



the Court schedule a final hearing within approximately 25 days of the commencement of these chapter 11 cases to consider approval of this motion on a final basis.

### **Jurisdiction and Venue**

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

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

4. The bases for the relief requested herein are sections 105(a), 363(b), 507(a)(8), and 541 of title 11 of the United States Code (the “Bankruptcy Code”), Bankruptcy Rules 6003 and 6004, and Local Rule 9013-1(m).

### **Background**

5. The Debtors are one of the largest suppliers of rental production equipment and solutions in the world. Corporate, television, cinema, live music, hotel, and sports clients rely on the Debtors for their expansive inventory of equipment, deep expertise, global reach, and culture of service. The Debtors offer their clients three primary services: pure equipment rental, creation of equipment specified to the client’s expectations, and full-service consulting throughout the

client's specific event or process. In addition, the Debtors provide custom LED installations for corporate clients, with displays designed to meet such clients' unique specifications. The Debtors and their affiliates operate in approximately 31 locations in North America and four locations in Europe, from which they are able to provide service and support to most of the world.

6. As of the date hereof (the "Petition Date"), each of the Debtors filed a petition with the Court under chapter 11 of the Bankruptcy Code. The Debtors continue to operate their businesses and manage their properties as debtors and debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. Concurrently with the filing of this motion, the Debtors have requested procedural consolidation and joint administration of these chapter 11 cases pursuant to Bankruptcy Rule 1015(b). No party has requested the appointment of a trustee or examiner in these chapter 11 cases, and no committees have been appointed or designated.

### **The Debtors' Tax and Fee Obligations**

7. The Debtors collect, withhold, and incur sales, use, property, franchise, and other taxes, as well as other business and regulatory fees (collectively, the "Taxes and Fees"). The Debtors remit the Taxes and Fees to various federal, state, and local governments, including taxing and licensing authorities (collectively, the "Authorities"). A schedule identifying the Authorities is attached hereto as **Exhibit C**.<sup>3</sup> Taxes and Fees are remitted and paid by the Debtors through checks and electronic funds transfers that are processed through their banks and other financial institutions. As of the Petition Date, the Debtors estimate they owe approximately \$800,000 in Taxes and Fees relating to the prepetition period, approximately

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<sup>3</sup> Although **Exhibit C** is intended to be comprehensive, the Debtors may have inadvertently omitted Authorities from **Exhibit C**. By this motion, the Debtors request relief with respect to Taxes and Fees payable to all Authorities, regardless of whether such Authority is specifically identified on **Exhibit C**.

\$275,000 of which will become due and owing during the first 25 days following the Petition Date.

8. The Debtors pay the Taxes and Fees to the Authorities on a periodic basis, remitting them monthly, quarterly, or semiannually, depending on the nature and incurrence of the particular Tax or Fee. Although the Debtors believe that they are substantially current with respect to their payment of Taxes and Fees, the Debtors seek authority pursuant to this motion to make such payments where: (a) Taxes and Fees accrue or are incurred postpetition; (b) Taxes and Fees accrued or were incurred prepetition but were not paid prepetition, or were paid in an amount less than actually owed; or (c) Taxes and Fees paid prepetition by the Debtors were lost or otherwise not received in full by any of the Authorities.

9. Failing to pay the Taxes and Fees would materially disrupt the Debtors' business operations in several ways. *First*, the Authorities could initiate audits, suspend operations, file liens, or seek to lift the automatic stay, which would unnecessarily divert the Debtors' attention from their reorganization process. *Second*, failing to pay the Taxes and Fees could subject certain of the Debtors' directors and officers to claims of personal liability, which likely would distract those key employees from their duties related to the Debtors' restructuring. *Third*, failing to pay certain of the Taxes and Fees, particularly franchise taxes, likely would cause the Debtors to lose their ability to conduct business in certain jurisdictions. *Fourth*, unpaid Taxes and Fees may result in penalties, the accrual of interest, or both, which could negatively impact the Debtors' businesses. *Fifth*, the Debtors collect and hold certain outstanding tax liabilities in trust for the benefit of the applicable Authorities, and these funds may not constitute property of the Debtors' estates.

10. The Taxes and Fees are summarized as follows:

| Category             | Description  | Approximate Amount Accrued as of Petition Date | Approximate Amount Due Within 25 Days |
|----------------------|--|--|---------------------------------------|
| Sales and Use Taxes  | Taxes imposed on the sale and use of certain goods and services.   | \$ 275,000                                     | \$ 50,000                             |
| Property Taxes       | Taxes and obligations related to real and personal property holdings.  | \$ 500,000                                     | \$ 200,000                            |
| Other Taxes and Fees | Taxes required to conduct business in the ordinary course and fees related to compliance with governmental laws and regulations, registration fees, custom fees, and other fees. | \$ 25,000                                      | \$ 25,000                             |
| <b>Totals</b>        |  | \$ 800,000                                     | \$ 275,000                            |

#### I. Sales and Use Taxes.

11. The Debtors incur, collect, and remit sales taxes, including Canadian goods and services taxes and harmonized sales taxes, to the Authorities in connection with the sale and distribution of their products. Additionally, the Debtors purchase a variety of equipment, materials, and supplies necessary for the operation of their businesses from vendors who may not operate in the state where the property is to be delivered and, therefore, do not charge the Debtors sales tax in connection with such purchases. In these cases, applicable law typically requires the Debtors to subsequently pay use taxes on such purchases to the applicable Authorities. The Debtors generally remit sales and use taxes on a monthly basis.

12. In 2017, the Debtors paid approximately \$5.3 million in sales and use taxes, including Canadian revenue taxes of approximately \$315,000. As of the Petition Date, the Debtors estimate that they will owe approximately \$275,000 to the relevant Authorities on account of prepetition sales and use taxes, approximately \$50,000 of which will become due and owing during the first 25 days following the Petition Date.

## **II. Property Taxes.**

13. State and local laws in the jurisdictions in which the Debtors operate generally grant Authorities the power to levy property taxes against the Debtors' real and personal property. In some instances, the Debtors lease property and pay property taxes to the landlords who then remit the property taxes to the applicable Authority. To avoid the imposition of statutory liens on their real and personal property, the Debtors pay property taxes in the ordinary course of business on a quarterly basis. In 2017, the Debtors remitted approximately \$2.9 million in property taxes to the applicable Authorities. This amount excludes property taxes paid through the Debtors' landlords.

14. As of the Petition Date, the Debtors estimate that they owe approximately \$500,000 to the relevant Authorities on account of property taxes, approximately \$200,000 of which will become due and owing during the first 25 days following the Petition Date. The Debtors, therefore, seek authority to continue paying amounts due in the ordinary course of business and consistent with past practice.

## **III. Other Taxes and Fees.**

15. State and local Authorities also impose various other taxes against the Debtors' operations including, among others, franchise, commercial activity, gross receipts, margin, business enterprise, limited liability entity and business profit taxes (the "Franchise and Other Taxes"). The Franchise and Other Taxes assessed are generally measured by the Debtors' business activity conducted in any particular state. Additionally, the Debtors incur a variety of fees related to governmental laws and regulations that are required to operate their businesses in certain states (together with the Franchise and Other Taxes, collectively, the "Other Taxes and Fees").

16. The Debtors pay the Other Taxes and Fees monthly, quarterly, and semiannually, depending on the applicable Authority. In 2017, the Debtors paid approximately \$250,000 in Other Taxes and Fees. As of the Petition Date, the Debtors estimate that they have incurred or collected approximately \$25,000 in Other Taxes and Fees that have not been remitted to the relevant Authorities, approximately all of which will become due and owing during the first 25 days following the Petition Date.

#### **IV. Audits.**

17. The Debtors are currently subject to ongoing audit investigations in several jurisdictions and may be subject to further investigations on account of tax returns or obligations in prior years (collectively, the “Audits”). Although the Debtors do not believe they owe any amounts on account of the Audits, the Audits may result in additional prepetition Taxes and Fees being assessed against the Debtors (such additional Taxes and Fees, the “Assessments”). The Debtors may also be subject to additional Audits in the future, which could result in additional Assessments on account of prepetition Taxes and Fees. Thus, out of an abundance of caution, the Debtors request authority to pay all Assessments as they come due in the ordinary course of business.

### **Basis for Relief**

#### **I. Certain of the Taxes and Fees Are Not Property of the Debtors’ Estates.**

18. Many of the Taxes and Fees are collected or withheld by the Debtors on behalf of the applicable Governmental Authorities and are held in trust by the Debtors. *See, e.g.*, I.R.C. § 7501 (stating that certain Taxes and Fees are held in trust). As such, these Taxes and Fees are not property of the Debtors’ estates under section 541 of the Bankruptcy Code. *See, e.g.*, 11 U.S.C. § 541(d); *Begier v. IRS*, 496 U.S. 53, 57–60 (1990) (holding that any prepetition payment of trust fund taxes is not an avoidable preference since funds are not the

debtor's property); *In re Shank*, 792 F.2d 829, 833 (9th Cir. 1986) (finding that sales tax required by state law to be collected by sellers from their customers is a "trust fund" tax and not released by bankruptcy discharge); *DeChiaro v. N.Y. State Tax Comm'n*, 760 F.2d 432, 435–36 (2d Cir. 1985) (same). To the extent these "trust fund" taxes are collected, they are not property of the Debtors' estates under section 541(d) of the Bankruptcy Code. *See In re Am. Int'l Airways, Inc.*, 70 B.R. 102, 104–05 (Bankr. E.D. Pa. 1987). Because the Debtors may not have an equitable interest in funds held on account of such "trust fund" taxes, the Debtors should be permitted to pay those funds to the Governmental Authorities as they become due.<sup>4</sup>

## **II. Certain of the Taxes and Fees May Be Secured or Priority Claims Entitled to Special Treatment Under the Bankruptcy Code.**

19. Claims for certain of the Taxes and Fees may be priority claims entitled to payment before general unsecured claims. *See* 11 U.S.C. § 507(a)(8) (describing taxes entitled to priority treatment). To the extent that such amounts are entitled to priority treatment under the Bankruptcy Code, the respective Authorities may attempt to assess fees, interest, and penalties if such amounts are not paid. *See* 11 U.S.C. § 507(a)(8)(G) (granting eighth priority status to "a penalty related to a claim of a kind specified in this paragraph and in compensation for actual pecuniary loss"). Claims entitled to priority status pursuant to section 507(a)(8) of the Bankruptcy Code must be paid in full under a confirmable plan pursuant to section 1129(a)(9)(C) of the Bankruptcy Code. Therefore, payment of certain of the Taxes and Fees at this time only affects the timing of the payment for the amounts at issue and will not unduly prejudice the rights and recoveries of junior creditors.

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<sup>4</sup> For the avoidance of doubt, the Debtors hereby request authority to pay the Taxes and Fees as provided herein regardless of whether such Taxes and Fees constitute trust fund obligations.



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

20. The Court also may authorize the Debtors to pay the Taxes and Fees under section 363(b)(1) of the Bankruptcy Code, which provides that “[t]he trustee, after notice and a hearing, may use, sell, or lease, other than in the ordinary course of business, property of the estate.” 11 U.S.C. § 363(b)(1). Under this section, a court may authorize a debtor to pay certain prepetition claims. See *In re Lehigh & New England Ry. Co.*, 657 F.2d 570, 581 (3d Cir. 1981) (recognizing the doctrine of necessity and authorizing the debtor to pay prepetition claims if such payment was essential to the continued operation of the debtor); *In re Orion Refining Corp.*, 372 B.R. 688, 703 (Bankr. D. Del. 2007) (authorizing payment of prepetition claim of critical vendor pursuant to section 363(b) of the Bankruptcy Code). To do so, courts require that the debtor “show that a sound business purpose justifies such actions.” *In re Montgomery Ward Holding Corp.*, 242 B.R. 147, 153 (Bankr. D. Del. 1999) (citations omitted); see also *In re Phx. Steel Corp.*, 82 B.R. 334, 335–36 (Bankr. D. Del. 1987). Moreover, “[w]here the debtor articulates a reasonable basis for its business decisions (as distinct from a decision made arbitrarily or capriciously), courts will generally not entertain objections to the debtor’s conduct.” *In re Johns-Manville Corp.*, 60 B.R. 612, 616 (Bankr. S.D.N.Y. 1986) (citation omitted); see also *In re Tower Air, Inc.*, 416 F.3d 229, 238 (3d Cir. 2005) (stating that “[o]vercoming the presumptions of the business judgment rule on the merits is a near-Herculean task”).

21. Section 105(a) of the Bankruptcy Code further provides that a court “may issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of” the Bankruptcy Code, pursuant to the “doctrine of necessity.” 11 U.S.C. § 105(a). The “doctrine of necessity” functions in a chapter 11 case as a mechanism by which the bankruptcy court can exercise its equitable power to allow payment of prepetition claims not explicitly authorized by

the Bankruptcy Code and further supports the relief requested herein. *See In re Lehigh & New Eng. Ry. Co.*, 657 F.2d 570, 581 (3d Cir. 1981) (holding that a court may authorize payment of prepetition claims if such payment is essential to debtor's continued operation); *see also In re Just for Feet, Inc.*, 242 B.R. 821, 824–25 (D. Del. 1999) (holding that section 105(a) of the Bankruptcy Code “provides a statutory basis for payment of pre-petition claims” under the doctrine of necessity); *In re Columbia Gas Sys., Inc.*, 171 B.R. 189, 191–92 (Bankr. D. Del. 1994) (explaining that the doctrine of necessity is the standard in the Third Circuit for enabling a court to authorize the payment of prepetition claims prior to confirmation of a reorganization plan).

22. The business judgment standard is satisfied here. The Debtors' ability to pay the Taxes and Fees is critical to their continued and uninterrupted operations. If certain Taxes and Fees remain unpaid, the Authorities may seek to recover such amounts directly from the Debtors' directors, officers, or employees, thereby distracting such key personnel from the administration of these chapter 11 cases. *See, e.g.,* N.Y. Tax Law § 1133 (“[E]very person required to collect any tax imposed by this article shall be personally liable for the tax imposed, collected or required to be collected under this article.”). Any collection action on account of such claims, and any potential ensuing liability, would distract the Debtors and their personnel to the detriment of all parties in interest. The dedicated and active participation of the Debtors' officers and employees is integral to the Debtors' continued operations and essential to the orderly administration and, ultimately, the success of these chapter 11 cases.

23. As noted above, many of the Taxes and Fees may be entitled to priority status pursuant to section 507(a)(8)(C) of the Bankruptcy Code. Furthermore, the Debtors' failure to pay the Taxes and Fees ultimately may result in increased tax liability for the Debtors if interest

and penalties accrue on the Tax and Fee claims, which amounts may also be entitled to priority treatment. Such a result would be contrary to the best interests of the Debtors' estates and all stakeholders. As priority claims, these obligations must be paid in full before any general unsecured obligations of the Debtors may be satisfied. Accordingly, the Court should grant the Debtors authority to pay the prepetition Taxes and Fees as provided herein.

24. Courts in this jurisdiction have authorized payment of prepetition taxes under sections 105(a) and 363(b) of the Bankruptcy Code. *See, e.g., In re PES Holdings, LLC*, No. 18-10122 (KG) (Bankr. D. Del. March 1, 2018) (authorizing debtors to pay prepetition taxes and fees in the ordinary course of business); *In re Charming Charlie Holdings, Inc.*, No. 17-12906 (CSS) (Bankr. D. Del. Jan. 10, 2018) (same); *In re GST AutoLeather, Inc.*, No. 17-12100 (LSS) (Bankr. D. Del. Oct. 27, 2017) (same); *In re Dex Media, Inc.*, No. 16-11200 (KG) (Bankr. D. Del. May 16, 2016) (same); *In re Emerald Oil, Inc.*, No. 16-10704 (KG) (Bankr. D. Del. Mar. 23, 2016) (same).<sup>5</sup>

#### **Processing of Checks and Electronic Fund Transfers Should Be Authorized**

25. The Debtors have sufficient funds to pay the amounts described in this motion in the ordinary course of business by virtue of expected cash flows from ongoing business operations, debtor in possession financing, and anticipated access to cash collateral. In addition, under the Debtors' existing cash management system, the Debtors can readily identify checks or wire transfer requests as relating to an authorized payment in respect of the Taxes and Fees. Accordingly, the Debtors believe that checks or wire transfer requests, other than those relating to authorized payments, will not be honored inadvertently. Therefore, the Debtors respectfully request that the Court authorize all applicable financial institutions, when requested by the

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<sup>5</sup> Because of the voluminous nature of the orders cited herein, such orders have not been attached to this motion. Copies of these orders are available upon request to the Debtors' proposed counsel.

Debtors, to receive, process, honor, and pay any and all checks or wire transfer requests in respect of the relief requested in this motion.

**The Requirements of Bankruptcy Rule 6003 Are Satisfied**

26. Bankruptcy Rule 6003 empowers a court to grant relief within the first 21 days after the Petition Date “to the extent that relief is necessary to avoid immediate and irreparable harm.” Fed. R. Bankr. P. 6003. For the reasons discussed above, authorizing the Debtors to remit and pay certain prepetition Taxes and Fees that will become payable during the pendency of these chapter 11 cases and granting the other relief requested herein is integral to the Debtors’ ability to transition their operations into these chapter 11 cases. Failure to receive such authorization and other relief during the first 21 days of these chapter 11 cases would severely disrupt the Debtors’ operations at this critical juncture. For the reasons discussed herein, the relief requested is necessary in order for the Debtors to operate their businesses in the ordinary course and preserve the ongoing value of the Debtors’ operations and maximize the value of their estates for the benefit of all stakeholders. Accordingly, the Debtors submit that they have satisfied the “immediate and irreparable harm” standard of Bankruptcy Rule 6003 to support granting the relief requested herein.

**Reservation of Rights**

27. Nothing contained herein is intended or shall be construed as: (a) an admission as to the validity of any claim against a Debtor entity; (b) a waiver of the Debtors’ right to dispute any claim on any grounds; (c) a promise or requirement to pay any claim; (d) an implication or admission that any particular claim is of a type specified or defined in this motion; (e) a request or authorization to assume any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; (f) a waiver or limitation of the Debtors’ rights under the Bankruptcy Code or

any other applicable law; or (g) a concession by the Debtors that any liens (contractual, common law, statutory, or otherwise) satisfied pursuant to the motion are valid, and the Debtors expressly reserved their rights to contest the extent, validity, or perfection or seek avoidance of all such liens.

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

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

**Notice**

29. The Debtors will provide notice of this motion to: (a) the Office of the United States Trustee for the District of Delaware; (b) the holders of the 30 largest unsecured claims against the Debtors (on a consolidated basis); (c) counsel to the agent under the Debtors' asset-based lending debtor-in-possession financing facility; (d) counsel to certain of the lenders under the Debtors' debtor-in-possession term loan facility; (e) counsel to the agent under the Debtors' debtor-in-possession term loan facility; (f) counsel to the agent under the Debtors' prepetition asset-based lending facility; (g) counsel to the agent under the Debtors' prepetition term loan facility; (h) counsel to the lender under Debtors' 12.0% subordinated notes; (i) counsel to the indenture trustee for the New FTF Inc. Note; (j) the United States Attorney's Office for the District of Delaware; (k) the Internal Revenue Service; (l) the office of the attorneys general for the states in which the Debtors operate; (m) . the Authorities; and (n) any party that has requested notice pursuant to Bankruptcy Rule 2002. As this motion is seeking "first day" relief, within two business days of the hearing on this motion, the Debtors will serve copies of this motion and any

order entered in respect to this motion as required by Local Rule 9013-1(m). The Debtors submit that, in light of the nature of the relief requested, no other or further notice need be given.

**No Prior Request**

30. No prior request for the relief sought in this motion has been made to this or any other court.

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

Wilmington, Delaware  
Dated: April 5, 2018

*/s/ Domenic E. Pacitti*

Domenic E. Pacitti (DE Bar No. 3989)

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*Proposed Counsel to the Debtors*

**EXHIBIT A**

**Proposed Interim Order**





opportunity for a hearing on the Motion were appropriate under the circumstances and no other notice need be provided; and this Court having reviewed the Motion and having heard the statements in support of the relief requested therein at a hearing before this Court (the "Hearing"); and this Court having determined that the legal and factual bases set forth in the Motion and at the Hearing establish just cause for the relief granted herein; and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Motion is granted on an interim basis as set forth herein.
2. The final hearing (the "Final Hearing") on the Motion shall be held on \_\_\_\_\_, 2018, at \_\_:\_\_ .m., prevailing Eastern Time. Any objections or responses to entry of a final order on the Motion shall be filed on or before 4:00 p.m., prevailing Eastern Time, on \_\_\_\_\_, 2018, and shall be served on: (a) the Debtors, VER Technologies HoldCo LLC., 757 West California Avenue, Building 4, Glendale, California 91203, Attn: Mick Gavin, and 909 Third Avenue, 30th Floor, New York, New York 10022, Attn: Lawrence Young; (b) proposed counsel to the Debtors, Kirkland & Ellis LLP, 601 Lexington Avenue, New York, New York 10022, Attn: Joshua A. Sussberg, P.C. and Cristine Pirro, and Kirkland & Ellis LLP, 300 North LaSalle, Chicago, Illinois 60654, Attn: Ryan Blaine Bennett and Jamie R. Netznik; (c) proposed co-counsel to the Debtors, Klehr Harrison Harvey Branzburg LLP, 919 North Market Street, Suite 1000, Wilmington, Delaware 19801, Attn: Domenic E. Pacitti, and Klehr Harrison Harvey Branzburg LLP, 1835 Market Street, Suite 1400, Philadelphia, Pennsylvania 19103, Attn: Morton Branzburg; (d) counsel to certain of the lenders under the Debtors' debtor-in-possession term loan facility, Morgan, Lewis & Bockius LLP, One Federal Street, Boston, Massachusetts, 02110-1726, Attn: Andrew Gallo and Christopher L. Carter; (e) counsel to the agent under the

Debtors' debtor-in-possession term loan facility, Alston & Bird LLP, Bank of America Plaza, 101 South Tryon Street, Suite 4000, Charlotte, North Carolina 28280-4000, Attn: Jason J. Solomon; (f) counsel to the agent under the Debtors' prepetition asset-based lending facility and debtor-in-possession asset-based financing facility, Skadden, Arps, Slate, Meagher & Flom LLP, 4 Times Square, New York, New York 10036, Attn: Shana A. Elberg, and Skadden, Arps, Slate, Meagher & Flom LLP, 155 N. Wacker Drive, Chicago, Illinois 60606, Attn: Christopher M. Dressel; (g) counsel to the lender under the Debtors' 12.0% subordinated notes, King & Spalding LLP, 1185 Avenue of the Americas, New York, New York 10036, Attn: Jeffrey Pawlitz; (h) counsel to the indenture trustee for the New FTF Inc. Note, Robins Kaplan LLP, 2049 Century Park East, Suite 3400, Los Angeles, California 90067, Attn: Howard J. Weg and Michael T. Delaney; (i) counsel to any statutory committee appointed in these cases; and (j) the Office of The United States Trustee, 844 King Street, Suite 2207, Lockbox 35, Wilmington, Delaware 19801, Attn: David Buchbinder, Esq. In the event no objections to entry of a final order on the Motion are timely received, this Court may enter such final order without need for the Final Hearing.

3. The Debtors are authorized, but not directed, to: (a) pay or remit the Taxes and Fees that accrued prior to the Petition Date, in an amount not to exceed \$800,000, and that will become payable in the ordinary course during the pendency of these chapter 11 cases at such time when the Taxes and Fees are payable, including any Assessments; and (b) pay Taxes and Fees that arise or accrue in the ordinary course of business on a postpetition basis.

4. Nothing in this Interim Order authorizes the Debtors to accelerate any payments not otherwise due prior to the date of the Final Hearing.

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

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

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

8. Notwithstanding anything to the contrary set forth herein; (a) any payment to be made, or authorization contained, hereunder shall be subject to the requirements imposed on the

Debtors under the Debtors' postpetition financing agreements (the "DIP Documents") and any orders approving the DIP Documents and governing the Debtors' use of cash collateral (including with respect to any budgets governing or relating thereto); and (b) to the extent there is any inconsistency between the terms of such orders approving the DIP Documents or the Debtors' use of cash collateral and any action taken or proposed to be taken hereunder, the terms of such orders approving the DIP Documents and use of cash collateral shall control.

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

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

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

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

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

Dated: \_\_\_\_\_, 2018  
Wilmington, Delaware

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THE HONORABLE KEVIN GROSS  
UNITED STATES BANKRUPTCY JUDGE

**EXHIBIT B**

**Proposed Final Order**

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

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|   |   |                                  |
|---|---|----------------------------------|
| In re:  | ) |                                  |
|   | ) | Chapter 11                       |
| VER TECHNOLOGIES HOLDCO LLC, <i>et al.</i> , <sup>1</sup> | ) | Case No. 18-10834 (KG)           |
|   | ) |                                  |
| Debtors.  | ) | (Joint Administration Requested) |
|   | ) |                                  |
|   | ) | <b>Re: Docket No. ___</b>        |

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**FINAL ORDER (I) AUTHORIZING THE PAYMENT OF CERTAIN  
PREPETITION TAXES AND FEES, AND (II) GRANTING RELATED RELIEF**

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Upon the motion (the “Motion”)<sup>2</sup> of the above-captioned debtors and debtors in possession (collectively, the “Debtors”) for entry of a final order (this “Final Order”), (i) authorizing, but not directing, the Debtors to remit and pay certain prepetition taxes and fees that will become payable during the pendency of these chapter 11 cases in the ordinary course of business, and (ii) granting related relief, all as more fully set forth in the Motion; and upon the First Day Declaration; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012; and that this Court may enter a final order consistent with Article III of the United States Constitution; and this Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the Debtors’ notice of the Motion and

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<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, include: VER Technologies HoldCo LLC (7239); VER Technologies MidCo LLC (7482); VER Technologies LLC (7501); Full Throttle Films, LLC (0487); FFAST Leasing California, LLC (7857); Revolution Display, LLC (6711); VER Finco, LLC (5625); CPV Europe Investments LLC (2533); and Maxwell Bay Holdings LLC (3433). The location of the Debtors’ service address is: 757 West California Avenue, Building 4, Glendale, California 91203.

<sup>2</sup> Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Motion.

opportunity for a hearing on the Motion were appropriate under the circumstances and no other notice need be provided; and this Court having reviewed the Motion and having heard the statements in support of the relief requested therein at a hearing before this Court (the "Hearing"); and this Court having determined that the legal and factual bases set forth in the Motion and at the Hearing establish just cause for the relief granted herein; and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Motion is granted on a final basis as set forth herein.
2. The Debtors are authorized, but not directed, to: (a) pay or remit the Taxes and Fees that accrued prior to the Petition Date and that will become payable in the ordinary course during the pendency of these chapter 11 cases at such time when the Taxes and Fees are payable, including any Assessments; and (b) pay Taxes and Fees that arise or accrue in the ordinary course of business on a postpetition basis.
3. Notwithstanding the relief granted in this Final Order and any actions taken pursuant to such relief, nothing in this Final Order shall be deemed: (a) an admission as to the validity of any claim against a Debtor entity; (b) a waiver of the Debtors' right to dispute any claim on any grounds; (c) a promise or requirement to pay any claim; (d) an implication or admission that any particular claim is of a type specified or defined in this Final Order or the Motion; (e) a request or authorization to assume any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; (f) a waiver or limitation of the Debtors' rights under the Bankruptcy Code or any other applicable law; or (g) a concession by the Debtors that any liens (contractual, common law, statutory, or otherwise) satisfied pursuant to the Motion are valid, and



the Debtors expressly reserved their rights to contest the extent, validity, or perfection or seek avoidance of all such liens.

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

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

6. Notwithstanding anything to the contrary set forth herein; (a) any payment to be made, or authorization contained, hereunder shall be subject to the requirements imposed on the Debtors under the Debtors' postpetition financing agreements (the "DIP Documents") and any orders approving the DIP Documents and governing the Debtors' use of cash collateral (including with respect to any budgets governing or relating thereto); and (b) to the extent there is any inconsistency between the terms of such orders approving the DIP Documents or the Debtors' use of cash collateral and any action taken or proposed to be taken hereunder, the terms of such orders approving the DIP Documents and use of cash collateral shall control.

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

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

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

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

Dated: \_\_\_\_\_, 2018  
Wilmington, Delaware

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THE HONORABLE KEVIN GROSS  
UNITED STATES BANKRUPTCY JUDGE

**EXHIBIT C**

**Authorities**

| Authority                                  | Address  |
|--|--|
| ALBERT URESTI MPA PCC                      | P.O. BOX 2903<br>SAN ANTONIO, TX 78299-2903  |
| ANN HARRIS BENNETT                         | TAX ASSESSOR-COLLECTOR<br>P.O. BOX 4622<br>HOUSTON, TX 77210-4622  |
| ARIZONA DEPARTMENT OF REVENUE              | P.O. BOX 29010<br>PHOENIX, AZ 85038-9010   |
| ARIZONA DEPARTMENT OF REVENUE./<br>LICENSE | ATTN: LICENSE & REGISTRATION<br>P.O. BOX 29032<br>PHOENIX, AZ 85038-9032   |
| BROWARD COUNTY TAX COLLECTOR               | 115 S ANDREWS AVE #A100<br>FORT LAUDERDALE, FL 33301-1895  |
| CA STATE BOARD OF EQUALIZATION - LLC       | P.O. BOX 942879<br>SACRAMENTO, CA 94279  |
| CALIFORNIA SECRETARY OF STATE              | STATEMENT OF INFORMATION UNIT<br>P.O. BOX 944230<br>SACRAMENTO, CA 94244-2300                                    |
| CANADA CUSTOMS AND REVENUE AGENCY          | POST OFFICE BOX 20000, STATION A<br>SUDBURY, ON P3 A 5C1, CANADA   |
| CANADA REVENUE AGENCY                      | 275 POPE RD, SUITE 103<br>SUMMERSIDE, PE CIN 6A2, CANADA   |
| CANADA REVENUE AGENCY - TAX                | CANADA REVENUE AGENCY<br>4695 - 12TH AVE<br>SHAWINIGAN-SUD, QC G9P 5H9, CANADA                                   |
| CARROLLTON-FARMERS BRANCH I.S.D.           | CARROLLTON-FARMERS BRANCH I.S.D.<br>P.O. BOX 110611<br>CARROLLTON, TX 75011-0611                                 |
| CHARLIE CARDWELL, METROPOLITAN<br>TRUSTEE  | PERSONALTY TAX DEPARTMENT<br>P.O. BOX 305012<br>NASHVILLE, TN 37230-5012   |
| CITY AND COUNTY OF DENVER                  | DEPARTMENT OF FINANCE/TREASURY<br>DIVISION CITY AND COUNTY OF DENVER<br>P.O. BOX 660860<br>DALLAS, TX 75266-0860 |
| CITY AND COUNTY OF DENVER                  | C/O DENVER MOTOR VEHICLE<br>2855 TREMONT PL<br>DENVER, CO 80205  |
| CITY AND COUNTY OF SAN FRANCISCO           | 1455 MARKET STREET STE 1200<br>SAN FRANCISCO, CA 94103   |
| CITY OF ANAHEIM - BUSINESS TAX             | BUSINESS LICENSE DIVISION<br>P.O. BOX 61042<br>ANAHEIM CA, 92803-6142  |
| CITY OF ANAHEIM DIVISION OF<br>COLLECTIONS | 201 S ANAHEIM BLVD<br>P.O. BOX 3222<br>ANAHEIM, CA 92805   |
| CITY OF ATLANTA BUSINESS TX DIV            | CITY HALL SOUTH<br>55 TRINITY S.W.<br>ATLANTA, GA 30303  |
| CITY OF CHICAGO                            | DEPARTMENT OF REVENUE<br>P.O. BOX 88292<br>CHICAGO, IL 60680-1292  |
| CITY OF CHICAGO DEPT OF FINANCE            | DEPT OF FINANCE WATER DIVISION<br>P.O. BOX 6330<br>CHICAGO, IL 60680   |

| Authority                        | Address  |
|----------------------------------|--|
| CITY OF FREMONT                  | 39550 LIBERTY STREET<br>P.O. BOX 5006<br>FREMONT, CA 94537-5006                  |
| CITY OF GLENDALE                 | 633 E BROADWAY<br>GLENDALE, CA 91206   |
| CITY OF HAWTHORNE                | 4455 W 126TH ST<br>HAWTHORNE, CA 90250   |
| CITY OF IRVING                   | TAX AND REVENUE COLLECTION<br>IRVING, TX 75015                                   |
| CITY OF NEW ORLEANS              | BUREAU OF REVENUE<br>P.O. BOX 61840<br>NEW ORLEANS, LA 70161-1840                |
| CITY OF PHOENIX                  | 200 W WASHINGTON ST<br>PHOENIX, AZ 850031  |
| CITY OF SAN DIEGO - BUSINESS TAX | OFFICE OF THE CITY TREASURER<br>BUSINESS TAX PROGRAM<br>SAN DIEGO, CA 92112-1536 |
| CITY OF SANTA MONICA - LICENSE   | FINANCE DEPARTMENT<br>1717 4TH STREET STE 250<br>SANTA MONICA, CA 90401          |
| CITY OF SOUTHFIELD               | P.O. BOX 369<br>SOUTHFIELD, MI 48037-0369  |
| CITY OF TEMPE                    | TAX AND LICENSE DIVISION FORMS<br>PROCESSING CENTER<br>PHOENIX, AZ 85038-9618    |
| CITY OF TUKWILA                  | ATTN: CITY CLERK'S OFFICE<br>6200 SOUTHCENTER BLVD<br>TUKWILA, WA 98188-2544     |
| CITY OF WINTER PARK              | 401 SOUTH PARK AVE<br>WINTER PARK, FL 32789                                      |
| CITY OF WOBURN                   | P.O. BOX 227<br>WOBURN, MA 01801   |
| CITY OF WOBURN                   | DEPUTY COLLECTOR<br>P.O. BOX 397<br>WOBURN, MA 01867                             |
| CITY OF WOBURN                   | P.O. BOX 227<br>WOBURN, MA 1801  |
| CITY OF WOOD DALE                | P.O. BOX 396<br>WOOD DALE, IL 60191-1596   |
| CLARK COUNTY ASSESSOR            | 500 S GRAND CENTRAL PKWY<br>P.O. BOX 551401<br>LAS VEGAS, NV 89155-1401          |
| CLARK COUNTY CLERK'S OFFICE      | ATTN: FFN<br>P.O. BOX 551604<br>LAS VEGAS, NV 89155-1604                         |
| CLARK COUNTY NEVADA              | DEPARTMENT OF BUSINESS LICENSE<br>P.O. BOX 551810<br>LAS VEGAS, NV 89155-1810    |
| CLAYTON COUNTY                   | 112 SMITH ST<br>JONESBORO, GA 30236  |
| COBB COUNTY                      | 100 CHEROKEE STREET<br>MARIETTA, GA 30090  |
| COLORADO DEPARTMENT OF REVENUE   | DENVER, CO 80261-0013  |

| Authority                                 | Address   |
|---|---|
| COLORADO DEPARTMENT OF REVENUE            | DMV - TITLES SECTION<br>COLORADO DEPARTMENT OF REVENUE<br>1375 SHERMAN ST<br>DENVER, CO 80203 |
| COLORADO SECRETARY OF STATE               | 1700 BROADWAY, STE 200<br>DENVER, CO 80290  |
| COMMISSIONER OF TAXATION AND FINANCE      | DISCLOSURE UNIT<br>W A HARRIMAN CAMPUS<br>ALBANY, NY 12227                                    |
| COMMONWEALTH OF MASSACHUSETTS             | MASSACHUSETTS DEPARTMENT OF REVENUE<br>P.O. BOX 7046<br>BOSTON, MA 02204-7046                 |
| COMPTROLLER OF MARYLAND                   | REVENUE ADMINISTRATION DIVISION<br>P.O. BOX 17405<br>BALTIMORE, MD 21297-1405                 |
| COMPTROLLER OF MARYLAND - TAX             | REVENUE ADMINISTRATION DIVISION<br>P.O. BOX 2601<br>ANNAPOLIS, MD 21404-2601                  |
| COMPTROLLER OF PUBLIC ACCOUNTS            | 111 E 17TH ST<br>AUSTIN, TX 78774-0100  |
| COMPTROLLER OF PUBLIC ACCOUNTS - TAX      | P.O. BOX 149348<br>AUSTIN, TX 78714-9348  |
| COOK COUNTY DEPARTMENT OF ENVIRONMENTAL   | C/O ENVIRONMENTAL CONTROL<br>25831 NETWORK PL<br>CHICAGO, IL 60673-1258                       |
| COOK COUNTY TREASURER'S OFFICE            | 118 N CLARK ST, ROOM 112<br>CHICAGO, IL 60602   |
| DALLAS COUNTY TAX ASSESSOR                | RECORDS BUILDING<br>500 ELM ST<br>DALLAS, TX 75313-9033                                       |
| DALLAS COUNTY TAX OFFICE - JOHN R. AMES   | DALLAS COUNTY TAX OFFICE<br>P.O. BOX 139066<br>DALLAS, TX 75313-9066                          |
| DAVID CHILDS - DALLAS COUNTY TAX ASSESSOR | P.O. BOX 139033<br>DALLAS, TX 75313-9033  |
| DAVIDSON COUNTY CLERK                     | 700 2ND AVE S<br>NASHVILLE, TN 37210  |
| DELAWARE SECRETARY OF STATE               | P.O. BOX 5509<br>BINGHAMTON, NY 13902-5509  |
| DEPARTMENT OF ASSESSMENT AND TAXATION     | PERSONAL PROPERTY DIVISION<br>301 WEST PRESTON ST, ROOM 801<br>BALTIMORE, MD 21201-2395       |
| DEPARTMENT OF THE TREASURY                | 801 W CIVIC CENTER DR<br>EXCISE 1514 / MAIL 4501<br>SANTA ANA, CA 92701                       |
| DEPARTMENT OF THE TREASURY                | INTERNAL REVENUE SERVICE<br>OGDEN, UT 84201-0039  |
| EARL K. WOOD, TAX COLLECTOR               | 2110 W COLONIAL DR<br>ORLANDO, FL 32804   |
| EDD EMPLOYMENT DEVELOPMENT DEPARTMENT     | P.O. BOX 989061<br>WEST SACRAMENTO, CA 95798-9061   |
| FLORIDA DEPARTMENT OF REVENUE             | 5050 W TENNESSEE ST<br>TALLAHASSEE, FL 32399-01504  |

| Authority                                      | Address   |
|--|---|
| FLORIDA DEPARTMENT OF REVENUE                  | LOS ANGELES SERVICE CENTER<br>FLORIDA DEPARTMENT OF REVENUE<br>2390 E ORANGEWOOD AVE STE 325<br>ANAHEIM, CA 92806 |
| FLORIDA DEPARTMENT OF REVENUE. /<br>EMPLOYMENT | 400 W ROBINSON ST STE N302<br>ORLANDO, FL 32801-1759  |
| FLORIDA DEPARTMENT OF STATE - D OF C           | DIVISION OF CORPORATIONS<br>CLIFTON BUILDING<br>TALLAHASSEE, FL 32301   |
| FRANCHISE TAX BOARD                            | P.O. BOX 942857<br>SACRAMENTO, CA 94257-0531  |
| FRANCHISE TAX BOARD                            | P.O. BOX 942857<br>SACRAMENTO, CA 94257-0631  |
| FULTON COUNTY TAX COMMISSIONER                 | P.O. BOX 105052<br>ATLANTA, GA 30348-5052   |
| GEORGIA DEPARTMENT OF REVENUE                  | P.O. BOX 740317<br>ATLANTA, GA 30374-0317   |
| GEORGIA DEPARTMENT OF REVENUE - TAX            | PROCESSING CENTER<br>P.O. BOX 740317<br>ATLANTA, GA 30374-0317  |
| GLOBAL TAX NETWORK                             | 7950 MAIN ST N STE 200<br>MAPLE GROVE, MN 55369   |
| GWINNETT COUNTY LICENSE AND REVENUE            | DEPARTMENT OF FINANCIAL SERVICES<br>LICENSING AND REVENUE<br>LAWRENCEVILLE, GA 30046-1045                         |
| GWINNETT COUNTY TAX COMMISSIONER               | P.O. BOX 829<br>LAWRENCEVILLE, GA 30046-0829  |
| GWINNETT COUNTY TAX COMMISSIONER               | P.O. BOX 372<br>LAWRENCEVILLE, GA 30046-0372  |
| ILLINOIS DEPARTMENT OF REVENUE                 | P.O. BOX 19475<br>SPRINGFIELD, IL 62794-9475  |
| ILLINOIS DEPARTMENT OF REVENUE - ST            | RETAILERS OCCUPATION TAX<br>SPRINGFIELD, IL 62796-0001  |
| ILLINOIS DEPARTMENT OF REVENUE                 | P.O. BOX 19010<br>SPRINGFIELD, IL 62794-9010  |
| ILLINOIS DEPARTMENT OF REVENUE.                | P.O. BOX 19045<br>SPRINGFIELD, IL 62794-9045  |
| ILLINOIS SECRETARY OF STATE                    | 591 HOWLETT BUILDING<br>SPRINGFIELD, IL 62756   |
| INTERNAL REVENUE SERVICE                       | CINCINNATI, OH 45999-0039   |
| INTERNAL REVENUE SERVICE - 6166                | INTERNAL REVENUE SERVICE<br>2970 MARKET ST<br>BLN# 3-E08.123<br>PHILADELPHIA, PA 19104-5016                       |
| IRS  | OGDEN, UT 84201-0039  |
| JEFFERSON PARISH                               | BUREAU OF REVENUE AND TAXATION<br>SALES TAX DIVISION<br>GRETNA, LA 70054-0248                                     |
| JEFFERSON PARISH LOUISIANA - PROPERTY<br>TAX   | BUREAU OF REVENUE AND TAXATION<br>PROPERTY TAX DIVISION<br>P.O. BOX 130<br>GRETNA, LA 70054-0130                  |

| Authority                                 | Address   |
|---|---|
| JEFFERSON PARISH SHERIFF'S OFFICE         | PROPERTY TAX DIVISION<br>P.O. BOX 130<br>GRETNA, LA 70054-0130  |
| JEFFERSON PARISH SHERIFF'S OFFICE         | BUREAU OF REVENUE AND TAXATION<br>SALES/USE TAX DIVISION<br>GRETNA, LA 70054-0248   |
| JEFFERSON PARISH SHERIFF'S OFFICE - STORE | BUREAU OF REVENUE & TAXATION - SALES/USE<br>P.O. BOX 248<br>GRETNA, LA 70054-0248   |
| JEFFERSON PARISH SHERIFF'S OFFICE         | BUREAU OF REVENUE AND TAXATION<br>P.O. BOX 248<br>GRETNA, LA 70054-0248   |
| JOHN R AMES DALLAS CNTY TAX ASSESSOR- COL | DALLAS CNTY TAX ASSESSOR-COL<br>RECORDS BLDG<br>500 ELM ST<br>DALLAS, TX 75313  |
| LOS ANGELES COUNTY CLERK                  | 14340 W SYLVAN ST<br>VAN NUYS, CA 91401   |
| LOS ANGELES COUNTY TAX COLLECTOR          | P.O. BOX 54027<br>LOS ANGELES, CA 90054-0027  |
| LOUISIANA DEPARTMENT OF REVENUE           | SALES TAX DIVISION<br>P.O. BOX 3138<br>BATON ROUGE, LA 70821-3138   |
| LOUISIANA DEPARTMENT OF REVENUE - TAX     | P.O. BOX 91011<br>BATON ROUGE, LA 70821-9011  |
| LOUISIANA DEPARTMENT OF REVENUE           | P.O. BOX 201<br>BATON ROUGE, LA 70821-0201  |
| LOUISIANA ECONOMIC DEVELOPMENT            | 617 N 3RD ST<br>BATON ROUGE, LA 70802   |
| MARYLAND DEPARTMENT OF REVENUE            | COMPTROLLER OF MARYLAND<br>REVENUE ADMINISTRATION DIVISION<br>TAXPAYER SERVICE SECTION<br>110 CARROLL STREET<br>ANNAPOLIS, MD 21411 -0001 |
| MASSACHUSETTS DEPARTMENT OF REVENUE       | P.O. BOX 7039<br>BOSTON, MA 02204-7039  |
| MICHIGAN DEPARTMENT OF STATE              | 7064 CROWNER DR<br>LANSING, MI 48980  |
| MICHIGAN DEPARTMENT OF STATE              | 7064 CROWNER DR<br>LANSING, MI 48980-0001   |
| MICHIGAN DEPARTMENT OF TREASURY           | DEPARTMENT 78172<br>P.O. BOX 78000<br>DETROIT, MI 48278-0172  |
| MIKE SULLIVAN TAX ASSESSOR-COLLECTOR      | TAX ASSESSOR-COLLECTOR<br>P.O. BOX 4622<br>HOUSTON, TX 77210-4622   |
| MINISTER OF FINANCE                       | SOCIAL SERVICE TAX<br>P.O. BOX 9443 STN PROV GOVT<br>VICTORIA, BC V8W 9W7, CANADA   |
| MINISTER OF FINANCE ON                    | 33 KING ST WEST<br>OSHAWA, ON L1H 8H5, CANADA   |



| Authority                                 | Address   |
|---|---|
| MINISTER OF REVENUE - ONTARIO PST         | 33 KING ST WEST<br>P.O. BOX 620<br>OSHAWA, ON L1H8E9, CANADA  |
| MINISTER OR REVENUE OF QUEBEC - TAX       | REVENU QUEBEC<br>C.P. 25125, SUCCURSALE TERMINUS<br>QUEBEC, QC G1A 0A6, CANADA                                      |
| MINISTRY OF SMALL BUSINESS & REVENUE - BC | P.O. BOX 9443 STN PROC GOVT<br>VICTORIA, BC V8W 9W7, CANADA   |
| NEVADA DEPARTMENT OF TAXATION             | P.O. BOX 52609<br>PHOENIX, AZ 85072-2609  |
| NEVADA DEPARTMENT OF TAXATION - MBTR      | P.O. BOX 52674<br>PHOENIX, AZ 85072-2674  |
| NEW JERSEY DIVISION OF TAXATION           | REVENUE PROCESSING CENTER<br>GROSS INCOME TAX<br>TRENTON, NJ 08646-0248   |
| NEW ORLEANS SALES TAX                     | DEPARTMENT OF FINANCE<br>BUREAU OF REVENUE - SALES TAX<br>1300 PERDIDO ST RM 1W15<br>NEW ORLEANS, LA 70112          |
| NEW YORK CITY CORP INCOME TAX             | NYC DEPARTMENT OF FINANCE<br>CORRESPONDENCE UNIT<br>1 CENTRE ST FL 22<br>NEW YORK, NY 10007                         |
| NEW YORK METROPOLITAN COMMUTER TAX        | P.O. BOX 4139<br>BINGHAMTON, NY 13902-4139  |
| NEW YORK STATE DEPARTMENT OF REVENUE      | NYS DEPARTMENT OF TAXATION AND FINANCE<br>ATTN: OFFICE OF COUNSEL<br>W A HARRIMAN CAMPUS BLDG 9<br>ALBANY, NY 12227 |
| NEW YORK STATE DEPARTMENT OF TAXATION     | STATE PROCESSING CENTER<br>NEW YORK STATE DEPARTMENT OF TAXATION<br>P.O. BOX 4148<br>BINGHAMTON, NY 13902-4148      |
| NEW YORK STATE SALES TAX                  | P.O. BOX 15172<br>ALBANY, NY 12212-5172   |
| NJ DEPARTMENT OF THE TREASURY - LLC       | P.O. BOX 002<br>TRENTON, NJ 08625-0002  |
| NYC DEPARTMENT OF FINANCE                 | P.O. BOX 3931<br>NEW YORK, NY 10008-3931  |
| NYC DEPARTMENT OF FINANCE TAX             | GENERAL CORPORATION TAX<br>P.O. BOX 5040<br>KINGSTON, NY 12402-5040   |
| NYC DEPARTMENT OF FINANCE TAX.            | P.O. BOX 3923<br>NEW YORK, NY 10008-3923  |
| NYS DEPARTMENT OF STATE                   | ONE COMMERCE PLAZA<br>99 WASHINGTON AVE<br>ALBANY, NY 12231-0002  |
| NYS DEPARTMENT OF TAXATION & FINANCE      | MIDWESTERN REGIONAL OFFICE<br>SALES TAX SECTION<br>DES PLAINES, IL 60018-5822                                       |

| Authority                                  | Address   |
|--|---|
| NYS DEPARTMENT OF TAXATION & FINANCE TAX   | CORP-V<br>P.O. BOX 15163<br>ALBANY, NY 12212-5163   |
| OAKLAND COUNTY TREASURER                   | 1200 N TELEGRAPH RD<br>PONTIAC, MI 48341-0479   |
| OHIO DEPARTMENT OF TAXATION                | ATTN: BUSINESS COMPLIANCE DIVISION<br>P.O. BOX 2678<br>COLUMBUS, OH 43216-2678                                  |
| OHIO SECRETARY OF STATE                    | P.O. BOX 1390<br>COLUMBUS, OH 43216   |
| ORANGE COUNTY TAX COLLECTOR                | P.O. BOX 545100<br>ORLANDO, FL 32854-5100   |
| ORANGE COUNTY TREASURER-TAX COLLECTOR      | SHARI L. FREIDENRICH, CPA<br>ORANGE COUNTY TREASURER-TAX COLLECTOR<br>P.O. BOX 1438<br>SANTA ANA, CA 92702-1438 |
| PARISH OF JEFFERSON - PROPERTY TAX         | BUREAU OF REVENUE AND TAXATION<br>PROPERTY TAX DIVISION<br>TAMPA, FL 33630-3014                                 |
| PRINCE GEORGE'S COUNTY                     | P.O. BOX 17578<br>BALTIMORE, MD 21297-1578  |
| PUERTO RICO TREASURY DEPARTMENT            | P.O. BOX 9024140<br>SAN JUAN, PR 00902-4140   |
| RECEIVER GENERAL                           | PLACE DU PORTAGE PHASE III<br>11A2-11 LAURIER STREET<br>GATINEAU, QC K1A 0S5, CANADA                            |
| REVENU QUEBEC                              | C.P. 5500, SUCCURSALE DESJARDINS<br>MONTREAL, QC H5B 1A8, CANADA  |
| REVENUE SERVICES OF BRITISH COLUMBIA       | P.O. BOX 9482 STN PROV GOVT<br>VICTORIA, BC V8W 9W6, CANADA   |
| RICHMOND COUNTY                            | 101 COURT CIRCLE<br>P.O. BOX 1000<br>WARSAW, VA 22572   |
| SAN DIEGO COUNTY TREASURER-TAX COLLECTOR   | TREASURER-TAX COLLECTOR<br>P.O. BOX 129009<br>SAN DIEGO, CA 92112   |
| SAN FRANCISCO ASSESSOR RECORDER            | 1 DR CARLTON B GOODLETT PLACE<br>CITY HALL ROOM 190<br>SAN FRANCISCO, CA 94102                                  |
| SAN FRANCISCO TAX COLLECTOR                | BUSINESS TAXES SECTION<br>P.O. BOX 7425<br>SAN FRANCISCO, CA 94120-7425   |
| SAN FRANCISCO TREASURER & TAX COLLECTOR    | CITY HALL ROOM 140<br>1 DR. CARLTON B GOODLETT PL<br>SAN FRANCISCO, CA 94102-4638                               |
| SAN MATEO COUNTY - PROPERTY TAX            | 555 COUNTY CTR FL 1<br>REDWOOD CITY, CA 94063   |
| SCOTT RANDOLPH ORANGE COUNTY TAX COLLECTOR | P.O. BOX 545100<br>ORLANDO, FL 32854  |
| SECRETARY OF STATE - CA CERT. & RECORDS    | CERTIFICATION AND RECORDS<br>P.O. BOX 944260<br>SACRAMENTO, CA 94244-2600                                       |

| Authority   | Address   |
|---|---|
| SECRETARY OF STATE - CALIFORNIA                     | STATEMENT OF INFORMATION UNIT<br>P.O. BOX 944230<br>SACRAMENTO, CA 94244-2300   |
| SECRETARY OF STATE - GA                             | CORPORATIONS DIVISION<br>237 COLISEUM DR<br>MACON, GA 31217   |
| SECRETARY OF STATE - JESSE WHITE                    | SECRETARY OF STATE LICENSE RENEWAL<br>3701 WINCHESTER RD<br>SPRINGFIELD, IL 62707-9700  |
| SECRETARY OF STATE - IL LICENSE                     | DEPARTMENT OF BUSINESS LICENSE<br>SPRINGFIELD, IL 62756   |
| SECRETARY OF STATE - ILLINOIS                       | VEHICLE SERVICES DEPARTMENT<br>501 S 2ND ST RM OIL<br>SPRINGFIELD, IL 62756   |
| SECRETARY OF STATE - LA                             | P.O. BOX 94125<br>BATON ROUGE, LA 70804-9125  |
| SECRETARY OF STATE OF NEVADA                        | 202 N CARSON ST<br>CARSON CITY, NV 89701-4299   |
| SECRETARY OF STATE OF TEXAS                         | SECRETARY OF STATE OF TX<br>P.O. BOX 12887<br>AUSTIN, TX 78711-2887   |
| SECRETARY OF STATE.                                 | P.O. BOX 942835<br>SACRAMENTO, CA 94235-0001  |
| STATE BOARD OF EQUALIZATION                         | P.O. BOX 942879<br>SACRAMENTO, CA 94279-8022  |
| STATE BOARD OF EQUALIZATION - ENVIRO FEE            | ENVIRONMENTAL FEES DIVISION<br>P.O. BOX 942879<br>SACRAMENTO, CA 94279-6001   |
| STATE COLLECTION & DISBURSEMENT UNIT                | P.O. BOX 98950<br>LAS VEGAS, NV 89193-8950  |
| STATE COMPTROLLER.                                  | P.O. BOX 149359<br>AUSTIN, TX 78714-9359  |
| STATE DEPT OF ASSESSMENTS & TAXATION                | ASSESSMENTS & TAXATION<br>301 W PRESTON ST RM 801<br>BALTIMORE, MD 20201  |
| STATE OF ARKANSAS                                   | DEPARTMENT OF WORKFORCE SERVICES<br>P.O. BOX 8007<br>LITTLE ROCK, AR 72203  |
| STATE OF CALIFORNIA                                 | FRANCHISE TAX BOARD<br>P.O. BOX 942840<br>SACRAMENTO, CA 94240-6090   |
| STATE OF CONNECTICUT DEPARTMENT OF REVENUE SERVICES | DEPARTMENT OF REVENUE SERVICES<br>STATE OF CONNECTICUT DEPARTMENT OF REVENUE SERVICES<br>P.O. BOX 5089<br>HARTFORD, CT 06102-5089 |
| STATE OF FLORIDA                                    | DISBURSEMENT UNIT 090009311DR48<br>P.O. BOX 8500<br>TALLAHASSEE, FL 32314-8500  |
| STATE OF HAWAII                                     | HONOLULU OFFICE<br>PRINCESS RUTH KEELIKOLANI BUILDING<br>830 PUNCHBOWL ST<br>HONOLULU, HI 96813                                   |

| Authority   | Address   |
|---|---|
| STATE OF HAWAII DEPARTMENT OF TAXATION              | HONOLULU OFFICE<br>PRINCESS RUTH KEELIKOLANI BUILDING<br>830 PUNCHBOWL ST<br>HONOLULU, HI 96813 |
| STATE OF LOUISIANA                                  | P.O. BOX 60081<br>NEW ORLEANS, LA 70160-0081  |
| STATE OF LOUISIANA: SECRETARY OF STATE              | COMMERCIAL DIVISION<br>P.O. BOX 94125<br>BATON ROGUE, LA 70804-9125                             |
| STATE OF MARYLAND                                   | DEPARTMENT OF ASSESSMENTS & TAXATION<br>PERSONAL PROPERTY DIVISION<br>BALTIMORE, MD 21201-2395  |
| STATE OF MARYLAND.                                  | 110 CARROLL ST<br>ANNAPOLIS, MD 21411 -0001   |
| STATE OF MICHIGAN                                   | DEPARTMENT 77889<br>DETROIT, MI 48277-0889  |
| STATE OF MICHIGAN                                   | 7064 CROWNER DR<br>LANSING, MI 48980-0001   |
| STATE OF MICHIGAN, MICHIGAN GAMING CONTROL BOARD    | STATE OF MICHIGAN<br>3062 W GRAND BLVD STE L-700<br>DETROIT, MI 48202                           |
| STATE OF MICHIGAN. (LANSING)                        | 7064 CROWNER DR<br>LANSING, MI 48980  |
| STATE OF NEVADA                                     | DEPARTMENT OF TAXATION - REVENUE DIV.<br>1550 EAST COLLEGE PKWY #115<br>CARSON CITY, NV 89706   |
| STATE OF NEVADA - OFFICE                            | OFFICE OF THE SECRETARY OF STATE<br>101 N CARSON ST STE 3<br>CARSON CITY, NV 89701              |
| STATE OF NEVADA - SALES/USE                         | P.O. BOX 52609<br>PHOENIX, AZ 85072-2609  |
| STATE OF NEVADA DEPARTMENT OF EMPLOYMENT            | DEPT OF EMPLOYMENT, TRAINING & REHA<br>500 E THIRD ST<br>CARSON CITY, NV 89713-0030             |
| STATE OF NEVADA DEPARTMENT OF TAXATION              | DEPARTMENT OF TAXATION<br>2250 PASEO VERDE PKWY<br>HENDERSON, NV 89074                          |
| STATE OF NEW JERSEY - PART                          | P.O. BOX 642<br>TRENTON, NJ 08646-0642  |
| STATE OF NEW JERSEY BUSINESS FILINGS                | STATE OF NJ<br>P.O. BOX 628<br>TRENTON, NJ 08646-0628   |
| STATE OF NEW JERSEY DEPARTMENT OF COMMUNITY AFFAIRS | STATE OF NEW JERSEY DCA BFCE-DORES<br>P.O. BOX 663<br>TRENTON, NJ 08646                         |
| STATE OF NEW JERSEY DEPT OF THE TREASURY            | DIVISION OF TAXATION<br>P.O. BOX 269<br>TRENTON, NJ 08646-0269                                  |
| STATE OF NEW JERSEY DIVISION OF TAXATION            | FILING FEE AND TAX ON PARTNERSHIPS<br>P.O. BOX 642<br>TRENTON, NJ 08646-0642                    |

| Authority   | Address  |
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| STATE OF TENNESSEE                                | AUDIT PROCESSING STATE OF TENNESSEE<br>P.O. BOX 190644<br>NASHVILLE, TN 37219-0644               |
| STATE OF TENNESSEE - DEPARTMENT OF STATE          | CORPORATE FILINGS<br>312 8TH AVE N<br>NASHVILLE, TN 37243  |
| STATE OF WASHINGTON DEPARTMENT OF ECOLOGY         | P.O. BOX 34050<br>SEATTLE, WA 98124-1050   |
| STATE OF WASHINGTON DEPARTMENT OF REVENUE         | P.O. BOX 34052<br>SEATTLE, WA 98124-1052   |
| STATE OF WASHINGTON DEPT OF LICENSING             | BUSINESS LICENSING SERVICE<br>P.O. BOX 9034<br>OLYMPIA, WA 98507-9034                            |
| TAX AGENCY CA                                     | FRANCHISE TAX BOARD<br>P.O. BOX 942840<br>SACRAMENTO, CA 94240-0040                              |
| TAX AGENCY DE                                     | STATE OF DELAWARE<br>CARVEL STATE OFFICE BUILDING<br>820 NORTH FRENCH ST<br>WILMINGTON, DE 19801 |
| TENNESSEE DEPARTMENT OF REVENUE                   | ANDREW JACKSON STATE OFFICE BUILDING<br>500 DEADERICK ST<br>NASHVILLE, TN 37242                  |
| TENNESSEE DEPARTMENT OF REVENUE - TAX             | ANDREW JACKSON STATE OFFICE BUILDING<br>500 DEADERICK ST<br>NASHVILLE, TN 37242                  |
| THE CITY OF IRVING - REVENUE COLLECTIONS          | P.O. BOX 152288<br>IRVING, TX 75015-2288   |
| THE DIRECTOR, PROVINCIAL SALES TAX                | P.O. BOX 9443 STN PROV GOVT<br>VICTORIA, BC V8W 9W7, CANADA                                      |
| THE PRINCE GEORGE'S COUNTY, MARYLAND              | C/O THE CORVEL CORPORATION<br>P.O. BOX 7328<br>LARGO, MD 20774                                   |
| TN TENNESSEE DEPARTMENT OF REVENUE - LLC          | 500 DEADERICK ST<br>NASHVILLE, TN 37242  |
| TOWN OF DAVIE                                     | BUSINESS TAX RECEIPTS<br>P.O. BOX 791288<br>BALTIMORE, MD 21279-1288                             |
| TREASURER ARLINGTON COUNTY                        | P.O. BOX 1750<br>MERRIFIELD, VA 22116-1750   |
| UNITED STATES TREASURY - 1099                     | KANSAS CITY, MO 64999-0202   |
| UNITED STATES TREASURY - EXCISE TAX               | P.O. BOX 71052<br>PHILADELPHIA, PA 19176-6052  |
| UNITED STATES TREASURY - INTERNAL REVENUE SERVICE | CINCINNATI, OH 45999-0039  |
| UNITED STATES TREASURY                            | P.O. BOX 105078<br>ATLANTA, GA 30348-5078  |
| WA DEPT OF REVENUE WASHINGTON STATE - LLC         | STATE OF WASHINGTON<br>BUSINESS LICENSING SERVICE<br>P.O. BOX 9034<br>OLYMPIA, WA 98507-9034     |
| WA STATE DEPARTMENT OF LABOR & INDUSTRIES         | P.O. BOX 34974<br>SEATTLE, WA 98124-1974   |

| Authority                                | Address  |
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| WA STATE DEPARTMENT OF LICENSING         | 500 4TH AVE ROOM 401<br>SEATTLE, WA 98104-2395                               |
| WASHINGTON STATE DEPARTMENT OF LICENSING | 2000 LAKERIDGE DR SW<br>OLYMPIA, WA 96502-6001                               |
| WASHINGTON STATE DEPARTMENT OF LICENSING | THURSTON COUNTY AUDITOR<br>2000 LAKERIDGE DRIVE SW<br>OLYMPIA, WA 98502-6090 |
| WASHINGTON STATE DEPARTMENT OF REVENUE   | P.O. BOX 34054<br>SEATTLE, WA 98124-1054                                     |
| WASHINGTON STATE DEPARTMENT OF REVENUE.  | P.O. BOX 47474<br>TUMWATER, WA 98504-7474                                    |
| WASHINGTON STATE DEPT OF ECOLOGY         | P.O. BOX 34050<br>SEATTLE, WA 98124-1050                                     |