

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

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In re :
 : **Chapter 11**
 :
WESTINGHOUSE ELECTRIC :
COMPANY LLC, et al., : **Case No. 17-10751 (MEW)**
 :
 : **(Jointly Administered)**
Debtors.¹ :
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**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

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.



more fully set forth in the Motion; and the Court having 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. 43 and 97, 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 March 30, 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. 73) (the “**Interim Order**”) and scheduling a final hearing on the Motion for April 26, 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; *provided that*, the Debtors shall obtain the prior written consent of the statutory committee of unsecured claimholders (the “**UCC**”) prior to paying any Taxes that arose before the Petition Date (i) in an amount greater than \$25,000 to any entity not listed on Exhibit 1 or (ii) any claims that are in excess of \$4.67 million (the “**Cap**”) in the aggregate; 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, notwithstanding anything to the contrary contained herein, the Debtors are not authorized to and will not pay any taxes of any non-debtor affiliates; 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, *provided, however*, that nothing in the DIP Order, DIP Loan Documents, or Budget shall authorize the Debtors to make payments of Taxes that arose before the Petition Date unless such payments are otherwise authorized pursuant to the terms of this Order or another order of the Court; 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 is authorized to (i) receive, process, honor, and pay all checks presented for the payment of postpetition obligations; (ii) receive, process, honor, and pay all checks presented for the payment of prepetition obligations and honor all fund transfer requests made by the Debtors related thereto only upon the Debtors' representation that such payment or transfer is authorized by an Order of the Court; and (iii) 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', the UCC's, 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 effectuate the relief granted in this Final Order; and it is further

ORDERED that nothing contained in the Motion or this Final Order, nor any payment made pursuant to any interim order or this Final Order, shall be dispositive with respect to any allocation of responsibility between and among Debtors and non-Debtors for such payment, and all rights with respect thereto are expressly reserved by the UCC; 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: May 24, 2017
New York, New York

s/Michael E. Wiles
UNITED STATES BANKRUPTCY JUDGE

Exhibit 1

Taxing Authorities List

Taxing Authority	Address	Type of Tax
Alabama Department of Revenue	Individual and Corporate Tax Division Corporate Tax Section P.O. Box 327430 Montgomery, AL 36132-7430	Annual Report Fee
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

Taxing Authority	Address	Type of Tax
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

Taxing Authority	Address	Type of Tax
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 Hawaii Department of Taxation	P.O. Box 1425 Honolulu, HI 96806-1425	Annual Report Fee
State of Mississippi Secretary of State	401 Mississippi Street Jackson, MS 39201	Annual Report Fee

Taxing Authority	Address	Type of Tax
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
Alabama - City of Hoover	2020 Valleydale Rd, Suite 207 Hoover, AL 35244	Business license
Alabama Department of Revenue	Indiv and Corporate Tax Division Corporate Tax Section P.O. Box 327430 Montgomery, AL 36132-7430	Business Privilege
Hempfield Township	938 St Clair Way Greensburg, PA15601-3550	Coal Rights
Sewickley Township	310 Sewickley Avenue Herminie, PA 15037	Coal Rights

Taxing Authority	Address	Type of Tax
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
Department of Finance - State of Maryland	Office of the Commissioner of Financial Regulation 500 N. Calvert Street, Suite 402 Baltimore, MD 21202	Filing Fee Pprop Assess
Montgomery County, MD	Department of Finance Division of Treasury 255 Rockville Pike, L-15 Rockville, MD 20850	Filing Fee Prop Assess
Changning Tax Bureau - China	No.1827 Tianshan Road Changning District Shanghai China	Foreign Taxes
Haiyang State Tax Bureau - China	No. 9 Jinan Road Haiyang Shandong Province China	Foreign Taxes
National Revenue Agency - Bulgaria	111, Tsarigradsko Shose str. Sofia 1784 Bulgaria	Foreign Taxes
Secho-Gu Office - Korea	Teheran-Ro Gangnam-Gu Seoul 06233 Republic of Korea	Foreign Taxes
Secho-Gu tax Office - Korea	Teheran-Ro Gangnam-Gu Seoul 06233 Republic of Korea	Foreign Taxes
Shanghai Changning Tax Bureau - China	1827 Tianshan Road Shanghai 20 200000 CN	Foreign Taxes
Ulju-Gun Office - Korea	Munsu-Ro Nam-Gu Ulsan 44663 Republic of Korea	Foreign Taxes

Taxing Authority	Address	Type of Tax
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
NCDOR	P.O. Box 25000 Raleigh, NC 27640-0500	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

Taxing Authority	Address	Type of Tax
Texas Comptroller of Public Accounts	P.O. Box 149348 Austin, TX 78714-9348	Franchise Tax
Alabama Department of Revenue	Individual 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

Taxing Authority	Address	Type of 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
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

Taxing Authority	Address	Type of 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
Kentucky Department of Revenue	Station Number 57 200 Fair Oaks Lane P.O. Box 181 Frankfort, KY 40601-0181	LLET Tax
United States Patent and Trademark Office	555 Madison Ave. 5th Fl. New York, NY 10022	Other Taxes
Town of Windsor, CT	Town of Windsor 275 Broad Street Windsor, CT 06905	Personal Property Tax and Real Property Tax
Weber County, UT	Office of the Treasurer 2380 Washington Blvd, Suite 350 Ogden, UT 84401	Personal Property Tax and Real Property Tax

Taxing Authority	Address	Type of Tax
Jefferson County, MO	Department of the County Assessor P.O. Box 100 Hillsboro, MO 63050	Personal Tax and 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
Lake County, IL	Lake County Collector 18 N. County St., Suite 102 Waukegan, IL 60085-4361	Property Tax
Lobby Office Washington, DC	1101 4th St., SW, Suite 270 West Washington, DC 20024	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

Taxing Authority	Address	Type of 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
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
Office Nuclear Regulations (UK ONR)	Merton Road-Bootle Liverpool, Great Britain MS L20 7HS	Regulatory Fee
Allegheny County	400 N Lexington Street, Ste. 200 Pittsburgh, PA 15208-2565	Regulatory Fees
Allegheny County Emergency Office	400 N Lexington Street, Ste. 200 Pittsburgh, PA 15208-2565	Regulatory Fees
Allegheny County Sanitary Authority	3300 Preble Ave Pittsburgh, PA 15233-1025	Regulatory Fees
Beaver County	810 Third Street Beaver, PA 15009	Regulatory Fees

Taxing Authority	Address	Type of Tax
Beaver County Emergency Services	351 14th St Ambridge, PA 15003	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
Minnesota Pollution Control Agency	520 Lafayette Rd St Paul, MN 55155	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
Pennsylvania Department of Environmental Protection	P.O. Box 8762 Harrisburg, PA 17105-8762	Regulatory Fees
Pennsylvania Department of Labor and Industry	11 Stanwix St Pittsburgh, PA 15222	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
Shoreview, MN Hazardous Material	5 Empire Drive St. Paul, MN 55103	Regulatory Fees
South Carolina Department of Health and Environment Control	2600 Bull St. Columbia, SC 29201-1708	Regulatory Fees
South Carolina Department of Labor	Division Of Labor Columbia, SC 29211-1329	Regulatory Fees

Taxing Authority	Address	Type of Tax
South Carolina Environment Certification Board	PO Box 11409 Columbia, SC 29211-1409	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

Taxing Authority	Address	Type of Tax
Washington State Department of Health	Office of Radiation Protection Radioactive Materials Section P.O. Box 47827 Olympia, WA 98504-7827	Regulatory Fees
Westmoreland County Dept. of Public Safety	911 Public Safety Rd Greensburg, PA 15601	Regulatory Fees
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

Taxing Authority	Address	Type of 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
Massachusetts Department of Revenue	P.O. Box 7039 Boston, MA 02204-7039	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
Missouri Department of Revenue	P.O. Box 840 Jefferson City, MO 65105-0840	Sales and Use Tax

Taxing Authority	Address	Type of Tax
Nebraska Department of Revenue	P.O. Box 98923 Lincoln, NE 68509-8923	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

Taxing Authority	Address	Type of 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

Taxing Authority	Address	Type of 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
Wisconsin Department of Revenue	PO Box 8908 Madison, WI 53708-8908	Sales and Use Tax
Wyoming Department of Revenue	Herschler Bldg. 2nd Floor West, Cheyenne WY 82002-0110	Sales and Use Tax
Hempfield Township	938 St Clair Way Greensburg, PA 15601-3550	School Tax
Sewickley Township	310 Sewickley Avenue Herminie, PA 15037	School Tax
Commonwealth of Pennsylvania	P.O. Box 8469 Harrisburg, PA 17105-8469	Unauthorized Insurance Tax