

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NORTH DAKOTA

In Re: Vanity Shop of Grand Forks, Inc., Debtor.	Case No.: 17-30112 Chapter 11
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DEBTOR’S MOTION FOR INTERIM AND FINAL ORDERS: (I) AUTHORIZING PAYMENT OF CERTAIN PREPETITION TAXES AND FEES; AND (II) AUTHORIZING FINANCIAL INSTITUTIONS TO HONOR ALL RELATED CHECKS AND ELECTRONIC PAYMENT REQUESTS

Vanity Shop of Grand Forks, Inc. (“**Debtor**”) in the above-captioned chapter 11 case hereby moves the Court (the “**Motion**”) for entry of an interim order (“**Interim Order**”) and a final order (“**Final Order**”), substantially in the forms attached hereto as **Exhibit A** and **Exhibit B**, respectively, pursuant to Sections 105(a), 363(b), 507(a), and 541 of Title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (“**Bankruptcy Code**”), Rules 6003 and 6004 of the Federal Rules of Bankruptcy Procedure (“**Bankruptcy Rules**”): (i) authorizing it to remit and pay, in the ordinary course of business, certain prepetition taxes including sales, use, franchise, commercial activity, business and occupation, and various other taxes, fees, charges, and assessments (collectively the “**Taxes and Fees**”); and (ii) authorizing Debtor’s banks and financial institutions (collectively the “**Banks**”) to honor all related checks and electronic payment requests. In support of this Motion, Debtor relies on the Declaration of Jill Motschenbacher in Support of Chapter 11 Petition and First Day Motions (“**First Day Declaration**”), which was filed contemporaneously with this Motion and is incorporated



herein by reference. In further Support of this Motion, Debtor respectfully represents as follows:

JURISDICTION AND VENUE

1. The Court has jurisdiction over this Chapter 11 Case and this Motion pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b), and Debtor consents to entry of a final order by the Court in connection with this Motion to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution. Venue of this Chapter 11 case and this Motion in this district is proper under 28 U.S.C. §§ 1408 and 1409.

2. The statutory bases for the relief requested herein are Sections 105(a), 363(b), 507(a), and 541 of the Bankruptcy Code, and Bankruptcy Rules 6003 and 6004.

BACKGROUND

I. GENERAL

3. On the date hereof (“**Petition Date**”), Debtor commenced a voluntary case under Chapter 11 of the Bankruptcy Code. Debtor is authorized to continue to operate its business and manage its property as debtor in possession pursuant to Sections 1107(a) and 1108 of the Bankruptcy Code. To date, no trustee, examiner, or statutory committee has been appointed in this Chapter 11 case. Additional factual background relating to Debtor’s business, capital structure, and the commencement of this Chapter 11 case is set forth in further detail in the First Day Declaration.

II. TAXES AND FEES PAID BY DEBTOR¹

4. In the ordinary course of its business, Debtor incurs and/or collects the Taxes and Fees and remits such Taxes and Fees to various federal, state, and local taxing and other governmental authorities and/or certain municipal or governmental subdivisions or agencies of those states (collectively the “**Taxing Authorities**”)² in connection with the sale of its products or services at store locations, or through shipments of products purchased through Debtor’s website to customers. The Taxes and Fees are paid monthly, quarterly, semiannually, or annually to the respective Taxing Authorities, depending on the given Tax or Fee and the relevant Taxing Authority to which it is paid. As of the Petition Date, Debtor estimates it owes approximately \$650,000.00 in unremitted Taxes and Fees, which are comprised entirely of current tax obligations, and are not “catch-up” payments.

5. Debtor seeks authority to pay all prepetition Taxes and Fees in the ordinary course of business owed to the Taxing Authorities; provided payments on account of Taxes and Fees that accrued, in whole or in part, prior to the Petition Date but were not in fact paid or processed prior to the Petition Date shall not exceed \$775,000.00.

6. Debtor also requests all Banks on which checks to third parties are drawn and/or electronic payments are made pursuant to this Motion be authorized to receive,

¹ Debtor does not seek authority to collect and pay state and federal employee withholding taxes under this Motion, but rather requests such authority as part of Debtor’s Motion for Entry of an Order: (i) Authorizing Debtor to Pay and Honor Certain Prepetition Wages, Benefits, and Other Compensation Obligations; (ii) Honor Management Services Agreement and Pay Prepetition Obligations Related Thereto; and (iii) Authorizing Banks to Honor and Process Checks and Transfers Related to Such Obligations, filed concurrently herewith.

² A list of Taxing Authorities is attached hereto as **Exhibit C**.

process, honor, and pay any and all such checks (whether issued or presented prior to or after the Petition Date) and electronic payments, and to rely on the representations of Debtor as to which checks are authorized to be paid.

7. Many Taxing Authorities impose personal liability on directors and/or responsible officers of entities responsible for collecting or paying certain taxes or fees to the extent such taxes or fees are not remitted. Although Debtor believes all taxes and fees for which Debtor's directors and/or responsible officers may be personally liable are described herein, it is possible that other prepetition obligations similar in nature (and in threat of personal liability) may be uncovered by Debtor subsequent to the filing of this Motion. To the extent that such prepetition obligations exist, Debtor will consider such obligations "Taxes and Fees" as that term is defined and used herein and request the authority to pay such Taxes and Fees as they may arise in the ordinary course of business.

RELIEF REQUESTED

8. Debtor hereby requests entry of interim and final orders, pursuant to Sections 105(a), 363(b), 507(a), and 541 of the Bankruptcy Code, and Bankruptcy Rules 6003 and 6004, (i) authorizing, but not directing, Debtor to pay, in its sole discretion, all prepetition Taxes and Fees, and (ii) authorizing the Banks to honor all related checks and electronic payment requests.

BASIS FOR RELIEF

I. THE COURT SHOULD AUTHORIZE, BUT NOT DIRECT, DEBTOR TO PAY, IN ITS SOLE DISCRETION, THE TAXES AND FEES

A. Payment of the Taxes and Fees is Necessary and Appropriate to Ensure Debtor's Smooth Transition into Chapter 11

9. Debtor respectfully submits the Court should authorize the payment of the Taxes and Fees because: (i) certain of the Taxes and Fees do not constitute property of Debtor's Chapter 11 estate; (ii) substantially all of the Taxes and Fees constitute priority claims; (iii) the failure to pay certain of the Taxes and Fees may impact Debtor's ability to conduct business in certain jurisdictions and its ability to perform under the prepetition agreement it entered into to assist with the Store Closing Sales; and (iv) Debtor's directors and officers may face personal liability if certain of the Taxes and Fees are not paid. Absent payment of these amounts, Debtor may face serious disruptions and distractions during the administration of this Chapter 11 case, including with respect to the store closing sales (such sales, the "**Store Closing Sales**").

10. The sales taxes and certain of the other taxes identified above are "trust fund taxes" that, by definition, are held by Debtor in trust for the benefit of those third parties to whom payment is owed or on behalf of whom such payment is being made. Section 541(d) of the Bankruptcy Code excludes "property in which the debtor holds, as of the commencement of the case, only legal title and not an equitable interest." 11 U.S.C. § 541(d). It is well established under Section 541(d) of the Bankruptcy Code that taxes collected on behalf of taxing authorities are not property of the estate. *See Begier v. IRS*, 496 U.S. 53, 59 (1990) (holding that taxes such as excise taxes, FICA taxes and withholding

taxes are property held by the debtor in trust for another and, as such, do not constitute property of the estate); *City of Farrell v. Sharon Steel Corp. (In re Sharon Steel Corp.)*, 41 F.3d 92, 98–103 (3d Cir. 1994) (finding that funds withheld from employees’ paychecks may be subject to a trust, and thus not property of a debtor’s estate, even where such funds were commingled with the debtor’s other property); *In re Turner*, 35 B.R. 811, 813 (Bankr. D.N.D. 1983) (funds withheld from employee’s wages for FICA and federal income taxes become, “in essence, property of the government by virtue of their trust status and may not be used by the employer for any of his business operations or expenses”). Because the Taxes and Fees that are trust fund taxes do not constitute property of Debtor’s estate, these amounts will not otherwise be available for distribution to Debtor’s creditors. Thus, the payment of these Taxes and Fees will not adversely affect Debtor’s estate and Debtor submits, is warranted.

11. Moreover, Debtor believes most, if not all, of the Taxes and Fees would be priority claims under Section 507(a)(8) of the Bankruptcy Code. As priority claims, these taxes must be paid in full before Debtor may obtain confirmation of a Chapter 11 plan or make distributions to general unsecured nonpriority creditors. *See* 11 U.S.C. § 1129(a)(9)(C). Accordingly, the proposed relief will only affect the timing of the payment of the Taxes and Fees and not whether such amounts will be paid. As such, payment of the Taxes and Fees will not prejudice the rights of general unsecured nonpriority creditors or other parties in interest.

12. Debtor is required to pay franchise taxes and, in some instances, other Taxes and Fees to maintain their good standing to operate in the jurisdictions in which it does

business. Thus, if such taxes are not paid, certain Taxing Authorities may refuse to issue good standing certificates, and may refuse to take other actions requested of them by Debtor during its case. The inability to obtain these documents may hinder Debtor's ability to maximize the value of its estate through the Store Closing Sales and Debtor's subsequent wind down efforts.

13. Further, Debtor believes some of these Taxing Authorities may initiate audits if Debtor fails to pay the Taxes and Fees promptly. Such audits would further divert attention and resources from the process of administering this Chapter 11 case. Moreover, as described above, Debtor's directors and officers may be subject to personal liability in the event that the Taxes and Fees are not remitted or paid to the appropriate Taxing Authority. If any such taxes or fees remain unpaid, Debtor's directors and responsible officers may be subject to lawsuits or even criminal prosecution on account of such nonpayment during the pendency of this Chapter 11 case, which event would undermine Debtor's efforts to maximize value for the benefit of its creditors. Accordingly, Debtor respectfully requests the authority to remit the Taxes and Fees to ensure it and its directors, officers, and employees remain focused on operating its business, conducting the Store Closing Sales and maximizing the value of Debtor's estate for the benefit of all interested parties.

B. Payment of the Taxes and Fees is Authorized Under Sections 105(a), 363, 1107(a), and 1108 of the Bankruptcy Code and the Doctrine of Necessity

14. The relief requested in this Motion is also supported by several provisions of the Bankruptcy Code authorizing a debtor to honor prepetition obligations in certain circumstances. Courts have recognized each of these provisions as valid authority for such payments. For example, under Section 363(b) of the Bankruptcy Code, a court may

authorize a debtor to pay certain prepetition claims. See *In re Ionosphere Clubs, Inc.*, 98 B.R. 174, 175 (Bankr. S.D.N.Y. 1989) (referring to the court's earlier order authorizing payment of prepetition wages pursuant to Section 363(b) of the Bankruptcy Code); *Armstrong World Indus., Inc. v. James A. Phillips, Inc. (In re James A. Phillips, Inc.)*, 29 B.R. 391, 397 (S.D.N.Y. 1983) (relying on Section 363 of the Bankruptcy Code to allow a contractor to pay prepetition claims of suppliers who were potential lien claimants because the payments were necessary for general contractor to release funds owed to debtors). To do so, "the debtor must articulate some business justification, other than the mere appeasement of major creditors." *Id.*; see also *Comm. of Equity Sec. Holders v. Lionel Corp. (In re Lionel Corp.)*, 722 F.2d 1063 (2d Cir. 1983).

15. In addition, Sections 1107(a) and 1108 of the Bankruptcy Code authorize a debtor in possession to continue to operate its business. 11 U.S.C. §§ 1107(a), 1108. Indeed, a debtor in possession operating a business under Section 1108 of the Bankruptcy Code has a duty to protect and preserve the value of its business, and prepetition claims may be paid if necessary to perform the debtor's duty. See *In re CoServ, L.L.C.*, 273 B.R. 487, 497 (Bankr. N.D. Tex. 2002) ("There are occasions when this duty can only be fulfilled by the preplan satisfaction of a prepetition claim."). The *CoServ* court specifically noted that the pre-plan satisfaction of prepetition claims would be a valid exercise of the debtor's fiduciary duty when the payment "is the only means to effect a substantial enhancement of the estate." *Id.*

16. To supplement these explicit powers, Section 105(a) of the Bankruptcy Code empowers the Court to "issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of this title." 11 U.S.C. § 105(a). Numerous courts have

recognized that payments to prepetition creditors are appropriate pursuant to section 105(a) of the Bankruptcy Code under the “doctrine of necessity” or the “necessity of payment” rule where such payments are necessary to the continued operation of the debtor’s business. *See, e.g., In re Lehigh & New England Ry. Co.*, 657 F.2d 570, 581 (3d Cir. 1981) (holding that a court could authorize the payment of prepetition claims if such payment was essential to the continued operation of the debtor); *In re Penn Cent. 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”); *see also In re Payless Cashways, Inc.*, 268 B.R. 543, 546 (Bankr. W.D. Mo. 2001) (“Since enactment of the Code various courts have permitted debtors-in-possession to pay pre-petition debts on the grounds that payment of such claims was necessary to effectuate a successful reorganization, or at least to give the debtor the opportunity to propose any type of plan at all.”); *In re Wehrenberg, Inc.*, 260 B.R. 468, 469 (Bankr. E.D. Mo. 2001) (“Pursuant to 11 U.S.C. § 105(a) the Court may authorize the payment of prepetition claims when such payments are necessary to the continued operation of the Debtor.”); *In re Just for Feet, Inc.*, 242 B.R. 821, 826 (D. Del. 1999) (finding that payment of prepetition claims to certain trade vendors was “essential to the survival of the debtor during the chapter 11 reorganization.”).

17. Debtor submits the timely payment of the Taxes and Fees is essential to Debtor’s continued, uninterrupted operations, and the success of the Store Closing Sales. Debtor’s payment of the Taxes and Fees is necessary to forestall the obstacles to the smooth functioning of Debtor’s business operations that likely would result from a failure to remit

the tax payments described herein. Specifically, the failure to maintain good standing, potential audits by Taxing Authorities, and, crucially, the threat of personal liability for Debtor's directors and responsible officers represent a few of the adverse consequences that may result from Debtor's failure to make necessary tax payments. Significant disruptions to Debtor's operations of this type threaten to irreparably impair Debtor's efforts in this Chapter 11 case, including with respect to Debtor's wind down efforts. Thus, Debtor submits payment of the Taxes and Fees is warranted in this Chapter 11 case.

II. THE COURT SHOULD AUTHORIZE THE BANKS TO HONOR AND PROCESS DEBTOR'S PAYMENTS ON ACCOUNT OF THE TAXES AND FEES

18. Debtor represents it has sufficient funds to pay the amounts described herein in the ordinary course of business by virtue of expected cash flows from Store Closing Sales, and anticipated access to, and preferably consensual use of cash collateral. As a result of the commencement of this Chapter 11 case and in the absence of an order of the Court providing otherwise, Debtor's checks and electronic fund transfers on account of the Taxes and Fees may be dishonored or rejected by financial institutions. Under the Debtor's cash management system, Debtor can readily identify checks or transfers as relating directly to payment of Taxes and Fees. Accordingly, Debtor believes prepetition checks and transfers other than those for Taxes and Fees will not be honored inadvertently. Debtor submits each Bank should be authorized to rely on the representations of Debtor with respect to whether any check drawn or transfer request issued by Debtor prior to the Petition Date should be honored pursuant to this Motion.

IMMEDIATE RELIEF IS JUSTIFIED

19. Bankruptcy Rule 6003 provides the relief requested in this Motion may be granted if the “relief is necessary to avoid immediate and irreparable harm.” Fed. R. Bankr. P. 6003. As described above and in the First Day Declaration, the payment of the Taxes and Fees is necessary to prevent the immediate and irreparable damage to Debtor’s operations and efforts to maximize the value of its estate that would result from, among other things, Debtor’s failure to (i) maintain good standing within the jurisdictions in which it conducts its business, or (ii) protect its directors and responsible officers from personal liability. Accordingly, Debtor submits the relief requested herein is necessary to avoid immediate and irreparable harm and, therefore, Bankruptcy Rule 6003 is satisfied.

WAIVER OF ANY APPLICABLE STAY

20. Debtor also requests the Court waive the stay imposed by Bankruptcy Rule 6004(h), which provides “[a]n order authorizing the use, sale, or lease of property other than cash collateral is stayed until the expiration of 14 days after entry of the order, unless the court orders otherwise.” Fed. R. Bankr. P. 6004(h). As described above, the relief sought herein is necessary for Debtor to operate its business without interruption and to preserve value of its estate. Accordingly, Debtor respectfully requests the Court waive the fourteen-day stay imposed by Bankruptcy Rule 6004(h), as the exigent nature of the relief sought herein justifies immediate relief.

NOTICE

21. Notice of this Motion has been given to: (i) the Office of the United States Trustee for the District of North Dakota; (ii) counsel to Wells Fargo Bank, National

Association; (iii) holders of the twenty (20) largest unsecured claims on a consolidated basis against Debtor; (iv) the Banks; (v) Taxing Authorities; and (vi) counsel to any committee appointed in this case; and (vii) any party that has requested notice pursuant to Bankruptcy Rule 2002. Debtor submits, in light of the nature of the relief requested, no other or further notice need be given.

CONCLUSION

22. WHEREFORE, Debtor respectfully requests the Court enter interim and final orders, substantially in the form attached hereto as **Exhibits A and B**, (i) granting the relief requested herein, and (ii) granting such other relief as is just and proper.

Dated this 1st day of March, 2017.

VOGEL LAW FIRM

BY: /s/ Caren W. Stanley

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218 NP Avenue

PO Box 1389

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*PROPOSED COUNSEL TO DEBTOR IN
POSSESSION*

EXHIBIT A

(Proposed Interim Order)

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NORTH DAKOTA**

In Re: Vanity Shop of Grand Forks, Inc., Debtor.	Case No.: 17-30112 Chapter 11
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INTERIM ORDER: (I) AUTHORIZING PAYMENT OF CERTAIN PREPETITION TAXES AND FEES AND (II) AUTHORIZING FINANCIAL INSTITUTIONS TO HONOR ALL RELATED CHECKS AND ELECTRONIC PAYMENT REQUESTS

Upon the Motion¹ of Debtor for entry of this Interim Order pursuant to Sections 105(a), 363(b), 507(a), and 541 of the Bankruptcy Code, Bankruptcy Rules 6003 and 6004: (i) authorizing it to pay all Taxes and Fees, and (ii) authorizing banks and financial institutions to honor all related checks and electronic payment requests; and upon consideration of the First Day Declaration and the entire record of this Chapter 11 case; and it appearing this Court has jurisdiction to consider the Motion pursuant to 28 U.S.C. §§ 1334 and 157; and it appearing the Motion is a core matter pursuant to 28 U.S.C. § 157(b)(2) and this Court may enter a final order consistent with Article III of the United States Constitution; and it appearing proper and adequate notice of the Motion and the hearing thereon having been given; and it appearing that no other or further notice being necessary; and it appearing the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and this Court having determined the relief sought in the Motion is in

¹ Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Motion.

the best interests of Debtor, its estate, its creditors, and other parties in interest; and after due deliberation and sufficient cause appearing therefore;

IT IS HEREBY ORDERED:

1. The Motion is GRANTED on an interim basis as set forth herein.
2. Debtors is authorized, but not directed, to pay the Taxes and Fees due and owing, including, without limitation, through the issuance of postpetition checks or wire transfer requests, as Debtor, in its sole discretion, deems necessary, in an amount not to exceed \$650,000.
3. The Banks are authorized, when requested by Debtor, in Debtor's discretion, to honor and process checks or electronic fund transfers drawn on the Debtor's bank accounts to pay prepetition obligations authorized to be paid hereunder, whether such checks or other requests were submitted prior to, or after, the Petition Date, provided that sufficient funds are available in the applicable bank accounts to make such payments. The Banks may rely on the representations of Debtor with respect to whether any check or other transfer drawn or issued by Debtor prior to the Petition Date should be honored pursuant to this Order, and any such Bank shall not have any liability to any party for relying on such representations by Debtor, as provided for in this Order.
4. Nothing herein shall impair any right of Debtor to dispute or object to any taxes asserted as owing to the Taxing Authorities or those parties who ordinarily collect the Taxes and Fees as to amount, liability, classification, or otherwise.
5. Debtor is authorized to issue postpetition checks, or to effectuate postpetition fund transfer requests, in replacement of any checks or fund transfer requests that are

dishonored as a consequence of this Chapter 11 Case with respect to prepetition amounts owed in connection with the Taxes and Fees.

6. Objections to entry of an order granting the Motion on a final basis must be filed by _____, 2017 at 4:00 p.m. prevailing Central Time and served on: (i) proposed counsel to Debtor, Vogel Law Firm 218 NP Avenue, PO Box 1389, Fargo, North Dakota 58107-1389, Attn: Jon R. Brakke, Caren W. Stanley; (ii) the U.S. Trustee, Office of the United States Trustee, 314 S. Main Avenue, Suite 303, Sioux Falls, South Dakota 57104; and (iii) counsel to any statutory committee appointed in this Chapter 11 Case. A final hearing, if required, on the Motion will be held on _____, 2017 at _____ .m. prevailing Central Time. If no objections are filed to the Motion, this Court may enter a final order without further notice or hearing.

7. Debtor is authorized and empowered to take all actions necessary to implement the relief granted in this Order.

8. Bankruptcy Rule 6003(b) has been satisfied because the relief requested in the Motion is necessary to avoid immediate and irreparable harm to Debtor.

9. The requirements set forth in Bankruptcy Rule 6004(a) are hereby waived, and pursuant to Bankruptcy Rule 6004(h), the terms and provisions of this Order shall be immediately effective and enforceable upon its entry.

10. Notwithstanding any provision in the Bankruptcy Rules to the contrary: (i) this Order shall be effective immediately and enforceable upon its entry; (ii) Debtor is not subject to any stay in the implementation, enforcement, or realization of the relief granted in this

Order; and (iii) Debtor is authorized and empowered, and may in its discretion and without further delay, take any action necessary or appropriate to implement this Order.

11. This Court shall retain jurisdiction with respect to all matters arising from or related to the implementation or interpretation of this Order.

Dated this ____ day of _____, 2017.

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT B

(Proposed Final Order)

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NORTH DAKOTA**

In Re: Vanity Shop of Grand Forks, Inc., Debtor.	Case No.: 17-30112 Chapter 11
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FINAL ORDER: (I) AUTHORIZING PAYMENT OF CERTAIN PREPETITION TAXES AND FEES AND (II) AUTHORIZING FINANCIAL INSTITUTIONS TO HONOR ALL RELATED CHECKS AND ELECTRONIC PAYMENT REQUESTS

Upon the Motion¹ of Debtor for entry of this Final Order pursuant to Sections 105(a), 363(b), 507(a), and 541 of the Bankruptcy Code, Bankruptcy Rules 6003 and 6004: (i) authorizing it to pay all Taxes and Fees and (ii) authorizing banks and financial institutions to honor all related checks and electronic payment requests; and upon consideration of the First Day Declaration and the entire record of this Chapter 11 case; and it appearing this Court has jurisdiction to consider the Motion pursuant to 28 U.S.C. §§ 1334 and 157; and it appearing the Motion is a core matter pursuant to 28 U.S.C. § 157(b)(2) and this Court may enter a final order consistent with Article III of the United States Constitution; and it appearing proper and adequate notice of the Motion and the hearing thereon having been given; and it appearing that no other or further notice being necessary; and it appearing the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and this Court having determined the relief sought in the Motion is in the best

¹ Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Motion.

interests of Debtor, its estate, its creditors, and other parties in interest; and after due deliberation and sufficient cause appearing therefore; it is hereby

IT IS HEREBY ORDERED:

1. The Motion is GRANTED on a final basis as set forth herein.
2. Debtors is authorized, but not directed, to pay the Taxes and Fees due and owing, including, without limitation, through the issuance of postpetition checks or wire transfer requests, as Debtor, in its sole discretion, deem necessary, in an amount not to exceed \$775,000.
3. The Banks are authorized, when requested by Debtor, in Debtor's discretion, to honor and process checks or electronic fund transfers drawn on the Debtor's bank accounts to pay prepetition obligations authorized to be paid hereunder, whether such checks or other requests were submitted prior to, or after, the Petition Date, provided that sufficient funds are available in the applicable bank accounts to make such payments. The Banks may rely on the representations of Debtor with respect to whether any check or other transfer drawn or issued by Debtor prior to the Petition Date should be honored pursuant to this Order, and any such Bank shall not have any liability to any party for relying on such representations by Debtor, as provided for in this Order.
4. Nothing herein shall impair any right of Debtor to dispute or object to any taxes asserted as owing to the Taxing Authorities or those parties who ordinarily collect the Taxes and Fees as to amount, liability, classification, or otherwise.
5. Debtor is authorized to issue postpetition checks, or to effectuate postpetition fund transfer requests, in replacement of any checks or fund transfer requests that are

dishonored as a consequence of this Chapter 11 case with respect to prepetition amounts owed in connection with the Taxes and Fees.

6. Debtor is authorized and empowered to take all actions necessary to implement the relief granted in this Order.

7. The requirements set forth in Bankruptcy Rule 6004(a) are hereby waived, and pursuant to Bankruptcy Rule 6004(h), the terms and provisions of this Order shall be immediately effective and enforceable upon its entry.

8. Notwithstanding any provision in the Bankruptcy Rules to the contrary: (i) this Order shall be effective immediately and enforceable upon its entry; (ii) Debtor is not subject to any stay in the implementation, enforcement, or realization of the relief granted in this Order; and (iii) Debtor is authorized and empowered, and may in its discretion and without further delay, take any action necessary or appropriate to implement this Order.

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

Dated this ____ day of _____, 2017.

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT C

(Taxing Authorities)

VANITY SHOP OF GRAND FORKS, INC.

Taxing Authorities
As of March 1, 2017

Taxing Authority	Address Line 1	Address Line 2	Address Line 3	City	State	Zip
Federal	Internal Revenue Service	PO Box 37941		Hartford	CT	06176-7941
Federal	Internal Revenue Service	PO Box 37941		Hartford	CT	06176-7941
Federal	Internal Revenue Service	PO Box 37941		Hartford	CT	06176-7941
Arkansas	Arkansas Department of Workforce Services	PO Box 8007		Little Rock	AR	72203-8007
Colorado	Department of Labor & Employment	Unemployment Insurance Employer Services	PO Box 956	Denver	CO	80201-0956
Idaho	Idaho Department of Labor	317 W. Main St		Boise	ID	83735
Illinois	Illinois Department of Employment Security	IDES	PO Box 19300	Springfield	IL	62794-9300
Indiana	Indiana Department of Workforce Development	10 N Senate Ave	RM SE003	Indianapolis	IN	46204-2277
Iowa	Iowa Workforce Development Unemployment Insurance	1000 E Grand Avenue		Des Moines	IA	50319
Kansas	Kansas Department of Labor	PO Box 400		Topeka	KS	66601-0400
Kentucky	Education and Workforce Development Cabinet	275 East Main Street		Frankfort	KY	40601
Michigan	Department of Licensing and Regulatory Affairs	Unemployment Insurance Agency	3024 W Grand Blvd	Detroit	MI	48202
Minnesota	Department of Economic Security	Tax Accounting Section	390 N Robert St	St. Paul	MN	55101
Missouri	Missouri Department of Labor	Division of Employment Security	421 East Dunklin Street	Jefferson City	MO	65104
Montana	Montana Department of Labor & Industry	PO Box 6339		Helena	MT	59604
Nebraska	Department of Labor	Unemployment Insurance	PO Box 94600	Lincoln	NE	68509-4600
New York	NYS Employment Contributions and Taxes	PO Box 4119		Binghamton	NY	13902-4119
North Carolina	Employment Security Commission of North Carolina	PO Box 25903		Raleigh	NC	27611-5903
North Dakota	Job Service of North Dakota	PO Box 5507		Bismarck	ND	58506-5507
Ohio	Ohio Department of Job and Family Services	PO Box 182413		Columbus	OH	43218-2413
Oklahoma	Oklahoma Employment Security Commission	PO Box 52004		Oklahoma City	OK	73152-2004
Pennsylvania	Pennsylvania Department of Labor & Industry	Office of UC Tax Services	651 Boas Street	Harrisburg	PA	17121-0750
South Dakota	South Dakota Department of Labor & Regulation	Unemployment Insurance Division	PO Box 4730	Aberdeen	SD	57402-4730
Tennessee	Tennessee Department of Labor and Workforce Development	220 French Landing Drive		Nashville	TN	37243
Texas	Texas Workforce Commission			Austin	TX	78714-9037
Utah	Utah Department of Workforce Services	Unemployment Insurance	PO Box 45233	Salt Lake City	UT	84145-0233
Washington	Employment Security Department	PO Box 34729		Seattle	WA	98124-1729
Wisconsin	Wisconsin Department of Workforce Development	Division of Unemployment Insurance	PO Box 7945	Madison	WI	53707
West Virginia	West Virginia Unemployment Compensation Division	PO Box 106		Charleston	WV	25321
Wyoming	State of Wyoming	Department of Workforce Services	PO Box 2760	Casper	WY	82602
Arkansas	Arkansas Department of Finance & Administration	Ledbetter Building	1816 @ 7th St, Rm 1380	Little Rock	AR	72201
Colorado	State of Colorado	Department of Revenue		Denver	CO	80261
Idaho	Idaho State Tax Commission	PO Box 76		Boise	ID	83707
Illinois	Illinois Department of Revenue	PO Box 19044		Springfield	IL	62794
Indiana	Indiana Department of Revenue	PO Box 6108		Indianapolis	IN	46206
Iowa	Iowa Department of Revenue	PO Box 10411		Des Moines	IA	50306
Kansas	Division of Taxation	915 SW Harrison ST		Topeka	KS	66625
Kentucky	Commonwealth of Kentucky	Department of Revenue		Frankfort	KY	40620
Michigan	Michigan Department of Treasury	PO Box 30806		Lansing	MI	48909
Minnesota	Minnesota Department of Revenue	600 North Rober St		St Paul	MN	55146
Missouri	Missouri Department of Revenue	Taxation Division	PO Box 3300	Jefferson City	MO	65105
Montana	Montana Department of Revenue	PO Box 5805		Helena	MT	59604
Nebraska	Nebraska Department of Revenue	PO Box 98915		Lincoln	NE	68509
New York	New York State Department of Taxation	PO Box 4119		Binghamton	NY	13902
North Carolina	North Carolina Department of Revenue	PO Box 25000		Raleigh	NC	27640
North Dakota	State Tax Commissioner	600 East Boulevard		Bismarck	ND	58505-0599
Ohio	Ohio Department of Taxation	PO Box 182667		Columbus	OH	43218-2667
Oklahoma	Oklahoma Tax Commission	2501 North Lincoln Boulevard		Oklahoma City	OK	73194
Pennsylvania	Pennsylvania Department of Revenue	1 Revenue Place		Harrisburg	PA	17129-001
Utah	Utah State Tax Commission	210 North 1950 West		Salt Lake City	UT	84134
Wisconsin	Wisconsin Department of Revenue	PO Box 8966		Madison	WI	53708
West Virginia	State of West Virginia	State Tax Dept	PO Box 1667	Charleston	WV	25326
Mentor	City of Mentor	8500 Civic Center Boulevard		Mentor	OH	44060
Bowling Green	City of Bowling Green	PO Box 1410		Bowling Green	KY	42102
St. Clairsville	City of St. Clairsville	100 North Market St.	PO Box 537	St. Clairsville	OH	43950
Allen	Allen County	1 E Main Street	Suite 102	Fort Wayne	IN	46802
Monroe	Monroe County	100 W Kirkwood Ave	Rm 204	Bloomington	IN	47404
Morgan	Morgan County	180 South Main St.		Martinsville	IN	46151
Grant	Grant County	401 S Adams Street		Marion	IN	46953
Delaware	Delaware County	100 W Main St		Muncie	IN	47305
Warren	Warren County Schools	Occupational Tax Office	PO Bo 51530	Bowling Green	KY	42102
Springdale	City of Springdale	11700 Springfield Pike		Springdale	OH	45246

SOUTH DAKOTA DEPARTMENT OF REVENUE	445 E CAPITAL AVENUE		PIERRE	SD	57501-3185
TENNESSEE DEPARTMENT OF REVENUE	ANDREW JACKSON STATE OFFICE BUILDING		NASHVILLE	TN	37242
COMPTROLLER OF PUBLIC ACCOUNTS	PO BOX 149355		AUSTIN	TX	78714-9355
UTAH STATE TAX COMMISSION	210 N 1950 W		SALT LAKE CITY	UT	84134
STATE OF WASHINGTON	DEPARTMENT OF REVENUE	PO BOX 47464	OLYMPIA	WA	98504-7464
WISCONSIN DEPARTMENT OF REVENUE	PO BOX 98949		MADISON	WI	53708-8949
WEST VIRGINIA DEPARTMENT OF REVENUE	THE REVENUE CENTER	1001 LEE ST E	CHARLESTON	WV	25301-1725
WYOMING DEPARTMENT OF REVENUE	122 W 25TH ST, 2W		CHEYENNE	WY	82002-0110
ARIZONA DEPARTMENT OF REVENUE	ATTN: TRANSACTION PRIVILEGE & USE TAX	PO BOX 29010	PHOENIX	AZ	85038-9010
STATE OF CONNECTICUT	DEPARTMENT OF REVENUE	450 COLUMBUS BOULEVARD, SUITE 1	HARTFORD	CT	06103-1837
FLORIDA DEPARTMENT OF REVENUE	5050 W TENNESSEE STREET		TALLAHASSEE	FL	32399-0120
COMPTROLLER OF MARYLAND	REVENUE ADMINISTRATION DIVISION	PO BOX 17405	BALTIMORE	MD	21297-1405
MASSACHUSETTS DEPARTMENT OF REVENUE	PO BOX 419257		BOSTON	MA	02241-9257
STATE OF NEVADA	SALES/USE	PO BOX 7165	SAN FRANCISCO	CA	94120-7165
VIRGINIA DEPARTMENT OF TAXATION	OUT-OF-STATE DEALER'S USE TAX	PO BOX 26627	RICHMOND	VA	23261-6627
ARIZONA CORPORATION COMMISSION	CORPORATIONS DIVISION	1300 WEST WASHINGTON	PHOENIX	AZ	85007-2929
COLORADO DEPARTMENT OF STATE	BUSINESS & LICENSING	1700 BROADWAY, SUITE 200	DENVER	CO	80290
IOWA SECRETARY OF STATE	321 EAST 12TH ST		DES MOINES	IA	50319
JESSE WHITE SECRETARY OF STATE	DEPARTMENT OF BUSINESS SERVICES	501 S 2ND STREET	SPRINGFIELD	IL	62756-5510
OFFICE OF THE INDIANA SECRETARY OF STATE	302 W WASHINGTON ST	ROOM E-018	INDIANAPOLIS	IN	46204
KANSAS OFFICE OF THE SECRETARY OF STATE	120 SW 10TH AVE		TOPEKA	KS	66612-1594
ALISON LUNDERGAN GRIMES	SECRETARY OF STATE	PO BOX 1150	FRANKFORT	KY	40602-1150
CORPORATIONS DIVISION	PO BOX 30702		LANSING	MI	48909
MINNESOTA SECRETARY OF STATE - BUSINESS SERVICES	RETIREMENT SYSTEMS OF MINNESOTA BUILDING	60 EMPIRE DRIVE, SUITE 100	ST PAUL	MN	55103
SECRETARY OF STATE	PO BOX 1366		JEFFERSON CITY	MO	65102
MONTANA SECRETARY OF STATE	PO BOX 202801		HELENA	MT	59620
NC SECRETARY OF STATE	PO BOX 29622		RALEIGH	NC	27626
SECRETARY OF STATE	STATE OF NORTH DAKOTA	PO BOX 5513	BISMARCK	ND	58506-5513
STATE OF NEBRASKA	STATE CAPITOL, SUITE 301	PO BOX 94608	LINCOLN	NE	68509-4608
SECRETARY OF STATE	CORPORATIONS BUREAU	325 DON GASPAR, SUITE 300	SANTA FE	NM	87501
SECRETARY OF STATE	202 NORTH CARSON STREET		CARSON CITY	NV	89701-4201
NYS DIVISION OF CORPORATIONS	STATE RECORDS & UNIFORM COMMERCIAL CODE	ONE COMMERCE PLAZA, 99 WASHINGTON AVE	ALBANY	NY	12231-001
SECRETARY OF STATE	CAPITOL BUILDING	500 EAST CAPITOL AVENUE	PIERRE	SD	57501
STATE OF TENNESSEE	DIVISION OF BUSINESS SERVICES	WILLIAM R SNODGRASS TOWER	NASHVILLE	TN	37243-1102
STATE OF UTAH	DEPARTMENT OF COMMERCE	PO BOX 146705	SALT LAKE CITY	UT	84114-6705
STATE OF WASHINGTON	BUSINESS LICENSING SERVICE	PO BOX 47475	OLYMPIA	WA	98504-7475
STATE OF WISCONSIN	DIVISION OF CORPORATE & CONSUMER SERVICES	PO BOX 7846	MADISON	WI	53707-7846
SECRETARY OF STATE	BLDG 1, SUITE 157-K	1900 KANAWHA BLVD EAST	CHARLESTON	WV	25305-0770
WYOMING SECRETARY OF STATE	200 WEST 24TH STREET		CHEYENNE	WY	82002-0020
NEBRASKA DEPARTMENT OF REVENUE	PO BOX 94818		LINCOLN	NE	68509-4818
NEBRASKA DEPARTMENT OF REVENUE	PO BOX 94818		LINCOLN	NE	68509-4818
NEBRASKA DEPARTMENT OF REVENUE	PO BOX 94818		LINCOLN	NE	68509-4818
NEBRASKA DEPARTMENT OF REVENUE	PO BOX 94818		LINCOLN	NE	68509-4818
NEBRASKA DEPARTMENT OF REVENUE	PO BOX 94818		LINCOLN	NE	68509-4818
NEBRASKA DEPARTMENT OF REVENUE	PO BOX 94818		LINCOLN	NE	68509-4818
STATE OF WASHINGTON	BUSINESS LICENSING SERVICE	PO BOX 47475	OLYMPIA	WA	98504-7475
BILLINGS, CITY OF	DEPT OF FINANCE	PO BOX 1178	BILLINGS	MT	000059103
BOZEMAN, CITY OF	121 N ROUSE AVE	PO BOX 1230	BOZEMAN	MT	000059771
GREAT FALLS, CITY OF	P.O. BOX 5021		GREAT FALLS	MT	000059403
FOND DU LAC	CITY TREASURER	PO BOX 150	FOND DU LAC	WI	000054936
VILLAGE OF GREENDALE	WATER/SEWER	PO BOX 257	GREENDALE	WI	000053129
INDEPENDENCE, CITY OF	LICENSE DIVISION	P.O. BOX 1019	INDEPENDENCE	MO	000064051
SCOTTSBLUFF, CITY OF	2525 CIRCLE DR		SCOTTSBLUFF	NE	000069361
CITY OF CHUBBUCK	P.O. BOX 5604	5160 YELLOWSTONE AVENUE	CHUBBUCK	ID	000083202
OGDEN CITY CORPORATION	COMMUNITY DEVELOP. DEPT	2549 WASHINGTON BLVD #240	OGDEN	UT	000084401
CLARKSVILLE, CITY OF	DEPT OF FINANCE & REVENUE	PO BOX 928	CLARKSVILLE	TN	000037041
SAGINAW CHARTER TOWNSHIP	WATER DEPARTMENT	PO BOX 6400	SAGINAW	MI	000048608
MURRAY CITY	BUSINESS LICENSING	4646 S 500 W	MURRAY	UT	000084123
CITY OF LOGAN V88	BUSINESS LICENSING	290 NORTH 100 WEST	LOGAN	UT	000084321
LAYTON COUNTY BUSINESS	LICENSING	437 N WASATCH DR	LAYTON	UT	000084041
LA CROSSE CITY TREASURER	CITY OF LA CROSSE	400 LA CROSSE ST	LA CROSSE	WI	000054601
ASHWAUBENON, VILLAGE OF	2155 HOLMGREN WAY		ASHWAUBENON	WI	000054304
SANDY CITY	BUSINESS LICENSE-STE #210	10000 CENTENNIAL PARKWAY	SANDY	UT	000084070
MISSOULA CITY FINANCE	BUSINESS LICENSING	435 RYMAN ST	MISSOULA	MT	000059802
MISSOULA, CITY OF	BUSINESS LICENSING	435 RYMAN STREET	MISSOULA	MT	000059802
FAIRVIEW HEIGHTS, CITY OF	CITY CLERK'S OFFICE	10025 BUNKUM ROAD	FAIRVIEW HEIGHTS	IL	000062208
FLORENCE, CITY OF	PO BOX 1357		FLORENCE	KY	000041022
ASHLAND, CITY OF	DEPT OF FINAN/OCC LICENSE	PO BOX 1839	ASHLAND	KY	000041105
PUEBLO, CITY OF	SALES TAX DIVISION	P.O. BOX 1427	PUEBLO	CO	000081002

MUNICIPALITY OF VIENNA, CITY OF CITY OF WESTOVER TOWN OF HENRIETTA CHARTER TOWNSHIP SPRINGFIELD, CITY OF COLUMBIA, CITY OF CITY OF ST. JOSEPH CITY OF ST. PETERS JOPLIN, CITY OF CHARTER TOWNSHIP OF FLINT CITY OF ST PETERS, MISSOURI STATE OF WASHINGTON STATE OF WASHINGTON STATE OF WASHINGTON STATE OF WASHINGTON NEVADA DEPT OF TAXATION MUNICIPALITY OF MANHATTAN, CITY OF ARKANSAS SECRETARY OF STATE CORPORATION INCOME TAX COLORADO DEPARTMENT OF REVENUE CORPORATION TAX RETURN PROCESSING IDAHO STATE TAX ILLINOIS DEPARTMENT OF REVENUE INDIANA DEPARTMENT OF REVENUE CORPORATE INCOME TAX BOWLING GREEN, CITY OF KENTUCKY STATE TREASURER OCCUPATIONAL TAX ADMIN. MICHIGAN DEPT OF TREASURY CITY OF FLINT INCOME TAX DIVISION CITY OF SAGINAW INCOME TAX DIVISION MINNESOTA DEPARTMENT OF REVENUE MISSOURI DEPT OF REVENUE MONTANA DEPT OF REVENUE NC DEPT OF REVENUE WARREN COUNTY SCHOOLS OFFICE OF THE STATE TAX COMMISSIONER NEBRASKA DEPARTMENT OF REVENUE NEW MEXICO TAXATION & REV NEW YORK STATE CORPORATION TAX NYS DEPT OF TAXATION & CITY OF DAYTON ONTARIO, CITY OF SPRINGDALE, CITY OF ZANESVILLE, CITY OF OKLAHOMA TAX COMMISSION PA DEPT OF REVENUE PA DEPARTMENT OF REVENUE STATE OF TENNESSEE TEXAS COMPTROLLER OF PUBLIC ACCOUNTS UTAH STATE TAX COMMISSION WISCONSIN DEPARTMENT OF REVENUE WV STATE TAX DEPT. TENNESSEE DEPT OF REVENUE TENNESSEE DEPT OF REVENUE TENNESSEE DEPT OF REVENUE TENNESSEE DEPT OF REVENUE TENNESSEE DEPT OF REVENUE TENNESSEE DEPT OF REVENUE UTAH DEPARTMENT OF BOONE COUNTY COLLECTOR BUCHANAN COUNTY COLLECTOR OF REVENUE JASPER COUNTY COLLECTOR CITY OF WESTOVER VIENNA, CITY OF STATE OF WASHINGTON STATE OF WASHINGTON	MONROEVILLE OFFICE OF THE TREASURER 500 DUPONT ROAD BUILDING/FIRE PREVENTION OF PORTAGE TREASURER DEPT OF FINANCE/LICENSE BUSINESS LICENSE DIVISION 1100 FREDERICK AVENUE BUSINESS LICENSING 602 SOUTH MAIN ST LISA ANDERSON, TREASURER PO BOX 9 BUSINESS LICENSING SERVICE PO BOX 47475 BUSINESS LICENSING SERVICE PO BOX 47475 BUSINESS LICENSING SERVICE PO BOX 47475 1550 COLLEGE PARKWAY MONROEVILLE COMMUNITY DEVELOPMENT BUSINESS & COMMERCIAL SERVICES DIVISION PO BOX 919 IOWA DEPARTMENT OF REVENUE COMMISSION PO BOX 19008 PO BOX 7231 KANSAS BOWLING GREEN, CITY OF KENTUCKY DEPT OF REVENUE PO BOX 10008 PO BOX 30803 PO BOX 529 1315 S WASHINGTON AVE TAX OPERATIONS DIVISION DIVISION OF TAXATION DEPT 6339 PO BOX 25000 OCCUPATIONAL NET PROFIT 600 E BOULEVARD AVE. PO BOX 94818 TAXATION & REVENUE DEPT PO BOX 4136 FINANCE CORP-V PO BOX 643700 INCOME TAX DEPT SPRINGDALE CITY INCOMETAX DIVISION OF INCOME TAX BUSINESS TAX COMMISSION PO BOX 280404 BUREAU OF CORPORATION TAXES-327 WALNUT ST FL 3 DEPARTMENT OF REVENUE PO BOX 49348 210 N 1950 W PO BOX 8908 PO BOX 3852 ANDREW JACKSON ST OFFICE ANDREW JACKSON ST OFFICE ANDREW JACKSON ST OFFICE ANDREW JACKSON ST OFFICE ANDREW JACKSON ST OFFICE ANDREW JACKSON ST OFFICE ANDREW JACKSON ST OFFICE AGRICULTURE & FOOD BRIAN MCCOLLUM PEGGY CAMPBELL, COLLECTOR LEAH BETTS STEPHEN H HOLT 500 DUPONT ROAD OFFICE OF THE TREASURER DEPARTMENT OF REVENUE DEPARTMENT OF REVENUE	2700 MONROEVILLE BLVD P.O. BOX 5097 475 CALKINS ROAD 47240 GREEN ACRES ROAD PO BOX 8368 PO BOX 6015 PO BOX 9 1490 S DYE ROAD ONE ST PETERS CENTRE BLVD PO BOX 47475 PO BOX 47475 PO BOX 47475 PO BOX 47475 SUITE 115 2700 MONROEVILLE BLVD 1101 POYNTZ 1401 WEST CAPITOL AVENUE PO BOX 10468 PO BOX 83784 915 SW HARRISON ST PO BOX 1410 MAIL STATION 4110 PO BOX 3390 PO BOX 890944 DEPT 127 PO BOX 25127 PO BOX 15163 PO BOX 166 11700 SPRINGFIELD PIKE 401 MARKET STREET PO BOX 26800 PO BOX 280422 ANDREW JACKSON STATE OFFICE BUILDING 500 DEADERICK STREET 500 DEADERICK STREET 500 DEADERICK STREET 500 DEADERICK STREET 500 DEADERICK STREET 500 DEADERICK STREET 500 DEADERICK STREET PO BOX 146500 801 EAST WALNUT RM 118 411 JULES ST SUITE 123 940 N BOONVILLE AVE PO BOX 421 P.O. BOX 5097 PO BOX 47464 PO BOX 47464	MONROEVILLE PA 000015146 VIENNA WV 000026105 WESTOVER WV 000026501 HENRIETTA NY 000014467 HOUGHTON MI 000049931 SPRINGFIELD MO 000065801 COLUMBIA MO 000065205 ST JOSEPH MO 000064501 SAINT PETERS MO 000063376 JOPLIN MO 000064801 FLINT MI 000048532 ST PETERS MO 63376 OLYMPIA WA 98504-7475 OLYMPIA WA 98504-7475 OLYMPIA WA 98504-7475 OLYMPIA WA 98504-7475 CARSON CITY NV 000089706 MONROEVILLE PA 000015146 MANHATTAN KS 000066502 LITTLE ROCK AR 72201-2937 LITTLE ROCK AR 72203-0919 DENVER CO 80261-0006 DES MOINES IA 50306-0468 BOISE ID 000083707 SPRINGFIELD IL 62794-9008 INDIANAPOLIS IN 46207-7231 TOPEKA KS 66612-1588 BOWLING GREEN KY 000042102 FRANKFORT KY 000040620 OWENSBORO KY 000042302 LANSING MI 48909 EATON RAPIDS MI 48827-0529 SAGINAW MI 48601 ST PAUL MN 55146-4110 JEFFERSON CITY MO 000065105 HELENA MT 000059604 RALEIGH NC 000027640 CHARLOTTE NC 000028289 BISMARCK ND 58505-0599 LINCOLN NE 68509-4818 SANTA FE NM 000087504 BINGHAMTON NY 13902-4136 ALBANY NY 000012212 CINCINNATI OH 000045264 ONTARIO OH 000044862 SPRINGDALE OH 000045246 ZANESVILLE OH 000043701 OKLAHOMA CITY OK 000073126 HARRISBURG PA 000017128 HARRISBURG PA 17128-2005 NASHVILLE TN 37242 AUSTIN TX 78714 SALT LAKE CITY UT 000084134 MADISON WI 53708-8908 CHARLESTON WV 000025338 NASHVILLE TN 000037242 NASHVILLE TN 000037242 NASHVILLE TN 000037242 NASHVILLE TN 000037242 NASHVILLE TN 000037242 NASHVILLE TN 000037242 NASHVILLE TN 000037242 SALT LAKE CITY UT 000084114 COLUMBIA MO 000065201 ST JOSEPH MO 000064501 SPRINGFIELD MO 000065802 CARTHAGE MO 000064836 WESTOVER WV 000026501 VIENNA WV 000026105 OLYMPIA WA 98504-7464 OLYMPIA WA 98504-7464
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STATE OF WASHINGTON	DEPARTMENT OF REVENUE	PO BOX 47464	OLYMPIA	WA	98504-7464
STATE OF WASHINGTON	DEPARTMENT OF REVENUE	PO BOX 47464	OLYMPIA	WA	98504-7464
STATE OF WASHINGTON	DEPARTMENT OF REVENUE	PO BOX 47464	OLYMPIA	WA	98504-7464
SCOTTSBLUFF, CITY OF	2525 CIRCLE DR		SCOTTSBLUFF	NE	000069361
OHIO DEPARTMENT OF TAXATION	PO BOX 530		COLUMBUS	OH	43216-0530
OHIO DEPARTMENT OF TAXATION	PO BOX 530		COLUMBUS	OH	43216-0530
OHIO DEPARTMENT OF TAXATION	PO BOX 530		COLUMBUS	OH	43216-0530
OHIO DEPARTMENT OF TAXATION	PO BOX 530		COLUMBUS	OH	43216-0530
OHIO DEPARTMENT OF TAXATION	PO BOX 530		COLUMBUS	OH	43216-0530
OHIO DEPARTMENT OF TAXATION	PO BOX 530		COLUMBUS	OH	43216-0530
OHIO DEPARTMENT OF TAXATION	PO BOX 530		COLUMBUS	OH	43216-0530
OHIO DEPARTMENT OF TAXATION	PO BOX 530		COLUMBUS	OH	43216-0530
ALLEN COUNTY AUDITOR	PO BOX 1243		COLUMBUS	OH	43216-0530
MAHONING COUNTY	120 MARKET ST		LIMA	OH	45802
OHIO DEPARTMENT OF TAXATION	PO BOX 530		YOUNGSTOWN	OH	44503
OHIO DEPARTMENT OF TAXATION	PO BOX 530		COLUMBUS	OH	43216-0530
CITY OF GARLAND	ALARM ENFORCEMENT CLERK	1891 FOREST LANE	COLUMBUS	OH	43216-0530
CTPROCOMPLY	LOCKBOX PAYMENTS ONLY	39922 TREASURY CENTER	GARLAND	TX	000075042
INCORP	PO BOX 94438		CHICAGO	IL	000060694
CITY OF MADISON	PO BOX 20		LAS VEGAS	NV	000089193
			MADISON	WI	000053701