

EXHIBIT A

Nestor Declaration

UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE

In re

OPEN ROAD FILMS, LLC, a Delaware
limited liability company, *et al.*,¹

Debtors.

Chapter 11

Case No.: 18-12012 (LSS)

(Jointly Administered)

**DECLARATION OF MICHAEL R. NESTOR IN SUPPORT OF THE DEBTORS’
APPLICATION FOR AN ORDER AUTHORIZING THE RETENTION AND
EMPLOYMENT OF YOUNG CONAWAY STARGATT & TAYLOR, LLP AS
COUNSEL FOR THE DEBTORS, NUNC PRO TUNC TO THE PETITION DATE**

I, Michael R. Nestor, declare, pursuant to 28 U.S.C. § 1746, under penalty of perjury that:

1. I am a partner in the firm of Young Conaway Stargatt & Taylor, LLP (“Young Conaway” or the “Firm”), with offices at Rodney Square, 1000 North King Street, Wilmington, Delaware 19801, and am duly admitted to practice in the State of Delaware and the United States District Court for the District of Delaware. I submit this declaration in support of the *Debtors’ Application for an Order Authorizing the Retention and Employment of Young Conaway Stargatt & Taylor, LLP as Counsel for the Debtors, Nunc Pro Tunc to the Petition Date* (the “Application”).²

2. Young Conaway has conducted a series of searches in the Firm’s conflicts databases to identify relationships with the Debtors, their lenders, and various other parties-in-interest in these Cases, including those identified on **Schedule 1** attached hereto (collectively, the “Interested Parties”).

¹ The Debtors and the last four digits of their respective federal taxpayer identification numbers are as follows: Open Road Films, LLC (4435-Del.); Open Road Releasing, LLC (4736-Del.); OR Productions LLC (5873-Del.); Briarcliff LLC (7304-Del.); Open Road International LLC (4109-Del.); and Empire Productions LLC (9375-Del.). The Debtors’ address is 2049 Century Park East, 4th Floor, Los Angeles, CA 90067.

² Capitalized terms used but not otherwise defined herein have the meanings given to them in the Application.

3. Based on the conflicts and connections search conducted and described herein, to the best of my knowledge, neither I, Young Conaway, nor any partner, counsel, or associate thereof, insofar as I have been able to ascertain, has any connection with the Debtors or any other parties-in-interest herein, except as stated below:

- a. Prior to the Petition Date, Young Conaway and certain of its attorneys and paralegals rendered legal services to the Debtors relating to their plans to seek relief under chapter 11 of the Bankruptcy Code and the preparation of the petitions and other papers initiating and prosecuting these Cases.
- b. The Debtors have sought or will seek to retain: (a) Klee, Tuchin, Bogdanoff & Stern LLP as bankruptcy co-counsel; (b) FTI Consulting, Inc. to provide the Debtors with a chief restructuring officer (the "CRO") and certain additional personnel to assist the CRO; and (c) Donlin, Recano & Company, Inc., as administrative agent in these Cases. Young Conaway has in the past and/or currently does work with and/or against these professionals in connection with matters wholly unrelated to these proceedings.
- c. Young Conaway has previously represented the following parties, or affiliates (or potential affiliates) of the following parties, who may be Interested Parties, in matters wholly unrelated to the Debtors and these Cases: (i) Bank of America, N.A.; (ii) Allied World Specialty Insurance Company; (iii) Chubb National Insurance Company; (iv) Federal Insurance Company; and (v) Hartford Fire Insurance Company.
- d. Young Conaway currently represents (and may in the past have represented) the following parties, or affiliates (or potential affiliates) of the following parties, who may be Interested Parties, in matters wholly unrelated to the Debtors and these Cases: (i) Snap Inc.; (ii) CIT Bank, N.A.; (iii) MUFG Union Bank, N.A.; and (iv) AIG Europe Limited.

4. In addition, to the best of my knowledge, information, and belief and in accordance with Bankruptcy Rule 5002, neither I, nor any attorney at Young Conaway is a relative of the United States Bankruptcy Judge assigned to these Cases, and Young Conaway does not have a connection with the United States Bankruptcy Judge that would render its retention in these Cases improper. Further, in accordance with Bankruptcy Rule 2014, Young

Conaway does not have any connection with the Office of the United States Trustee (the “U.S. Trustee”) or any persons employed by the U.S. Trustee.

5. Young Conaway is continuing to review the Debtors’ complete lists of creditors. Based upon its review as of this date, Young Conaway has determined that it does not represent any party in these proceedings with a material adverse interest with respect to the Debtors. Young Conaway will supplement this declaration, as necessary, with additional information or disclosures in the event that additional information is developed.

6. Young Conaway is a “disinterested person” as that term is defined in section 101(14) of the Bankruptcy Code in that Young Conaway, its partners, counsel, and associates:

- a. are not creditors, equity security holders, or insiders of the Debtors;
- b. are not and were not, within two (2) years before the Petition Date, a director, officer, or employee of the Debtors; and
- c. do not have an interest materially adverse to the interest of the Debtors’ estates or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtors, or for any other reason.

7. As set forth above, and subject to any explanations and/or exceptions contained herein, Young Conaway (a) does not hold or represent any interest adverse to the Debtors in connection with the matters upon which Young Conaway is to be engaged, and (b) is disinterested. If the results of further investigation reveal any additional connections, Young Conaway will make any further disclosures as may be appropriate at that time.

8. Young Conaway was retained by the Debtors pursuant to an engagement agreement dated August 16, 2018 (the “Engagement Agreement”). In accordance with the Engagement Agreement, Young Conaway received retainers totaling \$150,000.00 (collectively, the “Retainer”) in connection with the planning and preparation of initial documents and its

proposed postpetition representation of the Debtors. Specifically, Young Conaway received an initial retainer payment in the amount of \$100,000 on August 31, 2018, and an additional retainer payment of \$50,000 on September 4, 2018. Young Conaway applied the Retainer to its outstanding balance as of the Petition Date, including fees and expenses associated with the filing of these Cases. After doing so, Young Conaway continues to hold a Retainer in the amount of \$77,206.50, which will constitute an evergreen retainer as security for postpetition services and expenses.

9. Young Conaway intends to apply for compensation for professional services rendered in connection with these Cases subject to approval of the Court and in compliance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any administrative order entered by the Court, on an hourly basis, plus reimbursement of actual, necessary expenses and other charges incurred by Young Conaway. The Firm operates in a national and regional marketplace for legal services in which rates are driven by multiple factors relating to the individual lawyer, his or her area of specialty, the firm's expertise, performance and reputation, the nature of the work involved, and other factors. The principal attorneys and paralegal designated to represent the Debtors and their current standard hourly rates for work of this nature are:

- | | |
|-------------------------------|-------------------|
| a. Michael R. Nestor | \$845.00 per hour |
| b. Robert F. Poppiti, Jr. | \$565.00 per hour |
| c. Ian J. Bambrick | \$470.00 per hour |
| d. Shane M. Reil | \$395.00 per hour |
| e. Michelle Smith (paralegal) | \$255.00 per hour |

10. The hourly rates set forth above are subject to periodic adjustments to reflect economic and other conditions. Other attorneys and paralegals may from time to time serve the Debtors in connection with the matters herein described.

11. The Debtors have been advised that the hourly rates set forth above are Young Conaway's standard hourly rates for work of this nature, and that these rates are set at a level designed to fairly compensate Young Conaway for the work of its attorneys and paralegals and to cover fixed and routine overhead expenses. It is the Firm's policy to charge its clients in all areas of practice for all other expenses incurred in connection with the client's case. The expenses charged to clients include, among other things, mail and express mail charges, special or hand delivery charges, document processing, photocopying charges, charges for mailing supplies (including, without limitation, envelopes and labels) provided by the Firm to outside copying services for use in mass mailings, travel expenses, expenses for "working meals," computerized research, transcription costs, as well as non-ordinary overhead expenses approved by the client such as secretarial and other overtime. The Firm will charge the Debtors for these expenses in a manner and at rates consistent with charges made generally to the Firm's other clients. The Firm believes that it is fairer to charge these expenses to the clients incurring them than to increase the hourly rates and spread the expenses among all clients.

12. No promises have been received by Young Conaway, nor by any partner, counsel, or associate thereof, as to compensation in connection with these Cases other than in accordance with the provisions of the Bankruptcy Code. Young Conaway has no agreement with any other entity to share with such entity any compensation received by Young Conaway in connection with these Cases.

13. Consistent with the U.S. Trustee's *Appendix B—Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330* by

Attorneys in Larger Chapter 11 Cases (the “U.S. Trustee Guidelines”), which became effective on November 1, 2013,³ I state as follows:

- Young Conaway has not agreed to a variation of its standard or customary billing arrangements for this engagement;
- None of the Firm’s professionals included in this engagement have varied their rate based on the geographic location of these Cases;
- Young Conaway was retained by the Debtors pursuant to an engagement agreement dated August 16, 2018. The billing rates and material terms of the prepetition engagement are the same as the rates and terms described in the Application; and
- The Debtors have approved a prospective budget and staffing plan for Young Conaway’s engagement for the postpetition period as appropriate. In accordance with the U.S. Trustee Guidelines, the budget may be amended as necessary to reflect changed or unanticipated developments.

14. The facts set forth in the Application are true and correct to the best of my knowledge, information, and belief.

Dated: September 11, 2018
Wilmington, Delaware

/s/ Michael R. Nestor
Michael R. Nestor

³ The U.S. Trustee Guidelines themselves acknowledge that “the Guidelines do not supersede local rules, court orders, or other controlling authority.” While the Debtors and Young Conaway intend to work cooperatively with the U.S. Trustee to address requests for information and any concerns that may have led to the adoption of the U.S. Trustee Guidelines, neither the filing of this declaration, nor anything contained herein, is intended to or shall be deemed to be an admission by Young Conaway that the Firm is required to comply with the U.S. Trustee Guidelines. Young Conaway reserves any and all rights with respect to the application of the U.S. Trustee Guidelines in respect of any application for employment or compensation filed in these Cases.

Schedule 1

Interested Parties

List of Parties in Interest

Name	Description
21st Century Fox	40 Largest Unsecured Creditor
A&E Networks	40 Largest Unsecured Creditor
Allied Integrated Marketing	40 Largest Unsecured Creditor
Amazon.com, Inc.	40 Largest Unsecured Creditor
AMC Networks, Inc.	40 Largest Unsecured Creditor
AMC Theatres	40 Largest Unsecured Creditor
BBG Home Again LLC	40 Largest Unsecured Creditor
Cinedigm Digital Cinema Corp.	40 Largest Unsecured Creditor
Discovery, Inc.	40 Largest Unsecured Creditor
Dolphin Max Steel Holdings LLC	40 Largest Unsecured Creditor
Erwin Penland LLC	40 Largest Unsecured Creditor
Facebook, Inc.	40 Largest Unsecured Creditor
Giaronomo Productions Inc	40 Largest Unsecured Creditor
Google, LLC	40 Largest Unsecured Creditor
HULU	40 Largest Unsecured Creditor
International Alliance of Theatrical Stage Employees	40 Largest Unsecured Creditor
IPG Mediabrands	40 Largest Unsecured Creditor
Kasima, LLC	40 Largest Unsecured Creditor
Loft International NV	40 Largest Unsecured Creditor
National Research Group, Inc.	40 Largest Unsecured Creditor
NBCUniversal	40 Largest Unsecured Creditor
Pandora Media Inc	40 Largest Unsecured Creditor
Promise Acquisitions, LLC	40 Largest Unsecured Creditor
Rhino Entertainment Company	40 Largest Unsecured Creditor
Roku, Inc.	40 Largest Unsecured Creditor
Snap Inc	40 Largest Unsecured Creditor
Sony Electronics, Inc.	40 Largest Unsecured Creditor
Spotify Technology	40 Largest Unsecured Creditor
Swisher Productions LLC	40 Largest Unsecured Creditor
The CW Television Network, LLC	40 Largest Unsecured Creditor
The Walt Disney Company	40 Largest Unsecured Creditor
Turner Broadcasting System	40 Largest Unsecured Creditor
Twitter Inc.	40 Largest Unsecured Creditor
Universal Pictures	40 Largest Unsecured Creditor
Univision	40 Largest Unsecured Creditor
Viacom, Inc.	40 Largest Unsecured Creditor
Bank Leumi, USA	40 Largest Unsecured Creditor, Litigation Party - Plaintiff
Joshua Deutsch	40 Largest Unsecured Creditor, Litigation Party - Plaintiff
Loren Schwartz	40 Largest Unsecured Creditor, Litigation Party - Plaintiff
Latham & Watkins LLP	40 Largest Unsecured Creditor, Ordinary Course Professional
2.9 Film Distribution Limited	Contract Counterparty
All I See Partners 2015, L.P.	Contract Counterparty
Amazon Digital Services LLC	Contract Counterparty
CinemaScore	Contract Counterparty
ComScore, Inc.	Contract Counterparty
Constantin Film Verleih GmbH	Contract Counterparty
Fullscreen, Inc.	Contract Counterparty
Good Films Enterprises LLC	Contract Counterparty
Haivision	Contract Counterparty
Hotel Artemis Limited	Contract Counterparty
IM Global Film Fund, LLC	Contract Counterparty
iSpot.tv, Inc.	Contract Counterparty
Kintop Pictures, Inc	Contract Counterparty
Lakeshore Entertainment Group LLC	Contract Counterparty
Lakeshore Entertainment Productions LLC	Contract Counterparty
ListenFirst Media, LLC	Contract Counterparty
Marshall Film, LLC,	Contract Counterparty
Midnight Sun, LLC	Contract Counterparty
Miramax Distribution Services, LLC	Contract Counterparty
MullenLowe U.S., Inc. d/b/a Mediahub	Contract Counterparty
Neilsen NRG, Inc.	Contract Counterparty
Paramount Pictures Corporation	Contract Counterparty
Promise Distribution, LLC	Contract Counterparty

List of Parties in Interest

Name	Description
PXL Bros, LLC	Contract Counterparty
Redrover Co., LTD	Contract Counterparty
Rentrak Corporation	Contract Counterparty
Riverstone Pictures (Show Dogs) Limited	Contract Counterparty
Romin, Inc.	Contract Counterparty
Showtime Networks Inc.	Contract Counterparty
Toon Box Entertainment Ltd.	Contract Counterparty
Universals Studios Home Entertainment LLC	Contract Counterparty
Adrienne Gary	Current / Former Executives of Debtors or Affiliates
Brad Kembel	Current / Former Executives of Debtors or Affiliates
Charlotte Von Weede	Current / Former Executives of Debtors or Affiliates
David Rubin	Current / Former Executives of Debtors or Affiliates
Eli Shibley	Current / Former Executives of Debtors or Affiliates
Frank Prugo	Current / Former Executives of Debtors or Affiliates
Jack Pan	Current / Former Executives of Debtors or Affiliates
James Ellis	Current / Former Executives of Debtors or Affiliates
Josh Gutfreund	Current / Former Executives of Debtors or Affiliates
Jun Oh	Current / Former Executives of Debtors or Affiliates
Lynn Harris	Current / Former Executives of Debtors or Affiliates
Lynn Stepanian	Current / Former Executives of Debtors or Affiliates
Mark Stern	Current / Former Executives of Debtors or Affiliates
Melissa Martinez	Current / Former Executives of Debtors or Affiliates
Michael Dwyer	Current / Former Executives of Debtors or Affiliates
Mimi Tseng	Current / Former Executives of Debtors or Affiliates
Phil Gurin	Current / Former Executives of Debtors or Affiliates
Richie Fay	Current / Former Executives of Debtors or Affiliates
Rodolphe Buet	Current / Former Executives of Debtors or Affiliates
Sandy Friedman	Current / Former Executives of Debtors or Affiliates
Scott Kennedy	Current / Former Executives of Debtors or Affiliates
Steve Nickerson	Current / Former Executives of Debtors or Affiliates
Tatyana Joffe	Current / Former Executives of Debtors or Affiliates
Tim Sommerfeld	Current / Former Executives of Debtors or Affiliates
TJ Moffett	Current / Former Executives of Debtors or Affiliates
Donald Tang	Current / Former Executives of Debtors or Affiliates
Jie "Kevin" Kang	Current / Former Executives of Debtors or Affiliates
Robert Friedman	Current / Former Executives of Debtors or Affiliates
Briarcliff LLC	Debtor
Empire Productions LLC	Debtor
Open Road Films, LLC	Debtor
Open Road International LLC	Debtor
Open Road Releasing, LLC	Debtor
OR Productions LLC	Debtor
Donlin, Recano & Company, Inc.	Debtors' Claims and Noticing Agent
Klee, Tuchin, Bogdanoff & Stern LLP	Debtors' Counsel
FTI Consulting, Inc.	Debtors' Interim Management Company
Young Conaway Stargatt & Taylor, LLP	Debtors' Local Counsel
Judge Brendan L. Shannon	Delaware Bankruptcy Judge
Judge Christopher S. Sontchi	Delaware Bankruptcy Judge
Judge Kevin Gross	Delaware Bankruptcy Judge
Judge Kevin J. Carey	Delaware Bankruptcy Judge
Judge Laurie Selber Silverstein	Delaware Bankruptcy Judge
Judge Mary F. Walrath	Delaware Bankruptcy Judge
Cacia Batts	Delaware Judge's Staff
Catherine Farrell	Delaware Judge's Staff
Cheryl Szymanski	Delaware Judge's Staff
Danielle Gadson	Delaware Judge's Staff
Donna Grottini	Delaware Judge's Staff
Janet Moore	Delaware Judge's Staff
Jill Walker	Delaware Judge's Staff
Laura Haney	Delaware Judge's Staff
Laurie Capp	Delaware Judge's Staff
Lora Johnson	Delaware Judge's Staff
Nancy Hunt	Delaware Judge's Staff

Name	Description
Rachel Bello	Delaware Judge's Staff
Rachel Werkheiser	Delaware Judge's Staff
Sherry Scaruzzi	Delaware Judge's Staff
Benjamin Hackman	Delaware UST's Office
Brya Keilson	Delaware UST's Office
Christine Green	Delaware UST's Office
David Buchbinder	Delaware UST's Office
Diane Giordano	Delaware UST's Office
Dion Wynn	Delaware UST's Office
Edith A. Serrano	Delaware UST's Office
Hannah M. McCollum	Delaware UST's Office
Holly Dice	Delaware UST's Office
Jaclyn Weissgerber	Delaware UST's Office
James R. O'Malley	Delaware UST's Office
Jane Leamy	Delaware UST's Office
Jeffrey Heck	Delaware UST's Office
Juliet Sarkessian	Delaware UST's Office
Karen Starr	Delaware UST's Office
Lauren Attix	Delaware UST's Office
Linda Casey	Delaware UST's Office
Linda Richenderfer	Delaware UST's Office
Mark Kenney	Delaware UST's Office
Michael Panacio	Delaware UST's Office
Michael West	Delaware UST's Office
Ramona Vinson	Delaware UST's Office
Richard Schepacarter	Delaware UST's Office
Shakima L. Dortch	Delaware UST's Office
T. Patrick Tinker	Delaware UST's Office
Timothy J. Fox, Jr.	Delaware UST's Office
China Everbright Limited	Equity Holder of Non-Debtor Parent Company
China Harvest Partners, L.P.	Equity Holder of Non-Debtor Parent Company
Donald Tang and Partners	Equity Holder of Non-Debtor Parent Company
Gopher Hargest	Equity Holder of Non-Debtor Parent Company
Neil Shen	Equity Holder of Non-Debtor Parent Company
Reliance Industries Limited	Equity Holder of Non-Debtor Parent Company
Tencent Holdings Limited	Equity Holder of Non-Debtor Parent Company
Tom Ortenberg	Former Director
Alliance of Canadian Cinema, Television and Radio Artists	Industry Guilds
American Federation of Musicians	Industry Guilds
Directors Guild of America	Industry Guilds
International Alliance of Theatrical Stage Employees	Industry Guilds
Media, Entertainment and Arts Alliance	Industry Guilds
Producers Guild of America	Industry Guilds
Union of British Columbia Performers	Industry Guilds
Dewitt Stern of California Insurance Services, a division of Risk Strategies Company	Insurance Broker
AIG Europe Limited	Insurer
Allied World Specialty Insurance Company	Insurer
Arch Insurance Group	Insurer
AXIS Insurance Company	Insurer
Chubb National Insurance Company	Insurer
Federal Insurance Company	Insurer
Hallmark Specialty Insurance Company	Insurer
Hartford Fire Insurance Company	Insurer
Hiscox Insurance Company, Inc.	Insurer
Starr Companies	Insurer
U.S. Specialty Insurance Company	Insurer
Vigilant Insurance Company	Insurer
One Hundred Towers L.L.C.	Lease Counterparty (Landlord)
Shoreline Law - Andrew Pauly and Damon Thayer	Litigation Party - Debtors' Attorney
Robert Thornton	Litigation Party - Plaintiff
Sous Chef, LLC	Litigation Party - Plaintiff
Bent Caryl & Kroll, LLP	Litigation Party - Plaintiff's Attorney
Leto Bassuk	Litigation Party - Plaintiff's Attorney

List of Parties in Interest

Name	Description
Procopio Cory Hargreaves & Savitch LLP	Litigation Party - Plaintiff's Attorney
Quinn Emanuel Urquhart & Sullivan - Gary Gans, Diane Cafferata, and William Odom	Litigation Party - Plaintiff's Attorney
Daley & Tang Securities LLC	Non-filing Debtor Affiliate
Global Road Entertainment LLC	Non-filing Debtor Affiliate
Global Road Entertainment Television LLC	Non-filing Debtor Affiliate
Global Road International Limited	Non-filing Debtor Affiliate
GRE Puerto Rico LLC	Non-filing Debtor Affiliate
IM Global LLC	Non-filing Debtor Affiliate
Sixjoy LLC	Non-filing Debtor Affiliate
Sleepless Nights Productions LLC	Non-filing Debtor Affiliate
Tang and Partners Limited	Non-filing Debtor Affiliate
Tang Media Partners Holdings LLC	Non-filing Debtor Affiliate
Tang Media Partners Limited	Non-filing Debtor Affiliate
Tang Media Partners LLC	Non-filing Debtor Affiliate
Tang Media Partners Securities LLC	Non-filing Debtor Affiliate
TMP Films Shanghai	Non-filing Debtor Affiliate
TMP Global LLC	Non-filing Debtor Affiliate
TMP Investment Shanghai	Non-filing Debtor Affiliate
TMPTV LLC	Non-filing Debtor Affiliate
Loeb & Loeb, LLP	Ordinary Course Professional
Shoreline, A Law Corporation	Ordinary Course Professional
Paul Hastings LLP	Professional, Counsel to Secured Lender (Bank of America)
Berkeley Research Group	Professional, Financial Advisor to Bank of America, N.A.
Glaser Weil - Patricia Glaser and Garland Kelly	Professional, Litigation Party - Debtors' Attorney
Amazon Content Services LLC	Secured - UCC Party
Awesomeness Distribution, LLC	Secured - UCC Party
Believe Film Partners, LLC	Secured - UCC Party
City National Bank, N.A.	Secured - UCC Party
Endgame Releasing Company, LLC	Secured - UCC Party
Film Finances, Inc.	Secured - UCC Party
Neddy Dean Productions Limited	Secured - UCC Party
Redrover Co., Ltd	Secured - UCC Party
Riverstone Pictures (Show Dogs) Limited	Secured - UCC Party
Riverstone Pictures (Sleepless Night) Limited	Secured - UCC Party
Riverstone Solutions 2 Limited	Secured - UCC Party
RPSD2 Limited	Secured - UCC Party
Sony Pictures Worldwide Acquisitions Inc.	Secured - UCC Party
Spotlight Films, LLC	Secured - UCC Party
IMG Global Film Fund LLC	Secured - UCC Party, Contract Counterparty
Writers Guild of America, East, Inc.	Secured - UCC Party, Industry Guild
Writers Guild of America, West, Inc.	Secured - UCC Party, Industry Guild
Screen Actors Guild - American Federation of Television and Radio Artists	Secured - UCC, Industry Guilds
Bank Hapoalim B.M.	Secured Lender
East West Bank	Secured Lender
MUFG Union Bank, N.A.	Secured Lender
CIT Bank, N.A.	Secured Lender, Depository Institution
Bank of America, N.A.	Secured Lender, UCC, Administrative Agent
California Franchise Tax Board	Taxing Authority
City of Chicago Department of Finance	Taxing Authority
Delaware Division of Revenue	Taxing Authority
Georgia Department of Revenue	Taxing Authority
Illinois Department of Revenue	Taxing Authority
Internal Revenue Service	Taxing Authority
Los Angeles County Tax Collector	Taxing Authority
New York City Department of Finance	Taxing Authority
Office of Finance, City of Los Angeles	Taxing Authority
Ohio Department of Taxation	Taxing Authority
State of New York, Department of Taxation and Finance	Taxing Authority
Tennessee Department of Revenue	Taxing Authority
Texas Comptroller of Public Accounts	Taxing Authority
Washington Department of Revenue	Taxing Authority