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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
In re : Chapter 11
: :
MPM Silicones, LLC, et al.,¹ : Case No. 14-_____ ()
: :
Debtors. : (Joint Administration Pending)
-----X

**DEBTORS’ MOTION PURSUANT TO SECTIONS 105(a), 363(b),
507(a)(8) AND 541 OF THE BANKRUPTCY CODE AND BANKRUPTCY
RULES 6003 AND 6004 FOR INTERIM AND FINAL ORDERS AUTHORIZING
PAYMENT OF SALES, USE AND OTHER TAXES AND REGULATORY FEES**

TO THE HONORABLE UNITED STATES BANKRUPTCY COURT JUDGE:

The debtors and debtors in possession in the above-captioned cases (collectively, the “**Debtors**”) hereby move for entry of an interim order (the “**Proposed Interim Order**”) and final order (the “**Proposed Final Order**”), pursuant to sections 105(a), 363(b), 507(a)(8) and 541 of title 11 of the United States Code (the “**Bankruptcy Code**”) and Rules 6003 and 6004 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), authorizing, but not

¹ The last four digits of the taxpayer identification numbers of the Debtors follow in parentheses: (i) Juniper Bond Holdings I LLC (9631); (ii) Juniper Bond Holdings II LLC (9692); (iii) Juniper Bond Holdings III LLC (9765); (iv) Juniper Bond Holdings IV LLC (9836); (v) Momentive Performance Materials China SPV Inc. (8469); (vi) Momentive Performance Materials Holdings Inc. (8246); (vii) Momentive Performance Materials Inc. (8297); (viii) Momentive Performance Materials Quartz, Inc. (9929); (ix) Momentive Performance Materials South America Inc. (4895); (x) Momentive Performance Materials USA Inc. (8388); (xi) Momentive Performance Materials Worldwide Inc. (8357); and (xii) MPM Silicones, LLC (5481). The Debtors’ executive headquarters are located at 260 Hudson River Road, Waterford, NY 12188.



directing, the Debtors to pay prepetition amounts owing in respect of prepetition sales, use and other taxes and regulatory fees (the “**Motion**”). In support of the Motion, the Debtors rely upon and incorporate by reference the Declaration of William H. Carter, Chief Financial Officer of Momentive Performance Materials Inc., in Support of Chapter 11 Petitions and First Day Pleadings (the “**First Day Declaration**”), which was filed with the Court concurrently herewith. In further support of the Motion, the Debtors, by and through their undersigned proposed counsel, respectfully represent:

BACKGROUND

1. On the date hereof (the “**Petition Date**”), MPM Silicones, LLC and each of the other Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtors intend to continue in the possession of their respective properties and the management of their respective businesses as debtors in possession pursuant to sections 1107 and 1108 of the Bankruptcy Code. The Debtors have requested that these chapter 11 cases be consolidated for procedural purposes. As of the date hereof, no trustee, examiner or official committee has been appointed in any of the Debtors’ cases.

2. The events leading up to the Petition Date and the facts and circumstances supporting the relief requested herein are set forth in the First Day Declaration.

JURISDICTION

3. This Court has jurisdiction to consider this Motion pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue of these cases and this Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409. The statutory predicates for the relief requested herein are sections 105(a), 363(b), 507(a)(8) and 541 of the Bankruptcy Code and Bankruptcy Rules 6003 and 6004.

RELIEF REQUESTED

4. The Debtors are subject to a wide variety of federal, state and local taxes, regulatory fees and license fees. Some of these taxes constitute sales and use taxes (collectively, the “**Trust Fund Taxes**”), which are collected or withheld by the Debtors and held in trust for the benefit of those third parties to whom payment is owed or on behalf of whom such payment is being made.

5. By this Motion, the Debtors hereby seek entry of the Proposed Interim Order and the Proposed Final Order, pursuant to sections 105(a), 363(b), 507(a)(8) and 541 of the Bankruptcy Code (a) authorizing, but not directing, the Debtors to pay the Trust Fund Taxes and other taxes (the “**Other Taxes**”) to various federal, state and local authorities (collectively, the “**Taxing Authorities**”),² and certain licensing, permitting and regulatory fees (the “**Regulatory Fees**” and together with the Trust Fund Taxes and the Other Taxes, the “**Taxes**”) to certain federal, state and local government agencies (collectively, the “**Regulatory Authorities**”³ and together with the Taxing Authorities, the “**Applicable Authorities**”) on a periodic basis, in each case, as and when such obligations become due; and (b) authorizing all banks and other financial institutions on which such checks or other fund transfers to the Applicable Authorities are drawn to receive, process, honor and pay any and all such checks or other transfers, whether issued or presented prior to or after the Petition Date.

² Non-exclusive lists of the Taxing Authorities are annexed hereto as Exhibits C, D and E. While the Debtors have exercised their reasonable best efforts to list all of the Taxing Authorities on Exhibits C, D and E, it is possible that certain Taxing Authorities may have been inadvertently omitted from these lists. The Debtors’ failure to include a particular Taxing Authority shall not operate to exclude amounts payable to such Taxing Authority from the authority requested by the Debtors pursuant to this Motion.

³ A non-exhaustive list of the Regulatory Authorities is annexed hereto as Exhibit F. While the Debtors have exercised their reasonable best efforts to list all of the Regulatory Authorities on Exhibit F, it is possible that certain Regulatory Authorities may have been inadvertently omitted from this list. The Debtors’ failure to include a particular Taxing Regulatory Authority shall not operate to exclude amounts payable to such Regulatory Authority from the authority requested by the Debtors pursuant to this Motion.

A. Trust Fund Taxes

6. In the ordinary course of their businesses, the Debtors pay Trust Fund Taxes to various Taxing Authorities throughout the United States on a periodic basis. The Debtors, in the ordinary course of their businesses, collect or incur various Trust Fund Taxes from customers and hold them for a period of time before remitting them to the appropriate Taxing Authorities on a periodic basis. Depending on the nature and incurrence of each Trust Fund Tax, the Trust Fund Taxes are remitted monthly, quarterly, semi-annually or annually, and are generally paid in arrears. The Debtors pay amounts owed to the Taxing Authorities either directly or through a third-party accounts payable service provider (the “**Third-Party Payor**”). The Debtors are current in their payments of Trust Fund Taxes to the Taxing Authorities, and estimate that the total amount of prepetition Trust Fund Taxes owing to the Applicable Authorities will not exceed \$400,000.

B. Regulatory Fees and Other Taxes

7. In the ordinary course of business, the Debtors also pay certain Regulatory Fees to the Regulatory Authorities on a periodic basis. Such Regulatory Fees include, but are not limited to, hazardous waste fees, radiation license fees and other business licensing and permit fees. It is critical that the Debtors pay the Regulatory Fees as nonpayment could result in additional fees and penalties. The Debtors are current in their payments of Regulatory Fees to the Regulatory Authorities. On an annual basis, the Debtors accrue more than \$8,200,000 in Regulatory Fees and pay such amounts on various dates during the year when such amounts become due—some of which are paid in advance, while others are paid in arrears.

8. In addition, the Debtors also pay certain Other Taxes to certain Taxing Authorities on a periodic basis, either directly or through the Third-Party Payor. Such Other Taxes include state and local taxes imposed on overall gross receipts, franchise taxes, income

taxes, commercial activity taxes, gross margin taxes, and various other federal, state or local taxes, charges, fines, penalties and fees (including, without limitation, any amounts required to be withheld, incurred or collected under applicable law). The Debtors are required to remit these Other Taxes to the Taxing Authorities on a periodic basis. The Debtors are current in their payments of Other Taxes to the Taxing Authorities and estimate that the total amount of prepetition Other Taxes owing to the Taxing Authorities will not exceed approximately \$750,000.

9. In addition to the Other Taxes described above, the Debtors also have property tax obligations to certain Taxing Authorities for their real and personal property holdings (the “**Property Taxes**”). Payment of the Property Taxes is critical as failure to pay certain Property Taxes may give rise to a secured state law lien. Nonpayment could also result in additional fees and penalties. The Debtors are current in their payments of Property Taxes to the Taxing Authorities. On an annual basis, the Debtors accrue approximately \$8,000,000 in Property Taxes and pay such amounts on various dates during the year when such amounts become due—some of which are paid in advance, while others are paid in arrears.

10. Payment of the Taxes is necessary for the Debtors to remain in good standing and operate in the various jurisdictions in which they do business. However, certain Applicable Authorities either have not been paid for prepetition amounts or may have been sent checks for Taxes that may or may not have been presented or cleared as of the Petition Date. Similarly, in other cases, obligations may have accrued or are accruing, or are subject to audit or review, but may not have become due and payable. Accordingly, the Debtors seek authorization for their banks to honor prepetition wire transfer requests and checks issued by the Debtors to both the Third-Party Payor and the Applicable Authorities (together, the “**Tax Payment**”).

Recipients”) for the payment of prepetition Taxes and related administrative costs that, as of the Petition Date, have not cleared or been transferred.

11. In order to minimize confusion, the Debtors will provide their banks with a list of outstanding prepetition checks or wire transfers with respect to the Taxes within two (2) business days of the entry of the order authorizing such payments. The Debtors thus request that the Court authorize and direct the Debtors’ banks to honor any prepetition checks or wire transfers to the Tax Payment Recipients with respect to Taxes.

BASIS FOR RELIEF

A. Certain of the Taxes Constitute Priority Claims

12. Certain of the Taxes likely are afforded priority status under section 507(a)(8) of the Bankruptcy Code.⁴ Section 507(a)(8)(C) of the Bankruptcy Code provides priority status to a “tax required to be collected or withheld and for which the debtor is liable in whatever capacity.” 11 U.S.C. § 507(a)(8)(C).

13. Furthermore, section 507(a)(8)(E) of the Bankruptcy Code provides priority status to an excise tax on a transaction that occurred within three years immediately preceding the bankruptcy petition. See 11 U.S.C. § 507(a)(8)(E). The Bankruptcy Code does not define “excise tax.” The legislative history of section 507(a)(8)(E), however, contains an explanation of “excise tax,” which provides that “[a]ll Federal, State or local taxes generally considered or expressly treated as excises are covered by this category, including *sales taxes*, estate and gift taxes” 124 Cong. Rec. H11113 (daily ed. Sept. 28, 1978); S17430 (daily ed. Oct. 6, 1978); remarks of Rep. Edwards and Sen. Deconcini (emphasis added).

⁴ Nothing contained herein shall be deemed an admission as to the appropriate classification of any Taxes and the Debtors reserve all rights to object to any claim, on any basis, with respect to the Taxes.

14. An excise tax is commonly defined as “a tax imposed on the manufacture, sale, or use of goods . . . or on an occupation or activity” BLACK’S LAW DICTIONARY 585 (7th ed. 1999). Numerous courts have adopted the definition of excise tax found in Black’s Law Dictionary. See, e.g., In re Marcucci, 256 B.R. 685, 696 (D. N.J. 2000); In re Templar, 170 B.R. 562, 563 (Bankr. M.D. Pa. 1994); New Neighborhoods, Inc. v. W. Va. Workers’ Comp. Fund, 886 F.2d 714, 719 (4th Cir. 1989); In re Trism, Inc., 311 B.R. 509, 516 (8th Cir. B.A.P. 2004); In re Nat’l Steel Corp., 321 B.R. 901, 908 (Bankr. N.D. Ill. 2005); In re Voightman, 236 B.R. 878, 881-82 (Bankr. D. N.D. 1999); In re Chateaugay Corp., 153 B.R. 632, 638 (Bankr. S.D.N.Y. 1993).

15. Accordingly, it is likely that a significant portion of the Taxes that accrued or were incurred prior to the Petition Date are priority claims pursuant to section 507(a)(8) of the Bankruptcy Code. Taxes entitled to priority under the Bankruptcy Code must be paid in full under any plan of reorganization. See 11 U.S.C. § 1129(a)(9)(C)(i)-(iii). Hence, the payment of Taxes at this time would affect only the timing of the payments and not prejudice the rights of other unsecured creditors.

B. Certain of the Taxes Are Not Property of the Estate

16. Further, the Debtors submit that the Trust Fund Taxes that have been collected or withheld by the Debtors are held in trust for the benefit of those third parties to whom payment is owed or on behalf of whom such payment is being made. Case law supports the proposition that such taxes and fees are not property of the Debtors’ estates within the meaning of section 541 of the Bankruptcy Code. See Begier v. IRS, 496 U.S. 53, 65 (1990) (taxes such as excise taxes, FICA taxes and withholding taxes are property held by debtor in trust for another and, as such, do not constitute property of estate); In re Al Copeland Enters., Inc., 133 B.R. 837, 842 (Bankr. W.D. Tex. 1991) (debtor obligated to pay sales taxes plus interest,

because such taxes were “trust fund” taxes), aff’d, 991 F.2d 233 (5th Cir. 1993); In re Am. Int’l Airways, Inc., 70 B.R. 102, 103 (Bankr. E.D. Pa. 1987) (funds held in trust for federal excise and withholding taxes is not property of debtor’s estate and, therefore, not available for distribution to creditors); Shipley Co., Inc. v. Darr (In re Tap, Inc.), 52 B.R. 271, 278 (Bankr. D. Mass. 1985) (funds paid by employer to debtor for payment of employer’s federal taxes were returnable to employer and not part of debtor’s estate). Accordingly, no Court authority may be needed to make these payments, and this relief is requested out of an abundance of caution.

C. The Court May Authorize the Debtors to Pay the Taxes Under the Bankruptcy Code and Applicable Case Law

17. The Court may authorize the Debtors’ payment of the Taxes under sections 105(a) and 363(b) of the Bankruptcy Code and the “necessity of payment” doctrine. Under section 363(b)(1) of the Bankruptcy Code, a debtor in possession may, in the exercise of its business judgment, use property of the estate outside of the ordinary course of business. See 11 U.S.C. § 363(b)(1). Further, section 105(a) of the Bankruptcy Code, which codifies the equitable powers of bankruptcy courts, authorizes the Court to “issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of [the Bankruptcy Code].” 11 U.S.C. § 105(a).

18. Specifically, section 363(b)(1) of the Bankruptcy Code authorizes this Court, after notice and a hearing, to permit a debtor to “use, sell, or lease, other than in the ordinary course of business, property of the estate.” See 11 U.S.C. § 363(b)(1). Although stated various ways, courts generally hold that a debtor’s decision to enter into a transaction outside of the ordinary course of business is governed by the business judgment standard. See 3 Collier On Bankruptcy, 363.02[1][f] (Lawrence P. King et al. 15th ed. 2007); Official Comm. of Unsecured

Creditors v. Enron Corp. (In re Enron Corp.), 335 B.R. 22, 27–28 (S.D.N.Y. 2005); In re U.S. Airways Group, Inc., 287 B.R. 643, 645 (Bankr. E.D. Va. 2002).

19. When applying the “business judgment” rule, courts show great deference to the debtor’s decision making. See, e.g., Myers v. Martin (In re Martin), 91 F.3d 389, 395 (3d Cir. 1996); In re Castre, Inc., 312 B.R. 426, 430-31 (Bankr. D. Colo. 2004); Murphy v. Howison (In re Murphy), 288 B.R. 1, 5 (D. Me. 2002); In re Bakalis, 220 B.R. 525, 532 (Bankr. E.D.N.Y. 1998). The Debtors submit that, because payment of the Taxes is not only critical to minimizing disruptions to the Debtors’ operations, but also necessary to preventing the irreparable harm that would result from nonpayment (in the event the Debtors had to cease doing business in certain jurisdictions), it is in the best interest of the Debtors’ estates for the Debtors to have discretion to pay such claims.

20. Further, in case law construing sections 105(a) and 363(b) of the Bankruptcy Code, it is well-established that bankruptcy courts have the equitable power to authorize the payment of prepetition claims where such payments are necessary to preserve the going concern value of a debtor’s business. See, e.g., In re Lehigh & New England Ry. Co., 657 F.2d 570, 581 (3d Cir. 1981); see also N.L.R.B. v. Bildisco & Bildisco, 465 U.S. 513, 528 (1984) (allowing payment of prepetition claims pursuant to sections 105(a) and 363(b) of the Bankruptcy Code where payment was critical to preserve and protect debtor’s business). To do so, “the debtor must articulate some business justification, other than the mere appeasement of major creditors.” Ionosphere, 98 B.R. at 175. Here, the Debtors’ failure to pay the Taxes could have a material adverse impact on their ability to operate their businesses or consummate their restructuring.

21. The relief requested is also supported by the “necessity of payment” doctrine. Numerous courts have used their section 105(a) powers under the “doctrine of necessity” to authorize payment of a debtor in possession’s prepetition obligations where, as here, such payment is an essential element to the continuation of the debtors’ business.⁵ See, e.g., Lehigh & New England Ry. Co., 657 F.2d at 581 (noting that the “necessity of payment doctrine” provides that “if payment of a claim that arose prepetition is essential to the continued operation of the [debtor], payment may be authorized”); see also Michigan Bureau of Workers’ Disability Compensation v. Chateaugay Corp. (In re Chateaugay Corp.), 80 B.R. 279 (S.D.N.Y. 1987), appeal dismissed, 838 F.2d 59 (2d Cir. 1988) (approving lower court order authorizing payment of prepetition wages, salaries, expenses and benefits); In re Penn Central Transp. Co., 467 F.2d 100, 102 n. 1 (3d Cir. 1972) (holding that the necessity of payment doctrine permits “immediate payment of claims of creditors where those creditors will not supply services or material essential to the conduct of the business until their pre-reorganization claims have been paid”); In re Columbia Gas Sys., Inc., 171 B.R. 189, 191-92 (Bankr. D. Del. 1994) (noting that in the Third Circuit, debtors may pay prepetition claims that are essential to continued operations).

D. Failure to Pay Certain Taxes Could Cause a Significant Distraction to Directors and Officers

22. Moreover, many Applicable Authorities may seek to impose personal liability on the officers and directors of the Debtors for Taxes collected but not paid to such Applicable Authorities. Such proceedings would constitute a significant distraction for such officers and directors at a time when they should be focused on stabilizing postpetition business

⁵ The “doctrine of necessity” is an outgrowth of the “necessity of payment rule,” first articulated in Miltenberger v. Logansport Ry. Co., 106 U.S. 286, 311-12 (1882) (payment of pre-receivership claim prior to completion of reorganization permitted to prevent “stoppage of . . . [crucial] business relations . . .”). While the “necessity of payment rule” was first applied to railroad reorganizations, the “doctrine of necessity” serves a similar function in chapter 11 cases. Each, however, recognizes the existence of judicial power to authorize a debtor in possession to pay prepetition claims if vital to its continued operations.

operations and developing and implementing a successful reorganization strategy. Authorizing, but not directing, the Debtors to pay the Taxes would eliminate any potential administrative claims for indemnification that officers would also assert against the Debtors if held personally liable for such Taxes (including penalties, interest and other related charges), as well as the time and expense of litigating such claims.

E. Interest and Penalties May Accrue on Certain Unpaid Property Taxes

23. Pursuant to applicable state law, the obligation to pay real property taxes, and depending on the jurisdiction, personal property taxes, is generally secured by a lien on the property for which these taxes are incurred. See, e.g., Conseco Fin. Servicing Corp. v. J&J Mobile Homes, Inc., 120 S.W.3d 878, 881 (Tex. App. 2003) (“[O]n January 1 of each year, a tax lien attaches to property to secure the payment of all taxes imposed for the year”); James T. Bush Constr. Co., Inc. v. Patel, 21 Va. Cir. 353, 357 (Va. Cir. Ct. 1990) (noting that the city’s liens for real property taxes commenced in the years during which the taxes were assessed); In re Helms, 284 S.E.2d 553, 554 (N.C. Ct. App. 1981) (noting that liens attached to real property where real property taxes were past due).

24. Section 506(b) of the Bankruptcy Code provides that:

To the extent that an allowed secured claim is secured by property the value of which, after any recovery under subsection (c) of this section, is greater than the amount of such claim, there shall be allowed to the holder of such claim, interest on such claim, and any reasonable fees, costs, or charges provided for under the agreement or State statute under which such claim arose.

11 U.S.C. 506(b). Thus, with respect to certain of the Property Taxes, interest, and potentially penalties, assessed on the Property Taxes due under state law likely will continue to accrue even after the Petition Date. See United States v. Ron Pair Enters., Inc., 489 U.S. 235, 238–49 (1989) (holding that section 506(b) entitles a creditor to receive postpetition interest on a

non-consensual oversecured claim allowed in a bankruptcy case). In addition, as long as the Property Taxes remain outstanding, these secured claims will continue to accrue interest, and this amount will be included in the secured claim of each applicable Taxing Authority. Because of the interest and penalties that will accrue on the Property Taxes if they are not paid by the due date, the Debtors believe that paying the Property Taxes as requested in this Motion will conserve resources of the Debtors' estates and is clearly in the best interests of the Debtors' estates and creditors.

F. The Equities Weigh in Favor of Payment of the Taxes

25. Payment of the Taxes is essential to the preservation of the Debtors' businesses. The Debtors are required under federal and state law, and local ordinances to pay the Taxes in order to operate and to conduct business in certain jurisdictions. Failure to pay the Taxes could subject the Debtors to substantial penalties and could impact the Debtors' existing permits and licenses, or applications to renew such permits and licenses, subject to the Debtors' rights under section 525 of the Bankruptcy Code. If the relief sought herein is granted, the total amount that would be paid to the Applicable Authorities is modest compared with the size of the Debtors' estates. Because payment of the Taxes is essential to the Debtors' businesses and their restructuring efforts, the Debtors believe that it is in the best interests of the estates, creditors and all parties-in-interest to permit the Debtors to honor certain of their tax obligations.

26. Prior to the commencement of these cases, the Debtors diligently made every effort to pay the Taxes on a timely basis. As the Debtors pay certain of the Taxes in arrears, however, the Debtors currently owe prepetition, undisputed and unpaid Taxes. Accordingly, the Debtors submit that the equities weigh heavily in favor of authorizing the Debtors to pay the Taxes.

27. Relief similar to that requested in this Motion has routinely been granted in other large chapter 11 cases in this district. See, e.g., In re Loehmann's Holdings Inc., Case No. 13-14050 (MG) (Jan. 16, 2014); In re Metro Affiliates, Inc., Case No. 13-13591 (SHL) (Dec. 2, 2013); In re Am. Roads LLC, Case No. 13-12412 (BRL) (Aug. 21, 2013); In re Excel Maritime Carriers Ltd., Case No. 13-23060 (RDD) (Aug. 5, 2013); In re Broadview Networks Holdings, Inc., Case No. 12-13581 (SCC) (Bankr. S.D.N.Y. Sept. 14, 2012); In re K-V Discovery Solutions, Inc., Case No. 12-13346 (ALG) (Aug. 23, 2012); In re Hostess Brands, Inc., Case No. 12-22052 (RDD) (Bankr. S.D.N.Y. Jan. 27, 2012); In re AMR Corporation, Case No. 11-15463 (SHL) (Bankr. S.D.N.Y. Dec. 23, 2011). The Debtors submit that the present circumstances warrant similar relief in these chapter 11 cases.

G. Request for Authority for Banks to Honor and Pay Checks Issued and Fund Transfers with Respect to the Taxes

28. In furtherance of the relief requested herein, the Debtors request that the Court authorize the banks at which the Debtors maintain disbursement and other accounts, at the Debtors' instruction, to receive, honor, process and pay, to the extent of funds on deposit, any and all checks or electronic funds transfers requested or to be requested by the Debtors relating to the Taxes, including those checks or electronic funds transfers that have not cleared the banks as of the Petition Date, without the need for further Court approval.

H. Requests for Immediate Relief and Waiver of Stay

29. Bankruptcy Rule 6003(b) allows the use of property of the estate, or the payment of prepetition claims, within 21 days of the Petition Date if the relief would prevent "immediate and irreparable harm." For the reasons set forth above and in the First Day Declaration, the Debtors submit that the payment of the Taxes is necessary to prevent immediate

and irreparable harm to the Debtors and their estates. The Proposed Interim Order only seeks payment of amounts expected to come due prior to the hearing on the Proposed Final Order.

30. To successfully implement the foregoing, the Debtors respectfully seek a waiver of the notice requirements under Bankruptcy Rule 6004(a) and the fourteen-day stay under Bankruptcy Rule 6004(h).

NOTICE

31. Notice of this Motion will be given to: (a) the United States Trustee for the Southern District of New York; (b) the Debtors' fifty (50) largest unsecured creditors on a consolidated basis; (c) counsel to JPMorgan Chase Bank, N.A., as the administrative agent under the Debtors' prepetition secured credit agreements; (d) counsel to the administrative agent under the Debtors' postpetition credit agreement; (e) counsel to the indenture trustee for the 8.875% First-Priority Senior Secured Notes; (f) counsel to the indenture trustee for the 10% Senior Secured Notes; (g) counsel to the indenture trustee for the 9.0% / 9.5% Second-Priority Springing Lien Notes; (h) counsel to the indenture trustee for the 11.5% Senior Subordinated Notes; (i) counsel to GE Capital Equity, Inc.; (j) counsel to the Ad Hoc Group of Second Lien Noteholders; (k) counsel to Apollo Global Management, LLC and certain affiliated funds; (l) counsel to Momentive Performance Materials Holdings LLC; (m) the Applicable Authorities; and (n) the Debtors' existing banks. The Debtors submit that, under the circumstances, no other or further notice is required.

32. No previous motion for the relief sought herein has been made to this or any other court.

CONCLUSION

WHEREFORE, the Debtors respectfully request that the Court enter the Proposed Interim Order and Proposed Final Order, substantially in the forms annexed hereto as Exhibit A and Exhibit B, respectively, granting the relief requested in the Motion and such other and further relief for the Debtors as may be just or proper.

Dated: April 13, 2014
New York, New York

WILLKIE FARR & GALLAGHER LLP
*Proposed Counsel for the Debtors and
Debtors in Possession*

By: /s/ Jennifer J. Hardy
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EXHIBIT A

Proposed Interim Order

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
 In re : Chapter 11
 :
 MPM Silicones, LLC, et al.,¹ : Case No. 14-_____ ()
 :
 Debtors. : (Jointly Administered)
 -----X

**INTERIM ORDER AUTHORIZING PAYMENT OF SALES,
USE AND OTHER TAXES AND REGULATORY FEES**

Upon the motion (the “**Motion**”) of the debtors and debtors in possession in the above-captioned cases (collectively, the “**Debtors**”) for an interim order, pursuant to sections 105(a), 363(b), 507(a)(8) and 541 of title 11 of the United States Code (the “**Bankruptcy Code**”) and Rules 6003 and 6004 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), authorizing, but not directing, the Debtors to pay prepetition amounts owing in respect of prepetition sales, use and other taxes and regulatory fees; and upon consideration of the Motion and all of the pleadings related thereto, including the Declaration of William H. Carter, Chief Financial Officer of Momentive Performance Materials Inc., in Support of Chapter 11 Petitions and First Day Pleadings; and due and sufficient notice of the Motion having been given; and it appearing that no other or further notice need be provided; and it appearing that the relief requested by the Motion is in the best interests of the Debtors’ estates, their creditors and other parties-in-interest; and after due deliberation and sufficient cause appearing therefor, it is hereby

¹ The last four digits of the taxpayer identification numbers of the Debtors follow in parentheses: (i) Juniper Bond Holdings I LLC (9631); (ii) Juniper Bond Holdings II LLC (9692); (iii) Juniper Bond Holdings III LLC (9765); (iv) Juniper Bond Holdings IV LLC (9836); (v) Momentive Performance Materials China SPV Inc. (8469); (vi) Momentive Performance Materials Holdings Inc. (8246); (vii) Momentive Performance Materials Inc. (8297); (viii) Momentive Performance Materials Quartz, Inc. (9929); (ix) Momentive Performance Materials South America Inc. (4895); (x) Momentive Performance Materials USA Inc. (8388); (xi) Momentive Performance Materials Worldwide Inc. (8357); and (xii) MPM Silicones, LLC (5481). The Debtors’ executive headquarters are located at 260 Hudson River Road, Waterford, NY 12188.

ORDERED, ADJUDGED AND DECREED that:

1. The Motion is granted on an interim basis to the extent set forth herein.
2. Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Motion.
3. The Debtors are authorized, but not directed, to remit all amounts owed for prepetition Trust Fund Taxes to the Taxing Authorities, in accordance with the Debtors' prepetition practice, including, but not limited to, the remittance of appropriate amounts and administrative costs to the Third-Party Payor.
4. The Debtors are authorized, but not directed, to pay the prepetition Regulatory Fees, Other Taxes and Property Taxes to the Applicable Authorities, up to a maximum aggregate amount of \$3 million, in accordance with the Debtors' prepetition practice, including, but not limited to, the remittance of appropriate amounts to the Third-Party Payor.
5. In no event shall the Debtors pay any Taxes or Regulatory Fees to the Applicable Authorities before such amounts are due and payable and nothing in this Interim Order shall be deemed to allow the Debtors to accelerate payment of any amounts for Taxes or Regulatory Fees that may be due and owing by the Debtors.
6. The Debtors' banks are authorized and directed to honor prepetition wire transfer requests and checks issued by the Debtors to the Tax Payment Recipients in payment of prepetition Taxes that, as of the Petition Date, have not cleared or been transferred. The Debtors will provide the banks with a list of outstanding prepetition checks or wire transfers with respect to the Taxes within two (2) business days of the entry of the order authorizing such payments. To the extent the Debtors have not yet sought to remit payment to the Tax Payment Recipients,

the Debtors are authorized, but not directed, to issue checks or provide for other means of payment to the Tax Payment Recipients, to the extent necessary to pay the Taxes.

7. Nothing in this Interim Order or the Motion shall be construed as impairing or prejudicing the Debtors' rights to contest the amount, classification or allowability of any Taxes asserted in these cases.

8. Authorization to pay prepetition Taxes shall not create any additional obligation on the part of the Debtors or their officers, directors, attorneys or agents to pay such Taxes, and nothing in this order shall be deemed to increase, reclassify, elevate to administrative expense status or otherwise affect the prepetition Taxes to the extent they are not paid.

9. Any responses or objections to the Motion and entry of an order granting the relief requested in the Motion on a final basis (the "**Final Order**") must: (a) be made in writing; (b) state with particularity the grounds therefor; (c) conform to the Bankruptcy Rules and the Local Bankruptcy Rules for the Southern District of New York; (d) be filed with the United States Bankruptcy Court for the Southern District of New York; and (e) be served upon (i) the U.S. Trustee, 201 Varick Street, Suite 1006, New York, NY 10014, Attn: Brian S. Matsumoto, Esq. and Richard W. Fox, Esq.; (ii) Momentive Performance Materials Inc., 260 Hudson River Road, Waterford, NY 12188, Attn: Douglas A. Johns; (iii) proposed counsel to the Debtors: Willkie Farr & Gallagher LLP, 787 Seventh Ave, New York, New York 10019, Attn: Matthew A. Feldman, Esq. and Rachel C. Strickland, Esq.; and (iv) counsel to the administrative agent under the Debtors' postpetition credit agreement, Simpson Thacher & Bartlett LLP, 425 Lexington Avenue, New York, NY 10017, Attn: Steven M. Fuhrman, Esq. and Nicholas Baker, Esq. The deadline by which objections to the Motion and the Final Order must be filed and

received by counsel to the Debtors is [_____], 2014 at 4:00 p.m. (prevailing Eastern Time) (the “**Objection Deadline**”).

10. A final hearing, if required, on the Motion will be held on [_____], 2014 at [_____] [__].m. (prevailing Eastern Time). If no objections are filed and served to the Motion and entry of the Final Order on or before the Objection Deadline, the Court may enter the Final Order without further notice or hearing.

11. Notwithstanding anything to the contrary contained herein, any payment to be made, and any authorization contained hereunder, shall be subject to the requirements imposed on the Debtors under the Debtors’ postpetition financing agreements (the “**DIP Loan Agreements**”) and any order governing the Debtors’ use of cash collateral and entry into the DIP Loan Agreements (such order, the “**DIP Financing Order**”) and nothing herein shall alter the rights of the secured parties under the DIP Financing Order or DIP Loan Agreements. To the extent of any conflict between the terms of this Order and the terms of the DIP Financing Order, the terms of the DIP Financing Order shall govern.

12. The relief requested in the Motion is necessary to avoid irreparable harm to the Debtors, and timely entry of this Interim Order is not prohibited by Bankruptcy Rule 6003(b).

13. Bankruptcy Rule 6004(a) is waived for the purposes of the Motion, and notwithstanding any applicability of Bankruptcy Rule 6004(h), this Interim Order shall be immediately effective and enforceable upon its entry.

14. This Court shall retain jurisdiction with respect to any and all matters arising from or relating to the implementation or interpretation of this Interim Order.

Dated: _____, 2014
White Plains, New York

THE HONORABLE ROBERT D. DRAIN
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT B

Proposed Final Order

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
 In re : Chapter 11
 :
 MPM Silicones, LLC, et al.,¹ : Case No. 14-_____ ()
 :
 Debtors. : (Jointly Administered)
 -----X

**FINAL ORDER AUTHORIZING PAYMENT OF SALES,
USE AND OTHER TAXES AND REGULATORY FEES**

Upon the motion (the “**Motion**”) of the debtors and debtors in possession in the above-captioned cases (collectively, the “**Debtors**”) for a final order, pursuant to sections 105(a), 363(b), 507(a)(8) and 541 of title 11 of the United States Code (the “**Bankruptcy Code**”) and Rules 6003 and 6004 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), authorizing, but not directing, the Debtors to pay prepetition amounts owing in respect of prepetition sales, use and other taxes and regulatory fees; and upon consideration of the Motion and all of the pleadings related thereto, including the Declaration of William H. Carter, Chief Financial Officer of Momentive Performance Materials Inc., in Support of Chapter 11 Petitions and First Day Pleadings; and due and sufficient notice of the Motion having been given; and it appearing that no other or further notice need be provided; and it appearing that the relief requested by the Motion is in the best interests of the Debtors’ estates, their creditors and other parties-in-interest; and after due deliberation and sufficient cause appearing therefor, it is hereby

¹ The last four digits of the taxpayer identification numbers of the Debtors follow in parentheses: (i) Juniper Bond Holdings I LLC (9631); (ii) Juniper Bond Holdings II LLC (9692); (iii) Juniper Bond Holdings III LLC (9765); (iv) Juniper Bond Holdings IV LLC (9836); (v) Momentive Performance Materials China SPV Inc. (8469); (vi) Momentive Performance Materials Holdings Inc. (8246); (vii) Momentive Performance Materials Inc. (8297); (viii) Momentive Performance Materials Quartz, Inc. (9929); (ix) Momentive Performance Materials South America Inc. (4895); (x) Momentive Performance Materials USA Inc. (8388); (xi) Momentive Performance Materials Worldwide Inc. (8357); and (xii) MPM Silicones, LLC (5481). The Debtors’ executive headquarters are located at 260 Hudson River Road, Waterford, NY 12188.

ORDERED, ADJUDGED AND DECREED that:

1. The Motion is granted on a final basis to the extent set forth herein.
2. Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Motion.
3. The Debtors are authorized, but not directed, to remit all amounts owed for prepetition Trust Fund Taxes, Regulatory Fees, Other Taxes and Property Taxes to the Applicable Authorities, in accordance with the Debtors' prepetition practice, including, but not limited to, the remittance of appropriate amounts and administrative costs to the Third-Party Payor.
4. The Debtors' banks are authorized and directed to honor prepetition wire transfer requests and checks issued by the Debtors to the Tax Payment Recipients in payment of prepetition Taxes that, as of the Petition Date, have not cleared or been transferred. The Debtors will provide the banks with a list of outstanding prepetition checks or wire transfers with respect to the Taxes within two (2) business days of the entry of the order authorizing such payments. To the extent the Debtors have not yet sought to remit payment to the Tax Payment Recipients, the Debtors are authorized, but not directed, to issue checks or provide for other means of payment to the Tax Payment Recipients, to the extent necessary to pay the Taxes.
5. Nothing in this Final Order or the Motion shall be construed as impairing or prejudicing the Debtors' rights to contest the amount, classification or allowability of any Taxes asserted in these cases.
6. Authorization to pay prepetition Taxes shall not create any additional obligation on the part of the Debtors or their officers, directors, attorneys or agents to pay such

Taxes, and nothing in this order shall be deemed to increase, reclassify, elevate to administrative expense status or otherwise affect the prepetition Taxes to the extent they are not paid.

7. Notwithstanding anything to the contrary contained herein, any payment to be made, and any authorization contained hereunder, shall be subject to the requirements imposed on the Debtors under the Debtors' postpetition financing agreements (the "**DIP Loan Agreements**") and any order governing the Debtors' use of cash collateral and entry into the DIP Loan Agreements (such order, the "**DIP Financing Order**") and nothing herein shall alter the rights of the secured parties under the DIP Financing Order or DIP Loan Agreements. To the extent of any conflict between the terms of this Order and the terms of the DIP Financing Order, the terms of the DIP Financing Order shall govern.

8. Bankruptcy Rule 6004(a) is waived for the purposes of the Motion, and notwithstanding any applicability of Bankruptcy Rule 6004(h), this Final Order shall be immediately effective and enforceable upon its entry.

9. This Court shall retain jurisdiction with respect to any and all matters arising from or relating to the implementation or interpretation of this Final Order.

Dated: _____, 2014
White Plains, New York

THE HONORABLE ROBERT D. DRAIN
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT C

Taxing Authorities - Trust Fund Taxes

Taxing Authority	Address
Alabama Department of Revenue	P.O. Box 327431 Montgomery, AL 36132-7431
City of Scottsdale Tax & License	P.O. Box 1600 Scottsdale, AZ 85252-1949
Arkansas Department of Finance & Administration	P.O. Box 3861 Little Rock, AR 72203-3861
California Board of Equalization	P.O. Box 942879 Sacramento, CA 94279-0001
Colorado Department of Revenue	1375 Sherman St Denver, CO 80261-0013
Connecticut Commissioner of Revenue Services	P.O. Box 5030 Hartford, CT 06102-5030
Florida Department of Revenue	P.O. Box 6527 Tallahassee, FL 32314-6527
Georgia Department of Revenue	P.O. Box 105408 Atlanta, GA 30348-5408
Hawaii Department of Taxation	P.O. Box 1425 Honolulu, HI 96806-1425
Idaho State Tax Commission	P.O. Box 76 Boise, ID 83707-0076
Illinois Department of Revenue	Retailers Occupation Tax Springfield, IL 62796-0001
Indiana Department of Revenue	P.O. Box 7218 Indianapolis, IN 46207-7218
Iowa Department of Revenue	P.O. Box 10466 Des Moines, IA 50306-0466
Kansas Department of Revenue	915 Sw Harrison St Topeka, KS 66612-1588
Kentucky Department of Revenue	Station 67, P.O. Box 181 Frankfort, KY 40620-0003
Louisiana Department of Revenue	P.O. Box 3138 Baton Rouge, LA 70821-3138
Maine State Treasurer	P.O. Box 1065 Augusta, ME 04332-1065
Comptroller of Maryland	P.O. Box 17405 Baltimore, MD 21297-1405
Commonwealth of Massachusetts	P.O. Box 7040 Boston, MA 02204
Michigan Department of Treasury	Department 78172, P.O. Box 78000 Detroit, MI 48278

Taxing Authority	Address
Minnesota Revenue	P.O. Box 64622 St. Paul, MN 55164-0622
Mississippi Department of Revenue	P.O. Box 960 Jackson, MS 39205
Missouri Department of Revenue Taxation Division	P.O. Box 840 Jefferson City, MO 65105-0840
Nebraska Department of Revenue	P.O. Box 98923 Lincoln, NE 68509-8923
Nevada Department of Taxation	P.O. Box 52609 Phoenix, AZ 85072-2609
State of New Jersey	P.O. Box 999 Trenton, NJ 08646
New York State Sales Tax Processing	P.O. Box 15168 Albany, NY 12212-5168
North Carolina Department of Revenue	P.O. Box 25000 Raleigh, NC 27640-0700
Ohio Department of Taxation	P.O. Box 16560 Columbus, OH 43216-6560
Oklahoma Tax Commission	P.O. Box 26850 Oklahoma City, OK 73126-0850
Pennsylvania Department of Revenue	Department 28046 Harrisburg, PA 171280-0406
State of South Carolina	Sales Tax Columbia, SC 29214
South Dakota Department of Revenue	P.O. Box 5055 Sioux Falls, SD 57115-5055
Tennessee Department of Revenue	500 Deaderick St Nashville, TN 37242-0700
Texas State Comptroller	111 E 17th St Austin, TX 78774-0100
Utah State Tax Commission	210 N 1950 W Salt Lake City, UT 84134
Vermont Department of Taxes	P.O. Box 547 Montpelier, VT 05601-0547
Virginia Department of Taxation	P.O. Box 26626 Richmond, VA 23261-6626
Washington State Department of Revenue	P.O. Box 34052 Seattle, WA 98124-1052
West Virginia Department of Tax and Revenue	P.O. Box 1826 Charleston, WV 25327-1826
Wisconsin Department of Revenue	Box 93389 Milwaukee, WI 53293-0389
Wyoming Department of Revenue	122 W 25th St, 2nd Fl West Cheyenne, WY 82002-0110

EXHIBIT D

Taxing Authorities - Property Taxes

Tax Collector	Property Address
Cuyahoga County Treasurer P.O. Box 94547 Cleveland, OH 44101-4547	22557 Lunn Rd Strongsville, OH 44149
Cuyahoga County Treasurer P.O. Box 94547 Cleveland, OH 44101-4547	24400 Highland Rd Richmond Heights, OH 44143
Dekalb County Treasurer 100 S Main St Auburn, IN 46706	420 N Taylor Rd Garrett, IN 46738
Fulton County Tax Commissioner P.O. Box 105052 Atlanta, GA 30348-5052	1775 Westgate Pkwy Atlanta, GA 30336
Galveston County Tax Assessor Collector 722 Moody Ave Galveston, TX 77550	5700 Century Blvd Texas City, TX 77539
John R. Ames, CTA P.O. Box 139066 Dallas, TX 75313-9066	1201 Big Town Blvd Dallas, TX 45227
Lake County Treasurer P.O. Box 490 Painsville, OH 44077-0490	4901 Campbell Rd Willoughby, OH 44094
Lake County Treasurer P.O. Box 490 Painsville, OH 44077-0490	Euclid Ave Willoughby, OH
Licking County Treasurer P.O. Box 830 Newark, OH 43058-0830	611 Oneill Dr SE Hebron, OH 43025
Mecklenburg County Tax Collector P.O. Box 71063 Charlotte, NC 28272-1063	12200 Herbert Wayne Ct Ste 150 Huntersville, NC 28078
Mecklenburg County Tax Collector P.O. Box 71063 Charlotte, NC 28272-1063	1950 Continental Blvd Charlotte, NC 28273
Receiver of Taxes 24 Halfmoon Town Plaza Halfmoon, NY 12065	260 Hudson River Rd Waterford, NY 12188
Santa Clara County Tax Collector 70 W Hedding St E Wing 6th Fl San Jose, CA 95110-1767	2012 Zanker Rd San Jose, CA 95131

Tax Collector	Property Address
Saratoga County Treasurer Municipal Center Bldg 1 Ballston Spa, NY 12020	260 Hudson River Rd Waterford, NY 12188
SBC Tax Collector 172 W Third St 1st Flr San Bernardino, CA 92415-0360	4045 Cheyenne Ct Chino, CA 91710
Shenendehowa CSD Taxes P.O. Box 22009 Albany, NY 12201-2009	260 Hudson River Rd Waterford, NY 12188
Tax Assessor – Collector P.O. Box 4622 Houston, TX 77210-4622	1918 Collingsworth Houston, TX 77009
Tyler County Sheriff P.O. Box 7 Middlebourne, WV 26149-0007	10851 Energy Highway Friendly, WV 26146
County of Volusia 250 N Beach St Rm 101 Daytona Beach, FL 32114-3379	703 South St New Smyrna, Beach, FL 32168
Waterford Town Clerk 65 Broad St Waterford, NY 12188	260 Hudson River Rd Waterford, NY 12188
Waterford-Halfmoon School 125 Middletown Rd Waterford, NY 12188	260 Hudson River Rd Waterford, NY 12188

EXHIBIT E

Taxing Authorities - Income, Franchise and Other Taxes

Jurisdiction	Address
Arizona Corporation Income Tax Return	Arizona Department of Revenue P. O. Box 29079 Phoenix, AZ 85038-9079
California Franchise / Income Tax Return- Water's-Edge Filers	Franchise Tax Board P. O. Box 942857 Sacramento, CA 94257-0500
Central Collection Agency Municipal Income Tax Net Profit Return	Central Collection Agency P.O. Box 94810 Cleveland, OH 44101-4810
City of Cincinnati Business Income Tax Return	City of Cincinnati Business Income Tax P.O. Box 637876 Cincinnati OH 45263-7876
Columbus Income Tax Division City Income Tax Return For Businesses	Columbus Income Tax Division P.O. Box 182437 Columbus, OH 43218-2437
State of Connecticut Corporation Business Tax Return	Department of Revenue Services State of Connecticut P.O. Box 150406 Hartford, CT 06115-0406
Delaware Corporation Income Tax Return	Delaware Division of Revenue P.O. Box 2044 Wilmington, DE 19899-2044
Florida Corporate Income/Franchise Tax Return	Florida Department of Revenue 5050 W Tennessee St Tallahassee, FL 32399-0135
Georgia Corporation Tax Return	Georgia Department of Revenue P.O. Box 740397 Atlanta, GA 30374-0397
Village of Hebron Income Tax Return	Village of Hebron 934 W. Main St Hebron, OH 43025
Idaho Corporation Income Tax Return	Idaho State Tax Commission P. O. Box 56 Boise, ID 83756-0056
Illinois Corporation Income and Replacement Tax Return	Illinois Department of Revenue P.O. Box 19008 Springfield, IL 62794-9008

Jurisdiction	Address
Indiana Corporate Adjusted Gross Income Tax Return	IN Department of Revenue P.O. Box 7231 Indianapolis, IN 46207-7231
Kansas Combined Income Method of Reporting	Kansas Dept. of Revenue 915 SW Harrison St Topeka, KS 66699-4000
Kentucky Corporation Income Tax and LLET Return	Division of Corporation Tax Department of Revenue 501 High St Frankfort, KY 40601-2103
Maine Corporate Income Tax Return	Maine Revenue Services P.O. Box 1064 Augusta, ME 04332-1064
Michigan Corporate Income Tax Annual Return	Michigan Department of Treasury P.O. Box 30804 Lansing, MI 48909
Minnesota Corporation Franchise Tax	Minnesota Revenue Mail Station 1250 St. Paul, MN 55145-1250
Missouri Corporation Franchise Tax	Missouri Department of Revenue P.O. Box 700 Jefferson City, MO 65105-0700
Missouri Corporation Income Tax Return	Missouri Department of Revenue P.O. Box 3365 Jefferson City, MO 65105-3365
New Hampshire Combined Business Enterprise/Profits Tax Return	NH DRA P.O. Box 637 Concord, NH 03302-0637
New Jersey Corporation Business Tax Return	State of New Jersey Department of The Treasury Division of Taxation Revenue Processing Center P.O. Box 666 Trenton, NJ 08646-0666
New Mexico Corporate Income And Franchise Tax Return	New Mexico Taxation and Revenue Department ATTN: Corporate Income and Franchise Tax P. O. Box 25127 Santa Fe, New Mexico 87504-5127
New York State General Business Corporation Franchise Tax Returns	NYS Corporation Tax Processing Unit P.O. Box 1909 P.O. Box 22095 Albany, NY 12201-1909

Jurisdiction	Address
North Carolina Department of Revenue C Corporation Tax Return	NCDOR P.O. Box 25000 N.C. 27640-0500
Oregon Corporation Excise Tax Return	Oregon Department of Revenue P.O. Box 14777 Salem, OR 97309-0960
City of Philadelphia Department of Revenue Business Income & Receipts Tax	City of Philadelphia Department of Revenue P.O. Box 1660 Philadelphia, PA 19105-1660
Regional Income Tax Agency Net Profits Tax Return (Rita)	Regional Income Tax Agency P.O. Box 89475 Cleveland, OH 44101-6475
Rhode Island Business Corporation Tax Return	RI Division of Taxation One Capitol Hill Providence, RI 02908-5811
State of South Carolina 'C' Corporation Income Tax Return	SC Department of Revenue 300A Outlet Pointe Blvd P.O. Box 21587 Columbia, SC 29221
Texas Franchise Tax Report	Texas Comptroller of Public Accounts P.O. Box 149348 Austin, TX 78714-9348
Utah Corporation Franchise or Income Tax Return	Utah State Tax Commission 210 North 1950 West Salt Lake City, UT 84134-0300
Vermont Corporate Income Tax Return	Vermont Department of Taxes 133 State St Montpelier, VT 05633-1401
Wisconsin Corporation Franchise or Income Tax Return	Wisconsin Department of Revenue P.O. Box 8908 Madison, WI 53708-8908
West Virginia Combined Income/Franchise Tax Return	West Virginia State Tax Department Tax Account Administration Division P.O. Box 1202 Charleston, WV 25324-1202

EXHIBIT F

Regulatory Authorities

Regulatory Authority	Address
California Board of Equalization	P.O. Box 942879 Sacramento, CA 94279
California Dept of Toxic Substances	1001 I St Sacramento, CA 95812
California State Water Resources Control Board	1001 I St Sacramento, CA 95812
Charleston Bureau For Public Health	1900 Kanawha Blvd E Ste 451 Charleston, WV 25305
City of Chino	13220 Central Ave Chino, CA 91708
Town of Colonie Building & Fire Services Department	347 Old Niskayuna Rd Latham, NY 12110-2286
Columbus Treasurer's Office	180 East Broad St Columbus, OH 43215-3793
Des Moines Dept of Natural Resources	502 E 9th St Des Moines, IA 50319-0034
Director US Patent And Trademark	2051 Jamieson Ave Ste 300 Alexandria, VA 22314
Environmental Protection Agency	500 Ross St 6th Floor Government Op Pittsburgh, PA 15262
City of Euclid	585 East 222nd St Euclid, OH 44123
Federal Communications Commission	574 Land Mobile Renewal Pittsburgh, PA 15251-5245
Village of Hebron	934 W. Main St Hebron, OH 43025
Indiana Department of Environmental Management	100 N Senate Ave Mail Code 50-01 Indianapolis, IN 46204-2251
Indiana Department of Revenue	100 North Senate St Indianapolis, IN 46204-2253
State of Michigan	Cashiers Office-HWUC Lansing, MI 48909
City of New Smyrna Beach	210 Sams Ave New Smyrna Beach, FL 32168
New York Department of Environmental Conservation	625 Broadway Albany, NY 12233-0001

Regulatory Authority	Address
New York State Canal Corp.	200 Southern Blvd P.O. Box 189 Albany, NY 12201-0189
New York State Department of Health	Empire State Plaza Albany, NY 12223
New York State Department of Labor	State Office Campus Bldg 12 Room 18 Albany, NY 12240
New York State Department of Transportation	50 Wolf Rd Albany, NY 12232
NYSDEC	625 Broadway Albany, NY 12233
State of Ohio BMV	30170 Euclid Ave Wickliffe, OH 44092
Treasurer, State of Ohio	180 East Broad St Columbus, OH 43215-3793
Ohio Department of Health	246 North High St 2nd Fl Columbus, OH 43266-0588
Ohio Environmental Protection Agency	122 South Front St Columbus, OH 43216
Poughkeepsie Municipal Emergency Services	66 Firemens Way Poughkeepsie, NY 12603
Sacramento Department of Pesticide Regulation	1001 I St P.O. Box 4015 Sacramento, CA 95812-4015
Sacramento State Water Resources Control Board	1001 I St Sacramento, CA 95814
San Bernardino County Division of Weights & Measures	777 East Rialto Ave San Bernardino, CA 92415-0720
San Bernardino County Fire Dept.	157 West Fifth St Second Floor San Bernardino, CA 92415
South Coast Air Quality Management District	21865 E Copley Diamond Bar, CA 91765-0943
Texas Commission on Environmental Quality	12100 Park 35 Circle Austin, TX 78753
Texas Department of Health (Texas State Health Services Board)	1100 West 49th St Austin, TX 78756
US Customs	6650 Telecom Dr Ste100 Indianapolis, IN 46278
US Department of Agriculture	1400 Independence Ave., S.W. Washington, DC 20250

Regulatory Authority	Address
US Department of State	2401 E St, N.W. Washington, DC 20522
US Environmental Protection Agency	500 Ross St 6th Fl – Government Op Pittsburgh, PA 15262
US Nuclear Regulatory Commission	U.S. Nuclear Regulatory Commission Washington, D.C. 20555-0001
US Patent & Trademark Office	2011 Crystal Dr Arlington, VA 22202
Village of Waterford	65 Broad St Waterford, NY 12188
Waterford Rescue Squad	65 Broad St Waterford, NY 12188
West Virginia Department of Environmental Protection	601 57th St Charleston, WV 25304
West Virginia Department of Labor	749-B Bldg. 6 Capitol Complex Charleston, WV 25305
West Virginia Division of Natural Resources	Capitol Complex Bldg 3 Charleston, WV 25305
West Virginia Emergency Response Commission	Bldg 1, Rm Eb-80 Charleston, WV 25305
Westchester County Department of Health	145 Huguenot St 8th Floor New Rochelle, NY 10801