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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re :
 : **Chapter 11**
 :
WESTINGHOUSE ELECTRIC :
COMPANY LLC, et al., : **Case No. 17-_____ (____)**
 :
 : **(Joint Administration Pending)**
Debtors.¹ :
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**MOTION OF DEBTORS PURSUANT
TO 11 U.S.C. §§ 105(a), 363(b), 507(a), AND 541 AND FED. R. BANKR. P. 6003
AND 6004 AUTHORIZING (I) PAYMENT OF CERTAIN PREPETITION TAXES
AND (II) BANKS TO HONOR AND PROCESS RELATED CHECKS AND TRANSFERS**

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, if any, are: Westinghouse Electric Company LLC (0933), CE Nuclear Power International, Inc. (8833), Fauske and Associates LLC (8538), Field Services, LLC (2550), Nuclear Technology Solutions LLC (1921), PaR Nuclear Holding Co., Inc. (7944), PaR Nuclear, Inc. (6586), PCI Energy Services LLC (9100), Shaw Global Services, LLC (0436), Shaw Nuclear Services, Inc. (6250), Stone & Webster Asia Inc. (1348), Stone & Webster Construction Inc. (1673), Stone & Webster International Inc. (1586), Stone & Webster Services LLC (5448), Toshiba Nuclear Energy Holdings (UK) Limited (N/A), TSB Nuclear Energy Services Inc. (2348), WEC Carolina Energy Solutions, Inc. (8735), WEC Carolina Energy Solutions, LLC (2002), WEC Engineering Services Inc. (6759), WEC Equipment & Machining Solutions, LLC (3135), WEC Specialty LLC (N/A), WEC Welding and Machining, LLC (8771), WECTEC Contractors Inc. (4168), WECTEC Global Project Services Inc. (8572), WECTEC LLC (6222), WECTEC Staffing Services LLC (4135), Westinghouse Energy Systems LLC (0328), Westinghouse Industry Products International Company LLC (3909), Westinghouse International Technology LLC (N/A), and Westinghouse Technology Licensing Company LLC (5961). The Debtors’ principal offices are located at 1000 Westinghouse Drive, Cranberry Township, Pennsylvania 16066.



TO THE HONORABLE UNITED STATES BANKRUPTCY JUDGE:

Westinghouse Electric Company LLC and its debtor affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “**Debtors**”) respectfully represent as follows in support of this motion (the “**Motion**”):

Background

1. On the date hereof (the “**Petition Date**”), each Debtor commenced with this Court a voluntary case under chapter 11 of title 11 of the United States Code (the “**Bankruptcy Code**”). The Debtors continue to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No trustee, examiner, or statutory committee of creditors has been appointed in these chapter 11 cases.

2. Contemporaneously herewith, the Debtors have filed a motion requesting joint administration of the chapter 11 cases pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”).

3. Additional information regarding the Debtors’ business, capital structure, and the circumstances leading to the commencement of these chapter 11 cases is set forth in the *Declaration of Lisa J. Donahue Pursuant to Rule 1007-2 of the Local Bankruptcy Rules for the Southern District of New York*, sworn to on the date hereof (the “**Donahue Declaration**”), which has been filed with the Court contemporaneously herewith and is incorporated herein by reference.

Jurisdiction

4. The Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2). Venue is proper before the Court pursuant to 28 U.S.C. §§ 1408 and 1409.

Relief Requested

5. By this Motion, pursuant to sections 105(a), 363(b), 507(a), and 541(d) of title 11 of the Bankruptcy Code and Bankruptcy Rules 6003 and 6004, the Debtors request authority, but not direction, to pay various local, state, federal, and foreign taxing authorities (collectively, the “**Taxing Authorities**”)² all Taxes³ (as defined below) that arose before the Petition Date, including all Taxes subsequently determined by audit or otherwise to be owed for periods before the Petition Date.

6. The Debtors further request that the Court authorize all applicable banks and other financial institutions (collectively, the “**Banks**”) to receive, process, honor, and pay all checks presented for payment and electronic payment requests relating to the foregoing to the extent directed by the Debtors in accordance with this Motion, whether such checks were presented or electronic requests were submitted before or after the Petition Date, and that all such Banks be authorized to rely on the Debtors’ designation of any particular check or electronic payment request as appropriate pursuant to this Motion, without any duty of further inquiry, and without liability for following the Debtors’ instructions.

7. The Debtors seek the relief requested herein in all cases subject to, and in compliance with, the terms and conditions of the Debtors’ proposed debtor-in-possession financing facility (the “**DIP Facility**” and the lenders and letter of credit issuer thereunder, collectively, the

² The definition of “Taxing Authorities” includes, but is not limited to, those parties set forth on the Taxing Authority List (as defined herein). The inclusion of any entity on, or the omission of any entity from, the Taxing Authority List is not an admission by the Debtors that such entity is, or is not, a Taxing Authority to which the Debtors owe any amount, and the Debtors reserve all rights with respect to any such determination.

³ By this Motion, the Debtors are not seeking authority to pay employee withholding taxes, which are addressed separately in the *Motion of Debtors Pursuant to 11 U.S.C. §§ 105(a), 362(d), 363(b), and 507 and Fed. R. Bankr. P. 4001, 6003, and 6004 for Interim and Final Authority to (I) Pay Prepetition Wages, Salaries, and Other Compensation and Benefits, (II) Maintain Employee Benefit Programs and Pay Related Administrative Obligations, and (III) to Authorize Banks to Honor and Process Related Checks and Transfers*, filed contemporaneously herewith.

“**DIP Lenders**”), the term sheet related thereto (the “**DIP Term Sheet**”), and any orders approving the DIP Facility (the “**DIP Orders**”).⁴

8. Proposed forms of order granting the relief requested herein on an interim basis and a final basis are annexed hereto as **Exhibit A** (the “**Proposed Interim Order**”) and **Exhibit B** (the “**Proposed Final Order**”), respectively.

9. A nonexclusive list of the Taxing Authorities (the “**Taxing Authority List**”) is annexed to each of the Proposed Interim Order and Proposed Final Order as **Exhibit 1**. Although the Taxing Authorities List is substantially complete, the Debtors request that the relief be made applicable to all Taxing Authorities and not solely to those Taxing Authorities listed on the Taxing Authority List.

The Debtors’ Prepetition Taxes

10. In connection with the normal operation of their businesses, the Debtors collect, withhold, and/or incur an assortment of taxes and assessments that they remit periodically to various Taxing Authorities.

11. The taxes and assessments to which the Debtors are typically subject generally fall into the following categories, each of which is described in further detail below: Franchise Taxes, Sales and Use Taxes, Property Taxes, Customs Duties, Regulatory Fees, and Other Taxes (each herein defined and collectively, the “**Taxes**”). The Debtors pay the Taxes monthly, quarterly, or annually, in each case as required by applicable laws and regulations. In the last 12 months, the Debtors paid approximately \$53 million in Taxes. The Debtors estimate that approximately \$6.4 million in Taxes relating to the prepetition period will become due and owing to

⁴ Additional information regarding the Debtors’ proposed DIP Facility is contained in the *Motion of Debtors Pursuant to 11 U.S.C. §§ 362, 363, 364, 507, and 105 and Fed. R. Bankr. P. 2002, 4001, 6003, 6004 and 9014 for Interim and Final Orders (I) Authorizing the Debtors to Obtain Senior Secured, Superpriority, Postpetition Financing, (II) Granting Liens and Superpriority Claims, and (III) Scheduling a Final Hearing*, filed contemporaneously herewith.

the Taxing Authorities after the Petition Date, including approximately \$2.1 million during the interim period.

12. The Taxes are summarized as follows and each Tax is discussed in turn:

Category	Estimated Total Amount Accrued as of Petition Date	Estimated Amount Due in Interim Period
Franchise Taxes	\$500,000	\$0
Sales and Use Taxes	\$1,600,000	\$1,600,000
Property Taxes	\$1,700,000	\$0
Regulatory Fees	\$1,500,000	\$0
Import/Export Taxes	\$200,000	\$200,000
Other Taxes	\$900,000	\$300,000
Total	\$6,400,000	\$2,100,000

A. Franchise Taxes

13. The Debtors are required to pay certain taxes assessed for the privilege of doing business within a particular jurisdiction (collectively, the “**Franchise Taxes**”). The Franchise Taxes are typically paid annually, either in advance or in arrears, to the applicable Taxing Authorities. The Debtors estimate that approximately \$500,000 in Franchise Taxes relating to the prepetition period have accrued as of the Petition Date, none of which will become due and owing in the interim period. The Debtors request authority, after entry of the Final Order, to pay all prepetition Franchise Taxes that become due and owing during the chapter 11 cases.

B. Sales and Use Taxes

14. In the ordinary course of business, the Debtors are required in certain states to collect and pay sales and use taxes (collectively, the “**Sales and Use Taxes**”). The Debtors collect sales taxes from purchasers of their products and/or services on a per sale basis and

periodically remit the sales taxes to the applicable Taxing Authorities. The Debtors also incur and collect use taxes, primarily when property or services are purchased from vendors that have no nexus to the resident state of the Debtors. Such vendors are not obligated to charge or remit sales tax for sales to parties outside the state of the vendor's operations. Nevertheless, purchasers (in this case, the Debtors) are obligated to self-assess and pay the use taxes, when applicable, to the states in which such purchasers operate. Sales and Use Taxes are paid in arrears on a monthly, annual, semi-annual, or quarterly basis, depending on the state. If the Debtors do not pay the Sales and Use Taxes in accordance with their obligations, then the Debtors will become liable for further amounts in the form of penalties. The Debtors estimate that approximately \$1.6 million in Sales and Use Taxes relating to the prepetition period have accrued and/or been collected as of the Petition Date, all of which will become due and owing in the interim period. The Debtors request authority to pay up to \$1.6 million of prepetition Sales and Use Taxes on an interim basis and, after entry of the Final Order, to pay all prepetition Sales and Use Taxes that become due and owing during the pendency of the chapter 11 cases.

C. Property Taxes

15. The Debtors own real and personal property located throughout the country that is subject to state, county, and local property taxes (the "**Real Property Taxes**" and "**Personal Property Taxes**," respectively, and collectively, the "**Property Taxes**"). The Real Property Taxes typically accrue on an annualized basis. Depending on the jurisdiction in which the property is located, the Real Property Taxes are either paid in arrears or for the current year (annually, semi-annually, or quarterly). The Personal Property Taxes typically accrue on an annualized basis and are paid annually in arrears. The Debtors estimate that approximately \$1.7 million in Property Taxes relating to the prepetition period have accrued as of the Petition Date, none of which will become

due and owing in the interim period. The Debtors request authority, after entry of the Final Order, to pay all prepetition Property Taxes that become due and owing during the chapter 11 cases.

D. Regulatory Fees

16. The Debtors are required to pay certain regulatory assessments, permitting fees, licensing fees, levies, and federal, state, and other miscellaneous fees or charges (collectively, the “**Regulatory Fees**”). The continued payment of these Regulatory Fees is crucial to the continued operation of the Debtors’ businesses. The Debtors estimate that approximately \$1.5 million in Regulatory Fees relating to the prepetition period have accrued as of the Petition Date, none of which will become due and owing in the interim period. The Debtors request authority, after entry of the Final Order, to pay all prepetition amounts on account of Regulatory Fees that become due and payable during the chapter 11 cases.

E. Import/Export Taxes

17. The Debtors are required to pay certain customs duties, tariffs, and other taxes, fees, and charges relating to the import and export of goods (collectively, the “**Import/Export Taxes**”). The continued payment of these Import/Export Taxes, including any such Taxes due and owing on account of prepetition Other Taxes, is crucial to the continued operation of the Debtors’ businesses. The Debtors estimate that they owe approximately \$200,000 on account of Import/Export Taxes relating to the prepetition period, all of which will become due and owing in the interim period. The Debtors request authority to pay \$200,000 of Import/Export Taxes on an interim basis and, after entry of the Final Order, to pay all prepetition amounts on account of Import/Export Taxes that become due and payable during the chapter 11 cases.

F. Other Taxes

18. In the ordinary course of business, the Debtors may collect, withhold, or incur other miscellaneous taxes, fees, or charges (collectively, the “**Other Taxes**”). The Debtors

estimate that approximately \$900,000 in Other Taxes relating to the prepetition period have accrued as of the Petition Date, of which \$300,000 will become due and owing in the interim period. The Debtors request authority to pay \$300,000 of Other Taxes on an interim basis and, after entry of the Final Order, to pay all prepetition Other Taxes that become due and payable during the chapter 11 cases.

G. Audits

19. The amounts of the Taxes listed above are good-faith estimates based on the Debtors' books and records and remain subject to potential and ongoing audits and other adjustments. As such, the Debtors also seek authorization, after entry of the Final Order, to pay all prepetition Taxes due and owing following audit and review.

Relief Requested Should Be Granted

20. Ample reasons exist to authorize the payment of the prepetition Taxes, including, among other things, that (i) the failure to pay the prepetition Taxes may interfere with the Debtors' continued operations and successful reorganization efforts, (ii) certain of the prepetition Taxes may not be property of the Debtors' estates, (iii) governmental entities may sue the Debtors' directors and officers for certain unpaid Taxes, thereby distracting them from the Debtors' reorganization efforts, (iv) the failure to pay prepetition Property Taxes may increase the scope of secured and priority claims held by the applicable Taxing Authorities against the Debtors' estates, (v) the payment of many prepetition Taxes affects only the timing of payments, as many of the Taxes are afforded priority status under the Bankruptcy Code, and (vi) the Court has authority to grant the requested relief under section 105(a) of the Bankruptcy Code.

A. Failure to Pay the Prepetition Taxes May Interfere with the Debtors' Continued Operations and Successful Reorganization Efforts

21. The Debtors seek to pay the prepetition Taxes to, among other things, discourage the Taxing Authorities from taking actions that may interfere with the Debtors' continued business operations. Nonpayment of these obligations may cause Taxing Authorities to take precipitous action, including, but not limited to, asserting liens, seeking to lift the automatic stay, or revoking or suspending necessary licenses, any of which would disrupt the Debtors' day-to-day operations and could potentially impose significant costs on the Debtors' estates.

22. Failure to satisfy the prepetition Taxes may also jeopardize the Debtors' maintenance of good standing to operate in the jurisdictions in which they do business. Failure to make timely payment of certain Taxes may result in the interruption of the Debtors' business operations.

B. Certain of the Prepetition Taxes May Not Be Property of the Debtors' Estates

23. Some of the prepetition Taxes, such as the Sales and Use Taxes, may constitute "trust fund" taxes, which the Debtors are required to collect and hold in trust for payment to the Taxing Authorities. Section 541(d) of the Bankruptcy Code provides, in relevant part:

Property in which the debtor holds, as of the commencement of the case, only legal title and not an equitable interest . . . becomes property of the estate . . . only to the extent of the debtor's legal title to such property, but not to the extent of any equitable interest in such property that the debtor does not hold.

11 U.S.C. § 541(d).

24. To the extent the Debtors have collected or hold certain Taxes in trust for payment to the Taxing Authorities, such funds do not constitute property of the Debtors' estates. *See, e.g., Begier v. IRS*, 496 U.S. 53, 60–62 (1990) (holding that excise and withholding taxes are property held by a debtor in trust for another and, as such, are not property of the debtor's estate); *DeChiaro v. New York State Tax Comm'n*, 760 F.2d 432, 433 (2d Cir. 1985) (sales taxes are "trust

fund” taxes); *Al Copeland Enters., Inc. v. Texas*, 991 F.2d 233 (5th Cir. 1993) (debtors’ prepetition collection of sales taxes and interest thereon were held subject to trust and were not property of the estate); *Texas Comptroller of Pub. Accts. v. Megafoods Stores, Inc.*, 163 F.3d 1063 (9th Cir. 1988) (under Texas law, state sales taxes collected created statutory trust fund, if traceable, and are not property of the estate); *In re Shank*, 792 F.2d 829, 830 (9th Cir. 1986) (sales taxes required by state law to be collected by sellers from their customers are “trust fund” taxes); *see generally In re Columbia Gas Sys. Inc.*, 997 F.2d 1039, 1060 (3d Cir. 1993) (even if a statute does not establish an express trust, a constructive trust may be found). The Debtors, therefore, generally do not have an equitable interest in such funds, and they should be permitted to pay those funds to the Taxing Authorities as they become due.

C. Failure to Pay Certain Prepetition Taxes May Distract Directors and Officers from Reorganization Efforts

25. Failure to pay certain prepetition Taxes may also inhibit the Debtors’ reorganization efforts. Certain of the states in which the Debtors operate have specific tax laws that hold officers and directors of collecting entities personally liable for certain taxes owed by those entities and impose criminal penalties for failure to pay certain taxes. *See, e.g., In re Am. Motor Club, Inc.*, 139 B.R. 578, 581–83 (Bankr. E.D.N.Y. 1992) (stating “[i]f the employer fails to pay over the trust fund taxes, the IRS may collect an equivalent amount directly from officers or employees of the employer who are responsible for collecting the tax” (citing *United States v. Energy Res. Co.*, 495 U.S. 545, 546 (1990))).

26. The Debtors file approximately 176 tax returns monthly within the 44 states in which they have a tax nexus. The failure to remit prepetition Taxes, such as Sales and Use Taxes, significantly increases the Debtors’ officers’ and directors’ exposure to possible personal liability during the pendency of these chapter 11 cases. The threat of a lawsuit or criminal prosecution, and

any ensuing liability, would distract the Debtors and their officers and directors from important tasks during a critical time. This would be detrimental to parties in interest because the dedicated and active participation of the Debtors' officers and directors is integral to the Debtors' continued operations and essential to the orderly administration of these chapter 11 cases. The Debtors' estates are best served by eliminating the possibility of these distractions at the outset of these chapter 11 cases. Accordingly, because the proposed relief is in the best interests of the Debtors' estates, the Court should authorize the Debtors to pay the prepetition Taxes.

D. Failure to Pay Prepetition Property Taxes May Increase the Scope of Secured and Priority Claims Held by the Taxing Authorities

27. The Debtors' failure to pay the prepetition Property Taxes may increase the amount of secured claims held by the Taxing Authorities against the Debtors' estates. Additionally, state and local taxing authorities may assert liens against any personal property for which the prepetition Property Taxes are due and owing.

28. To the extent the Taxing Authorities hold oversecured claims postpetition interest, fees, penalties, and other charges may accrue if the prepetition Property Taxes are not paid. *See* 11 U.S.C. § 506(b); *United States v. Ron Pair Enters., Inc.*, 489 U.S. 235, 241–43 (1989) (holding that nonconsensual lienholders may receive interest on their claims under section 506(b) of the Bankruptcy Code). Even if the prepetition Property Taxes are not treated as secured claims, they may still be entitled to priority treatment—as may any penalties assessed by the applicable Taxing Authorities on delinquent taxes owed by the Debtors. *See* 11 U.S.C. § 507(a)(8). The Debtors' failure to pay the prepetition Property Taxes thus may increase the amount of priority claims held by the Taxing Authorities against the Debtors' estates.

29. Paying the prepetition Property Taxes now will avoid the imposition of liens and the accrual of interest charges and unnecessary fees and penalties on such claims, thereby

preserving the value of the Debtors' estates and maximizing the distribution available for other creditors. Therefore, the Court should authorize the Debtors to pay prepetition Property Taxes because payment will benefit the estates' creditors and other parties in interest.

E. Most of the Taxes Are Priority Claims and, Therefore, Authorizing the Debtors to Pay Such Amounts Will Only Affect the Timing of Payment

30. Most, if not all, of the Taxes are entitled to priority status under section 507(a)(8) of the Bankruptcy Code. For example, priority status is afforded to unsecured claims of governmental units for a tax on or measured by income or gross receipts for a taxable year ending on or before the Petition Date (11 U.S.C. § 507(a)(8)(A)), property taxes incurred before the Petition Date and last payable without penalty after one year before the Petition Date (11 U.S.C. § 507(a)(8)(B)), and taxes required to be collected or withheld and for which the debtor is liable in whatever capacity (11 U.S.C. § 507(a)(8)(C)).

31. As priority claims, such Taxes must be paid in full before any general unsecured obligations of the Debtors may be satisfied. Accordingly, the relief requested herein will only affect the timing of the payment of the Taxes and will not prejudice the rights of general unsecured creditors or other parties in interest. Therefore, the Court should grant the Debtors authority to pay the Taxes in the ordinary course.

F. The Court Has Authority to Grant the Requested Relief Under Sections 105(a) and 363(b) of the Bankruptcy Code

32. The Court may grant the relief requested herein pursuant to section 363 of the Bankruptcy Code. Section 363(b) of the Bankruptcy Code provides, in relevant part, that “[t]he [debtor], 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 section 363 of the Bankruptcy Code, a court may authorize a debtor to pay certain prepetition claims where a sound business purposes exists for doing so. *See In re Ionosphere Clubs, Inc.*, 98 B.R. 174 (Bankr. S.D.N.Y. 1989) (finding

that there must be a sound business justification to justify payment of prepetition wages); *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 contractor to pay prepetition claims for suppliers).

33. In addition, the Court has the authority, pursuant to its equitable powers under section 105(a) of the Bankruptcy Code, to authorize the relief requested herein, because such relief is necessary for the Debtors to carry out their fiduciary duties under section 1107(a) of the Bankruptcy Code. Section 1107(a) of the Bankruptcy Code “contains an implied duty of the debtor-in-possession” to act as a fiduciary to “protect and preserve the estate, including an operating business’ going-concern value,” on behalf of the debtor’s creditors and other parties in interest. *In re CEI Roofing, Inc.*, 315 B.R. 50, 59 (Bankr. N.D. Tex. 2004) (quoting *In re CoServ, L.L.C.*, 273 B.R. 487, 497 (Bankr. N.D. Tex. 2002)); *see also Unofficial Comm. of Equity Holders v. McManigle (In re Penick Pharm., Inc.)*, 227 B.R. 229, 232-33 (Bankr. S.D.N.Y. 1998) (“[U]pon filing its petition, the Debtor became debtor in possession and, through its management . . . was burdened with the duties and responsibilities of a bankruptcy trustee.”). 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” the Bankruptcy Code. 11 U.S.C. § 105(a); *see Ionosphere Clubs*, 98 B.R. at 175 (applying section 105(a) to justify an order authorizing the payment of certain prepetition wages, salaries, medical benefits, and business expense claims to debtor’s employees); *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 the payment of prepetition claims).

34. In a long line of well-established cases, courts consistently have permitted payment of prepetition obligations where necessary to preserve or enhance the value of a debtor’s

estate for the benefit of all creditors. *See, e.g., Miltenberger v. Logansport, C&S W.R. Co.*, 106 U.S. 286, 312 (1882) (payment of pre-receivership claim prior to reorganization permitted to prevent “stoppage of the continuance of [crucial] business relations”); *Dudley v. Mealey*, 147 F.2d 268, 271 (2d Cir.) (extending doctrine for payment of prepetition claims beyond railroad reorganization cases), *cert. denied* 325 U.S. 873 (1945); *Mich. Bureau of Workers’ Disability Comp. v. Chateaugay Corp. (In re Chateaugay Corp.)*, 80 B.R. 279, 285-86 (S.D.N.Y. 1987) (approving lower court order authorizing payment of prepetition wages, salaries, expenses, and benefits).

35. This “doctrine of necessity” functions in a chapter 11 reorganization as a mechanism by which the Court can exercise its equitable power to allow payment of critical prepetition claims not explicitly authorized by the Bankruptcy Code. *See In re Boston & Me. Corp.*, 634 F.2d 1359, 1382 (1st Cir. 1980) (recognizing “existence of a judicial power to authorize trustees . . . to pay claims . . . [for] goods or services indispensably necessary” to debtors’ continued operation); *In re Structurlite Plastics Corp.*, 86 B.R. 922, 932 (Bankr. S.D. Ohio 1988) (“[A] *per se* rule proscribing the payment of pre-petition indebtedness may well be too inflexible to permit the effectuation of the rehabilitative purposes of the Code.”). The rationale for the doctrine of necessity is consistent with the paramount goal of chapter 11 – “facilitating the continued operation and rehabilitation of the debtor.” *Ionosphere Clubs*, 98 B.R. at 176.

36. Payment of the prepetition Taxes is an exercise of sound business judgment and necessary to permit a successful reorganization, as the Debtors’ satisfaction of the prepetition Taxes is necessary to avoid the obstacles to a smooth transition through these chapter 11 cases. Significant disruptions of the Debtors’ operations of the types described above threaten to impair the Debtors’ ability to conduct a successful reorganization process. Accordingly, payment of the prepetition Taxes will maximize the value of the Debtors’ estates for the benefit of creditors.

37. Courts in this district have granted similar requests for relief. *See, e.g., In re Answers Holdings, Inc.*, Ch. 11 Case No. 17-10496 (SMB) (Bankr. S.D.N.Y. Mar. 10, 2017) (Docket No. 49); *In re BCBG Max Azria Glob. Holdings, LLC*, Ch. 11 Case No. 17-10466 (SCC) (Bankr. S.D.N.Y. Mar. 3, 2017) (Docket No. 73); *In re Avaya Inc.*, Ch. 11 Case No. 17-10089 (SMB) (Bankr. S.D.N.Y. Feb. 10, 2017) (Docket No. 145); *In re UltraPetrol (Bahamas) Ltd.*, Ch. 11 Case No. 17-22168 (RDD) (Bankr. S.D.N.Y. Feb. 10, 2017) (Docket No. 54).

G. Cause Exists to Authorize Debtors' Financial Institutions to Honor Checks and Electronic Fund Transfers

38. The Debtors have sufficient funds to pay the amounts described herein in the ordinary course of business by virtue of expected cash flows from ongoing business operations and proceeds of their postpetition financing. Moreover, 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 obligations discussed herein. Accordingly, the Debtors believe that checks or wire transfer requests, other than those relating to authorized payments, will not be honored inadvertently, that the Court should authorize the Banks, when requested by the Debtors, to receive, process, honor, and pay any and all checks or wire transfer requests in respect of the relief requested herein, and that Banks should be able to rely on the representations of the Debtors without any duty of further inquiry and without liability for following the Debtors' instructions.

Reservation of Rights

39. Nothing contained herein is intended or shall be construed as (i) an admission as to the validity of any claim or lien against the Debtors, (ii) a waiver of the Debtors' or any appropriate party in interest's rights to dispute the amount of, basis for, or validity of any claim against the Debtors, (iii) a waiver of any claims or causes of action which may exist against any

creditor or interest holder, or (iv) an approval, assumption, adoption, or rejection of any agreement, contract, lease, program, or policy between the Debtors and any third party under section 365 of the Bankruptcy Code. Likewise, if the Court grants the relief sought herein, any payment made pursuant to the Court's order is not intended to be and should not be construed as an admission to the validity of any claim or a waiver of the Debtors' rights to dispute such claim subsequently.

Debtors Have Satisfied Bankruptcy Rule 6003(b)

40. Bankruptcy Rule 6003(b) provides that, to the extent relief is necessary to avoid immediate and irreparable harm, a bankruptcy court may issue an order granting "a motion to use, sell, lease, or otherwise incur an obligation regarding property of the estate, including a motion to pay all or part of a claim that arose before the filing of the petition" before 21 days after filing of the petition. The Debtors estimate that approximately \$6.4 million in Taxes are currently outstanding or will become due within the first 21 days of these chapter 11 cases, and such Taxes will need to be paid to avoid the harmful consequences noted above to their business and restructuring efforts. Accordingly, the Debtors submit that the relief requested herein is necessary to avoid immediate and irreparable harm, and, therefore, Bankruptcy Rule 6003 is satisfied.

Request for Bankruptcy Rule 6004(a) and (h) Waivers

41. To implement the foregoing successfully, the Debtors seek a waiver of the notice requirements under Bankruptcy Rule 6004(a) and the 14 day stay of an order authorizing the use, sale, or lease of property under Bankruptcy Rule 6004(h). As explained above and in the Donahue Declaration, the relief requested herein is necessary to avoid immediate and irreparable harm to the Debtors. Accordingly, ample cause exists to justify the waiver of the notice requirements under Bankruptcy Rule 6004(a) and the 14 day stay imposed by Bankruptcy Rule 6004(h), to the extent such notice requirements and such stay apply.

Notice

42. Notice of this Motion will be provided to (i) the Office of the U.S. Trustee for Region 2; (ii) the holders of the 30 largest unsecured claims against the Debtors (on a consolidated basis); (iii) the Securities and Exchange Commission; (iv) the Internal Revenue Service; (v) the United States Attorney's Office for the Southern District of New York; (vi) proposed counsel to Debtor Toshiba Nuclear Energy Holdings (UK) Limited, Togut, Segal & Segal LLP, One Penn Plaza, Suite 3335, New York, NY 10119 (Attn: Albert Togut, Esq.); (vii) counsel to Toshiba Corporation, Skadden, Arps, Slate, Meagher & Flom LLP, 300 South Grand Avenue, Suite 3400, Los Angeles, CA 90071 (Attn: Van C. Durrer II, Esq. and Annie Z. Li, Esq.); (viii) counsel to the Debtors' prepetition agent under that certain Second Amended and Restated Credit Agreement, dated as of October 7, 2009 (as amended), Latham & Watkins LLP, 330 North Wabash Avenue, Suite 2800, Chicago, IL 60611 (Attn: Zulfiqar Bokhari, Esq.); (ix) counsel to the lenders under the Debtors' proposed DIP Facility, (a) Paul, Weiss, Rifkind, Wharton & Garrison LLP, 1285 Avenue of the Americas, New York, NY 10019-6064 (Attn: Jeffrey D. Saferstein, Esq.) and (b) Paul, Weiss, Rifkind, Wharton & Garrison LLP, 2001 K Street, NW, Washington, DC 20006-1047 (Attn: Claudia R. Tobler, Esq.); (x) counsel to the agents and letter of credit issuer under the Debtors' proposed DIP Facility, Shearman & Sterling LLP, 599 Lexington Avenue, New York, NY 10022 (Attn: Fredric Sosnick, Esq. and Ned S. Schodek, Esq.); (viii) the Banks; and (iv) Taxing Authorities (collectively, the "**Notice Parties**"). The Debtors submit that, in view of the facts and circumstances, such notice is sufficient and no other or further notice need be provided.

43. No previous request for the relief sought herein has been made by the Debtors to this Court or any other court.

WHEREFORE the Debtors respectfully request entry of the Proposed Interim Order and the Proposed Final Order granting the relief requested herein and such other and further relief as the Court may deem just and appropriate

Dated: March 29, 2017
New York, New York

/s/ Robert J. Lemons

Gary T. Holtzer
Robert J. Lemons
Garrett A. Fail
WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007
Email: gary.holtzer@weil.com
Email: robert.lemons@weil.com
Email: garrett.fail@weil.com

*Proposed Attorneys for Debtors
and Debtors in Possession*

Exhibit A

Proposed Interim Order

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	:
	:
	:
WESTINGHOUSE ELECTRIC	:
COMPANY LLC, et al.,	:
	:
	:
Debtors.¹	:
	:
-----X	

Chapter 11

Case No. 17-_____ (____)

(Joint Administration Pending)

**INTERIM ORDER PURSUANT TO
11 U.S.C. §§ 105(a), 363(b), 507(a), AND 541 AND FED. R. BANKR. P. 6003
AND 6004 AUTHORIZING (I) PAYMENT OF CERTAIN PREPETITION TAXES
AND (II) BANKS TO HONOR AND PROCESS RELATED CHECKS AND TRANSFERS**

Upon the motion (the “**Motion**”),² dated March 29, 2017, of Westinghouse Electric Company LLC and its debtor affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “**Debtors**”), pursuant to sections 105(a), 363(b), 507(a), and 541 of the Bankruptcy Code and Bankruptcy Rules 6003 and 6004, for an interim order (the “**Interim Order**”) (i) authorizing, but not directing the Debtors to pay the Taxes and (ii) authorizing applicable Banks to receive, honor, process and pay all checks issued or to be issued and electronic funds transfers requested or to be requested relating to the Taxes, all as more fully set forth in the Motion; and the Court having jurisdiction to consider the Motion

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, if any, are: Westinghouse Electric Company LLC (0933), CE Nuclear Power International, Inc. (8833), Fauske and Associates LLC (8538), Field Services, LLC (2550), Nuclear Technology Solutions LLC (1921), PaR Nuclear Holding Co., Inc. (7944), PaR Nuclear, Inc. (6586), PCI Energy Services LLC (9100), Shaw Global Services, LLC (0436), Shaw Nuclear Services, Inc. (6250), Stone & Webster Asia Inc. (1348), Stone & Webster Construction Inc. (1673), Stone & Webster International Inc. (1586), Stone & Webster Services LLC (5448), Toshiba Nuclear Energy Holdings (UK) Limited (N/A), TSB Nuclear Energy Services Inc. (2348), WEC Carolina Energy Solutions, Inc. (8735), WEC Carolina Energy Solutions, LLC (2002), WEC Engineering Services Inc. (6759), WEC Equipment & Machining Solutions, LLC (3135), WEC Specialty LLC (N/A), WEC Welding and Machining, LLC (8771), WECTEC Contractors Inc. (4168), WECTEC Global Project Services Inc. (8572), WECTEC LLC (6222), WECTEC Staffing Services LLC (4135), Westinghouse Energy Systems LLC (0328), Westinghouse Industry Products International Company LLC (3909), Westinghouse International Technology LLC (N/A), and Westinghouse Technology Licensing Company LLC (5961). The Debtors’ principal offices are located at 1000 Westinghouse Drive, Cranberry Township, Pennsylvania 16066.

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

and the relief requested therein in accordance with 28 U.S.C. §§ 157 and 1334 and the Amended Standing Order of Reference M-431, dated January 31, 2012 (Preska, C.J.); and consideration of the Motion and the requested relief being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before the Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Motion having been provided to the Notice Parties; and such notice having been adequate and appropriate under the circumstances, and it appearing that no other or further notice need be provided; and the Court having reviewed the Motion; and the Court having held a hearing to consider the relief requested in the Motion on an interim basis (the “**Hearing**”); and upon the Donahue Declaration, filed contemporaneously with the Motion, and the record of the Hearing; and the Court having determined that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and it appearing that the relief requested in the Motion is necessary to avoid immediate and irreparable harm to the Debtors and their estates as contemplated by Bankruptcy Rule 6003, and is in the best interests of the Debtors, their estates, creditors, and all parties in interest; and upon all of the proceedings had before the Court and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the Motion is granted on an interim basis to the extent set forth herein; and it is further

ORDERED that the Debtors are authorized, but not directed, pursuant to sections 105(a), 363(b), 507(a), and 541 of the Bankruptcy Code and Bankruptcy Rules 6003 and 6004 to pay to all Taxes to the Taxing Authorities, *provided, that* aggregate payments made pursuant to this Interim Order shall not exceed \$2.1 million; and it is further

ORDERED that, notwithstanding anything to the contrary contained herein, any payment to be made or relief or authorization granted hereunder shall be not be inconsistent with,

and shall be subject to, the requirements imposed on the Debtors under the DIP Orders, the budget approved thereunder (the “**Budget**”), and the loan and security documents evidencing the DIP Facility (the “**DIP Loan Documents**”); and it is further

ORDERED that to the extent there is any conflict between this Order and the DIP Orders, the DIP Loan Documents, or the Budget, the terms of the DIP Order, DIP Loan Documents, or the Budget, as applicable, shall govern; and it is further

ORDERED that in accordance with this Interim Order (or other order of the Court), each of the Banks at which the Debtors maintain their accounts relating to the payment of the obligations described in the Motion are authorized to (i) receive, process, honor, and pay all checks presented for payment and to honor all fund transfer requests made by the Debtors related thereto and (ii) accept and rely on all representations made by the Debtors with respect to which checks, drafts, wires, or automated clearing house transfers should be honored or dishonored in accordance with this or any other order of the Court, whether such checks, drafts, wires, or transfers are dated prior to, on, or subsequent to the Petition Date, without any duty to inquire otherwise; and it is further

ORDERED that the Debtors are authorized, but not directed, to issue new postpetition checks, or effect new electronic funds transfers, on account of prepetition obligations and claims as set forth herein, and to replace any prepetition checks or electronic fund transfer requests that may be lost or dishonored or rejected as a result of the commencement of the Debtors’ chapter 11 cases; and it is further

ORDERED that nothing contained in the Motion or this Interim Order, nor any payment made pursuant to the authority granted by this Interim Order is intended to be or shall be construed as (i) an admission as to the validity of any claim or lien against the Debtors, (ii) a

waiver of the Debtors' or any appropriate party in interest's rights to dispute the amount of, basis for, or validity of any claim against the Debtors, (iii) a waiver of any claims or causes of action which may exist against any creditor or interest holder, or (iv) an approval, assumption, adoption, or rejection of any agreement, contract, lease, program, or policy between the Debtors and any third party under section 365 of the Bankruptcy Code; and it is further

ORDERED that notwithstanding entry of this Interim Order, nothing herein shall create, nor is intended to create, any rights in favor of or enhance the status of any claim held by, any party; and it is further

ORDERED that the requirements of Bankruptcy Rule 6003(b) have been satisfied; and it is further

ORDERED that under the circumstances of these chapter 11 cases, notice of the Motion is adequate under Bankruptcy Rule 6004(a); and it is further

ORDERED that notwithstanding Bankruptcy Rule 6004(h), this Interim Order shall be immediately effective and enforceable upon its entry; and it is further

ORDERED that the Debtors are authorized to take all action necessary to the relief granted in this Interim Order; and it is further

ORDERED that the Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, and/or enforcement of this Interim Order; and it is further

ORDERED that the Debtors shall serve this Interim Order within 48 hours of its entry via first class U.S. mail on the Notice Parties; and it is further

ORDERED that the Final Hearing to consider the relief requested in the Motion shall be held on _____, 2017 at _____ (**Prevailing Eastern Time**) and any objections or

responses to the Motion shall be in writing, filed with the Court, and served upon (i) proposed counsel to the Debtors, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Gary T. Holtzer, Esq., Robert J. Lemons, Esq., and Garrett A. Fail, Esq.); and (ii) the Notice Parties, in each case, so as to be actually received on or prior to **4:00 p.m. (Prevailing Eastern Time) on _____, 2017.**

Dated: _____, 2017
New York, New York

UNITED STATES BANKRUPTCY JUDGE

Exhibit 1

Taxing Authorities List

Taxing Authority	Address	Type of Tax
Arizona Corporate Commission	1200 W. Washington Phoenix, AZ 85007-2996	Annual Report Fee
Arizona Department of Revenue	P.O. Box 29082 Phoenix, AZ 85038-9082	Annual Report Fee
Arkansas Secretary of State	State Capitol 500 Woodlane Street, Suite 256 Little Rock, AR 72201	Annual Report Fee
California Secretary of State	P.O. Box 944230 Sacramento, CA 94244-2300	Annual Report Fee
City of Hoover, Alabama	2020 Valleydale Rd, Suite 207, Hoover, AL 35244	Annual Report Fee
City of Mobile, Alabama	205 Gov't St., S. Tower Rm. 243 P.O. Box 1827 Mobile, AL 36633-1827	Annual Report Fee
Colorado Secretary of State	1700 Broadway, Suite 200 Denver, CO 80290	Annual Report Fee
Commonwealth of Virginia State Corporation Commission	Office of the Clerk P.O. Box 1197 Richmond, VA 23218	Annual Report Fee
Connecticut Secretary of State Document Review	30 Trinity Street P.O. Box 150470 Hartford, CT 062115	Annual Report Fee
Corporation Division N.H. Department of State	107 North Main Street Concord, NH 03301-4989	Annual Report Fee
Delaware Division of Corporations	Dept. 74072 Baltimore MD 21274-4072	Annual Report Fee
Department of Commerce and Consumer Affairs	P. O. Box 40 Honolulu, HI 96810	Annual Report Fee
Florida Division of Corporations	P.O. Box 6327 Tallahassee, FL 32314	Annual Report Fee
Georgia Secretary of State Corporations Division	2 MLK, Jr. Dr. Suite 313, Floyd West Tower Atlanta, GA 30334-1530	Annual Report Fee
Houston County Probate Office – Alabama	462 North Oates Street Dothan, AL 36303	Annual Report Fee

Idaho Secretary of State Business Registration Division	700 West Jefferson P.O. Box 83720 Boise, ID 83720-0080	Annual Report Fee
Illinois Secretary of State	213 State Capitol Springfield, IL 62756	Annual Report Fee
Indiana Secretary of State	302 W. Washington Street Room E018 Indianapolis, IN 46204	Annual Report Fee
Internal Revenue Service	550 Main St # 1000 Cincinnati, OH 45999-0009	Annual Report Fee
Iowa Secretary of State	First Floor, Lucas Building 321 E. 12th St. Des Moines, IA 50319	Annual Report Fee
Kansas Secretary of State	Memorial Hall, 1st Floor 120 SW 10th Avenue Topeka, KS 66612-1594	Annual Report Fee
Louisiana Secretary of State	P.O. Box 94125 Baton Rouge, LA 70804-9125	Annual Report Fee
Maine Department of the Secretary of State Division of Corporations Reporting and Information Section	101 State House Station Augusta, ME 04333-0101	Annual Report Fee
Michigan Corporations, Securities & Commercial Licensing Corporations Division	P.O. Box 30054 Lansing, MI 48909	Annual Report Fee
Minnesota Secretary of State Business Service Division	180 State Office Building St. Paul, MN 55155-1299	Annual Report Fee
Missouri Secretary of State Corporations Unit	James C. Kirkpatrick State Information Center P.O. Box 778 Jefferson City, MO 65102	Annual Report Fee
Montana Secretary of State's Office	P.O. Box 202801 Helena, MT 59620	Annual Report Fee
Nebraska Secretary of State	Corporate, P.O. Box 94608 Lincoln, NE 68509-4608	Annual Report Fee
Nevada Legal Press	101 N Carson Street Suite 3 Carson City, NV 89701	Annual Report Fee
Nevada Secretary of State Commercial Recordings Division	202 N. Carson Street Carson City, NV 89701-4201	Annual Report Fee
New York State Department of State	One Commerce Plaza 99 Washington Ave. Albany, NY 12231-0001	Annual Report Fee

New York State Dept. of Taxation and Finance	P.O. Box 5300 Albany, NY 12205-0300	Annual Report Fee
North Carolina Secretary of State	Annual Report Section P O Box 29622 Raleigh, NC 27626-0622	Annual Report Fee
Office of the Kentucky Secretary of State	700 Capital Ave., Ste. 152 Frankfort, KY 40601	Annual Report Fee
Office of the New Mexico Secretary of State	Attn: Corporations Bureau 325 Don Gaspar – Suite 300 Santa Fe, NM 87501	Annual Report Fee
Oklahoma Secretary of State	421 NW 13th St. Suite 210 Oklahoma City, OK 73103-3759	Annual Report Fee
Oregon Secretary of State Corporation Division	Public Service Building 255 Capitol St. NE, Suite 151 Salem, OR 97310	Annual Report Fee
Rhode Island Department of State, Secretary of State	Division of Business Services 148 W. River Street Providence, RI 02904-2615	Annual Report Fee
Secretary of State, State of North Dakota	600 E Boulevard Avenue Dept. 108 Bismarck, ND 58505-0500	Annual Report Fee
Secretary of the Commonwealth Corporations Division	One Ashburton Place, 17th floor Boston, MA 02108-1512	Annual Report Fee
South Dakota Secretary of State	Capitol Building 500 East Capitol Avenue Ste. 204 Pierre, SD 57501-5070	Annual Report Fee
State of Alaska Corporations Business & Professional Licensing	P.O. Box 110806 Juneau, AK 99811-0806	Annual Report Fee
State of Connecticut Department of Revenue Services	450 Columbus Blvd., Suite 1 Hartford, CT 06103	Annual Report Fee
State of Mississippi Secretary of State	401 Mississippi Street Jackson, MS 39201	Annual Report Fee
State of New Jersey Department of the Treasury	P. O. Box 002 Trenton, NJ 08625-0002	Annual Report Fee
State of Washington Business Licensing Service	P.O. Box 9034 Olympia, WA 98507-9034	Annual Report Fee
Tennessee Secretary of State	Division of Business Services 312 Rosa L. Parks Avenue, Snodgrass Tower, 6th Floor Nashville, TN 37243	Annual Report Fee
US Department of Consumer and Regulatory Affairs	1100 4th Street, SW Washington, DC 20024	Annual Report Fee

Utah Division of Corporations & Commercial Code	P.O. Box 146705 Salt Lake City, UT 84114-6705	Annual Report Fee
Vermont Secretary of State	Corporations Division 128 State Street Montpelier, VT 05633-1104	Annual Report Fee
West Virginia Secretary of State	State Capitol, Suite 157-K 1900 Kanawha Blvd. E Charleston, WV 25305-0770	Annual Report Fee
Wisconsin Department of Financial Institutions	Division of Corporate and Consumer Services Corporations Bureau, Suite 300 P.O. Box 7846 Madison, WI 53707-7846	Annual Report Fee
Wisconsin Department of Revenue Customer Service Bureau	P.O. Box 8949, MS 5-77 Madison, WI 53708-8949	Annual Report Fee
Wyoming Secretary of State	Business Division 2020 Carey Avenue, Suite 700 Cheyenne, WY 82002-0020	Annual Report Fee
U.S. Customs and Border Protection	National Finance Center/Forfeiture Fund Team 6650 Telecom Drive, Suite 100 Indianapolis, IN 26278	Export/Import Fees
U.S. Nuclear Regulatory Commission	Office of International Programs 11555 Rockville Pike Rockville, MD 20852-2739	Export/Import Fees
Alabama Department of Revenue	Business Privilege Tax Section P.O. Box 327431 Montgomery, AL 36132-7431	Franchise Tax
California Franchise Tax Board	P.O. Box 942857 Sacramento, CA 94257-0500	Franchise Tax
Department of Revenue Services State of Connecticut	P.O. Box 150406 Hartford, CT 06115-0406	Franchise Tax
Georgia Department of Revenue	PO Box 740239 Atlanta, GA 30374-0239	Franchise Tax
Kentucky Department of Revenue	Station Number 57 200 Fair Oaks Lane P.O. Box 181 Frankfort, KY 40601-0181	Franchise Tax
Louisiana Department of Revenue	P.O. Box 91011 Baton Rouge, LA 70821-9011	Franchise Tax
Massachusetts Department of Revenue	P.O. Box 7005 Boston, MA 02004	Franchise Tax
Minnesota Partnership Tax	Mail Station 1760 St. Paul, MN 55145-1760	Franchise Tax

Mississippi Department of Revenue	P.O. Box 23191 Jackson, MS 39225-3191	Franchise Tax
New Hampshire Department of Revenue	P.O. Box 637 Concord, NH 03302-0637	Franchise Tax
New York State Department of Taxation and Finance	Corporation Tax Unit WA Harriman Campus Albany, NY 12227	Franchise Tax
North Carolina Department of Revenue	P.O. Box 25000 Raleigh, NC 27640-0500	Franchise Tax
NYC Department of Finance	General Corporation Tax P.O. Box 5564 Binghamton, NY 13902-5564	Franchise Tax
Oklahoma Tax Commission	PO Box 26800 Oklahoma City, OK 73126-0800	Franchise Tax
South Carolina Department of Revenue	Corporate Taxable PO Box 101105 Columbia, SC 29211-0105	Franchise Tax
Tennessee Department of Revenue	Andrew Jackson State Office Bldg 500 Deaderick Street Nashville, TN 37242	Franchise Tax
Texas Comptroller of Public Accounts	P.O. Box 149348 Austin, TX 78714-9348	Franchise Tax
Alabama Department of Revenue	Indiv and Corporate Tax Division Corporate Tax Section P.O. Box 327430 Montgomery, AL 36132-7430	Income Tax
Arizona Department of Revenue	P.O. Box 29079 Phoenix, AZ 85038-9079	Income Tax
Arkansas Corporation Income Tax	P.O. Box 919 Little Rock, AR 72203-0919	Income Tax
Colorado Department of Revenue	1375 Sherman St. Denver, CO 80261-0006	Income Tax
Comptroller of Maryland	Revenue Administration Division 110 Carroll Street Annapolis, MD 21411-0001	Income Tax
Delaware Division of Revenue	PO Box 2044 Wilmington, DE 19899-2044	Income Tax
Department of Revenue Services State of Connecticut	P.O. Box 150406 Hartford, CT 06115-0406	Income Tax
Department of the Treasury	Internal Revenue Service Ogden, UT 84201-0012	Income Tax
Florida Department of Revenue	5050 W Tennessee Street Tallahassee, FL 32399-0135	Income Tax
Franchise Tax Board	P.O. Box 942840 Sacramento, CA 94267	Income Tax

Georgia Department of Revenue	P.O. Box 740239 Atlanta, GA 30374-0239	Income Tax
Idaho State Tax Commission	P.O. Box 56 Boise, ID 83756-0056	Income Tax
Illinois Department of Revenue	P.O. Box 19008 Springfield, IL 62794-9008	Income Tax
Indiana Department of Revenue	P.O. Box 7231 Indianapolis, IN 46207-7231	Income Tax
Iowa Department of Revenue	Corporation Tax Return Processing P.O. Box 10468 Des Moines, IA 50306-0468	Income Tax
Kansas Corporate Income Tax	915 SW Harrison Street Topeka, KS 66612-1588	Income Tax
Kentucky Department of Revenue	Station Number 57 200 Fair Oaks Lane P.O. Box 181 Frankfort, KY 40601-0181	Income Tax
Louisiana Department of Revenue	P.O. Box 91011 Baton Rouge, LA 70821-9011	Income Tax
Maine Revenue Services	P.O. Box 1064 Augusta, ME 04332-1064	Income Tax
Massachusetts Department of Revenue	P.O. Box 7005 Boston, MA 02004	Income Tax
Michigan Department of Revenue	P.O. Box 30803 Lansing, MI 48909	Income Tax
Minnesota Revenue	Mail Station 1250 St. Paul, MN 55145-1250	Income Tax
Mississippi Department of Revenue	P.O. Box 23191 Jackson, MS 39225-3191	Income Tax
Missouri Department of Revenue	P.O. Box 700 Jefferson City, MO 65105-0700	Income Tax
Montana Department of Revenue	P.O. Box 8021 Helena, MT 59604-8021	Income Tax
Nebraska Department of Revenue	P.O. Box 94818 Lincoln, NE 68509-4818	Income Tax
New Hampshire Department of Revenue	P.O. Box 637 Concord, NH 03302-0637	Income Tax
New Mexico Taxation and Revenue Dept.	P.O. Box 25127 Santa Fe, NM 87504-5127	Income Tax
New York State Department of Taxation and Finance	Corporation Tax Unit WA Harriman Campus Albany, NY 12227	Income Tax
North Carolina Department of Revenue	P.O. Box 25000 Raleigh, NC 27640-0500	Income Tax

NYC Department of Finance	General Corporation Tax P.O. Box 5564 Binghamton, NY 13902-5564	Income Tax
Office of Tax & Revenue	P.O. Box 96166 Washington, DC 20090-6166	Income Tax
Oklahoma Tax Commission	P.O. Box 26800 Oklahoma City, OK 73126-0800	Income Tax
Oregon Department of Revenue	P.O. Box 14790 Salem, OR 97309-0470	Income Tax
PA Department of Revenue	Bureau of Corporation Taxes 1854 Brookwood Street Harrisburg, PA 17104-0400	Income Tax
Rhode Island Department of Revenue	One Capitol Hill Providence, RI 02908	Income Tax
South Carolina Department of Revenue	Corporate Taxable PO Box 101105 Columbia, SC 29211-0105	Income Tax
State of New Jersey Division of Taxation	Revenue Processing Center P.O. Box 111 Trenton, NJ 08645-0111	Income Tax
Tennessee Department of Revenue	Andrew Jackson State Office Bldg. 500 Deaderick Street Nashville, TN 37242	Income Tax
Utah State Tax Commission	Taxpayer Services Division 210 N 1950 W Salt Lake City, UT 84134-0700	Income Tax
Vermont Department of Taxes	133 State Street Montpelier, VT 05633-1401	Income Tax
Virginia Department of Taxation	P.O. Box 1500 Richmond, VA 23218-1500	Income Tax
West Virginia State Tax Department	Tax Account Administration Division P.O. Box 1202 Charleston, WV 25324-1202	Income Tax
Wisconsin Department of Revenue	P.O. Box 8908 Madison, WI 53708-8908	Income Tax
Lobby Office Washington, DC	1101 4th St., SW, Suite 270 West Washington, DC 20024	Property Tax
Benton County, WA	Benton County Treasurer P.O. Box 630 Prosser, WA 99350	Property Tax
Burke County Tax Assessor's Office	P.O. Box 46 Waynesboro, GA 30830	Property Tax
City of Chattanooga Office of City Treasurer	Treasurer's Office P.O. Box 191 Chattanooga, TN 37401-0191	Property Tax

Colorado Arapahoe County	Administration Building 5334 S. Prince St. Littleton, CO 80120	Property Tax
Derry Township Karen Krinock Tax Collector	978 N. Chestnut St. Ext. Derry, PA 15627	Property Tax
Fairfield County, SC	South Carolina Department of Revenue, Manufacturing Section Columbia, SC 29214-0302	Property Tax
Hamilton County, TN	Hamilton County Trustee P.O. Box 11047 Chattanooga, TN 37401	Property Tax
Hanover County, VA	Treasurer Hanover County P.O. Box 200 Hanover, VA 23069	Property Tax
Hempfield Township Jim Regola, Tax Collector	Hempfield Township Tax Collector 938 St. Clair Way, Ste. 1 Greensburg, PA 150601	Property Tax
Jefferson County, MO	Department of the County Assessor P.O. Box 100 Hillsboro, MO 63050	Property Tax
Lake County, IL	Lake County Collector 18 N. County St., Suite 102 Waukegan, IL 60085-4361	Property Tax
Montgomery County, MD	Department of Finance Division of Treasury 255 Rockville Pike, L-15 Rockville, MD 20850	Property Tax
North Carolina Mecklenburg County	Robert L. "Bob" Walton Plaza 700 E. Stonewall St Charlotte, NC 28202	Property Tax
North Shelby Library District	P.O. Box 830770 Birmingham, AL 35283-0770	Property Tax
Oconee County, SC	Treasurer's Office 415 S. Pine Street Walhalla, SC 29691	Property Tax
Ramsey County, MN	Property Records and Revenue P.O. Box 64097 St. Paul, MN 55164-0097	Property Tax
Richland County, SC	Richland County Business Tax 2020 Hampton Street P.O. Box 192 Columbia, SC 29201	Property Tax
Santa Clara County Tax Collector	Santa Clara County Tax Collector 70 West Hedding Street San Jose, CA 95110-1767	Property Tax

Sewickley Township Linda Harvey, Tax Collector	310 Sewickley Avenue Herminie, PA 15037	Property Tax
Shelby County, AL	Don Armstrong P.O. Box 1269 Columbiana, AL 35051	Property Tax
Spartanburg County, SC	P.O. Box 5807 Spartanburg, SC 29304	Property Tax
Town of Newington, NH	Town of Newington, N.H. Office of the Tax Collector 205 Nimble Hill Road Newington, NH 03801	Property Tax
Town of Windsor, CT	Town of Windsor 275 Broad Street Windsor, CT 06905	Property Tax
Weber County, UT	Office of the Treasurer 2380 Washington Blvd, Suite 350 Ogden, UT 84401	Property Tax
York County, SC	York County Treasurer P.O. Box 116 York, SC 29745	Property Tax
Allegheny County Sanitary Authority	3300 Preble Ave Pittsburgh, PA 15233-1025	Regulatory Fees
Cranberry Township, Pennsylvania	P.O. Box 6075 Hermitage, PA 16148-1075	Regulatory Fees
Federal Communications Commission	445 12th Street SW Washington, DC 20554	Regulatory Fees
Georgia Department of Natural Resources	Atlanta Tradeport, Suite 120 4244 International Parkway Atlanta, GA 39354-3908	Regulatory Fees
Metropolitan Council	Industrial Waste and Pollution Prevention Services 390 N. Robert St. St. Paul, MN 55101	Regulatory Fees
Minnesota Pollution and Control Agency	520 Lafayette Rd. N Saint Paul, MN 55155-4102	Regulatory Fees
Missouri Department of Natural Resources	P.O. Box 176 Jefferson City, MO 65102-0176	Regulatory Fees
New Hampshire Department of Environmental Services	Waste Management Division P.O. Box 95 29 Hazen Drive Concord, NH 03302-0095	Regulatory Fees
North Shore Sanitary District	One Energy Drive Lake Bluff, IL 60044	Regulatory Fees

Office Nuclear Regulations (UK ONR)	Merton Road-Bootle Liverpool, Great Britain MS L20 7HS	Regulatory Fee
Pennsylvania Department of Environmental Protection	P.O. Box 8762 Harrisburg, PA 17105-8762	Regulatory Fees
Ramsey County Department of Public Health	2785 White Bear Ave. N. Maplewood, MN 55109-1320	Regulatory Fees
Richland County, South Carolina	1410 Laurens St. Columbia, SC 29204-1880	Regulatory Fees
South Carolina Department of Health and Environment Control	2600 Bull St. Columbia, SC 29201-1708	Regulatory Fees
State of Utah Labor Commission	160 East 300 South, 3rd Floor Salt Lake City, UT 84114-6600	Regulatory Fees
Tennessee Department of Environment and Conservation	312 Rosa Parks Ave., 15th Fl. Nashville, TN 37243-1102	Regulatory Fees
Town of Newington, NH	205 Nible Hill Rd Newington, NH 03801-2726	Regulatory Fees
U.S Fish & Wildlife Service	1849 C Street, NW Washington, DC 20240	Regulatory Fees
U.S. Army Corps of Engineers	533 West 2600 South, Suite 150 Bountiful, UT 84010	Regulatory Fees
U.S. Coast Guard	2703 Martin Luther King Jr. Ave. SE Washington, DC 20593-7000	Regulatory Fees
U.S. Department of Transportation	Hazardous Materials Registration Manager, PHH-52, Pipeline and Hazardous Material Safety Administration 1200 New Jersey Avenue, SE Washington, DC 20590	Regulatory Fees
U.S. Environmental Protection Agency	Office of Emergency Management USEPA Headquarters William Jefferson Clinton Federal Bldg. 1200 Pennsylvania Avenue, N.W. Mail Code: 5104A Washington, DC 20460	Regulatory Fees
U.S. Federal Aviation Administration	800 Independence Ave., SW Washington, DC 20591	Regulatory Fees
U.S. Nuclear Regulatory Commission	11555 Rockville Pike Rockville, MD 20852-2739	Regulatory Fees
Utah Department of Environmental Control	P.O. Box 144850 Salt Lake City, UT 84114-4850	Regulatory Fees

Utah Department of Environmental Quality	P.O. Box 144820 Salt Lake City, UT 84114-4820	Regulatory Fees
Utah State - Office of State Engineer	1594 West North Temple, Suite 220 PO Box 146300 Salt Lake City, UT 84114-6300	Regulatory Fees
Washington State Department of Health	Office of Radiation Protection Radioactive Materials Section P.O. Box 47827 Olympia, WA 98504-7827	Regulatory Fees
Massachusetts Department of Revenue	P.O. Box 7039 Boston, MA 02204-7039	Sales and Use Tax
Missouri Department of Revenue	P.O. Box 840 Jefferson City, MO 65105-0840	Sales and Use Tax
Nebraska Department of Revenue	P.O. Box 98923 Lincoln, NE 68509-8923	Sales and Use Tax
KY Department of Revenue	Station Number 57 200 Fair Oaks Lane Frankfort, KY 40601-0181	Sales and Use Tax
Acadia Parish School Board Sales & Use Tax Department	PO Drawer 309 Crowley, LA 70527-0309	Sales and Use Tax
Alabama Department of Revenue	50 North Ripley Street Montgomery, AL 36104	Sales and Use Tax
Arkansas Department of Finance and Administration	P.O. Box 386 Little Rock, AR 72203-3861	Sales and Use Tax
Ascension Parish Sales and Use Tax Authority	P.O. Box 1718 Gonzales, LA 70707	Sales and Use Tax
Beauregard Parish Sheriff's Dept. Sales Tax Department	P.O. Box 639 Deridder, LA 70634-0639	Sales and Use Tax
Bossier City Parish Sales & Use Tax Division	P.O. Box 71313 Bossier City, LA 71171-1313	Sales and Use Tax
Calcasieu Parish Sales and Use Tax Department	PO Drawer 2050 Lake Charles, LA 70602-2050	Sales and Use Tax
California State Board of Equalization	P O Box 942879 Sacramento, CA 94279-8063	Sales and Use Tax
City of Aurora, Tax Licensing Division	P.O. Box 33001 Aurora, CO 80041-3001	Sales and Use Tax
City of Bellevue, WA	P.O. Box 34372 Seattle, WA 98124-1372	Sales and Use Tax
City of Centennial, Remittance Center	P.O. Box 17383 Denver, CO 80217-0383	Sales and Use Tax
City of Chicago Department of Finance	121 N. LaSalle Street ,7th Floor Chicago, IL 60602	Sales and Use Tax

City of Douglas, AZ	425 10th St Douglas, AZ 85607-2008	Sales and Use Tax
City of New Orleans - Sales Tax Division	City Hall Room 1W34 1300 Perdido St. New Orleans, LA 70112	Sales and Use Tax
City of Phoenix Tax Division	P.O. Box 29125 Phoenix, AZ 85038-9125	Sales and Use Tax
City of Pueblo, CO	P.O. Box 1427 Pueblo, CO 81002	Sales and Use Tax
City of Tempe, AZ	Tax & License P.O. Box 29618 Phoenix, AZ 85038-9618	Sales and Use Tax
Colorado Department of Revenue	1375 Sherman Room 208 Denver, CO 80261	Sales and Use Tax
Comptroller of Maryland	P.O. Box 17405 Baltimore MD 21297-1405	Sales and Use Tax
District of Columbia Office of Tax and Revenue	P.O. Box 5030 Hartford, CT 06102-5030	Sales and Use Tax
Iberia Parish School Board Sales & Use Tax Department	P.O. Box 9770 New Iberia, LA 70562-9770	Sales and Use Tax
Iberville Parish Sales Tax Department	P.O. Box 355 Plaquemine, LA 70765-0335	Sales and Use Tax
Idaho State Tax Commission	P.O. Box 76 Boise, ID 83707-0076	Sales and Use Tax
Illinois Department of Revenue	Retailers Occupation Tax Springfield, IL 62796-0001	Sales and Use Tax
Indiana Department of Revenue	P.O. Box 7218 Indianapolis, IN 46207-7218	Sales and Use Tax
Iowa Department of Revenue	P.O. Box 10412 Des Moines, IA 50306-0412	Sales and Use Tax
Jefferson Parish Sheriff's Office Bureau of Revenue and Taxation	Sales Tax Division, P.O. Box 248 Gretna, LA 70054	Sales and Use Tax
Kansas Department of Revenue	915 SW Harrison Street Topeka, KS 66625-5000	Sales and Use Tax
Louisiana Department of Revenue	P.O. Box 3138 Baton Rouge, LA 70821-3138	Sales and Use Tax
Minnesota Department of Revenue	P.O. Box 64622 St. Paul, MN 55164-0622	Sales and Use Tax
Mississippi Department of Revenue	P.O. Box 960 Jackson, MS 39205	Sales and Use Tax
Nevada Department of Taxation	P.O. Box 7165 San Francisco, CA 94120-7165	Sales and Use Tax

New Mexico Taxation & Revenue	P.O. Box 25128 Santa Fe, NM 87504-5128	Sales and Use Tax
New York State Department of Taxation and Finance	P.O. Box 15168 Albany, NY 12212-5168	Sales and Use Tax
North Carolina Department of Revenue	P.O. Box 25000 Raleigh, NC 27640-0700	Sales and Use Tax
Ohio Department of Taxation	P.O. Box 16560 Columbus, OH 43216-6560	Sales and Use Tax
Oklahoma Tax Commission	P.O. Box 26850 Oklahoma City, OK 73126-0850	Sales and Use Tax
PA Department of Revenue	P.O. Box 280437 Harrisburg, PA 17128-0437	Sales and Use Tax
Parish of East Baton Rouge Department of Finance	P.O. Box 2590 Baton Rouge, LA 70821-2590	Sales and Use Tax
Parish of Rapides	Sales and Use Tax Department P.O. Box 671 Alexandria, LA 71309	Sales and Use Tax
Plaquemines Parish	Sales Tax Division 333 F. Edward Hebert Blvd. Bldg. 102, Ste. 345 Belle Chasse, LA 70037	Sales and Use Tax
Pointe Coupee Parish	Sales and Use Tax Department P.O. Box 290 New Roads, LA 70760	Sales and Use Tax
South Carolina Department of Revenue	Sales Tax Return Columbia, SC 29214-0101	Sales and Use Tax
South Dakota Department of Revenue	P.O. Box 5055 Sioux Falls, SD 57117-5055	Sales and Use Tax
St Landry Parish School Board	Sales and Use Tax Department P.O. Box 1210 Opelous, LA 70571-1210	Sales and Use Tax
St. Charles Parish School Board Sales and Use Tax Department	13855 River Rd. Luling, LA 70070	Sales and Use Tax
St. James Parish School Board Sales & Use Tax Dept.	P.O. Box 368 Lutcher, LA 70071-0368	Sales and Use Tax
St. John the Baptist Parish Sales and Use Tax Office	1704 Chantilly Dr., Ste. 101 Laplace, LA 70068	Sales and Use Tax
State of Arizona Department of Revenue	P.O. Box 29010 Phoenix, AZ 85038-9010	Sales and Use Tax
State of Connecticut Department of Revenue Services	P.O. Box 5030 Hartford, CT 06102-5030	Sales and Use Tax
State of Delaware Division of Revenue	Attn: Gross Receipts Tax Dept. P.O. Box 2340 Wilmington, DE 19899-2340	Sales and Use Tax

State of Florida Department of Revenue	5050 West Tennessee Street Tallahassee, FL 32399-0120	Sales and Use Tax
State of Georgia Department of Revenue	P.O. Box 105408 Atlanta, GA 30348-5408	Sales and Use Tax
State of Hawaii Department of Taxation	P.O. Box 1425 Honolulu, HI 96806-1425	Sales and Use Tax
State of Maine Department of Administrative & Financial Services	P.O. Box 1065 Augusta, ME 04332-1065	Sales and Use Tax
State of Michigan Department of Treasury	P.O. Box 30324 Lansing, MI 48909-7824	Sales and Use Tax
State of New Jersey Department of the Treasury, Division of Taxation	P.O. Box 999 Trenton, NJ 08646-0999	Sales and Use Tax
State of Tennessee Department of Revenue	500 Deaderick Street Nashville, TN 37242	Sales and Use Tax
Texas Comptroller of Public Accounts	P.O. Box 149354 Austin, TX 78714-9354	Sales and Use Tax
Utah State Tax Commission	210 North 1950 West Salt Lake City, UT 84134-0400	Sales and Use Tax
Vermont Department of Taxes	P.O. Box 1881 Montpelier, VT 05601-1881	Sales and Use Tax
Virginia Department of Taxation	P.O. Box 26627 Richmond, VA 23261-6627	Sales and Use Tax
Washington State Department of Revenue	P.O. Box 47464 Olympia, WA 98504-7464	Sales and Use Tax
West Baton Rouge Parish	Department of Revenue P.O. Box 86 Port Allen, LA 70767	Sales and Use Tax
West Feliciana Parish School Board Sales Tax Collector	P.O. Box 1910 St. Francisville, LA 70775	Sales and Use Tax
West Virginia State Tax Department	P.O. Box 1826 Charleston, WV 25327-1826	Sales and Use Tax
Wyoming Department of Revenue	Herschler Bldg. 2nd Floor West Cheyenne, WY 82002-0110	Sales and Use Tax
United States Patent and Trademark Office	555 Madison Ave. 5th Fl. New York, NY 10022	Other Taxes

Exhibit B

Proposed Final Order

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re :
: **Chapter 11**
WESTINGHOUSE ELECTRIC :
COMPANY LLC, et al., : **Case No. 17-_____ (___)**
: **(Joint Administration Pending)**
Debtors.¹ :
-----X

**FINAL ORDER PURSUANT TO
11 U.S.C. §§ 105(a), 363(b), 507(a), AND 541 AND FED. R. BANKR. P. 6003
AND 6004 AUTHORIZING (I) PAYMENT OF CERTAIN PREPETITION TAXES
AND (II) BANKS TO HONOR AND PROCESS RELATED CHECKS AND TRANSFERS**

Upon the motion (the “**Motion**”),² dated March 29, 2017, of Westinghouse Electric Company, LLC and its debtor affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “**Debtors**”), pursuant to sections 105(a), 363(b), 507(a), and 541 of the Bankruptcy Code and Bankruptcy Rules 6003 and 6004, for entry of a final order (the “**Final Order**”) (i) authorizing, but not directing, the Debtors to pay the Taxes and (ii) authorizing applicable banks and financial institutions to receive, honor, process, and pay all checks issued or to be issued and electronic funds transfers requested or to be requested relating to the above, all as more fully set forth in the Motion; and the Court having

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, if any, are: Westinghouse Electric Company LLC (0933), CE Nuclear Power International, Inc. (8833), Fauske and Associates LLC (8538), Field Services, LLC (2550), Nuclear Technology Solutions LLC (1921), PaR Nuclear Holding Co., Inc. (7944), PaR Nuclear, Inc. (6586), PCI Energy Services LLC (9100), Shaw Global Services, LLC (0436), Shaw Nuclear Services, Inc. (6250), Stone & Webster Asia Inc. (1348), Stone & Webster Construction Inc. (1673), Stone & Webster International Inc. (1586), Stone & Webster Services LLC (5448), Toshiba Nuclear Energy Holdings (UK) Limited (N/A), TSB Nuclear Energy Services Inc. (2348), WEC Carolina Energy Solutions, Inc. (8735), WEC Carolina Energy Solutions, LLC (2002), WEC Engineering Services Inc. (6759), WEC Equipment & Machining Solutions, LLC (3135), WEC Specialty LLC (N/A), WEC Welding and Machining, LLC (8771), WECTEC Contractors Inc. (4168), WECTEC Global Project Services Inc. (8572), WECTEC LLC (6222), WECTEC Staffing Services LLC (4135), Westinghouse Energy Systems LLC (0328), Westinghouse Industry Products International Company LLC (3909), Westinghouse International Technology LLC (N/A), and Westinghouse Technology Licensing Company LLC (5961). The Debtors’ principal offices are located at 1000 Westinghouse Drive, Cranberry Township, Pennsylvania 16066.

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

jurisdiction to consider the Motion and the relief requested therein in accordance with 28 U.S.C. §§ 157 and 1334 and the Amended Standing Order of Reference M-431, dated January 31, 2012 (Preska, C.J.); and consideration of the Motion and the requested relief being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before the Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Motion and the Interim Order (as defined herein) having been provided to the Notice Parties as set forth in the affidavits of service filed at Docket Nos. [] and [], respectively; and such notice having been adequate and appropriate under the circumstances, and it appearing that no other or further notice need be provided; and the Court having reviewed the Motion; and the Court having held a hearing on [] [], 2017 to consider the relief requested in the Motion on an interim basis (the “**Interim Hearing**”); and the Court having entered an order granting the relief requested in the Motion on an interim basis (Docket No. []) (the “**Interim Order**”) and scheduling a final hearing on the Motion for [] [], 2017 (the “**Final Hearing**”); and the Final Hearing having been held, if necessary, to consider the relief requested in the Motion on a final basis; and upon [the Donahue Declaration, filed contemporaneously with the Motion, and the record of the Interim Hearing and the Final Hearing; and the Court having determined that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and it appearing that the relief requested in the Motion is in the best interests of the Debtors, their estates, creditors, and all parties in interest; and upon all of the proceedings had before the Court and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the Motion is granted on a final basis as set forth herein, and it is further

ORDERED that the Debtors are authorized, but not directed, to pay to the Taxing Authorities, including without limitation, those Taxing Authorities listed on **Exhibit 1** annexed hereto, all Taxes that arose before the Petition Date, including all Taxes subsequently determined upon audit or otherwise to be owed for the period before the Petition Date; and it is further

ORDERED that, notwithstanding anything to the contrary contained herein, any payment to be made or relief or authorization granted hereunder shall be not be inconsistent with, and shall be subject to, the requirements imposed on the Debtors under the DIP Orders, the budget approved thereunder (the “**Budget**”), and the loan and security documents evidencing the DIP Facility (the “**DIP Loan Documents**”); and it is further

ORDERED that to the extent there is any conflict between this Order and the DIP Orders, the DIP Loan Documents, or the Budget, the terms of the DIP Order, DIP Loan Documents, or the Budget, as applicable, shall govern; and it is further

ORDERED that in accordance with this Final Order (or other order of the Court), each of the Banks at which the Debtors maintain their accounts relating to the payment of the obligations described in the Motion are authorized to (i) receive, process, honor, and pay all checks presented for payment and to honor all fund transfer requests made by the Debtors related thereto and (ii) accept and rely on all representations made by the Debtors with respect to which checks, drafts, wires, or automated clearing house transfers should be honored or dishonored in accordance with this or any other order of the Court, whether such checks, drafts, wires, or transfers are dated prior to, on, or subsequent to the Petition Date, without any duty to inquire otherwise; and it is further

ORDERED that the Debtors are authorized, but not directed, to issue new postpetition checks, or effect new electronic funds transfers, on account of prepetition

obligations and claims as set forth herein, and to replace any prepetition checks or electronic fund transfer requests that may be lost or dishonored or rejected as a result of the commencement of the Debtors' chapter 11 cases; and it is further

ORDERED that nothing contained in the Motion or this Final Order, nor any payment made pursuant to the authority granted by this Final Order is intended to be or shall be construed as (i) an admission as to the validity of any claim or lien against the Debtors, (ii) a waiver of the Debtors' or any appropriate party in interest's rights to dispute the amount of, basis for, or validity of any claim against the Debtors, (iii) a waiver of any claims or causes of action which may exist against any creditor or interest holder, or (iv) an approval, assumption, adoption, or rejection of any agreement, contract, lease, program, or policy between the Debtors and any third party under section 365 of the Bankruptcy Code; and it is further

ORDERED that notwithstanding entry of this Final Order, nothing herein shall create, nor is intended to create, any rights in favor of or enhance the status of any claim held by, any party; and it is further

ORDERED that under the circumstances of these chapter 11 cases, notice of the Motion is adequate under Bankruptcy Rule 6004(a); and it is further

ORDERED that notwithstanding Bankruptcy Rule 6004(h), this Final Order shall be immediately effective and enforceable upon its entry; and it is further

ORDERED that the Debtors are authorized to take all action necessary to the relief granted in this Final Order; and it is further

ORDERED that the Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, and/or enforcement of this Final Order.

Dated: _____, 2017
New York, New York

UNITED STATES BANKRUPTCY JUDGE

Exhibit 1

Taxing Authorities List

Taxing Authority	Address	Type of Tax
Arizona Corporate Commission	1200 W. Washington Phoenix, AZ 85007-2996	Annual Report Fee
Arizona Department of Revenue	P.O. Box 29082 Phoenix, AZ 85038-9082	Annual Report Fee
Arkansas Secretary of State	State Capitol 500 Woodlane Street, Suite 256 Little Rock, AR 72201	Annual Report Fee
California Secretary of State	P.O. Box 944230 Sacramento, CA 94244-2300	Annual Report Fee
City of Hoover, Alabama	2020 Valleydale Rd, Suite 207, Hoover, AL 35244	Annual Report Fee
City of Mobile, Alabama	205 Gov't St., S. Tower Rm. 243 P.O. Box 1827 Mobile, AL 36633-1827	Annual Report Fee
Colorado Secretary of State	1700 Broadway, Suite 200 Denver, CO 80290	Annual Report Fee
Commonwealth of Virginia State Corporation Commission	Office of the Clerk P.O. Box 1197 Richmond, VA 23218	Annual Report Fee
Connecticut Secretary of State Document Review	30 Trinity Street P.O. Box 150470 Hartford, CT 062115	Annual Report Fee
Corporation Division N.H. Department of State	107 North Main Street Concord, NH 03301-4989	Annual Report Fee
Delaware Division of Corporations	Dept. 74072 Baltimore MD 21274-4072	Annual Report Fee
Department of Commerce and Consumer Affairs	P. O. Box 40 Honolulu, HI 96810	Annual Report Fee
Florida Division of Corporations	P.O. Box 6327 Tallahassee, FL 32314	Annual Report Fee
Georgia Secretary of State Corporations Division	2 MLK, Jr. Dr. Suite 313, Floyd West Tower Atlanta, GA 30334-1530	Annual Report Fee
Houston County Probate Office – Alabama	462 North Oates Street Dothan, AL 36303	Annual Report Fee

Idaho Secretary of State Business Registration Division	700 West Jefferson P.O. Box 83720 Boise, ID 83720-0080	Annual Report Fee
Illinois Secretary of State	213 State Capitol Springfield, IL 62756	Annual Report Fee
Indiana Secretary of State	302 W. Washington Street Room E018 Indianapolis, IN 46204	Annual Report Fee
Internal Revenue Service	550 Main St # 1000 Cincinnati, OH 45999-0009	Annual Report Fee
Iowa Secretary of State	First Floor, Lucas Building 321 E. 12th St. Des Moines, IA 50319	Annual Report Fee
Kansas Secretary of State	Memorial Hall, 1st Floor 120 SW 10th Avenue Topeka, KS 66612-1594	Annual Report Fee
Louisiana Secretary of State	P.O. Box 94125 Baton Rouge, LA 70804-9125	Annual Report Fee
Maine Department of the Secretary of State Division of Corporations Reporting and Information Section	101 State House Station Augusta, ME 04333-0101	Annual Report Fee
Michigan Corporations, Securities & Commercial Licensing Corporations Division	P.O. Box 30054 Lansing, MI 48909	Annual Report Fee
Minnesota Secretary of State Business Service Division	180 State Office Building St. Paul, MN 55155-1299	Annual Report Fee
Missouri Secretary of State Corporations Unit	James C. Kirkpatrick State Information Center P.O. Box 778 Jefferson City, MO 65102	Annual Report Fee
Montana Secretary of State's Office	P.O. Box 202801 Helena, MT 59620	Annual Report Fee
Nebraska Secretary of State	Corporate, P.O. Box 94608 Lincoln, NE 68509-4608	Annual Report Fee
Nevada Legal Press	101 N Carson Street Suite 3 Carson City, NV 89701	Annual Report Fee
Nevada Secretary of State Commercial Recordings Division	202 N. Carson Street Carson City, NV 89701-4201	Annual Report Fee
New York State Department of State	One Commerce Plaza 99 Washington Ave. Albany, NY 12231-0001	Annual Report Fee

New York State Dept. of Taxation and Finance	P.O. Box 5300 Albany, NY 12205-0300	Annual Report Fee
North Carolina Secretary of State	Annual Report Section P O Box 29622 Raleigh, NC 27626-0622	Annual Report Fee
Office of the Kentucky Secretary of State	700 Capital Ave., Ste. 152 Frankfort, KY 40601	Annual Report Fee
Office of the New Mexico Secretary of State	Attn: Corporations Bureau 325 Don Gaspar – Suite 300 Santa Fe, NM 87501	Annual Report Fee
Oklahoma Secretary of State	421 NW 13th St. Suite 210 Oklahoma City, OK 73103-3759	Annual Report Fee
Oregon Secretary of State Corporation Division	Public Service Building 255 Capitol St. NE, Suite 151 Salem, OR 97310	Annual Report Fee
Rhode Island Department of State, Secretary of State	Division of Business Services 148 W. River Street Providence, RI 02904-2615	Annual Report Fee
Secretary of State, State of North Dakota	600 E Boulevard Avenue, Dept. 108 Bismarck, ND 58505-0500	Annual Report Fee
Secretary of the Commonwealth Corporations Division	One Ashburton Place, 17th floor Boston, MA 02108-1512	Annual Report Fee
South Dakota Secretary of State	Capitol Building 500 East Capitol Avenue, Ste. 204 Pierre, SD 57501-5070	Annual Report Fee
State of Alaska Corporations Business & Professional Licensing	P.O. Box 110806 Juneau, AK 99811-0806	Annual Report Fee
State of Connecticut Department of Revenue Services	450 Columbus Blvd., Suite 1 Hartford, CT 06103	Annual Report Fee
State of Mississippi Secretary of State	401 Mississippi Street Jackson, MS 39201	Annual Report Fee
State of New Jersey Department of the Treasury	P. O. Box 002 Trenton, NJ 08625-0002	Annual Report Fee
State of Washington Business Licensing Service	P.O. Box 9034 Olympia, WA 98507-9034	Annual Report Fee
Tennessee Secretary of State	Division of Business Services 312 Rosa L. Parks Avenue, Snodgrass Tower, 6th Floor Nashville, TN 37243	Annual Report Fee
US Department of Consumer and Regulatory Affairs	1100 4th Street, SW Washington, DC 20024	Annual Report Fee
Utah Division of Corporations & Commercial Code	P.O. Box 146705 Salt Lake City, UT 84114-6705	Annual Report Fee

Vermont Secretary of State	Corporations Division 128 State Street Montpelier, VT 05633-1104	Annual Report Fee
West Virginia Secretary of State	State Capitol, Suite 157-K 1900 Kanawha Blvd. E Charleston, WV 25305-0770	Annual Report Fee
Wisconsin Department of Financial Institutions	Division of Corporate and Consumer Services Corporations Bureau, Suite 300 P.O. Box 7846 Madison, WI 53707-7846	Annual Report Fee
Wisconsin Department of Revenue Customer Service Bureau	P.O. Box 8949, MS 5-77 Madison, WI 53708-8949	Annual Report Fee
Wyoming Secretary of State	Business Division 2020 Carey Avenue, Suite 700 Cheyenne, WY 82002-0020	Annual Report Fee
U.S. Customs and Border Protection	National Finance Center/Forfeiture Fund Team 6650 Telecom Drive, Suite 100 Indianapolis, IN 26278	Export/Import Fees
U.S. Nuclear Regulatory Commission	Office of International Programs 11555 Rockville Pike Rockville, MD 20852-2739	Export/Import Fees
Alabama Department of Revenue	Business Privilege Tax Section P.O. Box 327431 Montgomery, AL 36132-7431	Franchise Tax
California Franchise Tax Board	P.O. Box 942857 Sacramento, CA 94257-0500	Franchise Tax
Department of Revenue Services State of Connecticut	P.O. Box 150406 Hartford, CT 06115-0406	Franchise Tax
Georgia Department of Revenue	PO Box 740239 Atlanta, GA 30374-0239	Franchise Tax
Kentucky Department of Revenue	Station Number 57 200 Fair Oaks Lane P.O. Box 181 Frankfort, KY 40601-0181	Franchise Tax
Louisiana Department of Revenue	P.O. Box 91011 Baton Rouge, LA 70821-9011	Franchise Tax
Massachusetts Department of Revenue	P.O. Box 7005 Boston, MA 02004	Franchise Tax
Minnesota Partnership Tax	Mail Station 1760 St. Paul, MN 55145-1760	Franchise Tax
Mississippi Department of Revenue	P.O. Box 23191 Jackson, MS 39225-3191	Franchise Tax

New Hampshire Department of Revenue	P.O. Box 637 Concord, NH 03302-0637	Franchise Tax
New York State Department of Taxation and Finance	Corporation Tax Unit WA Harriman Campus Albany, NY 12227	Franchise Tax
North Carolina Department of Revenue	P.O. Box 25000 Raleigh, NC 27640-0500	Franchise Tax
NYC Department of Finance	General Corporation Tax P.O. Box 5564 Binghamton, NY 13902-5564	Franchise Tax
Oklahoma Tax Commission	PO Box 26800 Oklahoma City, OK 73126-0800	Franchise Tax
South Carolina Department of Revenue	Corporate Taxable PO Box 101105 Columbia, SC 29211-0105	Franchise Tax
Tennessee Department of Revenue	Andrew Jackson State Office Bldg 500 Deaderick Street Nashville, TN 37242	Franchise Tax
Texas Comptroller of Public Accounts	P.O. Box 149348 Austin, TX 78714-9348	Franchise Tax
Alabama Department of Revenue	Indiv and Corporate Tax Division Corporate Tax Section P.O. Box 327430 Montgomery, AL 36132-7430	Income Tax
Arizona Department of Revenue	P.O. Box 29079 Phoenix, AZ 85038-9079	Income Tax
Arkansas Corporation Income Tax	P.O. Box 919 Little Rock, AR 72203-0919	Income Tax
Colorado Department of Revenue	1375 Sherman St. Denver, CO 80261-0006	Income Tax
Comptroller of Maryland	Revenue Administration Division 110 Carroll Street Annapolis, MD 21411-0001	Income Tax
Delaware Division of Revenue	PO Box 2044 Wilmington, DE 19899-2044	Income Tax
Department of Revenue Services State of Connecticut	P.O. Box 150406 Hartford, CT 06115-0406	Income Tax
Department of the Treasury	Internal Revenue Service Ogden, UT 84201-0012	Income Tax
Florida Department of Revenue	5050 W Tennessee Street Tallahassee, FL 32399-0135	Income Tax
Franchise Tax Board	P.O. Box 942840 Sacramento, CA 94267	Income Tax
Georgia Department of Revenue	P.O. Box 740239 Atlanta, GA 30374-0239	Income Tax

Idaho State Tax Commission	P.O. Box 56 Boise, ID 83756-0056	Income Tax
Illinois Department of Revenue	P.O. Box 19008 Springfield, IL 62794-9008	Income Tax
Indiana Department of Revenue	P.O. Box 7231 Indianapolis, IN 46207-7231	Income Tax
Iowa Department of Revenue	Corporation Tax Return Processing P.O. Box 10468 Des Moines, IA 50306-0468	Income Tax
Kansas Corporate Income Tax	915 SW Harrison Street Topeka, KS 66612-1588	Income Tax
Kentucky Department of Revenue	Station Number 57 200 Fair Oaks Lane P.O. Box 181 Frankfort, KY 40601-0181	Income Tax
Louisiana Department of Revenue	P.O. Box 91011 Baton Rouge, LA 70821-9011	Income Tax
Maine Revenue Services	P.O. Box 1064 Augusta, ME 04332-1064	Income Tax
Massachusetts Department of Revenue	P.O. Box 7005 Boston, MA 02004	Income Tax
Michigan Department of Revenue	P.O. Box 30803 Lansing, MI 48909	Income Tax
Minnesota Revenue	Mail Station 1250 St. Paul, MN 55145-1250	Income Tax
Mississippi Department of Revenue	P.O. Box 23191 Jackson, MS 39225-3191	Income Tax
Missouri Department of Revenue	P.O. Box 700 Jefferson City, MO 65105-0700	Income Tax
Montana Department of Revenue	P.O. Box 8021 Helena, MT 59604-8021	Income Tax
Nebraska Department of Revenue	P.O. Box 94818 Lincoln, NE 68509-4818	Income Tax
New Hampshire Department of Revenue	P.O. Box 637 Concord, NH 03302-0637	Income Tax
New Mexico Taxation and Revenue Dept.	P.O. Box 25127 Santa Fe, NM 87504-5127	Income Tax
New York State Department of Taxation and Finance	Corporation Tax Unit WA Harriman Campus Albany, NY 12227	Income Tax
North Carolina Department of Revenue	P.O. Box 25000 Raleigh, NC 27640-0500	Income Tax

NYC Department of Finance	General Corporation Tax P.O. Box 5564 Binghamton, NY 13902-5564	Income Tax
Office of Tax & Revenue	P.O. Box 96166 Washington, DC 20090-6166	Income Tax
Oklahoma Tax Commission	P.O. Box 26800 Oklahoma City, OK 73126-0800	Income Tax
Oregon Department of Revenue	P.O. Box 14790 Salem, OR 97309-0470	Income Tax
PA Department of Revenue	Bureau of Corporation Taxes 1854 Brookwood Street Harrisburg, PA 17104-0400	Income Tax
Rhode Island Department of Revenue	One Capitol Hill Providence, RI 02908	Income Tax
South Carolina Department of Revenue	Corporate Taxable PO Box 101105 Columbia, SC 29211-0105	Income Tax
State of New Jersey Division of Taxation	Revenue Processing Center P.O. Box 111 Trenton, NJ 08645-0111	Income Tax
Tennessee Department of Revenue	Andrew Jackson State Office Bldg. 500 Deaderick Street Nashville, TN 37242	Income Tax
Utah State Tax Commission	Taxpayer Services Division 210 N 1950 W Salt Lake City, UT 84134-0700	Income Tax
Vermont Department of Taxes	133 State Street Montpelier, VT 05633-1401	Income Tax
Virginia Department of Taxation	P.O. Box 1500 Richmond, VA 23218-1500	Income Tax
West Virginia State Tax Department	Tax Account Administration Division P.O. Box 1202 Charleston, WV 25324-1202	Income Tax
Wisconsin Department of Revenue	P.O. Box 8908 Madison, WI 53708-8908	Income Tax
Lobby Office Washington, DC	1101 4th St., SW, Suite 270 West Washington, DC 20024	Property Tax
Benton County, WA	Benton County Treasurer P.O. Box 630 Prosser, WA 99350	Property Tax
Burke County Tax Assessor's Office	P.O. Box 46 Waynesboro, GA 30830	Property Tax
City of Chattanooga Office of City Treasurer	Treasurer's Office P.O. Box 191 Chattanooga, TN 37401-0191	Property Tax

Colorado Arapahoe County	Administration Building 5334 S. Prince St. Littleton, CO 80120	Property Tax
Derry Township Karen Krinock Tax Collector	978 N. Chestnut St. Ext. Derry, PA 15627	Property Tax
Fairfield County, SC	South Carolina Department of Revenue, Manufacturing Section Columbia, SC 29214-0302	Property Tax
Hamilton County, TN	Hamilton County Trustee P.O. Box 11047 Chattanooga, TN 37401	Property Tax
Hanover County, VA	Treasurer Hanover County P.O. Box 200 Hanover, VA 23069	Property Tax
Hempfield Township Jim Regola, Tax Collector	Hempfield Township Tax Collector 938 St. Clair Way, Ste. 1 Greensburg, PA 150601	Property Tax
Jefferson County, MO	Department of the County Assessor P.O. Box 100 Hillsboro, MO 63050	Property Tax
Lake County, IL	Lake County Collector 18 N. County St., Suite 102 Waukegan, IL 60085-4361	Property Tax
Montgomery County, MD	Department of Finance Division of Treasury 255 Rockville Pike, L-15 Rockville, MD 20850	Property Tax
North Carolina Mecklenburg County	Robert L. "Bob" Walton Plaza 700 E. Stonewall St Charlotte, NC 28202	Property Tax
North Shelby Library District	P.O. Box 830770 Birmingham, AL 35283-0770	Property Tax
Oconee County, SC	Treasurer's Office 415 S. Pine Street Walhalla, SC 29691	Property Tax
Ramsey County, MN	Property Records and Revenue P.O. Box 64097 St. Paul, MN 55164-0097	Property Tax
Richland County, SC	Richland County Business Tax 2020 Hampton Street P.O. Box 192 Columbia, SC 29201	Property Tax
Santa Clara County Tax Collector	Santa Clara County Tax Collector 70 West Hedding Street San Jose, CA 95110-1767	Property Tax

Sewickley Township Linda Harvey, Tax Collector	310 Sewickley Avenue Herminie, PA 15037	Property Tax
Shelby County, AL	Don Armstrong P.O. Box 1269 Columbiana, AL 35051	Property Tax
Spartanburg County, SC	P.O. Box 5807 Spartanburg, SC 29304	Property Tax
Town of Newington, NH	Town of Newington, N.H. Office of the Tax Collector 205 Nimble Hill Road Newington, NH 03801	Property Tax
Town of Windsor, CT	Town of Windsor 275 Broad Street Windsor, CT 06905	Property Tax
Weber County, UT	Office of the Treasurer 2380 Washington Blvd, Suite 350 Ogden, UT 84401	Property Tax
York County, SC	York County Treasurer P.O. Box 116 York, SC 29745	Property Tax
Allegheny County Sanitary Authority	3300 Preble Ave Pittsburgh, PA 15233-1025	Regulatory Fees
Cranberry Township, Pennsylvania	P.O. Box 6075 Hermitage, PA 16148-1075	Regulatory Fees
Federal Communications Commission	445 12th Street SW Washington, DC 20554	Regulatory Fees
Georgia Department of Natural Resources	Atlanta Tradeport, Suite 120 4244 International Parkway Atlanta, GA 39354-3908	Regulatory Fees
Metropolitan Council	Industrial Waste and Pollution Prevention Services 390 N. Robert St. St. Paul, MN 55101	Regulatory Fees
Minnesota Pollution and Control Agency	520 Lafayette Rd. N Saint Paul, MN 55155-4102	Regulatory Fees
Missouri Department of Natural Resources	P.O. Box 176 Jefferson City, MO 65102-0176	Regulatory Fees
New Hampshire Department of Environmental Services	Waste Management Division P.O. Box 95 29 Hazen Drive Concord, NH 03302-0095	Regulatory Fees
North Shore Sanitary District	One Energy Drive Lake Bluff, IL 60044	Regulatory Fees

Office Nuclear Regulations (UK ONR)	Merton Road-Bootle Liverpool, Great Britain MS L20 7HS	Regulatory Fee
Pennsylvania Department of Environmental Protection	P.O. Box 8762 Harrisburg, PA 17105-8762	Regulatory Fees
Ramsey County Department of Public Health	2785 White Bear Ave. N. Maplewood, MN 55109-1320	Regulatory Fees
Richland County, South Carolina	1410 Laurens St. Columbia, SC 29204-1880	Regulatory Fees
South Carolina Department of Health and Environment Control	2600 Bull St. Columbia, SC 29201-1708	Regulatory Fees
State of Utah Labor Commission	160 East 300 South, 3rd Floor Salt Lake City, UT 84114-6600	Regulatory Fees
Tennessee Department of Environment and Conservation	312 Rosa Parks Ave., 15th Fl. Nashville, TN 37243-1102	Regulatory Fees
Town of Newington, NH	205 Nible Hill Rd Newington, NH 03801-2726	Regulatory Fees
U.S Fish & Wildlife Service	1849 C Street, NW Washington, DC 20240	Regulatory Fees
U.S. Army Corps of Engineers	533 West 2600 South, Suite 150 Bountiful, UT 84010	Regulatory Fees
U.S. Coast Guard	2703 Martin Luther King Jr. Ave. SE Washington, DC 20593-7000	Regulatory Fees
U.S. Department of Transportation	Hazardous Materials Registration Manager, PHH-52, Pipeline and Hazardous Material Safety Administration 1200 New Jersey Avenue, SE Washington, DC 20590	Regulatory Fees
U.S. Environmental Protection Agency	Office of Emergency Management USEPA Headquarters William Jefferson Clinton Federal Bldg. 1200 Pennsylvania Avenue, N.W. Mail Code: 5104A Washington, DC 20460	Regulatory Fees
U.S. Federal Aviation Administration	800 Independence Ave., SW Washington, DC 20591	Regulatory Fees
U.S. Nuclear Regulatory Commission	11555 Rockville Pike Rockville, MD 20852-2739	Regulatory Fees
Utah Department of Environmental Control	P.O. Box 144850 Salt Lake City, UT 84114-4850	Regulatory Fees

Utah Department of Environmental Quality	P.O. Box 144820 Salt Lake City, UT 84114-4820	Regulatory Fees
Utah State - Office of State Engineer	1594 West North Temple, Suite 220 PO Box 146300 Salt Lake City, UT 84114-6300	Regulatory Fees
Washington State Department of Health	Office of Radiation Protection Radioactive Materials Section P.O. Box 47827 Olympia, WA 98504-7827	Regulatory Fees
Massachusetts Department of Revenue	P.O. Box 7039 Boston, MA 02204-7039	Sales and Use Tax
Missouri Department of Revenue	P.O. Box 840 Jefferson City, MO 65105-0840	Sales and Use Tax
Nebraska Department of Revenue	P.O. Box 98923 Lincoln, NE 68509-8923	Sales and Use Tax
KY Department of Revenue	Station Number 57 200 Fair Oaks Lane Frankfort, KY 40601-0181	Sales and Use Tax
Acadia Parish School Board Sales & Use Tax Department	PO Drawer 309 Crowley, LA 70527-0309	Sales and Use Tax
Alabama Department of Revenue	50 North Ripley Street Montgomery, AL 36104	Sales and Use Tax
Arkansas Department of Finance and Administration	P.O. Box 386 Little Rock, AR 72203-3861	Sales and Use Tax
Ascension Parish Sales and Use Tax Authority	P.O. Box 1718 Gonzales, LA 70707	Sales and Use Tax
Beauregard Parish Sheriff's Dept. Sales Tax Department	P.O. Box 639 Deridder, LA 70634-0639	Sales and Use Tax
Bossier City Parish Sales & Use Tax Division	P.O. Box 71313 Bossier City, LA 71171-1313	Sales and Use Tax
Calcasieu Parish Sales and Use Tax Department	PO Drawer 2050 Lake Charles, LA 70602-2050	Sales and Use Tax
California State Board of Equalization	P O Box 942879 Sacramento, CA 94279-8063	Sales and Use Tax
City of Aurora, Tax Licensing Division	P.O. Box 33001 Aurora, CO 80041-3001	Sales and Use Tax
City of Bellevue, WA	P.O. Box 34372 Seattle, WA 98124-1372	Sales and Use Tax
City of Centennial, Remittance Center	P.O. Box 17383 Denver, CO 80217-0383	Sales and Use Tax
City of Chicago Department of Finance	121 N. LaSalle Street ,7th Floor Chicago, IL 60602	Sales and Use Tax

City of Douglas, AZ	425 10th St Douglas, AZ 85607-2008	Sales and Use Tax
City of New Orleans - Sales Tax Division	City Hall Room 1W34 1300 Perdido St. New Orleans, LA 70112	Sales and Use Tax
City of Phoenix Tax Division	P.O. Box 29125 Phoenix, AZ 85038-9125	Sales and Use Tax
City of Pueblo, CO	P.O. Box 1427 Pueblo, CO 81002	Sales and Use Tax
City of Tempe, AZ	Tax & License P.O. Box 29618 Phoenix, AZ 85038-9618	Sales and Use Tax
Colorado Department of Revenue	1375 Sherman Room 208 Denver, CO 80261	Sales and Use Tax
Comptroller of Maryland	P.O. Box 17405 Baltimore MD 21297-1405	Sales and Use Tax
District of Columbia Office of Tax and Revenue	P.O. Box 5030 Hartford, CT 06102-5030	Sales and Use Tax
Iberia Parish School Board Sales & Use Tax Department	P.O. Box 9770 New Iberia, LA 70562-9770	Sales and Use Tax
Iberville Parish Sales Tax Department	P.O. Box 355 Plaquemine, LA 70765-0335	Sales and Use Tax
Idaho State Tax Commission	P.O. Box 76 Boise, ID 83707-0076	Sales and Use Tax
Illinois Department of Revenue	Retailers Occupation Tax Springfield, IL 62796-0001	Sales and Use Tax
Indiana Department of Revenue	P.O. Box 7218 Indianapolis, IN 46207-7218	Sales and Use Tax
Iowa Department of Revenue	P.O. Box 10412 Des Moines, IA 50306-0412	Sales and Use Tax
Jefferson Parish Sheriff's Office Bureau of Revenue and Taxation	Sales Tax Division, P.O. Box 248 Gretna, LA 70054	Sales and Use Tax
Kansas Department of Revenue	915 SW Harrison Street Topeka, KS 66625-5000	Sales and Use Tax
Louisiana Department of Revenue	P.O. Box 3138 Baton Rouge, LA 70821-3138	Sales and Use Tax
Minnesota Department of Revenue	P.O. Box 64622 St. Paul, MN 55164-0622	Sales and Use Tax
Mississippi Department of Revenue	P.O. Box 960 Jackson, MS 39205	Sales and Use Tax
Nevada Department of Taxation	P.O. Box 7165 San Francisco, CA 94120-7165	Sales and Use Tax

New Mexico Taxation & Revenue	P.O. Box 25128 Santa Fe, NM 87504-5128	Sales and Use Tax
New York State Department of Taxation and Finance	P.O. Box 15168 Albany, NY 12212-5168	Sales and Use Tax
North Carolina Department of Revenue	P.O. Box 25000 Raleigh, NC 27640-0700	Sales and Use Tax
Ohio Department of Taxation	P.O. Box 16560 Columbus, OH 43216-6560	Sales and Use Tax
Oklahoma Tax Commission	P.O. Box 26850 Oklahoma City, OK 73126-0850	Sales and Use Tax
PA Department of Revenue	P.O. Box 280437 Harrisburg, PA 17128-0437	Sales and Use Tax
Parish of East Baton Rouge Department of Finance	P.O. Box 2590 Baton Rouge, LA 70821-2590	Sales and Use Tax
Parish of Rapides	Sales and Use Tax Department P.O. Box 671 Alexandria, LA 71309	Sales and Use Tax
Plaquemines Parish	Sales Tax Division 333 F. Edward Hebert Blvd. Bldg. 102, Ste. 345 Belle Chasse, LA 70037	Sales and Use Tax
Pointe Coupee Parish	Sales and Use Tax Department P.O. Box 290 New Roads, LA 70760	Sales and Use Tax
South Carolina Department of Revenue	Sales Tax Return Columbia, SC 29214-0101	Sales and Use Tax
South Dakota Department of Revenue	P.O. Box 5055 Sioux Falls, SD 57117-5055	Sales and Use Tax
St Landry Parish School Board	Sales and Use Tax Department P.O. Box 1210 Opelous, LA 70571-1210	Sales and Use Tax
St. Charles Parish School Board Sales and Use Tax Department	13855 River Rd. Luling, LA 70070	Sales and Use Tax
St. James Parish School Board Sales & Use Tax Dept.	P.O. Box 368 Lutcher, LA 70071-0368	Sales and Use Tax
St. John the Baptist Parish Sales and Use Tax Office	1704 Chantilly Dr., Ste. 101 Laplace, LA 70068	Sales and Use Tax
State of Arizona Department of Revenue	P.O. Box 29010 Phoenix, AZ 85038-9010	Sales and Use Tax
State of Connecticut Department of Revenue Services	P.O. Box 5030 Hartford, CT 06102-5030	Sales and Use Tax
State of Delaware Division of Revenue	Attn: Gross Receipts Tax Dept. P.O. Box 2340 Wilmington, DE 19899-2340	Sales and Use Tax

State of Florida Department of Revenue	5050 West Tennessee Street Tallahassee, FL 32399-0120	Sales and Use Tax
State of Georgia Department of Revenue	P.O. Box 105408 Atlanta, GA 30348-5408	Sales and Use Tax
State of Hawaii Department of Taxation	P.O. Box 1425 Honolulu, HI 96806-1425	Sales and Use Tax
State of Maine Department of Administrative & Financial Services	P.O. Box 1065 Augusta, ME 04332-1065	Sales and Use Tax
State of Michigan Department of Treasury	P.O. Box 30324 Lansing, MI 48909-7824	Sales and Use Tax
State of New Jersey Department of the Treasury, Division of Taxation	P.O. Box 999 Trenton, NJ 08646-0999	Sales and Use Tax
State of Tennessee Department of Revenue	500 Deaderick Street Nashville, TN 37242	Sales and Use Tax
Texas Comptroller of Public Accounts	P.O. Box 149354 Austin, TX 78714-9354	Sales and Use Tax
Utah State Tax Commission	210 North 1950 West Salt Lake City, UT 84134-0400	Sales and Use Tax
Vermont Department of Taxes	P.O. Box 1881 Montpelier, VT 05601-1881	Sales and Use Tax
Virginia Department of Taxation	P.O. Box 26627 Richmond, VA 23261-6627	Sales and Use Tax
Washington State Department of Revenue	P.O. Box 47464 Olympia, WA 98504-7464	Sales and Use Tax
West Baton Rouge Parish	Department of Revenue P.O. Box 86 Port Allen, LA 70767	Sales and Use Tax
West Feliciana Parish School Board Sales Tax Collector	P.O. Box 1910 St. Francisville, LA 70775	Sales and Use Tax
West Virginia State Tax Department	P.O. Box 1826 Charleston, WV 25327-1826	Sales and Use Tax
Wyoming Department of Revenue	Herschler Bldg. 2nd Floor West, Cheyenne WY 82002-0110	Sales and Use Tax
United States Patent and Trademark Office	555 Madison Ave. 5th Fl. New York, NY 10022	Other Taxes