0100	
187	TEXAS COMPTROLLER OF PUBLIC ACCOUNTS	P.O. BOX 13528, CAPITOL STATION			AUSTIN	TX	78711	3528	1-31-0548758-
188	TEXAS WORKFORCE COMMISSION	TAX DEPARTMENT	COLLECTIONS SECTION		AUSTIN	TX	78778	0091	00-174884-0
189	UNEMPLOYMENT COMPENSATION DIV.	112 CALIFORNIA AVENUE			CHARLESTON	WV	25305	0112	000012881-3
190	UTAH DEPT OF WORKFORCE SERVICES	UNEMPLOYMENT INSURANCE, EXPERIENCE RATING	P.O. BOX 45288		SALT LAKE CITY	UT	84145	0288	2-061950-0
191	UTAH STATE TAX COMMISSION	210 N 1950 WEST			SALT LAKE CITY	UT	84134		
192	UTAH STATE TAX COMMISSION	210 NORTH 1950 WEST			SALT LAKE CITY	UT	84134		97707
193	UTAH STATE TAX COMMISSION	210 N 1950 W			SALT LAKE CITY	UT	84134	0600	Y76317
194	VERMONT DEPARTMENT OF TAXES BUSINESS TRUST TAXES	P.O. BOX 547			MONTPELIER	VT	05601	0547	450-31054875
195	VERMONT DEPT OF EMPLOYMENT & TRAINING	P.O. BOX 488			MONTPELIER	VT	05601	0488	050 4619
196	VILLAGE OF BATAVIA	INCOME TAX DEPT.	389 EAST MAIN STREET		BATAVIA	OH	45103		
197	VILLAGE OF MARIEMONT	TAX OFFICE	6980 CAMBRIDGE AVE.		MARIEMONT	OH	45227		00199-T
198	VILLAGE OF MT. ORAB	TAX COMMISSIONER	P.O. BOX 268		MT. ORAB	OH	45154		10 310548758
199	VIRGINIA DEPARTMENT OF TAXATION	P.O. BOX 1115			RICHMOND	VA	23218	1115	12-310548758
200	VIRGINIA DEPT OF TAXATION	P.O. BOX 1777			RICHMOND	VA	23218	1777	30-310548758
201	WASHINGTON DEPARTMENT OF REVENUE	P.O. BOX 47478			OLYMPIA	WA	98504	7478	409-022-470
202	WEBSTER PARISH SALES & USE TAX	1128 HOMER ROAD			MINDEN	LA	71055		01109
203	WEST VIRGINIA STATE TAX DEPARTMENT	INTERNAL AUDITING DIVISION	P.O. BOX 1202		CHARLESTON	WV	25324	1202	
204	WEST VIRGINIA STATE TAX DEPARTMENT	P.O. BOX 3784			CHARLESTON	WV	25337	3784	2203-4413
205	WISCONSIN DEPARTMENT OF REVENUE	P.O. BOX 8908			MADISON	WI	53708	8908	
206	WISCONSIN DEPARTMENT OF REVENUE	2135 RIMROCK ROAD			MADISON	WI	53713		005-00003312
207	WISCONSIN DEPT OF REVENUE	P.O. BOX 8920			MADISON	WI	53708	8920	158620-5
208	WYOMING DEPARTMENT OF REVENUE	HERSCHLER BLDG, 2ND FLOOR WEST, 122 WEST 25TH STREET			CHEYENNE	WY	82002	0110	24002208