

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

----- X
 In re: : Chapter 11
 :
 EMERGE ENERGY SERVICES LP, *et al.*,¹ : Case No. 19-11563 (KBO)
 :
 Debtors. : (Jointly Administered)
 :
 ----- X

AFFIDAVIT OF SERVICE

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

On August 14, 2019, at my direction and under my supervision, employees of KCC caused to be served the following document via Electronic Mail upon the service lists attached hereto as **Exhibit A**, **Exhibit B**, **Exhibit C**, **Exhibit D**, **Exhibit E**, **Exhibit F**, **Exhibit G**, **Exhibit H**, and **Exhibit I**; and via First Class Mail upon the service lists attached hereto as **Exhibit J**, **Exhibit K**, **Exhibit L**, **Exhibit M**, **Exhibit N**, **Exhibit O**, **Exhibit P**, **Exhibit Q** and **Exhibit R**:


(Continued on Next Page)

¹ The Debtors in these cases, along with the last four digits of each Debtor’s federal tax identification number, are: Emerge Energy Services LP (2937), Emerge Energy Services GP LLC (4683), Emerge Energy Services Operating LLC (2511), Superior Silica Sands LLC (9889), and Emerge Energy Services Finance Corporation (9875). The Debtors’ address is 5600 Clearfork Main Street, Suite 400, Fort Worth, Texas 76109.



- **Final Order (I) Authorizing the Debtors to (A) Obtain Postpetition Financing and (B) Use Cash Collateral, (II) Granting Certain Protections to Prepetition Secured Parties, (III) Scheduling a Final Hearing, and (IV) Granting Related Relief**
[Docket No. 209]

Dated: August 20, 2019


Stanley Y. Martinez

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California
County of Los Angeles

Subscribed and sworn to (or affirmed) before me on this 20th day of August, 2019, by Stanley Y. Martinez, proved to me on the basis of satisfactory evidence to be the person who appeared before me.

Signature: 



Exhibit A

Exhibit A
Core/2002 Service List
Served via Electronic Mail

DESCRIPTION	COMPANY	CONTACT	EMAIL
Counsel to Trinity Industries Leasing Co.	Baker Botts LLP	Omar J. Alaniz, Esq.	omar.alaniz@bakerbotts.com
Co-Counsel for B & B Electric, Inc. and RB Scott Company, Inc.	Bayard, P.A.	Evan T. Miller, Esq. and Sophie E. Macon, Esq.	emiller@bayardlaw.com; smacon@bayardlaw.com
Attorneys for Oracle America, Inc.	Buchalter, A Professional Corporation	Shawn M. Christianson, Esq.	schristianson@buchalter.com
Attorneys For Holt Texas, Ltd. d/b/a Holt Cat and d/b/a Holt Rental Services	Caldwell East & Finlayson PLLC	Zachary J. Fanucchi	zfanucchi@ceflegalsa.com
Counsel to Tidewater Logistics Corporation	Cole Schotz P.C.	Daniel F.X. Geoghan, Esquire and Matthew V. Dunn, Esquire	dgeoghan@coleschotz.com; mdunn@coleschotz.com
Counsel to Tidewater Logistics Corporation	Cole Schotz P.C.	Michael D. Warner, Esquire	mwarner@coleschotz.com
Counsel to Tidewater Logistics Corporation	Cole Schotz P.C.	Patrick J. Reilley, Esquire	preilley@coleschotz.com
Counsel to Investors Bank	Cullen and Dykman LLP	Matthew G. Roseman, Esq.	mroseman@cullenanddykman.com
Counsel to Investors Bank	Cullen and Dykman LLP	Michelle McMahon, Esq.	mmcmahon@cullenanddykman.com
Counsel for Pownall Services LLC	Davis & Santos P.C.	Caroline Newman Small, Esquire and Santos Vargas, Esquire	svargas@dslawpc.com; csmall@dslawpc.com
DE AG Office	Delaware Attorney General	Matthew Denn	attorney.general@state.de.us
DE DOJ	Delaware Dept of Justice	Attn Bankruptcy Dept	attorney.general@state.de.us
DE Secretary of State	Delaware Secretary of State	Franchise Tax	dosdoc_bankruptcy@state.de.us
DE State Treasury	Delaware State Treasury		statetreasurer@state.de.us
Counsel to Trinity Industries Leasing Co.	Duane Morris LLP	Jarret P. Hitchings, Esq.	jphitchings@duanemorris.com
DIP Lender	HPS Investment Partners, LLC, as Agent	Brett Pertuz	ir@hpspartners.com; Brett.Pertuz@hpspartners.com
Counsel to Insight Equity Management Company LLC	Hunton Andrews Kurth LLP	Attn Timothy A. ("Tad") Davidson II	TadDavidson@andrewskurth.com
IRS	Internal Revenue Service	Attn Susanne Larson	SBSE.Insolvency.Balt@irs.gov
Proposed Counsel to the Official Committee of Unsecured Creditors of Emerge Energy Services LP, et al.	Kilpatrick Townsend & Stockton LLP	Lenard M. Parkins	lparkins@kilpatricktownsend.com
Proposed Counsel to the Official Committee of Unsecured Creditors of Emerge Energy Services LP, et al.	Kilpatrick Townsend & Stockton LLP	Todd C. Meyers, David M. Posner, and Kelly Moynihan	tmeyers@kilpatricktownsend.com; dposner@kilpatricktownsend.com; kmoynihan@kilpatricktownsend.com
Counsel to Ward County, Bexar County, and Pecos County	Linebarger Goggan Blair & Sampson, LLP	Don Stecker	sanantonio.bankruptcy@publicans.com
Counsel to Tarrant County	Linebarger Goggan Blair & Sampson, LLP	Elizabeth Weller	dallas.bankruptcy@publicans.com
Attorneys for Claimants, The County of Comanche, Texas, The County of Irion, Texas and The County of Limestone, Texas	Mccreary, Veselka, Bragg & Allen, P.C.	Tara LeDay	tleday@mvbalaw.com
Counsel for Waste Management ("WM")	Monzack Mersky McLaughlin and Browder, P.A.	Rachel B. Mersky & Brian J. McLaughlin	rmersky@monlaw.com; bmclaughlin@monlaw.com
US Trustee for District of DE	Office of the United States Trustee Delaware	Juliet M. Sarkessian	juliet.m.sarkessian@usdoj.gov
Counsel to DIP Agent, DIP Lenders, and Prepetition Secured Parties/Prepetition Agents	Pachulski Stang Ziehl & Jones LLP	Attn: Laura Davis Jones and Timothy P. Cairns	ljones@pszjlaw.com; tcairns@pszjlaw.com
Counsel for MUL Railcars, Inc. and MUL Railcars Leasing, LLC	Pepper Hamilton LLP	David B. Stratton	strattond@pepperlaw.com
Proposed Counsel to the Official Committee of Unsecured Creditors of Emerge Energy Services LP, et al.	Potter Anderson & Corroon LLP	Jeremy W. Ryan, Christopher M. Samis, and D. Ryan Slaugh	jryan@potteranderson.com; csamis@potteranderson.com; rslaugh@potteranderson.com

Exhibit A
Core/2002 Service List
Served via Electronic Mail

DESCRIPTION	COMPANY	CONTACT	EMAIL
Co-Counsel for B & B Electric, Inc. and RB Scott Company, Inc.	Ruder Ware, L.L.S.C.	John D. Leary, Esq.	jleary@ruderware.com
Counsel for Pownall Services LLC	Saul Ewing Arnstein & Lehr LLP	Lucian B. Murley, Esquire	luke.murley@saul.com
SEC Regional Office	Securities & Exchange Commission	G Jeffrey Boujoukos Regional Director	philadelphia@sec.gov
SEC Headquarters	Securities & Exchange Commission	Secretary of the Treasury	SECBankruptcy-OGC-ADO@SEC.GOV
SEC Regional Office	Securities & Exchange Commission NY Office	Marc Berger Regional Director	bankruptcynoticeschr@sec.gov
Attorneys for Market & Johnson, Inc.; Industrial Construction Specialists, LLC; EnDeCo Engineers, Inc.; Stout Excavating Group LLC; and A-1 Excavating, Inc.	Sullivan Hazeltine Allinson LLC	Elihu E. Allinson III, Esq.	zallinson@sha-llc.com
Counsel to Union Pacific Railroad Company	Union Pacific Railroad Company	Tonya W. Conley and Lila L. Howe	bankruptcynotices@up.com
US Attorneys Office	US Attorney for Delaware	David C. Weiss	usade.ecfbankruptcy@usdoj.gov
Counsel for MUL Railcars, Inc. and MUL Railcars Leasing, LLC	Vedder Price	Douglas J. Lipke and Allison B. Hudson	dlipke@vedderprice.com; ahudson@vedderprice.com
Counsel to Di-Corp Sand Transloading LP	Vinson & Elkins LLP	Steven M. Abramowitz	sabramowitz@velaw.com
Counsel to DIP Agent, DIP Lenders, and Prepetition Secured Parties/Prepetition Agents	Weil, Gotshal & Manges LLP	Attn: Matthew S. Barr, David N. Griffiths, Candace M. Arthur, and Alexander Condon	matt.barr@weil.com; david.griffiths@weil.com; candace.arthur@weil.com; alexander.condon@weil.com
Attorneys for Market & Johnson, Inc.; Industrial Construction Specialists, LLC; EnDeCo Engineers, Inc.; Stout Excavating Group LLC; and A-1 Excavating, Inc.	Weld Riley, S.C.	William E. Wallo, Esq.	wwallo@weldriley.com
Counsel for CIT Bank, N.A. and The CIT Group/Equipment Financing, Inc. ("CIT")	Young Conaway Stargatt & Taylor, LLP	Sean M. Beach, Andrew L. Magaziner & Betsy L. Feldman	sbeach@ycst.com; amagaziner@ycst.com; bfeldman@ycst.com

Exhibit B

Exhibit B
Banks Service List
Served via Electronic Mail

COMPANY	CONTACT	EMAIL
PNC Bank	Attn Brian Mack	brian.mack@pnc.com; annalise.smith@pnc.com; kari.bennett@pnc.com; derrick.graves@pnc.com

Exhibit C

Exhibit CMechanic Lienholders Service List
Served via Electronic Mail

COMPANY	CONTACT	EMAIL
B&B Electric Inc.	Joshua D. Christianson, Attorney	josh@cflegal.com
B&B Electric Inc.		kb@b-belectricinc.com
Engineered Software Products, Inc.		info@espatl.com
Market & Johnson, Inc	Jason Plante, Vice President	jplante@market-johnson.com
Texas First Rentals, LLC	Don Myrick	don.myrick@texasfirstrentals.com
TMT Solutions Inc	Andrew Ober	a.ober@tmtsolutions.com

Exhibit D

Exhibit D
Lienholders Service List
Served via Electronic Mail

COMPANY	CONTACT	EMAIL
Airing Equipment Company Inc.		zrichard@aring.com
Barron Electric Cooperative		jthill@barronelectric.com
FABCO Equipment Inc.		kdk@fabco.com
HPS Investment Partners, LLC, as Agent and HPS Investment Partners, LLC, as Collateral Agent		ir@hpspartners.com
Komatsu Financial Limited Partnership		kfcustomerservice@komatsuna.com
PNC Bank, N.A.	Attn Ronald Eckhoff	ronald.eckhoff@pnc.com
PNC Bank, National Association, as Agent		mlsbusinessdevelopment@midlandls.com

Exhibit E

Exhibit E

Mine Safety and Health Administration
Served via Electronic Mail

COMPANY	CONTACT	EMAIL
Mine Safety and Health Administration	Attn S&H Conference Request	SCHealth&SafetyConferences@dol.gov; Barrack.brett@dol.gov
Mine Safety and Health Administration		AskMSHA@dol.gov

Exhibit F

Exhibit FShippers Railcar and Terminal Lease Parties Service List
Served via Electronic Mail

COMPANY	CONTACT	EMAIL
A-1 Express Trucking, inc		estimating@a1excavating.com
AASM, LLC		kkline@ardisam.com
AJ Lopez Trucking		ailopeztfuckingcompany@gmail.com; ajlopeztruckingcompany@gmail.com
Blacklands Railroad Inc		wdefebaugh@msn.com
Canadian Pacific Railway Company		cdr@cpr.ca
Chippewa Valley Grain Transport Inc		cvgptransport@wwt.net
CIG Continental Intermodal Goup, LP		michael@ciglogistics.com
CIT Group/Equipment Financing, Inc		customerservice@directcapital.com; custserv@cit.com
CN Customs Brokerage Services		customs_brokerage@cn.ca
Creative Railcar Marketing Services, LLC		info@crmsrail.com
CSX Transportation	Dia HARRIS	dia_harris@csx.com; internalauditandcompliance@csx.com
Di-Corp Sand Transloading LP		rmhsand@di-corp.com
Dupuy Storage & Forwarding, LLC		dloescher@dupuystorage.com
East Camden and Highland Railroad Company		bcoffey@eachrr.com
Escanaba & Lake Superior Railroad Co.		mlogan@dsnet.us
Fort Worth & Western Railroad		cpg@fwwr.net; info@fwwr.net
Fort Worth & Western Railroad		cpg@fwwr.net; released@fwwr.net
Greenbrier Leasing Company, LLC and MUL Railcar Leasing LLC		AR.Inquiries@gbrx.com
Horseheads Sand and Transloading Terminal		ana.angeles@hostterminal.net
Investors Bank	Adam Teoxeira	adam.teoxeira@gbrx.xom
Iowa Northern Railway Company		rtudor@iowanorthern.com
Kansas City Southern Railway Company	C/O KCSR General	InvestorRelations@kcsouthern.com;
Minnesota Commercial Railway		mnnr@mnnr.net
Modern Material Services, LLC		gbuffington@arrowmaterialservices.com
Norfolk Southern Railway Company		hrhelpdesk@nscorp.com
OmniTRAX Logistics Services LLC		lmargo@omnitrax.com
Prairie Transportation, Inc		bill.casey@prairietrans.com
Precision Excavating Enterprises, LLC		precisionexc@gmail.com
Rail Logix Alamo Junction, LLC		rbennett@rail-logix.com
SMBC Rail Services LLC		billing@smbcrail.com; Mike.McCarthy@SMBCRail.com
Terracor Logistics (USA) Inc		Information@terrorgroup.com
Texas Pacifico Transportation, Ltd		customerservice@tspf.us
Texas Pacifico Transportation, Ltd		customerservice@txpf.us
The Andersons, Inc	Adam Schoesler	hostmaster@andersonsinc.com; investorrelations@andersonsinc.com
Toledo, Peoria and Western Railway	Racel Putnel	tpw-billing@gwrr.com; corpcomm@gwrr.com

Exhibit FShippers Railcar and Terminal Lease Parties Service List
Served via Electronic Mail

COMPANY	CONTACT	EMAIL
Torq Transloading Inc		kmcdougall@torqenergy.com
Transload and Logistics, LLC		jberry@transloadandlogistics.com
Trinity Industries Leasing Company		TrinityInvestorRelations@trin.net
Union Pacific Distribution Service		gspalmer@up.com
V&S Railway, LLC		aparsons@akrailroad.com
Wells Fargo Rail Corporation		dean.lagrosa@firstunionrail.com
Wisconsin Great Northern Railroad, Inc	Greg Vreeland	info@spoonertrainride.com
Wisconsin Northern Railroad		pgrcs@progressiverail.com

Exhibit G

Exhibit GEnvironmental Protection Agency
Served via Electronic Mail

COMPANY	CONTACT	EMAIL
Colorado Dept of Health & Environment		cdphe.information@state.co.us
Louisiana Dept of Environmental Quality		webmaster-deq@la.gov
Minnesota Pollution Control Agency		info.pca@state.mn.us
Ohio Environmental Protection Agency		web.requests@epa.ohio.gov
Pennsylvania Dept of Environmental Protection	Bureau of Waste Management	ra-hazwaste@pa.gov
Utah Dept of Environmental Quality		deqinfo@utah.gov

Exhibit H

Exhibit H
 State Taxing Authorities
 Served via Electronic Mail

COMPANY	CONTACT	EMAIL
Colorado Department of Revenue	Executive Directors Office	dor_tac_bankruptcy@state.co.us
Montana Department of Revenue		dorcustomerassistance@mt.gov
Ohio Dept of Taxation	Attn Bankruptcy Division Rebecca Daum	rebecca_daum@tax.state.oh.us
Oklahoma Tax Commission	General Counsels Office	bankruptcy@tax.ok.gov
Oklahoma Tax Commission	Txpayer Service Center	jgappa@tax.ok.gov
West Virginia State Tax Dept	Attn Legal Division Bankruptcy Unit	cevans@tax.state.wv.us
West Virginia State Tax Dept	The Revenue Center	TaxHelp@WV.Gov
Wisconsin Department of Revenue	Special Procedures Unit	DORIncome@wisconsin.gov

Exhibit I

Exhibit I

Taxing Authorities Service List
Served via Electronic Mail

COMPANY	CONTACT	EMAIL
City of Barron, WI		bctreas@co.barron.wi.us
Town of Alma, WI	C/O Kathy Patterson	pattersoncompanies@hotmail.com
Town of Clinton, WI		clintontreas@chibardun.net
Town of Sioux Creek, WI		siouxcreek@mosaictelecom.net

Exhibit J

Exhibit J
Core/2002 Service List
Served via First Class Mail

DESCRIPTION	COMPANY	CONTACT	ADDRESS1	ADDRESS2	ADDRESS3	CITY	STATE	ZIP
Counsel to Trinity Industries Leasing Co.	Baker Botts LLP	Omar J. Alaniz, Esq.	2001 Ross Avenue Suite 900			Dallas	TX	75201-2980
Co-Counsel for B & B Electric, Inc. and RB Scott Company, Inc.	Bayard, P.A.	Evan T. Miller, Esq. and Sophie E. Macon, Esq.	600 N. King Street, Suite 400			Wilmington	DE	19801
Committee of Unsecured Creditors	BMT Consulting Group, LLC	Attn: Paul McCarthy	36 Redwood Drive			Butte	MT	59701
Attorneys for Oracle America, Inc.	Buchalter, A Professional Corporation	Shawn M. Christianson, Esq.	55 Second Street, 17th Floor			San Francisco	CA	94105-3493
Counsel to Tidewater Logistics Corporation	Cole Schotz P.C.	Daniel F.X. Geoghan, Esquire and Matthew V. Dunn, Esquire	1325 Avenue of the Americas, 19th Floor			New York	NY	10019
Counsel to Tidewater Logistics Corporation	Cole Schotz P.C.	Michael D. Warner, Esquire	301 Commerce Street, Suite 1700			Fort Worth	TX	76102
Counsel to Tidewater Logistics Corporation	Cole Schotz P.C.	Patrick J. Reilley, Esquire	500 Delaware Avenue, Suite 1410			Wilmington	DE	19801
DE AG Office	Delaware Attorney General	Matthew Denn	Carvel State Office Building	820 N French St		Wilmington	DE	19801
DE DOJ	Delaware Dept of Justice	Attn Bankruptcy Dept	820 N French St 6th Fl			Wilmington	DE	19801
DE Secretary of State	Delaware Secretary of State	Franchise Tax	401 Federal Street	PO Box 898		Dover	DE	19903
DE State Treasury	Delaware State Treasury		820 Silver Lake Blvd., Suite 100			Dover	DE	19904
Counsel to Trinity Industries Leasing Co.	Duane Morris LLP	Jarret P. Hitchings, Esq.	222 Delaware Avenue, Suite 1600			Wilmington	DE	19801-1659
Committee of Unsecured Creditors	Greenbrier Leasing Company, LLC	Attn: John Lawrence	One Centerpointe Drive, Suite 200			Lake Oswego	OR	97035
DIP Lender	HPS Investment Partners, LLC, as Agent	Brett Pertuz	40 West 57th Street, 33rd Floor			New York	NY	10019
Counsel to Insight Equity Management Company LLC	Hunton Andrews Kurth LLP	Attn Timothy A. ("Tad") Davidson II	600 Travis Street, Suite 4200			Houston	TX	77002
IRS	Internal Revenue Service	Attn Susanne Larson	31 Hopkins Plz Rm 1150			Baltimore	MD	21201
IRS	Internal Revenue Service	Centralized Insolvency Operation	PO Box 7346			Philadelphia	PA	19101-7346
Committee of Unsecured Creditors	Iron Mountain Trap Rock Co.	Attn: Dale Hoette	2320 Creve Coeur Mill Road			Maryland Heights	MO	63043
Proposed Counsel to the Official Committee of Unsecured Creditors of Emerge Energy Services LP, et al.	Kilpatrick Townsend & Stockton LLP	Lenard M. Parkins	700 Louisiana Street, Suite 4300			Houston	TX	77002
Proposed Counsel to the Official Committee of Unsecured Creditors of Emerge Energy Services LP, et al.	Kilpatrick Townsend & Stockton LLP	Todd C. Meyers, David M. Posner, and Kelly Moynihan	The Grace Building	1114 Avenue of the Americas		New York	NY	10036
Counsel to Tarrant County	Linebarger Goggan Blair & Sampson, LLP	Elizabeth Weller	2777 N. Stemmons Freeway Suite 1000			Dallas	TX	75207
US Trustee for District of DE	Office of the United States Trustee Delaware	Juliet M. Sarkessian	844 King St Ste 2207	Lockbox 35		Wilmington	DE	19801

Exhibit J
Core/2002 Service List
Served via First Class Mail

DESCRIPTION	COMPANY	CONTACT	ADDRESS1	ADDRESS2	ADDRESS3	CITY	STATE	ZIP
Counsel for MUL Railcars, Inc. and MUL Railcars Leasing, LLC	Pepper Hamilton LLP	David B. Stratton	Hercules Plaza	1313 N. Market Street, Suite 5100	P.O. Box 1709	Wilmington	DE	19899-1709
Proposed Counsel to the Official Committee of Unsecured Creditors of Emerge Energy Services LP, et al.	Potter Anderson & Corroon LLP	Jeremy W. Ryan, Christopher M. Samis, and D. Ryan Slaugh	1313 North Market Street, Sixth Floor	P.O. Box 951		Wilmington	DE	19899
Co-Counsel for B & B Electric, Inc. and RB Scott Company, Inc.	Ruder Ware, L.L.S.C.	John D. Leary, Esq.	402 Graham Avenue	P.O. Box 187		Eau Claire	WI	54702
SEC Regional Office	Securities & Exchange Commission	G Jeffrey Boujoukos Regional Director	1617 JFK Boulevard Ste 520			Philadelphia	PA	19103
SEC Headquarters	Securities & Exchange Commission	Secretary of the Treasury	100 F St NE			Washington	DC	20549
Attorneys for Market & Johnson, Inc.; Industrial Construction Specialists, LLC; EnDeCo Engineers, Inc.; Stout Excavating Group LLC; and A-1 Excavating, Inc.	Sullivan Hazeltine Allinson LLC	Elihu E. Allinson III, Esq.	901 North Market Street, Suite 1300			Wilmington	DE	19801
Committee of Unsecured Creditors	The Andersons, Inc. an Ohio Corporation	Attn: Sean Hankinson	1947 Briarfield Boulevard			Maumee	OH	43537
Committee of Unsecured Creditors	Trinity Industries Leasing Company	Attn: Scott Ewing	2525 N. Stemmons Freeway			Dallas	TX	75207
Counsel to Union Pacific Railroad Company	Union Pacific Railroad Company	Tonya W. Conley and Lila L. Howe	1400 Douglas Street, STOP 1580			Omaha	NE	68179
US Attorneys Office	US Attorney for Delaware	David C. Weiss	1007 Orange St Ste 700	PO Box 2046		Wilmington	DE	19899-2046
Counsel for MUL Railcars, Inc. and MUL Railcars Leasing, LLC	Vedder Price	Douglas J. Lipke and Allison B. Hudson	222 N. LaSalle Street			Chicago	IL	60601
Counsel to Di-Corp Sand Transloading LP	Vinson & Elkins LLP	Steven M. Abramowitz	666 Fifth Avenue, 26th Floor			New York	NY	10103-0040
Attorneys for Market & Johnson, Inc.; Industrial Construction Specialists, LLC; EnDeCo Engineers, Inc.; Stout Excavating Group LLC; and A-1 Excavating, Inc.	Weld Riley, S.C.	William E. Wallo, Esq.	3624 Oakwood Hills Parkway			Eau Claire	WI	54701
Counsel for CIT Bank, N.A. and The CIT Group/Equipment Financing, Inc. ("CIT")	Young Conaway Stargatt & Taylor, LLP	Sean M. Beach, Andrew L. Magaziner & Betsy L. Feldman	Rodney Square	1000 North King Street		Wilmington	DE	19801

Exhibit K

Exhibit K

Banks Service List
Served via First Class Mail

COMPANY	CONTACT	ADDRESS1	CITY	STATE	ZIP
PNC Bank	Attn Brian Mack	200 Crescent Court Suite 400	Dallas	TX	75201

Exhibit L

Exhibit LMechanic Lienholders Service List
Served via First Class Mail

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP
B&B Electric Inc.	Attn Officer or Director	1303 Western Ave		Eau Claire	WI	54703
B&B Electric Inc.	Joshua D. Christianson, Attorney	920 S Farwell St		Eau Claire	WI	54701
Bollenbach Concrete Inc.	Bob Bollenbach	517 North 3rd Street		Kingfisher	OK	73750
Engineered Software Products, Inc.	Attn Officer or Director	1075 Progress Circle		Lawrenceville	GA	30043
Market & Johnson, Inc	Attn Officer or Director	2350 Galloway Street		Eau Claire	WI	54702-0630
Market & Johnson, Inc	Attn Officer or Director	PO Box 630		Eau Claire	WI	54702-0630
Market & Johnson, Inc	Jason Plante, Vice President	2350 Galloway Street	PO Box 630	Eau Claire	WI	54702-0630
Pownall Services LLC	Attn Officer or Director	1925 Hills Road		Carmine	TX	78932
Pownall Services LLC	Attn Officer or Director	PO Box 312		Round Top	TX	78954
RBScott Company Inc.	Attn Officer or Director	PO Box 65		Eau Claire	WI	54702
Texas First Rentals, LLC	Don Myrick	5665 SE Loop 410		San Antonio	TX	78222
TMT Solutions Inc	Andrew Ober	4041 FM 1978		San Marcos	TX	78666
Zapata Construction Services	Steve Smallwood	541 Mcdonald Rd		Convington	GA	30014

Exhibit M

Exhibit M

Lienholders Service List
Served via First Class Mail

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP
Airing Equipment Company Inc.	Attn Officer or Director	13001 W Silver Spring Dr.		Butler	WI	53007
Airing Equipment Company Inc.	Attn Officer or Director	PO Box 912		Butler	WI	53007
ASA	Attn Officer or Director	3610 N Josey Lane, Suite 223		Carrollton	TX	75007
ASA	Attn Officer or Director	PO Box 116874		Carrollton	TX	75011
Barron Electric Cooperative	Attn Officer or Director	1434 N Hwy 25	PO Box 40	Barron	WI	54812
Barron Electric Cooperative	Attn Officer or Director	PO Box 40		Barron	WI	54812
Caterpillar Financial Services Corporation	Attn Officer or Director	2120 West End Ave		Nashville	TN	37203-0986
Corporation Service Company	Attn Officer or Director	251 Little Falls Drive		Wilmington	DE	19808
Corporation Service Company	Attn Officer or Director	2711 Centerville Road, Suite 400		Wilmington	DE	19808
Corporation Service Company	Attn Officer or Director	801 Adlai Stevenson Drive		Springfield	IL	62703
CT Lien Solutions	Attn Officer or Director	2727 Allen Parkway, Ste. 100		Houston	TX	77019
CT Lien Solutions	Attn Officer or Director	2929 Allen Parkway, Ste. 100		Houston	TX	77019
CT Lien Solutions	Attn Officer or Director	PO Box 29071		Glendale	CA	91209-9071
Deere Credit, Inc.	Attn Officer or Director	6400 NW 86th Street		Johnston	IA	50131
Everbank Commercial Finance, Inc.	Attn Officer or Director	10 Waterview Blvd., 2nd Floor		Parsippany	NJ	07054
FABCO Equipment Inc.	Attn Officer or Director	1111 Applegate Dr.		Madison	WI	53713
First National Bank Mahnommen Twin Valley	Attn Officer or Director	103 North Main St.		Mahnommen	MN	56557
First National Bank Mahnommen Twin Valley	Attn Officer or Director	PO Box 378		Mahnommen	MN	56557
HPS Investment Partners, LLC, as Agent	Attn Officer or Director	40 West 57th Street, 33rd Floor		New York	NY	10019
HPS Investment Partners, LLC, as Collateral Agent	Attn Officer or Director	40 West 57th Street, 33rd Floor		New York	NY	10019
John Deere Credit	Attn Officer or Director	6400 NW 86th Street		Johnston	IA	50131-6600
John Deere Credit	Attn Officer or Director	PO Box 6630		Johnston	IA	50131-9982
John Deere Financial	Attn Officer or Director	6400 NW 86th Street		Johnston	IA	50131-6600
John Deere Financial	Attn Officer or Director	PO Box 6630		Johnston	IA	50131-9982
Kinetic Leasing, Inc.	Attn Officer or Director	3345 9th St. S, Ste 2		Fargo	ND	58104
Kinetic Leasing, Inc.	Attn Officer or Director	PO Box 9785		Fargo	ND	58106
Komatsu Financial Limited Partnership	Attn Officer or Director	1701 W. Golf Rd., Ste 1-300		Rolling Meadows	IL	60008
PNC Bank, N.A.	Attn Ronald Eckhoff	2100 Ross Avenue, Suite 1850		Dallas	TX	75201
PNC Bank, National Association, as Agent	Attn Officer or Director	Commercial Loan Service Center/ DCC	500 First Avenue	Pittsburgh	PA	15219
RDO Equipment Co.	Attn Officer or Director	700 7th St. South		Fargo	ND	58103
The CIT Group/Equipment Financing, Inc., as Agent	Attn Officer or Director	30 South Wacker Drive, Suite 2900		Chicago	IL	60606
U.S. Bank National Association, as Agent	Attn Officer or Director	214 N Tryon St, 27th Floor		Charlotte	NC	28202
Wells Fargo Vendor Financial Services, LLC	Attn Officer or Director	1010 Thomas Edison Boulevard SW		Cedar Rapids	IA	52404
Wells Fargo Vendor Financial Services, LLC	Attn Officer or Director	PO Box 35701		Billings	MT	59107

Exhibit N

Exhibit N

Mine Safety and Health Administration
Served via First Class Mail

COMPANY	CONTACT	ADDRESS1	CITY	STATE	ZIP
Mine Safety and Health Administration	Attn S&H Conference Request	1100 Commerce Street, Room 462	Dallas	TX	75242
Mine Safety and Health Administration		201 12th St S, Suite 401	Arlington	VA	22202-5450

Exhibit O

Exhibit O

Shippers Railcar and Terminal Lease Parties Service List
Served via First Class Mail

COMPANY	CONTACT	ADDRESS1	ADDRESS2	ADDRESS3	CITY	STATE	ZIP	COUNTRY
2022753 Alberta Inc (Torq Energy) Buick	Allison Shea	Bow Valley Square IV	250 - 6th Avenue SW, Suite 1810		Calgary	AB	T2P 3H7	Canada
A-1 Express Trucking, inc	Attn Officer or Director	408 26th Ave	PO Box 90		Bloomer	WI	54724	
AASM, LLC	Attn Officer or Director	PO Box 1064			Cumberland	WI	54829	
AJ Lopez Trucking	Attn Officer or Director	1422 Redgate			San Antonio	TX	78264	
Apple Valley Trucking, LLC	Attn Officer or Director	52 23 3/4 CT			Chetek	WI	54728	
Bell Press, Inc. Aka Barron News-Shield	Attn Officer or Director	219 E. LaSalle Ave			Barron	WI	54812	
Blacklands Railroad Inc	Attn Officer or Director	641 Church Street			Sulphur Springs	TX	75482	
BMT Consulting Group, LLC	Attn Officer or Director	36 Redwood Dr.			Butte	MT	59701	
BNSF Railway Company	Attn Officer or Director	PO Box 676152			Dallas	TX	75267-6152	
Brian Nelson Trucking, Inc	Attn Officer or Director	25714 90th St.			New Auburn	WI	54757	
CAI Rail, Inc	Attn Officer or Director	Steuart Tower	1 Market Plaza, Ste 900		San Francisco	CA	94105-1009	
Canadian National Railway	Attn Officer or Director	PO Box 71206			Chicago	IL	60694	
Canadian Pacific Railway Company	Attn Officer or Director	8920 Collection Center Dr			Chicago	IL	60693-0082	
Chicago Freight Car Leasing Co	Maggie Lesniewski	425 N. Martingale Road Suite 600			Schaumburg	IL	60173	
Chippewa Valley Grain Transport Inc	Attn Officer or Director	5852 County Highway T			Chippewa Falls	WI	54729	
CIG Continental Intermodal Goup, LP	Attn Officer or Director	209 W 2nd Street	Box 282		Fort Worth	TX	76102	
Circle Bar A, Inc	Lorraine Mendez	PO Box 268			Leming	TX	78050	
CIT Group/Equipment Financing, Inc	Attn Officer or Director	30 S Wacker Drive	Suite 2900		Chicago	IL	60606	
CN Customs Brokerage Services	Attn Officer or Director	55 Devon Rd			Brampton	ON	L6T 5B6	Canada
Creative Railcar Marketing Services, LLC	Attn Officer or Director	1700 West Irving Park Road Ste 310			Chicago	IL	60613	
Crow River	Benton Clay	17326 Cty Hwy J			Chippewa Falls	WI	54729	
CSX Transportation	Dia HARRIS	CSXT N/A 154812	PO Box 532652		Atlanta	GA	30353	
CT Ent of Sand Creek, LLC	Attn Officer or Director	PO Box 104			Sand Creek	WI	54765	
D. Rod Transport	Attn Officer or Director	24420 Cambellton Rd			San Antonio	TX	78264	
Dan Fanetti Trucking	Attn Officer or Director	2004 22nd Ave.			Bloomer	WI	54724	
Dave Michels Grading & Trucking	Attn Officer or Director	5265 186th Ave			Bloomer	WI	54724	
Di-Corp Sand Transloading LP	Attn Officer or Director	8750-53 Ave			Edmonton	AB	T6E 5G2	Canada
Domingo R Pena		1090 S Addison St			San Antonio	TX	78264	
Dupuy Storage & Forwarding, LLC	Attn Officer or Director	4300 Jourdan Road			New Orleans	LA	70126	
East Camden and Highland Railroad Company	Attn Officer or Director	PO Box 3180			East Camden	AR	71711-1280	
Escanaba & Lake Superior Railroad Co.	Attn Officer or Director	One Larkin Plaza	PO Box 217		Wells	MI	49894	
Everbank Commercial Finance, Inc.	Attn Officer or Director	10 Waterview Blvd., 2nd Floor			Parsippany	NJ	07054	
Evergreen Transloading Terminal, Ltd	Ryan Peterson	Lot 29, 712051 RNG RD 54			County of Grande Prairie No.1	AB	T8X 4A7	Canada
Fort Worth & Western Railroad	Attn Officer or Director	6300 Ridglea Pl # 1200			Fort Worth	TX	76116	
Fort Worth & Western Railroad	Attn Officer or Director	PO Box 122269			Fort Worth	TX	76121-2269	
Friesen Transfer	Attn Officer or Director	1149 US HWY 8			Barron	WI	54812	
Granite Peak Transloading, LLC	Heather Husman, Controller	PO Box 51661			Casper	WY	82605	
Greenbrier Leasing Company, LLC	Attn Officer or Director	One Centerpointe Drive, Suite 200			Lake Oswego	OR	97035	
Greenbrier Leasing Company, LLC	Attn Officer or Director	One Centerpointe Drive, Suite 400			Lake Oswego	OR	97035	
Greenbrier Leasing Company, LLC	Attn Officer or Director	One Centerpointe Drive Suite 465			Lake Oswego	OR	97035	
Horseheads Sand and Transloading Terminal	Attn Officer or Director	343 Greenwich Suite 200			Greenwich	CT	06830	
Investors Bank	Adam Teoxeira	101 JFK Parkway			Short Hills	NJ	07078	
Iowa Northern Railway Company	Attn Officer or Director	201 Tower Park Dr Ste 300			Waterloo	IA	50701-9305	
J&GK Properties - CKJ South Texas Series, LLC	Johnny Flores	PO Box 6269			McKinney	TX	75071	
Kansas City Southern Railway Company	C/O KCSR General	Attn Officer or Director	36454 Treasury Center		Chicago	IL	60694	
Leslie A Smith		928 10 1/2 Street			Barron	WI	54812	
MDM Excavating LLC	Attn Officer or Director	2420 7th St			Cumberland	WI	54829	
Midwest Frac & Sand, LLC	Attn Officer or Director	720 Clinton St South			Alemeda	WI	54805	

Exhibit O

Shippers Railcar and Terminal Lease Parties Service List
Served via First Class Mail

COMPANY	CONTACT	ADDRESS1	ADDRESS2	ADDRESS3	CITY	STATE	ZIP	COUNTRY
Minnesota Commercial Railway	Attn Officer or Director	508 Cleveland Ave North			St. Paul	MN	55114	
Modern Material Services, LLC	Attn Officer or Director	DBA Arrow Material Services	2605 Nicholson Rd	Building 2 Suite 302	Sewickley	PA	15143	
MUL Railcar Leasing LLC	Attn Officer or Director	Wells Fargo Bank Northwest	One Centerpointe Drive, Suite 200		Lake Oswego	OR	97035	
Nolan Star Trucking, LLC	Jessica Jimenez	711 South 11th Street			Richmond	TX	77406	
Nordquist Trucking, Inc	Attn Officer or Director	PO Box 117			Almena	WI	54805	
Norfolk Southern Railway Company	Attn Officer or Director	PO Box 532797			Atlanta	GA	30353-2797	
Northwest Sand Transport, Inc	Attn Officer or Director	2016 W 22nd Ave			Bloomer	WI	54724	
Northwest Sand Transport, Inc	Attn Officer or Director	PO Box 268			Bloomer	WI	54724	
Ochoa & Son Trucking	Attn Officer or Director	13313 N. State Hwy 16			Poteet	TX	78065-4015	
OmniTRAX Logistics Services LLC	Attn Officer or Director	252 Clayton Street, 4th Floor			Denver	CO	80206	
PR Hernandez Trucking dba Pork-Chop Express	Attn Officer or Director	1639 Sunbend Falls			San Antonio	TX	78224	
Prairie Transportation, Inc	Attn Officer or Director	110 E. Main St	Suite 320		Ottawa	IL	61350	
Precision Excavating Enterprises, LLC	Attn Officer or Director	2104 Pierce/St.Croix Rd			Baldwin	WI	54002	
Preferred Sands Of Minnesota, LLC	Attn Officer or Director	497 Settlers Ridge Parkway			Woodbury	MN	55129	
Price River Terminal LLC	Attn Officer or Director	3215 West 4th Street			Fort Worth	TX	76107	
Price River Terminal LLC	Attn Officer or Director	PO box 470518			Fort Worth	TX	76147	
Rail Logix Alamo Junction, LLC	Attn Officer or Director	3330 S Sam Houston Pkwy E			Houston	TX	77047	
Sandman Transit LLC	Attn Officer or Director	907 24 5/8 Street			Chetek	WI	54728	
SMBC Rail Services LLC	Attn Officer or Director	300 S. Riverside Plaza	Suite 1925		Chicago	IL	60606	
SMBC Rail Services LLC	SMRS SPV II LLC	Attn Officer or Director	PO Box 13846		Newark	NJ	07188-3846	
Status 1 Trucking	Patsy Orantes	6701 W. 16th St			Odessa	TX	79763	
T & S Transport, LLC	Attn Officer or Director	PO Box 195			Barron	WI	54812	
T & T Becker Trucking, LLC	Attn Officer or Director	701 9th St			Prairie Farms	WI	54762	
Terracor Logistics (USA) Inc	Attn Officer or Director	701 505 2nd St SW			Calgary	AB	T2P1N8	Canada
Texas Pacifico Transportation, Ltd	Attn Officer or Director	106 S Chadbourne			San Angelo	TX	76903	
The Andersons, Inc	Adam Schoesler	1947 Briarfield Blvd			Maumee	OH	43537	
Tidewater Logistics Operating LLC	Attn Officer or Director	550 Bailey Avenue, Suite 100			Fort Worth	TX	76107	
Toledo, Peoria and Western Railway	Racel Putnel	27596 Network Place			Chicago	IL	60673-1275	
Torq Transloading Inc	Attn Officer or Director	250 6th Avenue SW Suite 1810			Calgary	AB	T2P 3H7	Canada
Transload and Logistics, LLC	Attn Officer or Director	2020 E. 15th Street, Suite A			Edmond	OK	73013	
Trinity Industries Leasing Company	Attn Officer or Director	2525 Stemmons Freeway			Dallas	TX	75207	
Twin City Hauling, LLC	Eric Taylor	1409 3rd Ave			Newport	MN	55055	
Union Pacific Distribution Service	Attn Officer or Director	100 W. 33rd Street			New York	NY	10001	
Union Pacific Distribution Service	Greg Palmer	3624 Collections Center Drive			Chicago	IL	60693	
Union Pacific Railroad Company	Attn Officer or Director	PO Box 843465			Dallas	TX	75284	
V&S Railway, LLC	Attn Officer or Director	PO Box 26421			Salt Lake City	UT	26421	
Viper Rail Car Storage	Attn Officer or Director	794 Emerald Oaks Drive			Farmington	UT	84025	
W.B. Johnston Grain Company	Attn Officer or Director	Consolidated Grain & Barge Company	23464 Network Place		Chicago	IL	60673-1234	
Wells Fargo Bank NA	Attn Officer or Director	90 South 7th Street	N9305-164		Minneapolis	MN	55402-3903	
Wells Fargo Rail Corporation	Attn Officer or Director	PO Box 60546			Charlotte	NC	28260-0546	
Wheeling & Lake Erie Railway	Attn Officer or Director	PO Box 72204			Cleveland	OH	44192	
Wheeling & Lake Erie Railway	Attn Officer or Director	Real Estate Department	100 E First St		Brewster	OH	44613	
Wisconsin Great Northern Railroad, Inc	Greg Vreeland	N6639 Dilly Lake Road			Trego	WI	54888	
Wisconsin Northern Railroad	Attn Officer or Director	PO Box 1277			Lakeville	MN	55044	
Yoder Trucking	Attn Officer or Director	1064 12 1/4 Ave			Barron	WI	54812	

Exhibit P

Exhibit P

Environmental Protection Agency
Served via First Class Mail

COMPANY	CONTACT	ADDRESS1	ADDRESS2	ADDRESS3	CITY	STATE	ZIP
Colorado Dept of Health & Environment	Attn Officer or Director	4300 Cherry Creek Dr South			Denver	CO	80246-1530
Environmental Protection Agency	Attn Officer or Director	1595 Wynkoop Street			Denver	CO	80202-1129
Environmental Protection Agency	Attn Officer or Director	1650 Arch Street			Philadelphia	PA	19103-2029
Environmental Protection Agency	Attn Officer or Director	290 Broadway			New York	NY	10007-1866
Environmental Protection Agency	Attn Officer or Director	77 West Jackson Blvd.			Chicago	IL	60604-3507
Environmental Protection Agency	Attn Officer or Director	Fountain Place 12th Floor Ste 1200	1445 Ross Ave		Dallas	TX	75202-2733
Louisiana Dept of Environmental Quality	Attn Officer or Director	602 North Fifth Street			Baton Rouge	LA	70802
Minnesota Pollution Control Agency	Attn Officer or Director	520 Lafayette Rd North			St Paul	MN	55155-4194
Montana Dept of Environmental Quality	Attn Officer or Director	1520 E. 6th Avenue			Helena	MT	59620-0901
New York Dept of Environmental Conservation	Attn Officer or Director	625 Broadway			Albany	NY	12233-0001
Ohio Environmental Protection Agency	Attn Officer or Director	50 West Town Street	Suite 700		Columbus	OH	43215
Oklahoma Dept of Environmental Quality	Attn Officer or Director	707 N Robinson			Oklahoma City	OK	73102
Pennsylvania Dept of Environmental Protection	Bureau of Waste Management	Attn Officer or Director	14th Floor Rachel Carson State Office Building	PO Box 69170	Harrisburg	PA	17106-9170
Texas Commission on Environmental Quality	Office of the Commissioner	12100 Park 35 Circle			Austin	TX	78753
U.S. Environmental Protection Agency	Office of General Counsel	1200 Pennsylvania Ave NW	2310A		Washington	DC	20460
USEPA William Jefferson Clinton Building	Attn Officer or Director	1200 Pennsylvania Ave NW			Washington	DC	20004
Utah Dept of Environmental Quality	Attn Officer or Director	195 North 1950 West			Salt Lake City	UT	84114
West Virginia Dept of Environmental Protection	Attn Officer or Director	601 57th Street			Charleston	WV	25304
Wisconsin Dept of Natural Resources	Attn Officer or Director	101 S Webster Street	PO Box 7921		Madison	WI	53707-7921

Exhibit Q

Exhibit Q
State Taxing Authorities
Served via First Class Mail

COMPANY	CONTACT	ADDRESS1	ADDRESS2	ADDRESS3	CITY	STATE	ZIP
Attorney General of the State of Ohio	Ohio Attorney General Mike DeWine	30 E. Broad St., 14th Floor			Columbus	OH	43215
Colorado Department of Revenue	Executive Directors Office	PO Box 17087			Denver	CO	80217-0087
Colorado Dept of Revenue	Executive Directors Office	1375 Sherman St			Denver	CO	80261-0004
Department of the Treasury - Internal Revenue Service	Centralized Insolvency Operation	PO Box 7346			Philadelphia	PA	19101-7346
Louisiana Department of Revenue		1450 Poydras St. Suite 800			New Orleans	LA	70112
Louisiana Dept of Revenue	Attn Bankruptcy Division	617 N 3rd St			Baton Rouge	LA	70802
Minnesota Dept of Revenue	Attn Bankruptcy Dept	600 N Robert St			St Paul	MN	55146
Montana Department of Revenue		PO Box 5805			Helena	MT	59604-5805
Montana Dept of Revenue	Attn Bankruptcy Dept	125 N Roberts 3rd Floor			Helena	MT	59604
New York State Dept of Taxation and Finance	Attn Office of Counsel	Building 9	WA Harriman Campus		Albany	NY	12227
New York State Dept of Taxation and Finance	Bankruptcy/Special Procedures Section	PO Box 5300			Albany	NY	12205-0300
Ohio Department of Taxation		4485 Northland Ridge Blvd			Columbus	OH	43229
Ohio Department of Taxation		P.O. Box 530			Columbus	OH	43216-0530
Ohio Dept of Taxation	Attn Bankruptcy Division Rebecca Daum	30 East Broad Street, 21st Floor			Columbus	OH	43215
Ohio Dept of Taxation	Tax Commissioners Office	30 East Broad Street, 22nd Floor			Columbus	OH	43215
Oklahoma Tax Commission	General Counsels Office	120 N Robinson Suite 2000 W			Oklahoma City	OK	73102-7895
Oklahoma Tax Commission	Txpayer Service Center	2501 North Lincoln Blvd	Connors Building, Capitol Complex		Oklahoma City	OK	73194
PENNSYLVANIA DEPARTMENT OF REVENUE	BANKRUPTCY DIVISION	PO BOX 280946			HARRISBURG	PA	17128-0946
Pennsylvania Dept of Revenue	Attn Compliance & Bankruptcy	Strawberry Square Lobby			Harrisburg	PA	17128-0101
State of Louisiana	Department of Revenue	PO Box 201			Baton Rouge	LA	70821
Texas Comptroller of Public Accounts	Attn Bankruptcy Section	Lyndon B Johnson State Office Building	111 East 17th St		Austin	TX	78774
Texas Comptroller of Public Accounts	Office of the Attorney General	Bankruptcy - Collections Division	Capitol Station	PO Box 13528	Austin	TX	78711-3548
Utah Dept of Taxation	Attn Bankruptcy Section	210 North 1950 West			Salt Lake City	UT	84134
West Virginia State Tax Department		1124 Smith Street			Charleston	WV	25301
West Virginia State Tax Dept	Attn Legal Division Bankruptcy Unit	PO Box 766			Charleston	WV	25323-0766

Exhibit Q
 State Taxing Authorities
 Served via First Class Mail

COMPANY	CONTACT	ADDRESS1	ADDRESS2	ADDRESS3	CITY	STATE	ZIP
West Virginia State Tax Dept	The Revenue Center	1001 Lee St. E.			Charleston	WV	25301
Wisconsin Department of Revenue	Special Procedures Unit	PO Box 8901			Madison	WI	53708-8901
Wisconsin Department of Revenue	Special Procedures Unit	PO Box 8906			Madison	WI	53708-8906
Wisconsin Dept of Revenue		2135 Rimrock Rd			Madison	WI	53713

Exhibit R

Exhibit R
Taxing Authorities Service List
Served via First Class Mail

COMPANY	CONTACT	ADDRESS1	ADDRESS2	ADDRESS3	CITY	STATE	ZIP	COUNTRY
Canada Revenue Agency		220 4th Avenue South East			Calgary	AB	T2G0L1	Canada
Canada Revenue Agency		555 Mac Kenzie Avenue			Ottawa	ON	K1A 0L5	Canada
Canada Revenue Agency		Post Office Box 638	Station Central		Halifax	NS	B3J 2T5	Canada
Canada Revenue Agency		Winnipeg Tax Center	PO Box 14001	Station Main	Winnipeg	MB	RC3 3M3	Canada
City of Barron, WI	Barron County Land Services	Barron County Government Center	335 East Monroe Ave., Room 2104		Barron	WI	54812	
Delaware Division of Revenue		820 N. French Street			Wilmington	DE	19801	
IRS Department of Treasury		819 Taylor St. #6a14			Fort Worth	TX	76102	
Pecos County, TX	Pecos County Tax Office	Attn Santa S Acosta, Tax Assessor	200 S Nelson Street		Fort Stockton	TX	79735	
Tarrant County, TX	Tarrant County Tax Assessor	Attn Ron Wright	PO Box 961018		Fort Worth	TX	76161	
Texas Department of Revenue	Texas Comptroller	Lyndon B. Johnson State Office Building	111 East 17th Street		Austin	TX	78774	
Texas Department of Revenue	Texas Comptroller	PO Box 13528	Capital Station		Austin	TX	78711-3528	
Town of Alma, WI		Town Hall	142 W Clark Street		Alma Center	WI	54611	
Town of Alma, WI	C/O Kathy Patterson	N9905 Castle Hill Rd			Merrillan	WI	54754	
Town of Arland, WI		905 7 1/2 Ave			Barron	WI	54812	
Town of Auburn, WI		23324 County Hwy Q			New Auburn	WI	54757	
Town of Clinton, WI		1033 15th Ave			Barron	WI	54812	
Town of Dovre, WI		304 25 1/2 ST			Chetek	WI	54728	
Town of Sioux Creek, WI		2077 3 1/2 Ave			Chetek	WI	54728	
Village of New Auburn, WI		130 E Elm St			New Auburn	WI	54757	
Ward County, TX	Ward County Tax Assessor Collector	Attn Vicki Heflin, PC	PO Box 290		Monahans	TX	79756	