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and Debtors in Possession*

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

In re:

PARETEUM CORPORATION, *et al.*,

Debtors.<sup>1</sup>

Chapter 11

Case No.: 22-\_\_\_\_ ( )

(Joint Administration Requested)

**DEBTORS' MOTION FOR ENTRY OF INTERIM  
AND FINAL ORDERS (I) AUTHORIZING BUT NOT DIRECTING  
DEBTORS TO PAY THE PREPETITION TAXES AND FEES (II) AUTHORIZING  
APPLICABLE BANKS AND OTHER FINANCIAL INSTITUTIONS TO HONOR  
AND PROCESS RELATED CHECKS AND (III) GRANTING RELATED RELIEF**

The debtors and debtors in possession (collectively, the “Debtors”) in the above-captioned Chapter 11 cases (the “Chapter 11 Cases”) respectfully state the following in support of this motion (this “Motion”):

**Relief Requested**

1. The Debtors seek entry of interim and final orders, substantially in the forms attached hereto as **Exhibit A** and **Exhibit B** (respectively, the “Interim Order” and “Final”

<sup>1</sup> The Debtors in the Chapter 11 Cases, along with the last four digits of each Debtor’s federal tax identification number, if applicable, are: Pareteum Corporation (7538); Pareteum North America Corp. (f/k/a Elephant Talk North America Corp.) (9623); Devicescape Holdings, Inc. (2909); iPass, Inc. (4598); iPass IP LLC (2550); Pareteum Europe B.V.; Artidium Group Ltd. (f/k/a Artidium PLC); Pareteum Asia Pte. Ltd.; and Pareteum N.V. (f/k/a Artidium N.V.). The Debtors’ corporate headquarters is located at 1185 Avenue of the Americas, 2nd Floor, New York, NY 10036.



Order”): (a) authorizing the Debtors, in their sole discretion, to remit and pay (or use applicable tax credits to offset) the Taxes and Fees (as defined below); and (b) granting related relief.

### **Jurisdiction and Venue**

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

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

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

### **Background**

5. On the date hereof (the “Petition Date”), each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. A detailed description surrounding the facts and circumstances of these chapter 11 cases is set forth in the *Declaration of Laura W. Thomas in Support of the Debtors’ Chapter 11 Petitions and First Day Pleadings* (the “First Day Declaration”), filed contemporaneously with this Motion.<sup>2</sup>

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<sup>2</sup> Capitalized terms not defined herein shall have the meanings ascribed to such terms in the First Day Declaration.

6. The Debtors continue to operate their businesses and manage their property as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. Concurrent with the filing of this Motion, the Debtors filed a motion requesting procedural consolidation and joint administration of these chapter 11 cases pursuant to Bankruptcy Rule 1015(b). No request for the appointment of a trustee or examiner has been made in these chapter 11 cases, and no committees have been appointed or designated.

### **The Debtors' Tax Obligations**

7. In the ordinary course of business, the Debtors collect, withhold and incur various sales, use, income, franchise, property, intellectual property, foreign, heavy vehicle use, fuel, commercial activity, import and customs and other taxes, duties, fees and other expenses, including tax administration obligations (collectively, the "Taxes and Fees")<sup>3</sup> various foreign and domestic, federal, state and local government entities, service providers or tax administrators (collectively, the "Taxing Authorities"). A schedule identifying the Taxing Authorities as of the Petition Date is attached hereto as **Exhibit C**.<sup>4</sup> The Debtors have remitted and paid Taxes and Fees through checks and electronic transfers processed through the Debtors' cash management system.

8. Because many Taxes and Fees are paid on a periodic basis (and in arrears), there is often a lag between the time when the Debtors incur an obligation to pay the Taxes and Fees and

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<sup>3</sup> The Debtors do not seek authority to collect and remit state and federal employee-related withholding taxes by this Motion. That relief is requested in the *Debtors' Motion for Entry of Interim and Final Orders (I) Authorizing, But Not Directing, the Debtors to (A) Pay Prepetition Wages, Salaries, Employee Benefits, Prepetition Payroll Taxes and Other Compensation and (B) Maintain Employee Compensation and Benefits Programs and Pay Related Administrative Obligations, (II) Authorizing Applicable Banks and Other Financial Institutions to Honor and Process Related Checks and Transfers and (III) Granting Related Relief*, filed concurrently herewith.

<sup>4</sup> The Debtors may have inadvertently omitted one or more Taxing Authorities on **Exhibit C**. By this Motion, the Debtors request relief applicable to all Taxing Authorities, regardless of whether such Taxing Authority is specifically identified on **Exhibit C**. Further, due to the volume of known addresses, **Exhibit C** may have inadvertently omitted some addresses of certain entities, although all addresses will be served for noticing purposes.

the date such Taxes and Fees become due and payable. The Debtors estimate that up to approximately \$51,286.79 in Taxes and Fees relating to the prepetition period are accrued and unpaid as of the Petition Date. The following table contains descriptions of such Taxes and Fees:<sup>5</sup>

Category	Description	Approximate Amount Accrued and Unpaid as of the Petition Date
Sales and Use Taxes	In the ordinary course of business, the Debtors incur, collect and remit domestic sales, goods, state and service taxes, and other similar taxes to various Taxing Authorities in connection with the operations of the Debtors' business and sale and distribution of products (the " <u>Sales Taxes</u> ").	\$15,488.39, approximately \$5,423.00 of which is or will become due and payable within the first 30 days of these Chapter 11 Cases.
State and Local Franchise Taxes	The Debtors are also required to pay state and local franchise taxes or fees in certain taxing jurisdictions (collectively, the " <u>Franchise Taxes</u> "). Franchise Taxes are typically assessed by Taxing Authorities against the applicable business for the privilege of doing business within a particular jurisdiction. The Franchise Taxes paid by the Debtors are based on statutory requirements of the jurisdictions in which they conduct business. Certain jurisdictions assess both Franchise Taxes and Income Taxes, while others assess either Franchise Taxes or Income Taxes depending on which results in a higher tax. Other Taxing Authorities assess only Income Taxes or only Franchise Taxes.	\$35,798.40, approximately \$7,286.40 of which is or will become due and payable within the first 30 days of these Chapter 11 Cases.
<b>Total</b>		\$51,286.79

9. Many federal, state, and local Taxing Authorities impose personal liability on directors and/or responsible officers of entities obligated to collect or pay certain taxes or fees, if such taxes or fees are not remitted. Although the Debtors believe that all taxes for which the Debtors' directors and/or responsible officers may be personally liable are described above, it is

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<sup>5</sup> The amounts of the Taxes and Fees listed in this paragraph and below are good faith estimates based on the Debtors' books and records and remain subject to potential audits and other adjustments. Nothing in the below table, this Motion, or any related order constitutes or should be construed as an admission of liability by the Debtors with respect to any Audit or Assessment. The Debtors expressly reserve all rights with respect to any audit. Furthermore, the Debtors reserve the right to contest any assessment, if any, claimed to be due as a result of any audit.

possible that other such prepetition tax obligations may be uncovered by the Debtors after the filing of this Motion. If such prepetition tax obligations exist, the Debtors seek authority to treat them as Taxes and Fees and pay them as they are discovered or become payable.

10. The Debtors believe that failing to pay the Taxes and Fees could materially disrupt the Debtors' business operations in several ways. *First*, failing to pay certain of the Taxes and Fees likely would cause the Debtors to lose their ability to conduct business in certain jurisdictions. *Second*, the Taxing Authorities could initiate audits, suspend operations, file liens, or seek to lift the automatic stay, which would unnecessarily divert the Debtors' attention from the reorganization process. *Third*, failing to pay Taxes and Fees could potentially subject certain of the Debtors' directors and officers to claims of personal liability, which likely would distract those key persons from their duties related to the Debtors' restructuring. *Fourth*, unpaid Taxes and Fees may result in penalties, the accrual of interest, or both, which could negatively impact the Debtors' business or the reorganization process. Moreover, the Debtors collect and hold certain outstanding tax liabilities in trust for the benefit of the applicable Taxing Authorities, and these funds may not constitute property of the Debtors' estate. Accordingly, the Debtors seek authority, but not direction, to pay the Taxes and Fees in the ordinary course of business consistent with historic practice as set forth more fully herein.

### **Basis for Relief**

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

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

fund taxes is not an avoidable preference since funds are not the debtor's property); *In re Shank*, 792 F.2d 829, 833 (9th Cir. 1986) (finding that sales tax required by state law to be collected by sellers from their customers is a "trust fund" tax and not released by bankruptcy discharge); *DeChiaro v. N.Y. State Tax Comm'n*, 760 F.2d 432, 435–36 (2d Cir. 1985) (same). To the extent these "trust fund" taxes are collected, they are not property of the Debtors' estates under section 541(d) of the Bankruptcy Code. See *In re Am. Int'l Airways, Inc.*, 70 B.R. 102, 104–05 (Bankr. E.D. Pa. 1987); see also I.R.C. § 7501 (stating that certain Taxes and Fees are held in trust). Because the Debtors do not have an equitable interest in any of the "trust fund" Taxes and Fees held on account of the Taxing Authorities, the Debtors should be permitted to pay those funds to the Taxing Authorities as they become due in the ordinary course of business on a postpetition basis.<sup>6</sup>

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

12. Courts in this jurisdiction generally acknowledge that it is appropriate to authorize the payment of prepetition obligations where necessary to protect and preserve the estate, including an operating business's going-concern value. See *In re Ionosphere Clubs, Inc.*, 98 B.R. 174, 175 (Bankr. S.D.N.Y. 1989) (granting authority to pay prepetition wages); *Armstrong World Indus., Inc. v. James A. Phillips, Inc. (In re James A. Phillips, Inc.)*, 29 B.R. 391, 398 (S.D.N.Y. 1983) (granting authority to pay prepetition claims of suppliers); see also *In re CoServ, L.L.C.*, 273 B.R. 487, 497 (Bankr. N.D. Tex. 2002). In doing so, these courts acknowledge that several legal theories rooted in sections 105(a) and 363(b) of the Bankruptcy Code support the payment of prepetition claims as provided herein.

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<sup>6</sup> For the avoidance of doubt, the Debtors hereby request authority to pay, in their sole discretion, the Taxes and Fees as provided herein regardless of whether such Taxes and Fees constitute trust fund obligations.

13. Pursuant to section 363(b) of the Bankruptcy Code, courts may authorize payment of prepetition obligations where a sound business purpose exists for doing so. *See In re Ionosphere Clubs*, 98 B.R. at 175 (noting that section 363(b) provides “broad flexibility” to authorize a debtor to honor prepetition claims where supported by an appropriate business justification); *see also James A. Phillips, Inc.*, 29 B.R. at 397 (relying upon section 363 as a basis to allow a contractor to pay the prepetition claims of suppliers who were potential lien claimants). Indeed, courts have recognized that there are instances when a debtor’s fiduciary duty can “only be fulfilled by the pre-plan satisfaction of a prepetition claim.” *In re CoServ*, 273 B.R. at 497.

14. In addition, courts may authorize payment of prepetition claims in appropriate circumstances based on section 105(a) of the Bankruptcy Code, which codifies the Court’s inherent equitable powers to “issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of this title.” *See* 11 U.S.C. § 105(a). Under section 105(a) of the Bankruptcy Code, courts may authorize pre-plan payments of prepetition obligations when essential to the continued operation of a debtor’s business. *See In re C.A.F. Bindery, Inc.*, 199 B.R. 828, 835 (Bankr. S.D.N.Y. 1996); *see also In re Fin. News Network Inc.*, 134 B.R. 732, 735–36 (Bankr. S.D.N.Y. 1991) (holding that the “doctrine of necessity” stands for the principle that a bankruptcy court may allow pre-plan payments of prepetition obligations where such payments are critical to the debtor’s reorganization). Specifically, the Court may use its power under section 105(a) of the Bankruptcy Code to authorize payment of prepetition obligations pursuant to the “necessity of payment” rule (also referred to as the “doctrine of necessity”). *In re Ionosphere Clubs*, 98 B.R. at 176.

15. Several courts apply the doctrine of necessity where payment of a prepetition claim (a) is “necessary for the successful reorganization of the debtor,” (b) falls within “the sound

business judgment of the debtor,” and (c) will not “prejudice other unsecured creditors.” *In re United Am. Inc.*, 327 B.R. 776, 782 (Bankr. E.D. Va. 2005); *see also In re Ionosphere Clubs*, 98 B.R. at 176. A bankruptcy court’s use of its equitable powers to “authorize the payment of prepetition debt when such payment is needed to facilitate the rehabilitation of the debtor is not a novel concept.” *See, e.g., In re Ionosphere Clubs*, 98 B.R. at 175. That is because the rehabilitation of a debtor in reorganization cases remains “the paramount policy and goal of Chapter 11.” *Id.* at 175–76; *see also In re Just For Feet*, 242 B.R. 821, 826 (D. Del 1999) (finding that payment of prepetition claims to certain trade vendors was “essential to the survival of the debtor during the chapter 11 reorganization”).

16. Implicit in the fiduciary duties of any debtor in possession is the obligation to “protect and preserve the estate, including an operating business’s going concern value.” *See also In re CoServ*, 273 B.R. 487, 497 (Bankr. N.D. Tex. 2002). Some courts note that there are instances in which a debtor can fulfill this fiduciary duty “only . . . by the preplan satisfaction of a prepetition claim.” *Id.* The court in *CoServ* specifically noted the preplan satisfaction of prepetition claims would be a valid exercise of the debtor’s fiduciary duty when the payment “is the only means to effect a substantial enhancement of the estate . . . .” *Id.* Consistent with a debtor’s fiduciary duties, courts have also authorized payment of prepetition obligations under section 363(b) of the Bankruptcy Code where a sound business purpose exists for doing so. *See, e.g., In re Ionosphere Clubs*, 98 B.R. at 175.

17. These standards are clearly satisfied here. The Debtors’ ability to pay the Taxes and Fees is critical to the efficient and value-maximizing administration of the Debtors’ estates. If certain Taxes and Fees remain unpaid, certain Taxing Authorities may seek to impose penalties on the Debtors’ directors, officers, and/or employees, thereby distracting them from the

administration of the Chapter 11 Cases. *See, e.g.*, N.Y. Tax Law § 1133 (“[E]very person required to collect any tax imposed by this article shall be personally liable for the tax imposed, collected or required to be collected under this article.”); *Schmehl v. Helton*, 662 S.E.2d 697, 707 (W. Va. 2008) (noting that corporate officers may be held responsible for payment of certain corporate taxes); *see also 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” and finding a director personally liable for unpaid taxes) (citing *United States v. Energy Res. Co.*, 495 U.S. 545, 547 (1990)). Any collection action on account of such penalties, and any ensuing liability, would distract the Debtors and their personnel to the detriment of all parties in interest. The dedicated and active participation of the Debtors’ officers and employees is essential to the orderly administration of these Chapter 11 Cases and maximizing the value of the Debtors’ estates for the benefit of their stakeholders.

18. Furthermore, the Debtors’ obligations to pay the Taxes and Fees may ultimately result in increased tax liability for the Debtors if interest and penalties accrue on the tax claims. As priority claims, pursuant to section 507(a)(8)(C) of the Bankruptcy Code, the Debtors must pay these obligations in full in cash before any general unsecured obligations may be satisfied. Thus, the Debtors’ failure to pay the prepetition Taxes and Fees as they come due may ultimately increase the amount of priority claims held by the Taxing Authorities against the Debtors’ estates, to the detriment of the Debtors’ general unsecured creditors and other stakeholders. *See* 11 U.S.C. § 507(a)(8)(C), (G). Accordingly, the Court should grant the Debtors’ authority to pay, in their sole discretion, the prepetition Taxes and Fees as provided herein.

19. Courts in this jurisdiction have often authorized payment of prepetition taxes under section 363(b) of the Bankruptcy Code. *See, e.g., In re Barneys New York, Inc.*, Case No. 19-36300 (CGM) (Bankr. S.D.N.Y. Sept. 4, 2019) (authorizing debtors to pay prepetition taxes); *In re Hollander Sleep Products, LLC*, Case No. 19-11608 (MEW) (Bankr. S.D.N.Y. July 2, 2019) (same); *In re Windstream Holdings, Inc.*, Case No. 19-22312 (RDD) (Bankr. S.D.N.Y. Apr. 22, 2019) (same); *In re FULLBEAUTY Brands Holdings Corp.*, Case No. 19-22185 (Bankr. S.D.N.Y. Feb. 7, 2019) (RDD) (same); *In re Aegean Marine Petrol. Network Inc.*, Case No. 18-13374 (MEW) (Bankr. S.D.N.Y. Dec. 6, 2018) (same).<sup>7</sup>

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

20. The Debtors have sufficient funds to pay the amounts described in this Motion by virtue of expected cash flows during the Chapter 11 Cases and anticipated access to cash collateral. In addition, under the Debtors' existing cash management system, the Debtors can readily identify checks or wire transfer requests as relating to an authorized payment in respect of the Taxes and Fees. Accordingly, the Debtors believe that checks or wire transfer requests, other than those relating to authorized payments, will not be honored inadvertently. Therefore, the Debtors respectfully request that the Court authorize all applicable financial institutions to receive, process, honor, and pay any and all checks or wire transfer requests in respect of the relief requested in this Motion. Any such financial institution may rely on the representations of such Debtors as to which checks are issued or wire transfers are made (or, as applicable, requested to be issued or made) and authorized to be paid in accordance with this Motion without any duty of further inquiry and without liability for following the Debtors' instructions.

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<sup>7</sup> Because of the voluminous nature of the orders cited herein, such orders have not been attached to this Motion. Copies of these orders are available upon request to the Debtors' proposed counsel.

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

21. Bankruptcy Rule 6003 empowers a court to grant relief within the first twenty-one days after the Petition Date “to the extent that relief is necessary to avoid immediate and irreparable harm.” As set forth in this Motion, the Debtors believe an immediate and orderly transition into chapter 11 is critical to the viability of their operations and that any delay in granting the relief requested could hinder the Debtors’ operations and cause irreparable harm. Furthermore, failure to receive the requested relief during the first twenty-one days of these Chapter 11 Cases would severely disrupt the Debtors’ operations at this critical juncture and imperil the Debtors’ restructuring. Accordingly, the Debtors submit that they have satisfied the “immediate and irreparable harm” standard of Bankruptcy Rule 6003 to support granting the relief requested herein.

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

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

**Reservation of Rights**

23. Nothing contained in this Motion or any actions taken pursuant to any order granting the relief requested by this Motion is intended or should be construed as: (a) an admission as to the validity of any particular claim against the Debtors; (b) a waiver of the Debtors’ rights to dispute any particular claim on any grounds; (c) a promise or requirement to pay any particular claim; (d) an implication or admission that any particular claim is of a type specified or defined in this Motion or any order granting the relief requested by this Motion; (e) a request or authorization to assume any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; (f) a waiver or limitation of the Debtors’ rights under the Bankruptcy Code or any other applicable

law; or (g) a concession by the Debtors that any liens (contractual, common law, statutory, or otherwise) satisfied pursuant to this Motion are valid, and the Debtors expressly reserve their rights to contest the extent, validity, or perfection or seek avoidance of all such liens. If the Court grants the relief sought herein, any payment made pursuant to the Court's order is not intended and should not be construed as an admission as to the validity of any particular claim or a waiver of the Debtors' rights to subsequently dispute such claim.

### **Motion Practice**

24. This Motion includes citations to the applicable rules and statutory authorities upon which the relief requested herein is predicated and a discussion of their application to this Motion. Accordingly, the Debtors submit that this Motion satisfies Local Rule 9013-1(a).

### **Notice**

25. The Debtors will provide notice of this Motion to the following parties and/or their respective counsel, as applicable: (a) the U.S. Trustee; (b) counsel to the administrative agent under the DIP credit facility, DLA Piper LLP (US), 1251 Avenue of the Americas, 27th Floor, New York, NY 10153, Attn: Jamila Justine Willis (jamila.willis@us.dlapiper.com), Shmuel Klahr (shmuel.klahr@us.dlapiper.com), Nadia Saleem (Nadia.Saleem@us.dlapiper.com), and Gregory Juell (gregory.juell@us.dlapiper.com); (c) counsel to the administrative agent under the Bridge Loan, DLA Piper LLP (US), 1251 Avenue of the Americas, 27th Floor, New York, NY 10153, Attn: Jamila Justine Willis (jamila.willis@us.dlapiper.com), Shmuel Klahr (shmuel.klahr@us.dlapiper.com), Nadia Saleem (Nadia.Saleem@us.dlapiper.com), and Gregory Juell (gregory.juell@us.dlapiper.com); (d) counsel to the administrative agent under the Debtors' Prepetition Senior Notes, DLA Piper LLP (US), 1251 Avenue of the Americas, 27th Floor, New York, NY 10153, Attn: Jamila Justine Willis (jamila.willis@us.dlapiper.com), Shmuel Klahr (shmuel.klahr@us.dlapiper.com), Nadia Saleem (Nadia.Saleem@us.dlapiper.com), and Gregory

Juell (gregory.juell@us.dlapiper.com); (e) counsel to the administrative agent under the Junior Convertible Notes, Attn: Geoffrey van der Hauw (g.van.der.hauw@lexence.com); (f) counsel to the Stalking Horse Bidders, (i) DLA Piper LLP (US), 1251 Avenue of the Americas, 27th Floor, New York, NY 10153, Attn: Jamila Justine Willis (jamila.willis@us.dlapiper.com), Shmuel Klahr (shmuel.klahr@us.dlapiper.com), Nadia Saleem (Nadia.Saleem@us.dlapiper.com), and Gregory Juell (gregory.juell@us.dlapiper.com) and (ii) Geoffrey van der Hauw (g.van.der.hauw@lexence.com); (g) the parties identified on the Debtors' consolidated list of 30 largest unsecured creditors; (h) the United States Attorney's Office for the Southern District of New York; (i) the Internal Revenue Service; (j) the United States Securities and Exchange Commission; (k) the attorneys general for the states where the Debtors conduct business operations; (l) the Federal Communications Commission; and (m) to the extent not listed herein, those parties requesting notice pursuant to Bankruptcy Rule 2002. The Debtors submit that, in light of the nature of the relief requested, no other or further notice need be given.

**No Prior Request**

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

*[Remainder of page intentionally left blank.]*

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

Dated: May 15, 2022  
New York, New York

PARETEUM CORPORATION, *ET AL.*  
*Debtors and Debtors in Possession*  
*By their Proposed Counsel*  
TOGUT, SEGAL & SEGAL LLP,  
By:

/s/ Frank A. Oswald  
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**Exhibit A**

**Proposed Interim Order**

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

In re:

PARETEUM CORPORATION, *et al.*,

Debtors.<sup>1</sup>

Chapter 11

Case No.: 22-\_\_\_\_ ( )

(Joint Administration Requested)

**INTERIM ORDER (I) AUTHORIZING BUT NOT DIRECTING  
DEBTORS TO PAY THE PREPETITION TAXES AND FEES (II) AUTHORIZING  
APPLICABLE BANKS AND OTHER FINANCIAL INSTITUTIONS TO HONOR  
AND PROCESS RELATED CHECKS AND (III) GRANTING RELATED RELIEF**

Upon the motion (the “Motion”)<sup>2</sup> of the above-captioned debtors and debtors in possession (collectively, the “Debtors”) for entry of an interim order (this “Interim Order”) (a) authorizing the Debtors, in their sole discretion, to remit and pay certain accrued and outstanding Taxes and Fees, scheduling a final hearing to consider approval of the Motion on a final basis, and (c) granting related relief, all as more fully set forth in the Motion; and upon the First Day Declaration; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference from the United States District Court for the Southern District of New York*, dated February 1, 2012; and that this Court may enter a final order consistent with Article III of the United States Constitution; and this Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b); and this Court having found that the Debtors’ notice of the Motion and opportunity for a hearing on the

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<sup>1</sup> The Debtors in the Chapter 11 Cases, along with the last four digits of each Debtor’s federal tax identification number, if applicable, are: Pareteum Corporation (7538); Pareteum North America Corp. (f/k/a Elephant Talk North America Corp.) (9623); Devicescape Holdings, Inc. (2909); iPass, Inc. (4598); iPass IP LLC (2550); Pareteum Europe B.V.; Artiliium Group Ltd. (f/k/a Artiliium PLC); Pareteum Asia Pte. Ltd.; and Pareteum N.V. (f/k/a Artiliium N.V.). The Debtors’ corporate headquarters is located at 1185 Avenue of the Americas, 2nd Floor, New York, NY 10036.

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

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

1. The Motion is granted on an interim basis as set forth herein.
2. The final hearing (the "Final Hearing") on the Motion shall be held on \_\_\_\_\_, at \_\_:\_\_.m., prevailing Eastern Time. Any objections or responses to entry of a final order on the Motion shall be filed on or before 4:00 p.m., prevailing Eastern Time, on \_\_\_\_\_, and shall be served on: (a) the Debtors; (b) proposed counsel to the Debtors, Togut, Segal & Segal LLP, One Penn Plaza, Suite 3335, New York, NY 10119, Attn: Frank A. Oswald (frankoswald@teamtogut.com) and Brian F. Moore (bmoore@teamtogut.com); (c) counsel to any statutory committee appointed in these cases; (d) counsel to the administrative agent under the DIP credit facility, DLA Piper LLP (US), 1251 Avenue of the Americas, 27th Floor, New York, NY 10153, Attn: Jamila Justine Willis (jamila.willis@us.dlapiper.com) and Nadia Saleem (Nadia.Saleem@us.dlapiper.com); (e) counsel to the administrative agent under the Bridge Loan, DLA Piper LLP (US), 1251 Avenue of the Americas, 27th Floor, New York, NY 10153, Attn: Jamila Justine Willis (jamila.willis@us.dlapiper.com) and Nadia Saleem (Nadia.Saleem@us.dlapiper.com); (f) counsel to the administrative agent under the Debtors' Prepetition Senior Notes, DLA Piper LLP (US), 1251 Avenue of the Americas, 27th Floor, New York, NY 10153, Attn: Jamila Justine Willis (jamila.willis@us.dlapiper.com) and Nadia Saleem (Nadia.Saleem@us.dlapiper.com); (g) counsel to the administrative agent under the Junior

Convertible Notes, Attn: Geoffrey van der Hauw (g.van.der.hauw@lexence.com); (h) counsel to the Stalking Horse Bidders, (i) DLA Piper LLP (US), 1251 Avenue of the Americas, 27th Floor, New York, NY 10153, Attn: Jamila Justine Willis (jamila.willis@us.dlapiper.com) and Nadia Saleem (Nadia.Saleem@us.dlapiper.com) and (ii) Geoffrey van der Hauw (g.van.der.hauw@lexence.com); and (e) the United States Trustee, U.S. Federal Office Building, 201 Varick Street, Suite 1006, New York, New York 10014, Attn.: Susan A. Arbeit, Esq. (susan.arbeit@usdoj.gov). In the event no objections to entry of a final order on the Motion are timely received, this Court may enter such final order without need for the Final Hearing.

3. The Debtors are authorized to pay or remit (or use applicable credits to offset), in their sole discretion, the Taxes and Fees (including, for the avoidance of doubt, posting collateral or a letter of credit in connection with any dispute related to the Assessments), whether accrued prior to or after the Petition Date, that are payable during the pendency of these Chapter 11 Cases, on an interim basis, at such time when the Taxes and Fees are payable in the ordinary course of business. To the extent that the Debtors have overpaid any Taxes and Fees, the Debtors are authorized to seek a refund or credit on account of any such Taxes and Fees.

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

5. The Debtors are authorized, but not directed, to honor any amounts owed on account of any audits conducted in connection with their Taxes and Fees in the ordinary course of business.

6. Notwithstanding the relief granted in this Interim Order and any actions taken pursuant to such relief, nothing in this Interim Order shall be deemed: (a) an admission as to the validity, priority, or amount of any particular claim against the Debtors; (b) a waiver of the

Debtors' rights to dispute any particular claim on any grounds; (c) a promise or requirement to pay any particular claim; (d) an implication or admission that any particular claim is of a type specified or defined in this Interim Order or the Motion; (e) a request or authorization to assume any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; (f) a waiver or limitation of the Debtors' rights under the Bankruptcy Code or any other applicable law; or (g) a concession by the Debtors that any liens (contractual, common law, statutory, or otherwise) satisfied pursuant to this Interim Order are valid, and the Debtors and all other parties-in-interest expressly reserve their rights to contest the extent, validity, or perfection or seek avoidance of all such liens. Any payment made pursuant to this Interim Order is not intended and should not be construed as an admission as to the validity, priority, or amount of any particular claim or a waiver of the Debtors' or any other party-in-interest's rights to subsequently dispute such claim.

7. Notwithstanding anything to the contrary contained in the Motion or this Interim Order, any payment to be made and any relief or authorization granted hereunder shall be limited by, and shall be subject to, the requirements imposed on the Debtors in any orders entered by this Court authorizing the Debtors to obtain debtor-in-possession financing and authorizing the use of cash collateral (any such order, a "DIP Order"). To the extent of any conflict (but solely to the extent of such conflict) between the terms of this Interim Order and the terms of any DIP Order, the terms of the DIP Order will govern.

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

Interim Order without any duty to inquire otherwise and without liability for following the Debtors' instructions.

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

10. For the avoidance of doubt, other than as relating to approval or consent to entry of this Interim Order (or the proposed form hereof), any consent or approval rights of the parties to the Restructuring Support Agreement shall remain in force unaffected from and after entry of this Interim Order, solely to the extent the Restructuring Support Agreement remains in effect.

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

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

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

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

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

New York, New York

Dated: \_\_\_\_\_, 2022

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THE HONORABLE [ \_\_\_\_\_ ]  
UNITED STATES BANKRUPTCY JUDGE

**Exhibit B**

**Proposed Final Order**

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

In re:

PARETEUM CORPORATION, *et al.*,

Debtors.<sup>1</sup>

Chapter 11

Case No.: 22-\_\_\_\_ ( )

(Joint Administration Requested)

**FINAL ORDER (I) AUTHORIZING BUT NOT DIRECTING  
DEBTORS TO PAY THE PREPETITION TAXES AND FEES (II) AUTHORIZING  
APPLICABLE BANKS AND OTHER FINANCIAL INSTITUTIONS TO HONOR  
AND PROCESS RELATED CHECKS AND (III) GRANTING RELATED RELIEF**

Upon the motion (the “Motion”)<sup>2</sup> of the above-captioned debtors and debtors in possession (collectively, the “Debtors”) for entry of a final order (this “Final Order”), (a) authorizing the Debtors, in their sole discretion, to remit and pay certain accrued and outstanding Taxes and Fees; and (b) granting related relief, all as more fully set forth in the Motion; and upon the First Day Declaration; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference from the United States District Court for the Southern District of New York*, dated February 1, 2012; and that this Court may enter a final order consistent with Article III of the United States Constitution; and this Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b); and this Court having found that the Debtors’ notice of the Motion and opportunity for a hearing on the

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<sup>1</sup> The Debtors in the Chapter 11 Cases, along with the last four digits of each Debtor’s federal tax identification number, if applicable, are: Pareteum Corporation (7538); Pareteum North America Corp. (f/k/a Elephant Talk North America Corp.) (9623); Devicescape Holdings, Inc. (2909); iPass, Inc. (4598); iPass IP LLC (2550); Pareteum Europe B.V.; Artidium Group Ltd. (f/k/a Artidium PLC); Pareteum Asia Pte. Ltd.; and Pareteum N.V. (f/k/a Artidium N.V.). The Debtors’ corporate headquarters is located at 1185 Avenue of the Americas, 2nd Floor, New York, NY 10036.

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

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

1. The Motion is granted on a final basis as set forth herein.
2. The Debtors are authorized to pay or remit (or use applicable credits to offset), in their sole discretion, the Taxes and Fees (including, for the avoidance of doubt, posting collateral or a letter of credit in connection with any dispute related to the Assessments), whether accrued prior to or after the Petition Date, that are payable during the pendency of these Chapter 11 Cases, absent further order of the Court, at such time when the Taxes and Fees are payable in the ordinary course of business. To the extent that the Debtors have overpaid any Taxes and Fees, the Debtors are authorized to seek a refund or credit on account of any such Taxes and Fees.
3. The Debtors are authorized, but not directed, to honor any amounts owed on account of any audits conducted in connection with their Taxes and Fees in the ordinary course of business.
4. Notwithstanding the relief granted in this Final Order and any actions taken pursuant to such relief, nothing in this Final Order shall be deemed: (a) an admission as to the validity, priority, or amount of any particular claim against a Debtor entity; (b) a waiver of the Debtors' or any other party-in-interest's rights to dispute any particular claim on any grounds; (c) a promise or requirement to pay any particular claim; (d) an implication or admission that any particular claim is of a type specified or defined in this Final Order or the Motion; (e) a request or

authorization to assume any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; (f) a waiver or limitation of the Debtors' or any other party-in-interest's rights under the Bankruptcy Code or any other applicable law; or (g) a concession by the Debtors or any other party-in-interest that any liens (contractual, common law, statutory, or otherwise) satisfied pursuant to this Final Order are valid, and the Debtors and all other parties-in-interest expressly reserve their rights to contest the extent, validity, or perfection or seek avoidance of all such liens. Any payment made pursuant to this Final Order is not intended and should not be construed as an admission as to the validity, priority, or amount of any particular claim or a waiver of the Debtors' or any other party-in-interest's rights to subsequently dispute such claim.

5. Notwithstanding anything to the contrary contained in the Motion or this Final Order, any payment to be made and any relief or authorization granted hereunder shall be limited by, and shall be subject to, the requirements imposed on the Debtors in any orders entered by this Court authorizing the Debtors to obtain debtor-in-possession financing and authorizing the use of cash collateral (any such order, a "DIP Order"). To the extent of any conflict (but solely to the extent of such conflict) between the terms of this Final Order and the terms of any DIP Order, the terms of the DIP Order will govern.

6. The banks and financial institutions on which checks were drawn or electronic payment requests made in payment of the prepetition obligations approved herein are authorized and directed to receive, process, honor, and pay all such checks and electronic payment requests when presented for payment, and all such banks and financial institutions are authorized to rely on the Debtors' designation of any particular check or electronic payment request as approved by this Final Order without any duty to inquire otherwise and without liability for following the Debtors' instructions.

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

8. For the avoidance of doubt, other than as relating to approval or consent to entry of this Final Order (or the proposed form hereof), any consent or approval rights of the parties to the Restructuring Support Agreement shall remain in force unaffected from and after entry of this

9. Final Order, solely to the extent the Restructuring Support Agreement remains in effect.

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

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

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

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

New York, New York  
Dated: \_\_\_\_\_, 2022

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THE HONORABLE [ \_\_\_\_\_ ]  
UNITED STATES BANKRUPTCY JUDGE

**Exhibit C**

**List of Taxing Authorities**

ENTITY	PAYEE	ADDRESS
Pareteum Corporation, iPass Inc.	ALABAMA DEPARTMENT OF REVENUE	SALES AND USE TAX DIVISION PO BOX 327790, MONTGOMERY, AL 36132-7790  USA
Pareteum Corporation, iPass Inc.	ARKANSAS DEPARTMENT OF FINANCE  AND ADMINISTRATION	PO BOX 919, LITTLE ROCK, AR 72203 USA
Pareteum Corporation, iPass Inc.	ARIZONA DEPARTMENT OF REVENUE	ATTN: TRANSACTION PRIVILEGE & USE  TAX PO BOX 29010, PHOENIX, AZ 85038-  9010 USA
Pareteum Corporation, iPass Inc.	ARIZONA DEPARTMENT OF REVENUE	ATTN: EDUCATION AND COMPLIANCE  PO BOX 29070, PHOENIX, AZ 85038-9070  USA
iPass Inc	STATE OF CALIFORNIA FRANCHISE TAX  BOARD	PO BOX 942857 SACRAMENTO, CA 94257-  0500 USA
Pareteum Corporation, iPass Inc.	CALIFORNIA DEPARTMENT OF TAX AND  FEE ADMINISTRATION	PO BOX 942879 SACRAMENTO, CA 94279-  0074 USA

ENTITY	PAYEE	ADDRESS
Pareteum Corporation	California Public Utilities Commission	Docket Office 505 Van Ness Avenue, San Francisco, CA 94102 USA
Pareteum Corporation, iPass Inc.	COLORADO DEPARTMENT OF REVENUE	PO BOX 17087 DENVER, CO 80261-0013 USA
Pareteum Corporation, iPass Inc.	CONNECTICUT DEPARTMENT OF REVENUE SERVICES	450 COLUMBUS BLVD HARTFORD, CT 06103 USA
Pareteum Corporation, iPass Inc.	OFFICE OF TAX AND REVENUE	PO BOX 96148 WASHINGTON DC 20090-6148 USA
Pareteum Corporation, iPass Inc.	GOVERNMENT OF THE DISTRICT OF COLUMBIA	1101 4TH STREET SW, SUITE W270 WASHINGTON DC 20024 USA
Devicescape Holdings Inc, Pareteum Corp., iPass Inc., iPass IP, Pareteum North America	DELAWARE DIVISION OF REVENUE	ATTN: FRANCHISE TAX 401 FEDERAL ST, SUITE 4, DOVER, DE 19901 USA
iPass IP LLC	STATE OF DELAWARE DIVISION OF CORPORATIONS	John G Townsend Bldg 401 FEDERAL ST, SUITE 4, DOVER, DE 19901 USA
Pareteum Corporation, iPass Inc.	DELAWARE DIVISION OF REVENUE	820 N FRENCH ST WILMINGTON, DE 19801 USA
Pareteum Corporation, iPass Inc.	FLORIDA DEPARTMENT OF REVENUE	5050 W TENNESSEE ST, TALLAHASSEE, FL 32399-0125 USA

ENTITY	PAYEE	ADDRESS
Pareteum Corporation, iPass Inc.	OUT OF STATE COLLECTIONS UNIT	1415 W US HIGHWAY 90 STE 115 LAKE CITY FL 32055-6156 USA
Pareteum Corporation, iPass Inc.	GEORGIA DEPARTMENT OF REVENUE	COMPLIANCE DIVISION PO BOX 105408 ATLANTA GA 30348-5408 USA
Pareteum Corporation, iPass Inc.	STATE OF HAWAII DEPT OF TAXATION	830 PUNCHBOWL ST HONOLULU HI 96813-5094 USA
Pareteum Corporation, iPass Inc.	IOWA DEPARTMENT OF REVENUE	CORPORATION TAX PO BOX 10466 DES MOINES IA 50306-0466 USA
Pareteum Corporation, iPass Inc.	IDAHO STATE TAX COMMISSION	PO BOX 76 BOISE ID 83756-0056 USA
Pareteum Corporation, iPass Inc.	IDAHO STATE TAX COMMISSION	PO BOX 36 BOISE ID 83756-0056 USA
Pareteum Corporation, iPass Inc.	ILLINOIS DEPT OF REVENUE	PO BOX 19013 SPRINGFIELD IL 62794- 9013 USA
Pareteum Corporation, iPass Inc.	INDIANA DEPARTMENT OF REVENUE	PO BOX 6032 INDIANAPOLIS IN 46206- 6032 USA
Pareteum Corporation, iPass Inc.	KANSAS DEPARTMENT OF REVENUE	PO BOX 3506 TOPEKA KS 66625-3506 USA
Pareteum Corporation, iPass Inc.	KENTUCKY DEPARTMENT OF REVENUE	DIVISION OF SALES AND USE TAX, STATION 67 PO BOX 181 FRANKFORT KY 40602-0181 USA

ENTITY	PAYEE	ADDRESS
Pareteum Corporation, iPass Inc.	KENTUCKY DEPARTMENT OF REVENUE	DIVISION OF COLLECTIONS 501 HIGH STREET, 9TH FL FRANKFORT KY 40602-0491 USA
Pareteum Corporation, iPass Inc.	LOUISIANA DEPARTMENT OF REVENUE	PO BOX 4969 BATON ROUGE LA 70821-4969 USA
Pareteum Corporation, iPass Inc.	LOUISIANA DEPARTMENT OF REVENUE	PO BOX 201 BATON ROUGE LA 70821-0201 USA
Pareteum Corporation, iPass Inc.	COMMONWEALTH OF MASSACHUSETTS	DEPARTMENT OF REVENUE PO BOX 7062 BOSTON MA 02204 USA
Pareteum Corporation, iPass Inc.	COMMONWEALTH OF MASSACHUSETTS	DEPARTMENT OF REVENUE PO BOX 7000 BOSTON MA 02204 USA
Pareteum Corporation, iPass Inc.	COMPTROLLER OF MARYLAND	REVENUE ADMINISTRATION CENTER TAXPAYER SERVICE DIVISION 110 CARROLL STREET ANNAPOLIS MD 21411-0001 USA
Pareteum Corporation, iPass Inc.	STATE OF MAINE REVENUE SERVICES	PO BOX 1060 AUGUSTA ME 04332-1060 USA
Pareteum Corporation, iPass Inc.	MICHIGAN DEPT OF TREASURY	DEPT 77437 PO BOX 77000 DETROIT MI 48277-0437 USA

ENTITY	PAYEE	ADDRESS
Pareteum Corporation, iPass Inc.	MINNESOTA DEPARTMENT OF REVENUE	600 ROBERT ST N ST PAUL MN 55101 USA
Pareteum Corporation, iPass Inc.	MISSOURI DEPARTMENT OF REVENUE	HARRY S TRUMAN STATE OFFICE BUILDING TAXATION DIVISION 301 WEST HIGH ST JEFFERSON CITY MO 65101 USA
Pareteum Corporation, iPass Inc.	STATE OF MISSISSIPPI DEPT OF REVENUE	PO BOX 23075 JACKSON MS 39225-3075 USA
Pareteum Corporation, iPass Inc.	STATE OF MISSISSIPPI DEPT OF REVENUE	PO BOX 1033 JACKSON MS 39215 USA
Pareteum Corporation, iPass Inc.	NORTH CAROLINA DEPARTMENT OF REVENUE	PO BOX 871 RALEIGH NC 27602 USA
Pareteum Corporation, iPass Inc.	OFFICE OF STATE TAX COMPTROLLER	600 E BOULEVARD AVE DEPT 127 BISMARCK ND 58505-0599 USA
Pareteum Corporation, iPass Inc.	NEBRASKA DEPARTMENT OF REVENUE	PO BOX 98923 LINCOLN NE 68509-8923 USA
Pareteum Corporation, iPass Inc.	NEBRASKA DEPARTMENT OF REVENUE	PO BOX 94818 LINCOLN NE 68509-8923 USA
Pareteum Corporation, iPass Inc.	NJ DIVISION OF TAXATION	PO BOX 999 TRENTON NJ 08646-0999 USA

ENTITY	PAYEE	ADDRESS
Pareteum Corporation, iPass Inc.	NJ DIVISION OF TAXATION	BANKRUPTCY SECTION PO BOX 245 TRENTON NJ 08695-0245 USA
Pareteum Corporation, iPass Inc.	NEW MEXICO TAXATION & REVENUE	PO BOX 25127 SANTA FE NM 87504-5127 USA
Pareteum Corporation, iPass Inc.	NEVADA TAXATION & REVENUE	1550 COLLEGE PARKWAY SUITE 115 CARSON CITY NV 89706 USA
Pareteum Corporation, iPass Inc.	UNITED STATES TRUSTEE	300 LAS VEGAS BLVD SOUTH #4300 LAS VEGAS NV 89101 USA
Pareteum Corporation, iPass Inc.	NYS ASSESSMENT RECEIVABLES	PO BOX 4127 BINGHAMTON NY 13902- 4127 USA
Pareteum Corporation, iPass Inc.	NEW YORK STATE DEPT OF TAXATION AND FINANCE	BANKRUPTCY SECTION PO BOX 5300 ALBANY NY 12205-0300 USA
Pareteum Corporation, iPass Inc.	NYC DEPARTMENT OF FINANCE	PO BOX 5564 BINGHAMTON NY 13902- 5564 USA
Pareteum Corporation, iPass Inc.	OHIO DEPARTMENT OF TAXATION	ATTN: BUSINESS COMPLIANCE DIVISION PO BOX 2678 COLUMBUS OH 43216-2678 USA

ENTITY	PAYEE	ADDRESS
Pareteum Corporation, iPass Inc.	OKLAHOMA TAX COMMISSION	TAXPAYER RESOURCE CENTER 300 N BROADWAY AVE OKLAHOMA CITY OK 73194 USA
Pareteum Corporation, iPass Inc.	PENNSYLVANIA DEPARTMENT OF REVENUE	PO BOX 280905 HARRISBURG PA 17128- 0905 USA
Pareteum Corporation, iPass Inc.	RHODE ISLAND DIVISION OF TAXATION	ONE CAPITOL HILL PROVIDENCE RI 02908 USA
Pareteum Corporation, iPass Inc.	SOUTH CAROLINA DEPARTMENT OF REVENUE	PO BOX 2535 COLUMBIA SC 29202-2535 USA
Pareteum Corporation, iPass Inc.	SOUTH CAROLINA DEPARTMENT OF REVENUE	PO BOX 100193 COLUMBIA SC 29202 USA
Pareteum Corporation, iPass Inc.	SOUTH DAKOTA TAXATION & REVENUE	445 E CAPITOL AVENUE PIERRE SD 57501 USA
Pareteum Corporation, iPass Inc.	TENNESSEE DEPT OF REVENUE	ANDREW JACKSON STATE OFFICE BUILDING 500 DEADERICK STREET NASHVILLE TN 37242 USA
Pareteum Corporation, iPass Inc.	COMPTROLLER OF PUBLIC ACCOUNTS	PO BOX 149359 AUSTIN TX 78714-9359 USA

ENTITY	PAYEE	ADDRESS
Pareteum Corporation	DEPARTMENT OF THE TREASURY	INTERNAL REVENUE SERVICE OGDEN UT 84201-0012 USA
Pareteum Corporation	Universal Service Administrative Co.	700 12th St NW Suite 900 Washington DC 20005 USA
Pareteum Corporation, iPass Inc.	UTAH STATE TAX COMMISSION	210 NORTH 1950 WEST SALT LAKE CITY UT 84134-0260 USA
Pareteum Corporation, iPass Inc.	VIRGINIA DEPARTMENT OF TAXATION	PO BOX 1115 RICHMOND VA 23218 USA
Pareteum Corporation, iPass Inc.	VERMONT DEPARTMENT OF TAXES	PO BOX 1881 MONTPELIER VT 05601-1881 USA
Pareteum Corporation, iPass Inc.	WASHINGTON STATE DEPARTMENT OF REVENUE	TAXPAYER SERVICES DIVISION PO BOX 47478 OLYMPIA WA 98504-7478 USA
Pareteum Corporation, iPass Inc.	WISCONSIN DEPARTMENT OF REVENUE	PO BOX 930208 MADISON WI 53293-0208 USA
Pareteum Corporation, iPass Inc.	WEST VIRGINIA STATE TAX DEPARTMENT	TAX ACCOUNT ADMINISTRATION DIVISION PO BOX 1826 , CHARLESTON WV 25327-1826 USA

ENTITY	PAYEE	ADDRESS
Pareteum Corporation, iPass Inc.	WYOMING DEPARTMENT OF REVENUE	EXCISE TAX DIVISION 122 W 25TH ST STE E301 HERSCHLER BLDG, CHEYENNE WY 82002 USA
Artium Group Ltd., Pareteum UK	HM REVENUE AND CUSTOMS	100 PARLIAMENT ST LONDON SW1A 2BQ United Kingdom
Pareteum Asia Pte Ltd	INLAND REVENUE AUTHORITY OF SINGAPORE	55 NEWTON RD REVENUE HOUSE 307987 Singapore
Pareteum Asia Pte Ltd	VENTURE ACCOUNTING PTE LTD	531A UPPER CROSS STREET #04-95 051531 SINGAPORE
Pareteum Europe BV; Pareteum BV	Tax and Customs Administration/Department of International Issues	Kloosterweg 22 PO Box 2865 Heerlen 6401 DJ The Netherlands
Pareteum Corporation, iPass Inc.	Federal Communications Commission	445 Twelfth Street SW Washington DC 20554 USA
Pareteum NV	General Administration of Tax and Tax Collection	Boulevard du Roi Albert II 33 bte 295 Brussels 1030 Belgium