

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

)			
In re:		)	Chapter 11		
ALEX AND ANI, LLC, <i>et al.</i> , ¹		)	Case No. 21-10918 (___)		
Debtors.		)	(Joint Administration Requested)		
)			

**DEBTORS’ MOTION FOR ENTRY OF AN INTERIM AND FINAL ORDER
(I) AUTHORIZING, BUT NOT DIRECTING, THE PAYMENT OF CERTAIN
PREPETITION TAXES AND FEES AND (II) GRANTING RELATED RELIEF**

The above-captioned debtors and debtors in possession (collectively, the “Debtors”), respectfully state the following in support of this motion (the “Motion”):²

Relief Requested

1. The Debtors seek entry of interim and final orders, substantially in the forms attached hereto as **Exhibit A** and **Exhibit B** (respectively, the “Interim Order” and “Final Order”): (a) authorizing, but not directing, the Debtors, in their sole discretion, to remit and pay certain accrued and outstanding prepetition taxes, including sales and use taxes, franchise taxes, and similar taxes and fees in an amount up to \$630,000 on an interim basis and up to \$630,000 on a

¹ The Debtors in these chapter 11 cases, along with the last four digits of each of the Debtors’ respective federal tax identification numbers, are as follows: Alex and Ani, LLC (8360); A and A Shareholding, Co., LLC (7939); Alex and Ani International, LLC (2247); Alex and Ani Retail, LLC (1227); Alex and Ani Assembly, LLC (3215); Alex and Ani California, LLC (6368); Alex and Ani Canada, LLC (3317); Alex and Ani Puerto Rico, LLC (1477); and Alex and Ani South Seas, LLC (8592). The Debtors’ headquarters and mailing address is: 10 Briggs Drive, East Greenwich, RI 02818.

² A detailed description of the Debtors and their businesses, and the facts and circumstances supporting this motion and the Debtors’ chapter 11 cases, are set forth in greater detail in the *Declaration of Robert Trabucco, Chief Restructuring Officer of Alex and Ani, LLC, in Support of Debtors’ Chapter 11 Petitions and First Day Motions* (the “First Day Declaration”), filed contemporaneously with the Debtors’ voluntary petitions for relief filed under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the “Bankruptcy Code”), on June 9, 2021 (the “Petition Date”).



final basis (the “Taxes and Fees Cap”), absent further order of the Court; and (b) granting related relief. In addition, the Debtors request that the Court schedule a final hearing within approximately 30 days of the commencement of these chapter 11 cases to consider approval of this motion on a final basis.

Jurisdiction and Venue

2. The United States Bankruptcy Court for the District of Delaware (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference from the United States District Court for the District of Delaware*, dated February 29, 2012. The Debtors confirm their consent, pursuant to Rule 7008 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and Rule 9013-1(f) of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “Local Rules”), to the entry of a final order by the Court in connection with this motion to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

3. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

4. The bases for the relief requested herein are sections 105(a), 363(b), 507(a)(8), and 541 of the Bankruptcy Code, Bankruptcy Rules 6003 and 6004, and Local Rule 9013-1(m). The Debtors are operating their businesses and managing their properties as debtors in possession pursuant to section 1107(a) and 1108 of the Bankruptcy Code. Concurrently with the filing of this Motion, the Debtors requested procedural consolidation and joint administration of these chapter 11 cases pursuant to Bankruptcy Rule 1015(b). No request for the appointment of a trustee or examiner has been made in these chapter 11 cases, and no committees have been appointed or designated.

Background

5. Information about the Debtors' business and the events leading to the commencement of these chapter 11 cases can be found in the First Day Declaration, which is incorporated herein by reference.

The Debtors' Tax Obligations

6. The Debtors collect, incur, and pay sales taxes, use taxes, franchise tax, property tax, income tax, annual report and licensing fees, and various other governmental taxes, fees, and assessments (collectively, the "Taxes and Fees").³ The Debtors remit the Taxes and Fees to various federal, state, and local governments, including taxing authorities (collectively, the "Governmental Authorities"). A schedule identifying the Governmental Authorities is attached hereto as **Exhibit C**.⁴ Taxes and Fees are remitted and paid by the Debtors through checks and electronic transfers that are processed through their banks and other financial institutions. The Debtors estimate that approximately \$630,000 in Taxes and Fees relating to the prepetition period are or will become due and owing to the Governmental Authorities after the Petition Date in the ordinary course.⁵ The Debtors further estimate that approximately \$630,000 in Taxes and Fees relating to the prepetition period are or will become due and owing to the Governmental Authorities within 30 days after the Petition Date.

³ The Debtors do not seek the authority to collect and remit state and federal employee-related withholding taxes by this motion. Such relief is instead requested in the *Debtors' Motion for Entry of an Order (I) Authorizing, But Not Directing, the Debtors to (A) Pay Prepetition Employee Wages, Salaries, Other Compensation, and Reimbursable Employee Expenses and (B) Continue Employee Benefits Programs and (II) Granting Related Relief*, filed concurrently herewith.

⁴ Although **Exhibit C** is intended to be comprehensive, the Debtors may have inadvertently omitted one or more Governmental Authorities. By this motion, the Debtors request relief applicable to all Governmental Authorities, regardless of whether such Governmental Authority is specifically identified on **Exhibit C**.

⁵ This estimate does not include any potential prepetition tax liability that may later come due as the result of an audit.

7. The following table contains descriptions of the Taxes and Fees, as well as the Debtors' estimate of the amounts of the Taxes and Fees accrued as of the Petition Date:

Category	Description	Approximate Amount Accrued as of Petition Date
Sales and Use Taxes	The Debtors collect and remit sales, use, and related taxes to the Government Authorities in various states in connection with the sale of their products or services at store locations in those states, or through shipment of products purchased through the Debtors' e-commerce website. Generally, the Debtors collect and remit sales and use taxes to the relevant Governmental Authorities on a weekly, monthly, or quarterly basis, depending on sales volume and the applicable jurisdiction.	\$571,000
Franchise Tax	The Debtors are required to pay various state franchise taxes in order to continue conducting their businesses pursuant to state laws. The Debtors generally pay the franchise taxes on a quarterly basis but the timing of payments may vary year to year.	\$6,000
Property Tax	State and local laws in the jurisdictions in which the Debtors operate generally grant the Authorities the power to levy property taxes against the Debtors' real and personal property. To avoid the imposition of statutory liens on their real and personal property, the Debtors typically pay property taxes in the ordinary course of business on an annual basis	\$52,000
Income Tax	The Debtors incur federal, and state income taxes based on the jurisdictions in which they operate. The Debtors pay income taxes on an annually basis.	\$0
Annual Report, Licensing, and Permitting Fees	The Debtors incur and remit annual (or, in some instances, biennial) report and licensing fees in certain states in connection with chartering or operating in such states and incur certain fees relating to permits for operation	\$0
Other Taxes and Fees	The Debtors remit other taxes and fees required to operate their businesses in certain states, including business and occupation taxes, LLC taxes, and commercial activity taxes.	\$1,000
Total		\$630,000

Basis for Relief

I. Certain of the Taxes and Fees Are Not Property of the Debtors' Estates.

8. Many of the Taxes and Fees are collected or withheld by the Debtors on behalf of the applicable Governmental Authorities and are held in trust by the Debtors. *See, e.g.*, I.R.C. § 7501 (stating that certain Taxes and Fees are held in trust). As such, these Taxes and Fees are not property of the Debtors' estates under section 541 of the Bankruptcy Code. *See, e.g.*, 11 U.S.C. § 541(d); *Begier v. IRS*, 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 Shank*, 792 F.2d 829, 833 (9th Cir. 1986) (finding that sales tax required by state law to be collected by sellers from their customers is a "trust fund" tax and not released by bankruptcy discharge); *DeChiaro v. New York State Tax Comm'n*, 760 F.2d 432, 435–36 (2d Cir. 1985) (same). 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 In re Am. Int'l Airways, Inc.*, 70 B.R. 102, 104-05 (Bankr. E.D. Pa. 1987). Because the Debtors may not have an equitable interest in funds held on account of such "trust fund" taxes, the Debtors should be permitted to pay those funds to the Governmental Authorities as they become due.⁶

II. Payment of the Taxes and Fees as Provided Herein Is a Sound Exercise of the Debtors' Business Judgment.

9. The Court may authorize the Debtors to pay the Taxes and Fees under section 363(b)(1) of the Bankruptcy Code, which provides that "[t]he trustee, after notice and a hearing, may use, sell, or lease, other than in the ordinary course of business, property of the estate" 11 U.S.C. § 363(b)(1). Under this section, a court may authorize a debtor to pay certain

⁶ For the avoidance of doubt, the Debtors hereby request authority to pay the Taxes and Fees as provided herein regardless of whether such Taxes and Fees constitute trust fund obligations.

prepetition claims. *See In re Ionosphere Clubs, Inc.*, 98 B.R. 174, 175 (Bankr. S.D.N.Y. 1989) (affirming lower court order authorizing payment of prepetition wages pursuant to section 363(b) of the Bankruptcy Code). To do so, courts require that the debtor “show that a sound business purpose justifies such actions.” *In re Montgomery Ward Holding Corp.*, 242 B.R. 147, 153 (D. Del. 1999) (citations omitted); *see also In re Phoenix Steel Corp.*, 82 B.R. 334, 335–36 (Bankr. D. Del. 1987). Moreover, “[w]here the debtor articulates a reasonable basis for its business decisions (as distinct from a decision made arbitrarily or capriciously), courts will generally not entertain objections to the debtor’s conduct.” *In re Johns-Manville Corp.*, 60 B.R. 612, 616 (Bankr. S.D.N.Y. 1986) (citation omitted); *see also In re Tower Air, Inc.*, 416 F.3d 229, 238 (3d Cir. 2005) (stating that “[o]vercoming the presumptions of the business judgment rule on the merits is a near-Herculean task”).

10. This standard is satisfied here. The Debtors’ ability to pay the Taxes and Fees is critical to maintaining the value of the Debtors’ estates. If certain Taxes and Fees remain unpaid, Governmental Authorities may seek to impose penalties on the Debtors’ directors, officers, or employees, thereby distracting them from the administration of the Debtors’ chapter 11 cases. *See, e.g.*, Ohio Rev. Code Ann. § 5739.33 (stating, in part, that “[i]f any . . . limited liability company . . . required to file returns and to remit tax due to the state . . . fails for any reason to make the filing or payment, . . . any of its officers, members, managers, or trustees who are responsible for the execution of the . . . limited liability company’s, fiscal responsibilities, shall be personally liable for the failure”). Any collection action on account of such penalties, and any ensuing liability, would distract the Debtors and their personnel to the detriment of all parties in interest. The dedicated and active participation of the Debtors’ officers and employees is essential

to the orderly administration of these chapter 11 cases and maximizing the value of the Debtors' estates for the benefit of their stakeholders.

11. Furthermore, the Debtors' liability to pay the Taxes and Fees may ultimately result in increased tax liability for the Debtors if interest and penalties accrue on the tax claims. Many of the Taxes and Fees may be entitled to priority status pursuant to section 507(a)(8)(C) of the Bankruptcy Code. As priority claims, these obligations must be paid in full before any general unsecured obligations of the Debtors may be satisfied. To the extent that the Debtors are unable to timely pay the prepetition Taxes and Fees, they may ultimately be required to pay those amounts with additional interest and penalties. The Debtors' failure to pay the prepetition Taxes and Fees as they come due thus may ultimately increase the amount of priority claims, held by the Governmental Authorities against the Debtors' estates to the detriment of the Debtors' general unsecured creditors. *See* 11 U.S.C. § 507(a)(8)(C), (G). Accordingly, the Court should grant the Debtors authority to pay, in their sole discretion, the prepetition Taxes and Fees as provided herein.

12. Courts in this jurisdiction have often authorized payment of prepetition taxes under section 363(b) of the Bankruptcy Code. *See, e.g., In re Highpoint Resources Corp.*, No. 21-10565 (CSS) (Bankr. D. Del. March 16, 2021) (authorizing debtors to pay prepetition taxes and fees in the ordinary course of business); *In re Town Sports Int'l, LLC*, No. 20-12168 (CSS) (Bankr. D. Del. Sept. 16, 2020); *In re Extraction Oil and Gas, Inc.*, No. 20-10548 (Bankr. D. Del. July 13, 2020) (same); *In re APC Automotive Technologies Intermediate Holdings, LLC*, No. 20-11466 (CSS) (Bankr. D. Del. June 4, 2020) (same); *In re Akorn, Inc.*, No. 20-11177 (KBO) (Bankr. D. Del. May 22, 2020) (same); *In re Bluestem Brands, Inc.*, No. 20-10566 (MFW) (Bankr. D. Del.

Mar. 30, 2020) (same); *In re Clover Technologies Group, LLC*, No. 19-12680 (KBO) (Bankr. D. Del. Jan. 21, 2020) (same).⁷

Processing of Checks and Electronic Fund Transfers Should Be Authorized

13. The Debtors have sufficient funds to pay the amounts described in this motion during the chapter 11 cases and anticipated access to cash collateral. In addition, under the Debtors' existing cash management system, the Debtors can readily identify checks or wire transfer requests as relating to an authorized payment in respect of the Taxes and Fees. Accordingly, the Debtors believe that checks or wire transfer requests, other than those relating to authorized payments, will not be honored inadvertently. Therefore, the Debtors respectfully request that the Court authorize and direct all applicable financial institutions, when requested by the Debtors, to receive, process, honor, and pay any and all checks or wire transfer requests in respect of the relief requested in this motion.

The Requirements of Bankruptcy Rule 6003 Are Satisfied

14. Bankruptcy Rule 6003 empowers a court to grant relief within the first 21 days after the Petition Date "to the extent that relief is necessary to avoid immediate and irreparable harm." For the reasons discussed above, authorizing the Debtors to pay the Taxes and Fees accrued prior to the petition date and granting the other relief requested herein is integral to the Debtors' ability to transition into these chapter 11 cases. Failure to receive such authorization and other relief during the first 21 days of these chapter 11 cases would severely disrupt the Debtors' ability to administer their estates at this critical juncture. For the reasons discussed herein, the relief requested is necessary in order for the Debtors to preserve and maximize the value of the Debtors'

⁷ Because of the voluminous nature of the orders cited herein, such orders have not been attached to this motion. Copies of these orders are available upon request to the Debtors' proposed counsel.

estates for the benefit of all stakeholders. Accordingly, the Debtors submit that they have satisfied the “immediate and irreparable harm” standard of Bankruptcy Rule 6003 to support granting the relief requested herein.

Reservation of Rights

15. Nothing contained in this motion or any actions taken by the Debtors pursuant to relief granted in the Final Order is intended or should be construed as: (a) an admission as to the validity of any particular claim against a Debtor entity; (b) a waiver of the Debtors’ rights to dispute any particular claim on any grounds; (c) a promise or requirement to pay any particular claim; (d) an implication or admission that any particular claim is of a type specified or defined in this motion; (e) a request or authorization to assume any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; (f) a waiver or limitation of the Debtors’ rights under the Bankruptcy Code or any other applicable law; or (g) a concession by the Debtors that any liens (contractual, common law, statutory, or otherwise) satisfied pursuant to this motion are valid, and the Debtors expressly reserve their rights to contest the extent, validity, or perfection or seek avoidance of all such liens. If the Court grants the relief sought herein, any payment made pursuant to the Court’s order is not intended and should not be construed as an admission as to the validity of any particular claim or a waiver of the Debtors’ rights to subsequently dispute such claim.

Waiver of Bankruptcy Rule 6004(a) and 6004(h)

16. To implement the foregoing successfully, the Debtors request that the Court enter an order providing that notice of the relief requested herein satisfies Bankruptcy Rule 6004(a) and that the Debtors have established cause to exclude such relief from the 14-day stay period under Bankruptcy Rule 6004(h).

Notice

17. The Debtors will provide notice of this Motion to: (a) the Office of the U.S. Trustee for the District of Delaware; (b) the holders of the 30 largest unsecured claims against the Debtors on a consolidated basis; (c) counsel to the Consenting Sponsor; (d) counsel to the agent under the Debtors' secured credit facilities; (e) all parties asserting liens against the Debtors' assets; (f) the United States Attorney's Office for the District of Delaware; (g) the Internal Revenue Service; (h) the United States Securities and Exchange Commission; (i) the state attorneys general for all states in which the Debtors conduct business or have conducted business; and (j) any party that requests service pursuant to Bankruptcy Rule 2002. As the Motion is seeking "first day" relief, within two business days after the hearing on the Motion, the Debtors will serve copies of the Motion and any order entered respecting the Motion as required by Local Rule 9013-1(m)(iv). The Debtors submit that, in light of the nature of the relief requested, no other or further notice need be given.

No Prior Request

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

WHEREFORE, the Debtors respectfully request that the Court enter the Interim Order and Final Order granting the relief requested herein and such other relief as the Court deems appropriate under the circumstances.

Dated: June 9, 2021
Wilmington, Delaware

/s/ Domenic E. Pacitti

KLEHR HARRISON HARVEY BRANZBURG LLP

Domenic E. Pacitti (DE Bar No. 3989)
Michael W. Yurkewicz (DE Bar No. 4165)
Sally E. Veghte (DE Bar No. 4762)
919 North Market Street, Suite 1000
Wilmington, Delaware 19801
Telephone: (302) 426-1189
Facsimile: (302) 426-9193
Email: dpacitti@klehr.com;
myurkewicz@klehr.com;
sveghte@klehr.com

- and -

Morton R. Branzburg (*pro hac vice* pending)
1835 Market Street, Suite 1400
Philadelphia, Pennsylvania 19103
Telephone: (215) 569-3007
Facsimile: (215) 568-6603
Email: mbranzburg@klehr.com

- and -

KIRKLAND & ELLIS LLP

KIRKLAND & ELLIS INTERNATIONAL LLP

Joshua A. Sussberg, P.C. (*pro hac vice* pending)
Allyson B. Smith (*pro hac vice* pending)
601 Lexington Avenue
New York, New York 10022
Telephone: (212) 446-4800
Facsimile: (212) 446-4900
Email: joshua.sussberg@kirkland.com
allyson.smith@kirkland.com

- and -

Alexandra Schwarzman (*pro hac vice* pending)
300 North LaSalle Street
Chicago, Illinois 60654
Telephone: (312) 862-2000
Facsimile: (312) 862-2200
Email: alexandra.schwarzman@kirkland.com

Proposed Co-Counsel to the Debtors and Debtors in Possession

EXHIBIT A

Proposed Interim Order

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:)	
	)	Chapter 11
ALEX AND ANI, LLC, <i>et al.</i> , ¹)	
	)	Case No. 21-10918 (___)
)	
Debtors.	)	(Joint Administration Requested)
)	
	)	Re: Doc. No. ___

**INTERIM ORDER (I) AUTHORIZING, BUT
NOT DIRECTING, THE PAYMENT OF CERTAIN PREPETITION
TAXES AND FEES AND (II) GRANTING RELATED RELIEF**

Upon the motion (the "Motion")² of the above-captioned debtors and debtors in possession (collectively, the "Debtors") for entry of an interim order (this "Interim Order"): (a) authorizing, but not directing, the Debtors to pay certain accrued and outstanding prepetition Taxes and Fees in an amount not to exceed the Taxes and Fees Cap, absent further order of the Court; and (b) granting related relief, all as more fully set forth in the Motion; and upon the First Day Declaration; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012; and the Debtors consenting to entry of a final order consistent with Article III of the United States Constitution; and this Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409;

¹ The Debtors in these chapter 11 cases, along with the last four digits of each of the Debtors' respective federal tax identification numbers, are as follows: Alex and Ani, LLC (8360); A and A Shareholding, Co., LLC (7939); Alex and Ani International, LLC (2247); Alex and Ani Retail, LLC (1227); Alex and Ani Assembly, LLC (3215); Alex and Ani California, LLC (6368); Alex and Ani Canada, LLC (3317); Alex and Ani Puerto Rico, LLC (1477); and Alex and Ani South Seas, LLC (8592). The Debtors' headquarters and mailing address is: 10 Briggs Drive, East Greenwich, RI 02818.

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

and this Court having found that the Debtors' notice of the Motion and opportunity for a hearing on the Motion were appropriate under the circumstances and no other notice need be provided; and this Court having reviewed the Motion and having heard the statements in support of the relief requested therein at a hearing before this Court (the "Hearing"); and this Court having determined that the legal and factual bases set forth in the Motion and at the Hearing establish just cause for the relief granted herein; 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 Motion is granted on an interim basis as set forth herein.
2. The final hearing (the "Final Hearing") on the Motion shall be held on [____], 2021, at [____], prevailing Eastern Time. Any objections or responses to entry of a final order on the Motion shall be filed on or before 4:00 p.m., prevailing Eastern Time, on [____], 2021, and shall be served on: (a) the Debtors, Alex and Ani, LLC, 10 Briggs Drive, East Greenwich, RI 02818; (b) proposed co-counsel to the Debtors, Kirkland & Ellis LLP, 601 Lexington Avenue, New York, New York 10022, Attn: Joshua A. Sussberg, P.C. (Joshua.sussberg@kirkland.com) and Allyson B. Smith (Allyson.smith@kirkland.com) and Kirkland & Ellis LLP, 300 North LaSalle Street, Chicago, Illinois 60654, Attn: Alexandra Schwarzman (Alexandra.schwarzman@kirkland.com) and Klehr Harrison Harvey Branzburg LLP, 919 North Market Street, Suite 1000, Wilmington, Delaware 19801, Attn: Domenic E. Pacitti (dpacitti@klehr.com) and Michael W. Yurkewicz (myurkewicz@klehr.com); (c) co-counsel to the Consenting Sponsor, Paul, Weiss, Rifkind, Wharton & Garrison LLP, 1285 6th Avenue New York, New York 10019, Attn: Paul M. Basta (pbasta@paulweiss.com), Elizabeth R. McColm (emccolm@paulweiss.com), Grace Hotz (ghotz@paulweiss.com) and Young Conaway Stargatt & Taylor, LLP, Rodney Square, 1000 King Street, Wilmington, Delaware 19801, Attn: Pauline K.

Morgan (pmorgan@ycst.com) and Sean Greecher (sgreecher@ycst.com); (d) counsel to the agent under the Debtors' secured credit facilities, Alston & Bird LLP, 1201 West Peachtree Street, Atlanta, GA 30309-3424, Attn: David Wender (David.wender@ralston.com); (e) counsel to any statutory committee appointed in these cases; (f) Office of The United States Trustee, 844 King Street, Suite 2207, LockBox 35, Wilmington, Delaware 19801, Attn: David L. Buchbinder (David.L.Buchbinder@usdoj.gov). In the event no objections to entry of a final order on the Motion are timely received, this Court may enter such final order without need for the Final Hearing.

3. The Debtors are authorized, but not directed, to pay or remit, in their sole discretion, the Taxes and Fees accrued prior to the Petition Date that will become payable during the pendency of these chapter 11 cases in an amount not to exceed \$[630,000], on an interim basis, at such time when the Taxes and Fees are payable.

4. Nothing in this order shall be interpreted so as to permit payments on account of past-due taxes.

5. Notwithstanding the relief granted in this Interim Order and any actions taken pursuant to such relief, nothing in this Interim Order shall be deemed: (a) an admission as to the validity of any prepetition claim against a Debtor entity; (b) a waiver of the Debtors' right to dispute any prepetition claim on any grounds; (c) a promise or requirement to pay any prepetition claim; (d) an implication or admission that any particular claim is of a type specified or defined in this Interim Order or the Motion; (e) a request or authorization to assume any prepetition agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; (f) a waiver or limitation of the Debtors' rights or the rights of any other Person under the Bankruptcy Code or any other applicable law; or (g) a concession by the Debtors that any liens (contractual, common

law, statutory, or otherwise) satisfied pursuant to the Motion are valid, and the Debtors expressly reserve their rights to contest the extent, validity, or perfection or seek avoidance of all such liens.

6. The banks and financial institutions on which checks were drawn or electronic payment requests made in payment of the prepetition obligations approved herein are authorized and directed to receive, process, honor, and pay all such checks and electronic payment requests when presented for payment, and all such banks and financial institutions are authorized to rely on the Debtors' designation of any particular check or electronic payment request as approved by this Interim Order.

7. The Debtors are authorized to issue postpetition checks, or to effect postpetition fund transfer requests, in replacement of any checks or fund transfer requests that are dishonored as a consequence of these chapter 11 cases with respect to prepetition amounts owed in connection with any Taxes and Fees.

8. Notwithstanding anything to the contrary contained herein, any payment to be made and any authorization contained hereunder shall be subject to (x) any order approving the Debtors' use of cash collateral (the "Cash Collateral Order"), the documentation in respect of any such use of cash collateral, the budget governing any such use of cash collateral; and (y) any and all claims, liens, security interests and priorities granted in connection with such use of cash collateral. To the extent there is any inconsistency between the terms of the Cash Collateral Order and any action taken or proposed to be taken hereunder, the terms of the Cash Collateral Order shall control.

9. The contents of the Motion satisfy the requirements of Bankruptcy Rule 6003(b).

10. Notice of the Motion as provided therein shall be deemed good and sufficient notice of such Motion and the requirements of Bankruptcy Rule 6004(a) and the Local Rules are satisfied by such notice.

11. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Interim Order are immediately effective and enforceable upon its entry.

12. The Debtors are authorized to take all actions necessary to effectuate the relief granted in this Interim Order in accordance with the Motion.

13. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Interim Order.

EXHIBIT B

Proposed Final Order

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

)	
In re:	)	Chapter 11
)	
ALEX AND ANI, LLC, <i>et al.</i> , ¹	)	Case No. 21-10918 (____)
)	
Debtors.	)	(Jointly Administered)
)	
	)	Re: Doc. No. ____

**FINAL ORDER (I) AUTHORIZING, BUT NOT DIRECTING,
THE PAYMENT OF CERTAIN PREPETITION
TAXES AND FEES AND (II) GRANTING RELATED RELIEF**

Upon the motion (the "Motion")² of the above-captioned debtors and debtors in possession (collectively, the "Debtors") for entry of a final order (this "Final Order"): (a) authorizing, but not directing, the Debtors to pay certain accrued and outstanding prepetition Taxes and Fees in an amount not to exceed the Taxes and Fees Cap, absent further order of the Court; and (b) granting related relief, all as more fully set forth in the Motion; and upon the First Day Declaration; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012; and the Debtors consenting to entry of a final order consistent with Article III of the United States Constitution; and this Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and

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this Court having found that the Debtors' notice of the Motion and opportunity for a hearing on the Motion were appropriate under the circumstances and no other notice need be provided; and this Court having reviewed the Motion and having heard the statements in support of the relief requested therein at a hearing before this Court (the "Hearing"); and this Court having determined that the legal and factual bases set forth in the Motion and at the Hearing establish just cause for the relief granted herein; 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 Motion is granted on a final basis as set forth herein.
2. The Debtors are authorized, but not directed, to pay or remit, in their sole discretion, the Taxes and Fees accrued prior to the Petition Date that will become payable during the pendency of these chapter 11 cases in an amount not to exceed \$630,000, absent further order of the Court, at such time when the Taxes and Fees are payable.
3. Notwithstanding the relief granted in this Final Order and any actions taken pursuant to such relief, nothing in this Final Order shall be deemed: (a) an admission as to the validity of any prepetition claim against a Debtor entity; (b) a waiver of the Debtors' right to dispute any prepetition claim on any grounds; (c) a promise or requirement to pay any prepetition claim; (d) an implication or admission that any particular claim is of a type specified or defined in this Final Order or the Motion; (e) a request or authorization to assume any prepetition agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; (f) a waiver or limitation of the Debtors' rights or the rights of any other Person under the Bankruptcy Code or any other applicable law; or (g) a concession by the Debtors that any liens (contractual, common law, statutory, or otherwise) satisfied pursuant to the Motion are valid, and the Debtors expressly reserve their rights to contest the extent, validity, or perfection or seek avoidance of all such liens.

4. The banks and financial institutions on which checks were drawn or electronic payment requests made in payment of the prepetition obligations approved herein are authorized and directed to receive, process, honor, and pay all such checks and electronic payment requests when presented for payment, and all such banks and financial institutions are authorized to rely on the Debtors' designation of any particular check or electronic payment request as approved by this Final Order.

5. The Debtors are authorized to issue postpetition checks, or to effect postpetition fund transfer requests, in replacement of any checks or fund transfer requests that are dishonored as a consequence of these chapter 11 cases with respect to prepetition amounts owed in connection with any Taxes and Fees.

6. Notwithstanding anything to the contrary contained herein, any payment to be made and any authorization contained hereunder shall be subject to (x) any order approving the Debtors' use of cash collateral (the "Cash Collateral Order"), the documentation in respect of any such use of cash collateral, the budget governing any such use of cash collateral; and (y) any and all claims, liens, security interests and priorities granted in connection with such use of cash collateral. To the extent there is any inconsistency between the terms of the Cash Collateral Order and any action taken or proposed to be taken hereunder, the terms of the Cash Collateral Order shall control.

7. Nothing in this order shall be interpreted so as to permit payments on account of past-due taxes.

8. Notice of the Motion as provided therein shall be deemed good and sufficient notice of such Motion and the requirements of Bankruptcy Rule 6004(a) and the Local Rules are satisfied by such notice.

9. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Final

Order are immediately effective and enforceable upon its entry.

10. The Debtors are authorized to take all actions necessary to effectuate the relief granted in this Final Order in accordance with the Motion.

11. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Final Order.

EXHIBIT C

List of Governmental Authorities

Taxing Authorities Listing

Taxation Authority	Address	City	State	Zip
Accents Gift Stores	8642 Faibanks N Houston Rd	Houston	TX	77064
Agricultural Commisioners Office	222 Bristol Ln	Orange	CA	92865
Aiken County Treasurer	PO Box 919	Aiken	SC	29802-0919
Alabama Department Of Revenue	Business Privelege Tax Section	Montgomery	AL	36132
Albert Uresti Mpa Pcc	PO Box 2903	San Antonio	TX	78299-2903
Ann Harris Bennett Tax Assessor-Collector	PO Box 4622	Houston	TX	77210-4622
Anne Arundel County	Office of Finance	Annapolis	MD	21404-0427
Arizona Department Of Revenue	1600 W Monroe St	Phoenix	AZ	85007
Baltimore County Maryland	Office Budget and Finance	Towson	MD	21204-4665
Bartow County Tax Commissioner	135 W Cherokee Ave	Catersville	GA	30120-3181
Beaufort County Treasurer	PO Drawer 487	Beaufort	SC	29901-0487
Rhode Island Division Of Taxation	One Capitol Hill	Providence	RI	02908
Boulder County Treasurer	PO BOX 471	Boulder	CO	80306
Bridgewater Township - Office Of The Fire Marshal	100 Commons Way	Bridgewater	NJ	08807
Bristol Tax Collector	PO Box 1040	Bristol	CT	06011-1040
British Columbia Ministry Of Finance	PO Box 9435 Stn Prov Govt	Victoria	Canada	V8W 9V3
Broward County Tax Collector	115 S Andrews Ave. Rm A-100	Fort Lauderdale	FL	33301
Shabbir A Khan San Joaquin County Tax Collector	PO Box 2169	Stockton	CA	95201
Canada Revenue Agency	Receiver General	Summerside	Canada	C1N6A2
Carrie Surratt Pcc Ctop Fort Bend County Tax Assessor Collector	PO Box 1028	Sugarland	TX	77487-1028
Cassandra Dimicco	116 John St	New York	NY	10038
Charles County Treasurer	PO Box 2607	La Plata	MD	20646-2607
Charleston Chamber F Commerce	Seafood Festival	Charlestown	RI	02813
Charleston County Treasurer	PO Box 100242	Columbia	SC	29202-3242
Chesapeake Treasurer	PO Box 16495	Chesapeake	VA	23328-6495
City Of Alexandria	PO Box 34901	Alexandria	VA	22334-0901
City Of Annapolis	PO Box 75782	Annapolis	MD	21275-5782
City Of Antigo	700 Edison St	Antigo	WI	54409
City Of Apache Junction	Tax & License Division	Apache Junction	AZ	85119
City Of Arcadia	240 West Huntington Dr	Arcadia	CA	91066
City Of Atlanta	City Hall South	Atlanta	GA	30303
City Of Birmingham	150 West Maple Road	Birmingham	MI	48009
City Of Boca Raton	BUSINESS TAX AUTHORITY	Atlanta	GA	30384
City Of Boston	PO Box 55810	Boston	MA	02205
City Of Boulder	Finance Dept- Tax & License Div,SalesTax	Boulder	CO	80302
City Of Brea	1 Civic Center Circle	Brea	CA	92821
City Of Burlington/Ny	PO Box 22086	Albany	NY	12201-2086
City Of Cerritos	Buisness License Division	Cerritos	CA	90703-3130
City Of Charleston	Revenue Collections	Charleston	SC	29413
City Of Charlottesville	Department of Finance	Charlottesville	VA	22902-0591
City Of Colonial Heights	PO Box 3401	Colonial Heights	VA	23834
Sacramento County Unsecured Tax Unit	PO Box 508	Sacramento	CA	95812-0508
City Of Denver	201 W Colfax Ave	Denver	CO	80202
City Of Doral Fl	8401 Northwest 53rd Terrace	Doral	FL	33166
City Of Dunwoody Finance & Aministration	4800 Ashford Dunwoody Rd	Dunwoody	GA	30339
Tax Collector Brookfield	PO Box 508	Brookfield	CT	06804-0508
City Of Emeryville	Attn: Business Licenses	Emeryville	CA	22902
City Of Fort Lauderdale	BUSINESS TAX DIVISION - 100 N ANDREWS AVE	Fort Lauderdale	FL	33301
City Of Glendale	Privilege Tax Section	Glendale	AZ	85311-0800
City Of Greenfield	7325 W Forest Home Ave	Greenfield	WI	53220-3356
City Of Leominster	PO Box 457	Worcester	MA	01613-0457
City Of Lumberton	PO Box 1388	Lumberton	NC	28359-1388
City Of Medford Ma	Treasurer Collector	Medford	MA	02155
City Of Miami Beach	1755 Meridan Ave	Miami Beach	FL	33139
City Of Newark	220 South Main Street	Newark	NJ	19101
City Of Newport	City of Newport	Newport	RI	02840
City Of Newport Beach	100 CIVIC CENTER DR	Newport Beach	CA	92660
City Of Newport News	PO Box 975	Newport News	VA	23607-0975
City Of Newton	PO Box 9137	Newton	MA	04260-9137
City Of Novi	Tax Processing	Detroit	MI	48232-5321
City Of Palm Gardens Business Services Division	10500 N. Military Trail	Palm Beach	FL	33410
City Of Peabody	PO Box 3047	Peabody	MA	01961-3047
City Of Portland	Office of the City Clerk	Portland	ME	04101
City Of Providence Tax Collector	P.O. Box 9100	Providence	RI	29409
City Of Quincy	Collector of Taxes	Quincy	MA	02269-9138
City Of Richmond Heights	1330 South Big Bend Blvd	Richmond Heights	MO	63117
City Of Sacramento	Revenue Division	Sacramento	CA	95814
City Of Salisbury	125 N Division St	Salisbury	MD	21801-4940
City Of Santa Monica	PO Box 2200	Santa Monica	CA	90407-2200
City Of Sevierville	PO Box 5500	Sevierville	TN	37864-5500
City Of Sunrise	1601 NW 136 Ave Bldg A	Sunrise	FL	33323
City Of Tampa	Business Tax Division	Tampa	FL	33601-2200
City Of Taunton	Office of the Collector	Boston	MA	02284-4506
City Of Thousand Oaks	2100 Thousand Oaks Blvd	Thousand Oaks	CA	91362
City Of Torrance Ca	3031 Torrance Blvd	Torrance	CA	90503
City Of Troy Treasurers Office	500 West Big Beaver Rd	Troy	MI	48084-5285
City Of Waterbury	235 Grand St	Waterbury	CT	06702-2000
City Of Wauwatosa	Bin 360	Milwaukee	WI	53288-0360
City Of Williamsburg Department Of Finance	401 Lafayette St	Williamsburg	VA	23185-3617
Clark County Nevada	500 S Grand Central Parkway	Las Vegas	NV	89155
Clerk Of The Circuit Court	Barbara & Meiklejohn	Rockville	Maryland	20850
Clerk Of The Court	License Dept Circuit Court for Anne Arundel County	Annapolis	MD	21401

Taxing Authorities Listing

Taxation Authority	Address	City	State	Zip
Clinton Township Treasurer	William J. Sowerby	Clinton Township	MI	48038
Cofim Municipio Of Carolina	Departamento de Finanzas y Presupuesto	Carolina	PR	00986-0008
Collector Of Revenue	41 S Central Ave	St Louis	MO	63105-1799
Collector Of Taxes Hamden	2750 Dixwell Ave	Hamden	CT	06518
Collector Of Taxes Wallingford	PO Box 5003	Wallingford	CT	06492-7503
Colorado Dept Of Revenue	Colorado Dept Of Revenue	Denver	CO	80261
Columbia County Tax Commissioner	PO Box 3030	Evans	GA	30809
Commissioner Of Taxation And Finance	CAPITOL REGION OFFICE	Albany	NY	12227
Commonwealth Mediation And Conciliation Inc	50 Federal St 8th Floor	Boston	MA	02110
Commonwealth Of Massachusetts	40 South St	Foxborough	MA	02035
Department Of Revenue Services	PO Box 5088	Hartford	CT	06102
Comptroller Of Maryland	Revenue Administration Division	Annapolis	MD	21411
County Of Alameda Wts & Measures	224 West Winton Ave	Hayward	CA	94544
County Of Albemarle	PO Box 7604	Merrifield	VA	22116-7604
County Of Albemarle Farp	PO Box 759326	Baltimore	MD	21275-9326
County Of Fairfax	12000 Government Center Pkwy	Fairfax	VA	22035
County Of Henrico	Lockbox 4732	Henrico	VA	23228-0790
County Of Lexington	PO Box 3000	Lexington	SC	29071
County Of Los Angeles Dept Of Treasurer And Tax Collector	225 North Hill St RM 122	Los Angeles	CA	90051-4818
County Of Orange	PO 1438	Santa Ana	CA	92702
County Of Santa Clara Dept Of Tax & Collections	East Wing 6th Floor	San Jose	CA	95110-1767
County Of Ventura	PO Box 845642	Los Angeles	CA	90084-5642
Cranston Chamber Of Commerce	150 Midway Rd	Cranston	RI	02920
Craven County Tax Collector	226 Pollock St	New Bern	NC	28560-4981
Ct Corporation	PO Box 4349	Carol Stream	IL	60197-4349
Culpeper County Treasurer	PO Box 1447	Culpeper	VA	22701-5447
Dartford Borough Council	2 Fountain Court Victoria Square	St Alban	UK	AL1 3TF
Davis County Assessor	61 South Main St	Farmington	UT	84025
Delaware Division Of Revenue	PO Box 2340	Wilmington	DE	19899-2340
Dennis W Hollingsworth Tax Collector	PO Box 9001	St. Augustine	FL	32085-9001
Departamento De Hacienda	PO Box 9022501	San Juan	PR	00902-2501
Director Of Finance Municipality Of Ponce	PO Box 331709	Ponce	PR	0733-1709
Director Of Finance Of Carolina	Municipality of Carolina	Carolina	PR	00986
Director Of Finance Of San Juan	Municipality of San Juan	San Juan	PR	00936
Doug Belden Tax Collector	PO Box 30012	Tampa	FL	33630-3012
Douglas County Treasurer	PO Box 1208	Castle Rock	CO	80104
Durham County Tax Collector	PO Box 30090	Durham	NC	27702-3090
Duval County Tax Collector	PO Box 44009	Jacksonville	FL	32231-4009
Escambia County Tax Collector	PO Box 1312	Pensacola	FL	32591
Fauquier County	Tanya Remson Wilcox	Warrenton	VA	20188-0677
Florence County Treasurer Laurie Walsh Carpenter	PO Box 100501	Florence	SC	100501
Florida Department Of Revenue	PO BOX 8045	Tallahassee	FL	32314
Forsyth County Tax Commissioner	1092 Tribble Gap Rd	Cumming	GA	3040-2236
Fort Bend Co M U D #46	11111 Katy Freeway #725	Houston	TX	77079-2197
Tax Assessor Collector	PO Box 6527	Texarkana	TX	75505-6527
Fresno County Tax Collector	2281 Tulare St	Fesno	CA	93715-1192
Fulton County Tax Commisisoner	PO Box 105052	Atlanta	GA	30348-5052
Galveston County Tax Office	722 Moody	Galveston	TX	77550
Gaston County Tax Collector	PO Box 1578	Gastonia	NC	28053-1578
Georgia Department Of Revenue	Processing Center	Atlanta	GA	30348-5685
Grapevine-Colleyville Tax Office	3072 Mustang Dr	Grapevine	TX	76051
Greater Boca Raton Chamber Of Commerce	1800 N Dixie Highway	Boca Raton	FL	33432
Guilford County Tax Department	PO Box 71072	Charlotte	NC	28272-1072
Gwinnett County Tax Commissioner	PO Box 372	Lawrenceville	GA	30046
Hartford County	PO Box 64069	Baltimore	MD	21264-4069
Hawaii State Tax Collector	PO BOX 259	Honolulu	HI	96809-0259
Henry C Levy Tax Collector Alameda County	1221 Oak Street	Oakland	CA	94612-4285
Hm Revenue & Customs	Department 1250 New Castle	Upon Tyne	UK	NE98 IZZ
Horry County Treasurer	PO Box 602773	Charlotte	NC	28280-2773
Howard County Director Of Finance	PO Box 37237	Baltimore	MD	21297-3237
Huntington Technology Finance	Banc of America Leasing & Capital LLC	Providence	RI	02907
Illinois Department Of Revenue	PO Box 19053	Springfield	IL	62794-9053
Indiana Department Of Revenue	PO Box 7205	Indianapolis	IN	46207
Insight Investments Llc	260 N.Charles Lindbergh Dr	Salt Lake City	UT	84116
Julie L Ensor Clerk Of The Circuit Court	401 Bosley Avenue	Towson	MD	21204-6754
Kanawha County Assessor	111 Court St	Charleston	WV	25301
Kanawha County Sheriff	409 Virginia St East	Charleston	WV	25301-2595
Kansas Department Of Revenue	915 SW Harrison Street	Topeka	KS	66612
Kentucky State Treasurer	Department of Revenue	Frankfort	KY	40620
Kern County Tax Collector	Payment Center	Los Angeles	CA	90054-1004
Knox County Trustee	PO Box 70	Knoxville	TN	37901-5001
Lee County Tax Collector	PO Box 1968	Sanford	NC	27331
Long Hill Fire District Tax Collector	Newton Savings Bank	Woburn	MA	01888-4110
Los Angeles County Tax Collector	P.O Box 54027	Los Angeles	CA	90054-0027
Louisiana Department Of Revenue	PO Box 201	Baton Rouge	LA	70821-0201
Louisiana Secretary Of State	8585 Archives Ave	Baton Rouge	LA	70809
Luanne Caraway Tax Assessor Collector Hays County	712 S Stagecoach Trail	San Marcos	TX	78666
Manager Of Finance	PO Box 660860	Dallas	TX	75266-0860
Manitoba Minister Of Finance	415 401 York Ave	Winnipeg	Canada	R3C0P8
Maryland State Assessor	Dept of Assessment and Tax Personal Property Division	Baltimore	MD	21297
Massachusetts Department Of Revenue	PO Box 7025	Boston	MA	02204
Mcmillan	1000 Sherbrooke O./W.	Montreal	Canada	H3A3G4

Taxing Authorities Listing

Taxation Authority	Address	City	State	Zip
Mecklenburg County Tax Collector	PO Box 71063	Charlotte	NC	28272-1063
Mercedes-Benz Financial	Attn: Resolution Transfer Department	Fort Worth	TX	76177
Metropolitan Trustee Personal Property Tax	PO Box 305012	Nashville	TN	37230-5012
Miami Dade County Tax Collector Business Tax	200 NW 2nd Ave	Miami	FL	33128
Miami-Dade County Florida	PO Box 026055	Miami	FL	33102-6055
Michigan Department Of Treasury	Sales, Use, and Withholding taxes	Lansing	MI	48909
Ministry Of Finance	Attn Canadian Province of British Columbia	Victoria	Canada	V8W9V4
Minnesota Dept Of Revenue	Mail Station 1760	Saint Paul	MN	55145
Missouri Department Of Revenue	PO Box 555	Jefferson City	MO	65101-0555
Montgomery County Tax Office	400 N San Jacinto	Conroe	TX	77301-2823
Montgomery County Treasurer	755 Roanoke St	Christiansburg	VA	24073-3169
Montgomery County, Maryland	Department of Finance Treasury Division	Montgomery County	Maryland	00000
Municipal Treasurer Of Carolina	Director of Finance of Carolina, Municipality of Carolina	Carolina	PR	00986
Commonwealth Of Puerto Rico	PO Box 70179	San Juan	PR	00936-8179
Municipality Of Carolina	PO Box 70179	San Juan	PR	00936-8179
Municipio De Ponce	Confim Municipal Finance Corp	San Juan	PR	00940-2001
Nevada Department Of Taxation	555 E Washington Ave	Las Vegas	NV	89101
New Hanover County Tax Office	PO Box 580070	Charlotte	NC	28258-0070
New Jersey Division Of Taxation	Sale & Use Tax	Trenton	NJ	08646
New York City Department Of Finance	PO Box 3646	New York	NY	10038
New York Department Of State	One Commerce Plaza	Albany	NY	12231
New York State Filing Fee	State Processing Center	Albany	NY	12212
Newport County Chamber Of Commerce	35 Valley Road	Middletown	RI	02842
North Carolina Department Of Revenue	PO Box 25000	Raleigh	NC	27640
North Hills School District Tax Office	135 Sixth Ave	Pittsburgh	PA	15229-1291
Nyc Department Of Finance	P.O. Box 3646	New York	NY	10008
Oakland County	1200 N Telegraph Road	Pontiac	MI	48341
Office Of Finance City Of Los Angeles	PO Box 513996	Los Angeles	CA	90051-3996
Office Of Tax And Revenue Dc	PO Box 419	Washington	DC	20044
Ohio Chamber Of Commerce	34 S Third St	Columbus	OH	43215
Ohio Department Of Taxation	P.O. Box 181140	Columbus	OH	43218
Ohio Treasurer Of State	PO Box 181140	Columbus	OH	43218-1140
Onslow County Tax Collector	234 NW Corridor Blvd	Jacksonville	NC	28540-5309
Orange County Tax Collector	P.O. Box 545100	Orlando	FL	32854
Oregon Dept Of Revenue	P.O. BOX 14260	Salem	OR	97309
Patsy Schultz Pcc Fort Bend County Tax Assessor Collector	PO Box 1028 Payment Processing Dept	Sugarland	TX	77487-1028
Pitt County Tax Collector	PO Box 875	Greenville	NC	27835-0875
Prince George'S County Md	PO Box 17578	Baltimore	MD	21297
Prince William County Tax Administration Division	Dept 871	Alexandria	VA	22334-0871
Regional Income Tax Agency	PO Box 94582	Cleveland	OH	44101-4582
Rhode Island Department Of State	148 West River St	Providence	RI	02904
Municipality Of San Juan	PO Box 70179	San Juan	PR	00936-8179
Ri Division Of Motor Vehicles	PO BOX 9719	Providence	RI	02940
Richland County Treasurer	PO Box 8028	Columbia	SC	29202-8028
Riverside County Treasurer	PO Box 12005	Riverside	CA	92502-2205
Robeson County Tax Collector	Robeson County Tax Collector	Charlotte	NC	28258-0387
Roosevelt Field W D	One Washington Street 2nd Floor	Hempstead	NY	11550
Salt Lake County Assessor	2001 South State St #N2300	Salt Lake City	UT	84114-7421
Saskatchewan Minister Of Finance	2350 Albert Street	Regina	Canada	S4P 4A6
Scc Dtac	70 West Hedding St	San Jose	CA	95110-1767
Scott Clements Gordon County Tax Commissioner	PO Box 337	Calhoun	GA	30703-0337
Scott Randolph Tax Collector	PO Box 545100	Orlando	FL	32854
Secretary Of The Treasury	Department of the Treasury	San Juan	PR	00902-2501
Sevierville County Clerk	125 Court Ave	Sevierville	TN	37862
Sheila L Palmer Collector	415 Third St	Platte City	MO	64079
Sheriff Of Kanawha County	Tax Division	Charleston	WV	25301-2595
Sheriff Of Putnam County	236 Courthouse Dr	Winfield	WV	25213
Sheriff Of Raleigh County	215 Main St	Beckley	WV	25801-4612
State Of California Franchise Tax Board	PO Box 942857	Sacramento	CA	94257-0511
Sonoma County Tax Collector	585 Fiscal Dr	Santa Rosa	CA	95403
South Carolina Department Of Revenue	PO Box 125	Columbia	SC	29214
South Carolina Secretary Of State	1205 Pendleton Street	Columbia	SC	29201
South Dakota State Treasurer	Mail Stop 5055	Pierre	SD	57501-3100
California Department Of Tax And Fee Administration	PO Box 942879	Sacramento	CA	94279-0001
State Of Alabama	Office of the Attorney General	Montgomery	AL	36130-0152
State Board Of Equalization	PO Box 942879	Sacramento	CA	94279-001
State Of Delaware Division Of Revenue	PO Box 830	Wilmington	DE	19899
State Of Maine Maine Revenue Services	PO BOX 9101	Augusta	ME	04332
State Of Nevada	Department of Taxation	Phoenix	AZ	85072
State Of New Jersey-Part	NJ Division of Taxation-Revenue Process	Trenton	NJ	08646
State Of Rhode Island And Providence Plantations	Dept. of Attorney General	Providence	RI	02903
State Of West Virginia	Taxpayer Services	Charleston	WV	25301
State Of Wyoming Dept Of Revenue	122 West 25th St	Cheyenne	WY	82002-0110
Stonington Tax Collector	152 Elm St	Stonington	CT	06378
Tarrant Appraisal District	2500 Handley-Ederville Rd	Forth Worth	TX	76118
City Of Cranston	Tax Collector	Providence	RI	02911
Tax Collections Dept	869 Park Avenue	Cranston	RI	02910
Tax Collector	31 Park St	Guilford	CT	06437
Tax Collector Branford	PO Box 136	Branford	CT	06405
City Of Elizabeth Franchise Assessment	Tax Collector	Elizabeth	NJ	07201
Tax Collector City Of Milford	PO Box 3025	Milford	CT	06460
Tax Collector City Of Waterbury	PO Box 1560	Hartford	CT	06144-1560

Taxing Authorities Listing

Taxation Authority	Address	City	State	Zip
Tax Collector Old Saybrook	302 Main St	Old Saybrook	CT	06475
Tax Collector Town Of Fairfield	PO Box 638	Fairfield	CT	06824
Tax Collector Town Of Southington	PO Box 1036	Southington	CT	06489-1036
Tax Collector, Palm Beach County	PO Box 3353	West Palm Beach	FL	33402
Tax Division Town Of Groton	PO Box 981061	Boston	MA	02298-1061
Tennessee Department Of Revenue	Andrew Jackson State Office Building	Nashville	TN	37242
Texas State Comptroller	Comptroller of Public Accounts	Austin	TX	78714
Torrington Tax Collector Llc	140 Main St	Torrington	CT	06790
Town Of Acton	472 Main St	Acton	MA	01720
Town Of Avon Collector Of Revenue	Town Of Avon Collector Of Revenue	Avon	CT	06001
Town Of Billerica	365 Boston Rd	Billerica	MA	01821
Town Of Burlington	PO Box 376	Burlington	MA	01803
Town Of Canton	PO Box 168	Collinsville	CT	06022
Town Of Chelmsford	50 Billerica Rd	Chelmsford	MA	01824
Town Of Christiansburg	100 East Main St	Christiansburg	VA	24073
Town Of Dedham	PO Box 4103	Woburn	MA	01888-4103
Town Of East Greenwich	125 MAIN ST	East Greenwich	RI	02818
Town Of Foxborough	40 South Street	Foxborough	MA	02035
Town Of Franklin	PO Box 986	Medford	MA	02155-0010
Town Of Hadley	100 Middle St	Hadley	MA	01035
Town Of La Plata	PO Box 2268	La Plata	MD	20646
Town Of Littleton	PO Box 1305	Littleton	MA	01460
Town Of Millbury	PO Box 166	Millbury	MA	01527
Town Of Oak Bluffs	PO Box 55	Medford	MA	02155-0001
Town Of Plymouth	PO Box 4181	Woburn	MA	01888-4181
Town Of Seekonk	PO Box 504	Medford	MA	02155-006
Town Of South Kingstown	Tax Collector's Office	Wakefield	RI	02879
Town Of South Windsor Building Dept	1540 Sullivan Ave.	South Windsor	CT	06074
Town Of Stoneham	Collector's Office	Stoneham	MA	02180
Town Of Warrenton	PO Box 341	Warrenton	VA	20188-0341
Town Of West Hartford	Lockbox # 411	New Britain	CT	06050-5047
Town Of Weymouth	PO Box 9257	Chelsea	MA	02150-9257
Trademarkvision Usa Llc	Attn: Sandra Mau	Pittsburgh	PA	15219
Travis County Tax Office	PO Box 149328	Austin	TX	149328
Treasurer Chesterfield County	Po Box 26585	Richmond	VA	23261
Treasurer City Of Norfolk	PO Box 3215	Norfolk	VA	23514-3215
Treasurer Town Of Culpeper Va	400 S Main St	Culpeper	VA	22701-3146
Treasury Division	PO Box 17420	Denver	CO	80217-0420
Trumbull Tax Collector	5866 Main St	Tumbull	CT	06611-0326
Tulare County Tax Collector	Tulare County Tax Collector	Los Angeles	CA	90030
Union Fire District	PO Box 335	Peace Dale	RI	02883
Us Department Of The Treasury	PO Box 979101	St Louis	MO	63197-9000
Utah County Assessor	100 East Center	Provo	UT	84606
Utah State Tax Commission	210 North 1950 West	Salt Lake City	UT	84134
Ventura County Tax Collector	800 S Victoria Ave	Ventura	CA	93009
Vermont Department Of Taxes	PO BOX 588	Montpelier	VT	05601
Village Of Schaumburg	101 Schaumburg Court	Schaumburg	IL	60193
Virginia Department Of Taxation	P.O. Box 1777	Richmond	VA	23218
Wake County Revenue Department	PO Box 580084	Charlotte	NC	28258-0084
Washington County Assessor	87 North 200 East	St George	UT	84770
Washington County Treasurers Office	35 West Washington St	Hagerstown	MD	21740-4868
Wayne County Tax Collector	PO Box 580478	Charlotte	NC	28258-04778
Weber County Assessor	2380 Washington Blvd	Ogden	UT	84401
Wendy Burgess Tax Assessor Collector	PO Box 961018	Fort Worth	TX	76161-0018
Wicomico County	PO Box 4036	Salisbury	MD	21803-4036
Williamson County Trustee	PO Box 1365	Franklin	TN	37065-1365
Wisconsin Dept Of Revenue	BOX 930208	Milwaukee	WI	53293-0208
Wood County Sheriff	Attn Treasurer Office	Parkersburg	WV	26102-1985