

Exhibit A

Declaration of Nellwyn Voorhies

**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 NELLWYN VOORHIES IN SUPPORT OF DEBTORS'
APPLICATION FOR AN ORDER AUTHORIZING THE EMPLOYMENT AND
RETENTION OF DONLIN, RECANO & COMPANY, INC., AS ADMINISTRATIVE
AGENT TO THE DEBTORS, NUNC PRO TUNC TO THE PETITION DATE**

I, Nellwyn Voorhies, under penalty of perjury, declare as follows:

1. I am an Executive Director with Donlin, Recano & Company, Inc. ("DRC"), an administrative services firm that specializes in the administration of large chapter 11 cases, whose offices are located at 6201 15th Avenue, Brooklyn, New York 11219.

2. I submit this declaration in support of the *Debtors' Application for an Order Authorizing the Employment and Retention of Donlin, Recano & Company, Inc., as Administrative Agent to the Debtors, Nunc Pro Tunc to the Petition Date* (the "Application")² filed concurrently herewith by the debtors and debtors in possession (the "Debtors") in the above-captioned chapter 11 cases (the "Cases"). Except as otherwise noted, I have personal knowledge of the facts contained in this Declaration.

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 not otherwise defined herein shall have the meanings ascribed to such terms in the Application.

3. As Administrative Agent, DRC will perform the Administrative Services specified in the Application and the Services Agreement.

4. The fees that DRC will charge in connection with the Administrative Services it renders to the Debtors are set forth in the Services Agreement. DRC's rates are competitive and comparable to the rates DRC's competitors charge for similar services and are reasonable given the quality of DRC's services and DRC's bankruptcy expertise. DRC will seek reimbursement from the Debtors in accordance with the terms of the Services Agreement.

5. DRC intends to apply to the Court for allowance of compensation and reimbursement of expenses incurred after the Petition Date in connection with the services it provides as Administrative Agent pursuant to the Services Agreement. DRC will comply with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules and any orders entered in these Cases regarding professional compensation and reimbursement of expenses.

6. The portion of section 3 of the Services Agreement addressing late charges shall be null, void, and of no further force and effect for postpetition services rendered by DRC.

7. DRC is one of the country's leading chapter 11 administrators, with experience in claims administration, file preparation, noticing, balloting, tabulation, debt issuer, disbursement services, and facilitating other administrative aspects of chapter 11 cases of this size and complexity. DRC has provided identical or substantially similar services in other chapter 11 cases filed in this District and elsewhere, including, among others: *In re EBH Topco, LLC*, Case No. 18-11212 (BLS) (Bankr. D. Del. 2018); *In re PZ Wind Down, Inc.*, Case No. 17-12890 (CSS) (Bankr. D. Del. 2017); *In re Velocity Holding Company, Inc.*, Case No. 17-12442

(KJC) (Bankr. D. Del. 2017); *In re Mac Holding LLC*, Case No. 17-12226 (MFW) (Bankr. D. Del. 2017).

8. I represent, among other things, that:

a. DRC neither holds nor represents any interest adverse to the Debtors' estates;

b. I am not related or connected to and, to the best of my knowledge, no other professional of DRC is related to or connected to any United States Bankruptcy Judge for the District of Delaware or the United States Trustee or to any employee in the offices thereof;

c. DRC will not consider itself employed by the United States government and shall not seek any compensation from the United States government in its capacity as Administrative Agent in these Cases;

d. By accepting employment in these Cases, DRC waives any right to receive compensation from the United States government in its capacity as the Debtors' Administrative Agent in these Cases;

e. In its capacity as the Debtors' Administrative Agent in these Cases, DRC is not an agent of the United States and is not acting on behalf of the United States in these Cases; and

f. In its capacity as the Debtors' Administrative Agent in these Cases, DRC will not intentionally misrepresent any fact to the public.

9. DRC will not employ any past or present employee of the Debtors for work that involves the Debtors' bankruptcy proceedings. The terms of DRC's retention are set forth in **Exhibit B** annexed to the Application.

10. To the best of my knowledge and belief, and based solely upon information provided to me by the Debtors and except as provided herein, neither DRC, nor any employee of DRC, has any materially adverse connections to the Debtors, their estates, their creditors, or equity interest holders, or other relevant parties, their respective attorneys and accountants that would conflict with the scope of DRC's retention or would create any interest adverse to the Debtors' estates or any other party-in-interest.

11. The Debtors have many creditors and, from time to time, DRC may have represented certain of those creditors in completely unrelated matters. Proposed bankruptcy counsel for the Debtors has provided me with a list of the Debtors' creditors and other parties-in-interest (the "Conflicts List"), a copy of which is attached hereto as **Exhibit 1**. I have caused an examination of these records to be made to determine which, if any, of the parties on the Conflicts List DRC may have represented in the past or may be representing at the present time in totally unrelated matters. This search has disclosed that, to the best of my present knowledge, DRC has not in the past and is not currently representing any of the parties on the Conflicts List.

12. In addition, DRC has identified numerous vendors appearing on the Conflicts List that are also vendors of DRC, but DRC has not in the past, and is not currently, representing any of those vendors.

13. Certain of DRC's professionals were formerly employed by firms that may be creditors or may provide professional services to parties in interest in these cases. Such firms include: Paul Hastings LLP; Paul, Weiss, Rifkind, Wharton & Garrison LLP; Kaye Scholer LLP; Skadden, Arps, Slate, Meagher & Flom LLP; Sheppard, Mullin, Richter & Hampton LLP; Baker & McKenzie LLP; Clifford Chance LLP; Hughes Hubbard & Reed LLP; Davis Polk & Wardwell LLP; Levene, Neale, Bender, Yoo & Brill L.L.P.; Blank Rome LLP; Anderson Kill P.C.; Willkie Farr & Gallagher LLP; Dechert LLP; Pryor Cashman LLP; Schulte Roth & Zabel LLP; Kurtzman Carson Consultants LLC; Epiq Bankruptcy Solutions, LLC; Rust Consulting/Omni Bankruptcy; and Wells Fargo Bank. Except as disclosed herein, these professionals did not work on any matters involving the Debtors while employed by their

previous firms. Moreover, these professionals were not employed by their previous firms when these Cases were filed.

14. DRC is an affiliate of American Stock Transfer & Trust Company, LLC (“AST”). AST is a global financial communications and stakeholder management company. Within the AST corporate structure, DRC operates as a separate and independent legal entity. Given the legal and operational separateness of DRC from AST, DRC does not believe that any relationships that AST and its affiliates maintain would create an interest of DRC that would be materially adverse to the Debtors’ estates or any class of creditors or equity security holders.

15. There may be other creditors of the Debtors that DRC may have or may be presently representing, but in no event is DRC representing any other creditor with respect to the Debtors’ bankruptcy proceedings. To the extent I become aware of DRC having represented any other creditors of the Debtors, I will file a supplemental declaration advising the Court of the same. To the extent that DRC discovers any facts bearing on matters described herein, DRC will supplement the information contained herein.

16. Notwithstanding anything contained herein, as part of its diverse business, DRC is the noticing, claims, and balloting agent for debtors in numerous cases involving many different creditors (including taxing authorities), professionals, including attorneys, accountants, investment bankers, and financial consultants, some of which may be creditors or represent creditors; and parties-in-interest in these Cases. In addition, DRC has in the past and will likely in the future continue working with other professionals involved in these Cases in matters unrelated to these Cases. Based upon my current knowledge of the parties involved, and to the best of my knowledge, none of these business relations constitute interests adverse to that of the creditors, or the Debtors’ estates, with respect to the matter upon which DRC is to be engaged.

Additionally, DRC employees may, in the ordinary course of their personal affairs, have relationships with certain creditors of the Debtors. However, to the best of my knowledge, such relationships, to the extent they exist, are of a personal nature and completely unrelated to these Cases.

17. Based upon the information available to me, I believe that DRC is a “disinterested person” within the meaning of section 101(14) of the Bankruptcy Code, in that DRC and its personnel: (a) are not creditors, equity security holders, or insiders of the Debtors; (b) are not and were not, within two years before the date of the filing of these Cases, a director, officer, or employee of the Debtors; and (c) do not have an interest materially adverse to the interests of the Debtors’ estates or any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtors.

18. Prior to the filing of these Cases, the Debtors paid DRC a retainer of \$75,000.00, of which \$8,824.00 was applied to prepetition services in connection with its retention under the Section 156 (c) Application.

19. Under the terms of the Services Agreement, the Debtors have agreed to indemnify, defend, and hold harmless DRC and its affiliates, officers, directors, agents, employees, consultants, and subcontractors under certain circumstances specified in the Services Agreement, except in circumstances resulting solely from DRC’s gross negligence or willful misconduct or as otherwise provided in the Services Agreement.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information and belief.

Dated: September 11, 2018

/s/ Nellwyn Voorhies
Nellwyn Voorhies
Executive Director
Donlin, Recano & Company, Inc.

Exhibit 1

Conflicts List

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

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