

Hearing Date: November 2, 2010 at 10:00 am
Objection Deadline: October 26, 2010 at 4:00 pm

1 TERRY GODDARD
Attorney General
2 Firm Bar No. 14000

3 APRIL J. THEIS
4 Assistant Attorney General
State Bar No. 020720
5 1275 West Washington Street
6 Phoenix, Arizona 85007-2926
Telephone: (602) 542-8387
7 Facsimile: (602) 542-1726
Email: april.theis@azag.gov
8 Attorney for the State of Arizona
9 *ex rel.* Arizona Department of Revenue

10 IN THE UNITED STATES BANKRUPTCY COURT
11 IN AND FOR THE DISTRICT OF ARIZONA

12 In re:
13 QUEBECOR WORLD (USA) INC., *et al.*,
14 EIN: 37-1167902
15 Debtors.

In Proceedings Under
Chapter 11
Jointly Administered
Case No. 08-10152-JMP

16
17
18 **MOTION OF ARIZONA DEPARTMENT OF REVENUE**
19 **TO DETERMINE THE DEBTORS' SALES TAX LIABILITIES**
20 **PURSUANT TO THE COURT'S PROCEDURES ORDER**

21 The State of Arizona *ex rel.* Arizona Department of Revenue ("Arizona") hereby moves
22 the Court to determine the sales taxes due from the Debtors, pursuant to the Court's Amended
23 Procedural Order, dated November 14, 2008.

24 1. On January 21, 2008, the Debtors filed a petition under chapter 11 of the United
25 States Bankruptcy Code.

26 2. On October 17, 2008, the Debtors filed their Motion to (A) Implement

1 Procedures to Determine Prepetition and Postpetition Sales Tax Liabilities of Certain Debtors
2 Pursuant to State and Local Voluntary Disclosure Procedures and (B) Determine the Amount
3 of Prepetition and Postpetition Sales Tax Liability of Certain Debtors (the “Sales Tax Motion”
4 or “Motion”, Docket No. 1219).

5
6 3. On November 14, 2008, the Court entered its Amended Order Pursuant to 11
7 U.S.C. §§ 105(a), 502 and 505 and Federal Rule of Bankruptcy Procedure 9019 Authorizing
8 the Debtors to (A) Implement Procedures To Determine Prepetition and Postpetition Sales Tax
9 Liabilities of Certain Debtors Pursuant to State and Local Voluntary Disclosure Procedures and
10 (B) Determine the Amount of Prepetition and Postpetition Sales Tax Liability of Certain
11 Debtors (the “Procedures Order,” Docket No. 1289). This amended the Order that was entered
12 on October 30, 2008 (Docket No. 1248).

13
14 4. On December 18, 2008, the Arizona Department of Revenue timely filed
15 Arizona’s Objection To Debtors’ Motion Determining Proposed VDA Amount With Respect
16 To Prepetition Sales Tax Liabilities And Notice Of Initial Review Period (“Arizona’s
17 Objection,” Docket No. 1432), and mutually agreed with the Debtors to extensions pursuant to
18 the paragraph 2(e) of the Procedures Order, in an attempt to reach a consensual resolution of
19 the Taxing Authority’s objection.
20

21 5. The Debtors and Arizona have initiated discussions, exchanged information and
22 conducted negotiations in accordance with the Procedures Order to reach an agreement
23 determining the amount of sales taxes that are due. The parties have not reached an agreement
24 as to the correct amount to be paid. Accordingly, pursuant to paragraph 2(f) of the Procedures
25 Order, Arizona requests this Court to determine the amount to be paid by the Debtors.
26

1 6. The Debtors' Sales Tax Motion seeks to resolve the amount of prepetition and
2 postpetition sales taxes that the Debtors owe the State of Arizona. The Motion explains that
3 the Debtors had never properly registered to do business in Arizona and had not been filing and
4 paying the sales tax returns that they owed to Arizona. The Debtors state that they analyzed
5 their taxable transaction for a three-month period (February 2008 – April 2008) and determined
6 a monthly average tax amount due. The Motion proposes to pay that monthly amount for a
7 four-year (48 – month) period prior to bankruptcy and for the postpetition months while in
8 bankruptcy in satisfaction of the Debtors' sales tax claims owed to Arizona. The amount the
9 Debtors propose to pay does not include any interest or penalties.

10
11
12 7. The Debtors' Motion contends that the Debtors owe \$605,019.14 to Arizona in
13 sales taxes for the four-year period prior to filing their bankruptcy petitions, for a monthly
14 average of \$12,604.57 per month.

15 8. The Debtors' own methodology for determining the amount of sales taxes due
16 to Arizona demonstrates that they have significantly underestimated the amount of taxes that
17 are due. The Debtors' study greatly overestimates the percentage of nontaxable sales involved
18 in their sample period. The Debtors' study includes a total of \$10,422,814.74 in gross Arizona
19 sales involved in their sample period and concludes that \$7,630,240.51 of those transactions
20 are not taxable. In other words, the Debtors assume that out of over \$10 million in sales
21 transactions, only about \$2,792,574.23, are taxable.

22
23
24 9. Arizona strongly disagrees with the conclusion that such a high percentage of
25 the transactions are not taxable. This is based on an itemized review of each of the specific
26 transactions included in the Debtors' study. Arizona disagrees with certain discount factors

1 used by the Debtors in their study to adjust downward the tax amount they had found to be due.
2 Arizona concludes that the correct amount of tax due based on the Debtors' own data is
3 \$3,646,544.38, in tax alone, for the four-year period prior to filing the bankruptcy cases, or
4 \$75,969.67 per month, not including interest or penalties.
5

6 10. The Debtors' Motion proposes also to use the monthly average to determine the
7 amount of the postpetition sales tax due for each month of the postpetition period. The
8 postpetition period extended from January 2008 through July 2009, or 18 months. Using
9 Arizona's monthly average of \$75,969.67 yields the sum of \$1,367,454.06 for the postpetition
10 period. The Debtor actually paid \$127,578.19 for this period, potentially underreporting and
11 underpaying \$1,239,875.87 for the postpetition period tax alone.
12

13 11. Thus, based on its review of the Debtors' own data, Arizona contends that the
14 Debtors potentially owe a minimum of \$3,646,544.38 in tax for the four-year period prior to
15 filing and a minimum of \$1,239,875.87 in tax for the postpetition period, for a total of
16 \$4,886,420.25 in tax alone. Arizona emphasizes that these figures are based on the Debtors'
17 own data adjusted only by Arizona's independent determination of the taxability of the
18 transactions in the Debtors' study and Arizona's adjustment of the discount factors used by the
19 Debtors.
20

21 12. Further, those amounts are based solely on the four year period prior to the
22 bankruptcy filing. 11 USC § 507(a)(8)(iii), does not contain any time limit for taxes that are
23 assessable but not yet assessed when the bankruptcy was filed. Arizona tax law does not
24 contain any statute of limitations on taxes due for which no returns were filed. A.R.S. § 42-
25 1104(B)(1)(b). Therefore, the allowable amount of Arizona's sales tax claims in this case
26

1 should include the entire period the Debtors conducted business in Arizona.

2 13. Finally, the Debtors' calculation fails to include any amounts for interest or
3 penalties associated with the taxes they owe. Adding applicable penalties and interest
4 increases the Debtors' liability significantly. Including penalties and interest for the four-year
5 prepetition period alone adds an additional \$943,931.34 to the Debtors' tax liability, thru
6 October 31, 2010, and will continue to accrue until satisfied. Interest and penalties for the
7 entire time the Debtors have been operating would be significantly higher. Additional interest
8 and penalties also would still be owed for the postpetition period. Under 11 USC §
9 503(b)(1)(C) and well-established case law,¹ those postpetition penalty and interest amounts
10 are required to be paid in full as administrative expenses.
11

12
13 14. In sum, Arizona contends that the Debtors owe significantly more than
14 \$605,019.14 in tax debt to the State of Arizona. Because of the present inability of the parties
15 to agree, Arizona asks this Court to determine the amount that the Debtors must pay to satisfy
16 their sales tax obligations to the State of Arizona.
17

18 WHEREFORE, Arizona respectfully requests that the Court determine the Debtors'
19 sales tax liabilities to be paid to Arizona, enter its order directing the Debtors to pay the
20 amount as determined by the Court and for such other and further relief to which Arizona may
21 be entitled.
22

23
24
25
26

¹ See, United States v. Yellin (In re Weinstein), 272 F.3d 39 (1st Cir. 2001); United States v. Flo-Lizer, Inc. (nre Flo-Lizer, Inc.), 916 F.2d 363 (6th Cir. 1990); United States v. Crenshaw (In re Allied Mechanical Services, Inc.), 885 F.2d 837 (11th Cir. 1989); United States v. Ledlin (In re Mark Anthony Construction, Inc.), 886 F.2d 1101 (9th Cir. 1989); United States v. Friendship College, Inc. (In re Friendship College, Inc.), 737 F.2d 430 (4th Cir. 1984).

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26

RESPECTFULLY SUBMITTED this 15th day of October, 2010.

TERRY GODDARD
Arizona Attorney General

/s/AJT No. 020720
APRIL J. THEIS
Assistant Attorney General
Attorney for the State of Arizona
ex rel. Arizona Department of Revenue

CERTIFICATE OF SERVICE

I certify that on October 15, 2010, a true copy of the foregoing was served to the following parties by the method indicated:

By FedEx Overnight Mail:
United States Bankruptcy Court
Southern District of New York
Alexander Hamilton Custom House
One Bowling Green, Room 615-3
New York, NY 10004-1408

Quebecor World (USA) Inc.
150 42nd Street
New York, NY 10034

Arnold & Porter LLP
399 Park Avenue,
New York, NY 10004 4690

By Regular First Class Mail:
Arnold & Porter LLP
Attn: Michael J. Canning
399 Park Avenue,
New York, NY 10004 4690

1 Akin, Gump, Strauss,
2 Hauer & Feld LLP
3 Attn: David H. Botter
4 590 Madison Avenue
5 New York, NY 10022 2524

6 Office of the United States Trustee
7 Attn: Andy D. Velez-Rivera
8 33 Whitehall Street, 21st Floor
9 New York, NY 10004

10 By Electronic Means as listed on the Court's ECF Noticing System:

11 David B. Aaronson david.aaronson@dbr.com
12 Marc Abrams maosbny@willkie.com, mabrams@willkie.com
13 Chantel K. Adams cadams@khmlp.com
14 Ronald T. Adams rta@bhlaw.com, sle@bhlaw.com
15 David J. Adler dadler@mccarter.com
16 B. Sean Akins sean@akinsadams.com
17 Thomas Ambrosio ncorrado@corradofirm.com, tambrosio@sfgogreen.com
18 Bonnie J. Anderson bonnie@bjalaw.com
19 Stephanie T. Anelli sanelli@venable.com
20 David Arnold darnold@westonhurd.com, mcarrick@westonhurd.com
21 Dawn K. Arnold darnold@rattetlaw.com
22 Rema Awad rawad@parcmanagement.com
23 Scott A. Bachert bachert@hbmfirm.com, stephens@hbmfirm.com;codell@hbmfirm.com
24 Ethel H. Badawi ethel.badawi@btlaw.com
25 Kenneth C. Baker kcbaker@eastmansmith.com, adcramer@eastmansmith.com
26 David J. Baldwin bankruptcy@potteranderson.com
Mitchell J. Banas mbanas@jaeckle.com
Elizabeth Banda Calvo rgleason@pbfc.com, ebcervo@pbfc.com
Erika R. Barnes ebarnes@stites.com
Leslie S. Barr lbarr@windelsmarx.com, theston@windelsmarx.com
William J. Barrett william.barrett@bfkn.com
Kenneth L. Baum kbaum@coleschotz.com
Arthur G. Baumeister abaumeister@amigonesanchez.com
Bruce H. Beckmann bhb@beckmannassociates.com
Lawrence E. Behning larry.behning@klgates.com, john.culver@klgates.com
Christopher Robert Belmonte cbelmonte@ssbb.com, pbosswick@ssbb.com
Michael J. Bennett mbennett@lhlawfirm.com, nkutcher@lhlawfirm.com
Leslie Ann Berkoff lberkoff@moritthock.com
Robert R. Berluti rberluti@bermac-law.com
Jeffrey Bernstein jbernstein@mdmc-law.com, malimario@mdmc-law.com

1 Robert P. Biegler bieglelaw@yahoo.com
2 Ron C. Bingham rbingham@stites.com
3 Beth Ann Bivona bbivona@damonmorey.com,
4 wsavino@damonmorey.com;mbrennan@damonmorey.com
5 Steven L. Blakely sblakely@acton-snyder.com, bstark1958@hotmail.com
6 Benjamin Blaustein bblaustein@kelleydrye.com
7 KDWBankruptcyDepartment@kelleydrye.com
8 David Blaylock dblaylock@glankler.com
9 fgoodman@glankler.com;pburnett@glankler.com
10 Allan R. Bloomfield allanbloomfield@gmail.com, abbknotices@gmail.com
11 Rachel S. Blumenfeld rblmnf@aol.com, rblmnf@aol.com
12 Anthony D. Boccanfuso Anthony_Boccanfuso@aporter.com
13 Norman P. Bock leibowitz-bocklaw@worldnet.att.net
14 Florence Bonaccorso-Saenz florence.saenz@la.gov
15 Wanda Borges borgeslawfirm@aol.com
16 Charles E. Boulbol rtrack@msn.com
17 Winnifred P. Boylan wpboylan@lambertleser.com
18 Kate M. Bradley kbradley@brouse.com, jhickey@brouse.com
19 Wendy D. Brewer wbrewer@beneschlaw.com,
20 ecf@beneschlaw.com;EThackerUhl@beneschlaw.com;docket@beneschlaw.com;mwinslow@
21 beneschlaw.com;ccanny@beneschlaw.com
22 Stuart C. Brinn scbrinn@strausstroy.com
23 Robert J. Brown lexbankruptcy@wyattfirm.com
24 William J. Brown khatch@phillipslytle.com
25 Theresa V. Brown-Edwards bankruptcy@potteranderson.com
26 Mark Edwin Browning BK-MBROWNING@OAG.STATE.TX.US,
SHERRI.SIMPSON@OAG.STATE.TX.US
John W. Bryant jbryant@dflaw.com
Michael G. Busenkell mbusenkell@wcsr.com, pgroff@wcsr.com
Judy B. Calton jcalton@honigman.com
Jeffrey Morgan Carbino jcarbino@thorpreed.com, dlynch@thorpreed.com
Paul W. Carey bankrupt@modl.com, pwcarey@modl.com
Michael Robert Carney mcarney@cahill.com, mcarney@cahill.com
Sandra K. Carolina sandra.carolina@swgas.com
Patrick W. Carothers pcarothers@thorpreed.com,
dtomko@thorpreed.com;ghauswirth@thorpreed.com
Michelle Carter mcarter@kslaw.com, pwhite@kslaw.com; dmeadows@kslaw.com
Linda J. Casey caseyl@pepperlaw.com
jaffeh@pepperlaw.com;shieldsa@pepperlaw.com;barsonl@pepperlaw.com;kistlerb@pepperlaw.
com
Jacques Catafago jcatafago@catafagolaw.com
David S. Catuogno dcatuogno@formanlaw.com
Gabriel I. Chacon gabriel.chacon@dol.lps.state.nj.us

1 Michael J. Chapman mchapman@rendigs.com
2 Jennifer A. Christian jennifer.christian@tklaw.com
3 Shawn M. Christianson schristianson@buchalter.com, cmcintire@buchalter.com
4 Ilissa Churgin Hook ecfmail@yablaw.com, ihook@yablaw.com
5 Darrell W. Clark dclark@stinson.com, cscott@stinson.com
6 Joseph L. Clasen jclasen@rc.com, sgleason@rc.com;tgorrell@rc.com
7 Marvin E. Clements agbanknewyork@ag.tn.gov
8 Ronald A. Clifford rclifford@bandblaw.com
9 Tiffany Strelow Cobb tscobb@vorys.com, cdfricke@vorys.com
10 James F. Coffey jcoffey@nutter.com
11 Barbara S. Cohen bcohen@wszlaw.com, jwhittaker@wszlaw.com
12 David E. Cohen davidecohen@lawcohen.com
13 Robert L. Cohen cohcollect@aol.com
14 Mindy D. Cohn mcohn@winston.com,
15 ECF_BANK@winston.com;neverett@winston.com
16 Kenneth P. Coleman kurt.vellek@allenoverly.com
17 Patrick Collins pcollins@farrellfritz.com
18 Neal D. Colton NColton@Cozen.com,
19 efreed@cozen.com;escherling@cozen.com;lgroux@cozen.com
20 Nancy A. Connery nconnery@schoeman.com, jspin@schoeman.com
21 Michael T. Conway michael.conway@leclairryan.com
22 Dena Copulsky dlcopulsky@hhlaw.com
23 Harold A. Corzin hcorzin@csu-law.com
24 David N. Crapo dcrapo@gibbonslaw.com
25 Fredrich J. Cruse fcruse@cruselaw.com
26 Vincent Cuocci honestlawyer@verizon.net
Michael Collins D'Aries mdaries@helfandlaw.com
Michael R. Dal Lago bankruptcy@morrisoncohen.com
Wayne H. Davis davis@thshlaw.com
Paul DeCailly ecf@pdlaw.net
Louis T. DeLucia ldelucia@schiffhardin.com,
lbonilla@schiffhardin.com;sodavis@schiffhardin.com;mcurro@schiffhardin.com
Shelly A. DeRousse sderousse@stahlcowen.com
Robert Dehney rdehney@mnat.com,
cmiller@mnat.com;dabbott@mnat.com;dbutz@mnat.com;wlamotte@mnat.com;cfights@mnat.c
om
Paul T Deignan pdeignan@taftlaw.com
ecfclerk@taftlaw.com;aolave@taftlaw.com;docket@taftlaw.com
Gabriel Del Virginia, Esq. gabriel.delvirginia@verizon.net
Sam Della Fera sdellafera@trenklawfirm.com
Osman Dennis osman@peteraxelrod.com
Mark S. Dessauer dessauer@hdsdlaw.com, bchase@hdsdlaw.com
Deborah H. Devan dhd@nqgrg.com

1 Gerard DiConza gdiconza@dlawpc.com, las@dlawpc.com
Seth E. Dizard seth.dizard@wilaw.com
2 Christopher R. Donoho chris.donoho@lovells.com, scao@centerbridge.com
3 Bruce Dopke bruce@dopkelaw.com
Joshua Dorchak joshua.dorchak@bingham.com
4 Amish R. Doshi adoshi@daypitney.com
Bruce E. Downing downing@harrison-johnston.com
5 David J. Doyaga david.doyaga@verizon.net
6 cathy@bigapplebankruptcy.com;theresa@bigapplebankruptcy.com
Constantine N. Dranias cndranias@hotmail.com
7 Dennis J. Drebsky ddrebsky@nixonpeabody.com
nyc.managing.clerk@nixonpeabody.com
8 Seth A. Drucker sdrucker@honigman.com
9 Robert N. Duimstra robert-dumistra@mennlaw.com
Lawrence A. Durkin larry@durkinmacdonald.com, erin@durkinmacdonald.com
10 Brian J. Duva bduva@mflaw.com
Julie D. Dyas jdyas@halperinlaw.net
11 David Edelberg dedelberg@njbankruptcy.com
12 Devon Eggert deggert@freebornpeters.com, bkdocketing@freebornpeters.com
Erin L. Eliassen eleliassen@stoel.com, basargent@stoel.com
13 Michael E. Emrich notice@regencap.com
Scott L. Esbin bankruptcyinfo@esbinalter.com, bankruptcyinfo@esbinalter.com
14 Rosa Evergreen rosa.evergreen@aporter.com, joel.gross@aporter.com
15 William J. Factor wfactor@wfactorlaw.com, slorber@wfactorlaw.com
Stephen Vincent Falanga sfalanga@connellfoley.com
16 Thomas R. Fawkes tfawkes@freebornpeters.com, bkdocketing@freebornpeters.com
Ilene J. Feldman collinsfeldman@aol.com
17 Mark E. Felger mmillis@cozen.com
18 Alyson M. Fiedler afiedler@schiffhardin.com
mcurro@schiffhardin.com;ldelucia@schiffhardin.com
19 Michael D. Fielding michael.fielding@huschblackwell.com
Keith A Fink kfink@finklawfirm.com
20 Randall J. Fishman efcivil@bbfpc.com
21 Thomas J. FitzGerald tfitzgerald@lathropgage.com
Arnold M. Flank amfgoblue@aol.com
22 Peter B. Foster pfoster@foster-wolkind.com
23 Shawn Randall Fox sfox@mcguirewoods.com, tcollins@mcguirewoods.com
Lawrence G. Frank lawrencefrank@earthlink.net
24 Donald G. Frankel donald.frankel@usdoj.gov
Mark A. Frankel mfrankel@bfklaw.com;mark_frankel@yahoo.com
25 Paul M. Freeman freeman@freemanhoward.com
O. Allan Fridman afridman@tds.net
26 David J. Fulton djf@sfglegal.com

1 Malcolm B. Futhey mfuthey@farris-law.com
2 James Gadsden bankruptcy@clm.com
3 Terence J. Gallagher tgallagher@jonesgarneau.com
4 John M. Gallo john.gallo@housemanlaw.com
5 Alan E. Gamza Agamza@mosessinger.com
6 dkick@mosessinger.com; dbutvick@mosessinger.com; cgresh@mosessinger.com
7 dkick@mosessinger.com
8 Steven M. Garber steve@sngarberlaw.com, michelle@sngarberlaw.com
9 William G. Gardner wgardner@utbf.com
10 John M. Gassert jgassert@cloquetlaw.com
11 Thomas H. Gays thgays@scplawfirm.com
12 George M. Geeslin geeslingm@aol.com, pegandchat@aol.com
13 Thomas Genova genmallaw@optonline.net
14 Elmer J. George ejgeorge@windstream.net
15 Mark A. Gilbert mark.gilbert@colemantalley.com
16 Steven A. Ginther sdnyecf@dor.mo.gov
17 Robin H. Gise ecf@cwsny.com
18 Anthony F. Giuliano afg@pryormandelup.com
19 Rozanne M. Giunta rmgiunta@lambertleser.com
20 Eduardo J. Glas eglas@mccarter.com
21 James B. Glucksman jbg@rattetlaw.com, chl1esq@yahoo.com
22 Scott A. Golden sagolden@hhlaw.com
23 Marcia L. Goldstein marcia.goldstein@weil.com, worldcom@elaw.com
24 shai.waisman@weil.com; Damon.meyer@weil.com; jae.kim@weil.com
25 aliza.reicher@weil.com; jessica.liou@weil.com; stefanie.beyer@weil.com
26 Mark S. Goldstein mgoldstein@lshah.com
Kathleen N. Gomes kgomes@pgmlawyers.com
Rosendo Gonzalez rossgonzalez@earthlink.net
Gary A. Gotto ggotto@krplc.com
Alex Govze agovze@askfinancial.com,
lporten@askfinancial.com; jsteinfeld@askfinancial.com
Garry M. Graber ggrabber@hodgsonruss.com, mmuskopf@hodgsonruss.com
Corey D. Grandmaison corgra@bkf-law.com, aijhal@bkf-law.com
David B. Grantz dgrantz@meyner.com
Samuel R. Grego gregos@dmclaw.com, gregos@dmclaw.com
David M. Grogan dgrogan@slk-law.com
Stephen B. Grow sgrow@wnj.com, kfrantz@wnj.com
Janice Beth Grubin jgrubin@tnsj-law.com, snobles@tnsj-law.com
Barry N. Gutterman bngassc@aol.com
Matthew W. Haapoja trimblelegals@earthlink.net
Elizabeth A. Haas info@thehaaslawfirm.com
Robert R. Hall robert.hall@azag.gov
Thomas W. Halm twh@hillwallack.com

1 Alan D. Halperin ahalperin@halperinlaw.net,
2 lgu@halperinlaw.net;cmitchell@halperinlaw.net;cbattaglia@halperinlaw.net
3 Wesley J. Hammond whammond@wctlaw.com
4 Steven J. Harfenist sharfenist@friedharf.com, kbaranello@fhkplaw.com
5 Lisa F. Harper lfharper@ctflegal.com
6 Scott M. Harrington sharrington@dmoc.com
7 Juandisha Harris harrisj12@michigan.gov, holcombm@michigan.gov
8 Michael E. Hastings michael.hastings@leclairryan.com
9 Robert J. Haupt rjhaupt@phillipsmurrah.com, iamatthews@phillipsmurrah.com
10 Christopher L. Hawkins chawkins@bradleyarant.com
11 Kenneth Hayes khayes@hkmpp.com
12 Nava Hazan nhazan@mwe.com
13 Slava Hazin shazin@wbcsk.com
14 William J. Healy whealy@campeaulaw.com
15 Andrew B. Helfand mdaries@helfandlaw.com
16 Jeffrey Hellman jhellman@zeislaw.com
17 Christopher M. Hemrick chemrick@connellfoley.com
18 Larry D. Henin lhenin@eapdlaw.com
19 Eric Henzy ehenzy@reidandriege.com
20 Gregory F. Herkert gherkert@stolarlaw.com
21 Ira L. Herman ira.herman@tklaw.com
22 orlando.salcedo@tklaw.com;delilah.garcia@tklaw.com
23 Ted W. Hight thight@tokn.com
24 Allan Hill ahill@phillipslytle.com
25 William R. Hinchman whinchman@klehr.com
26 Marc E. Hirschfield mhirschfield@bakerlaw.com,
nlandrio@bakerlaw.com;bhbktteam@bakerlaw.com
Robert M. Hirsh hirsh.robert@arentfox.com, constantino.nova@arentfox.com
David R. Hock dhock@cwsny.com
Brian M. Holland bholland@lathropgage.com
Pamela Smith Holleman pholleman@sandw.com
Joon P. Hong jhong@rkollp.com, rkoquebec@rkollp.com
Ronald Horowitz ronhorowitz@verizon.net
Casey B. Howard choward@lockelord.com
John R. Humphrey jhumphrey@taftlaw.com,
jhumphrey@taftlaw.com;ecfclerk@taftlaw.com;docket@taftlaw.com
Richard I. Hutson rhutson@fullertonlaw.com
Reginald W. Jackson rwjackson@vorys.com, cdfricke@vorys.com
Christopher D. Jaime cjaime@mclrenolaw.com, kbernhardt@mclrenolaw.com
James W. Jennings jjennings@bd-law.com
Matthew S. Johns mjohns@taftlaw.com,
bbarnes@taftlaw.com;ecfclerk@taftlaw.com;docket@taftlaw.com
Robert Alan Johnson rajohnson@akingump.com

1 Lori Lapin Jones ljones@jonespllc.com
2 Roland Gary Jones rgjresearch3@gmail.com
3 John E. Jureller jjureller@klestadt.com, jjureller@klestadt.com
4 David R. Jury djury@usw.org
5 Kenneth W. Kable kenkab@bkf-law.com, aijhal@bkf-law.com
6 Robert B. Kaplan rbk@jmbm.com
7 Dimitri L. Karapelou dkarapelou@karapeloulaw.com
8 Dimitri G. Karcazes dimitri.karcazes@goldbergkohn.com
9 kristina.bunker@goldbergkohn.com
10 Karel S. Karpe karpek@whiteandwilliams.com, yoderj@whiteandwilliams.com
11 Matthew A. Kaufman makaufman01@yahoo.com
12 Patrick C. Keeley pkeeley@pkalaw.com
13 Kristen M. Kelly kkelly@mflaw.com
14 Jeffrey M. Kerscher kerscher@aol.com
15 Robert J. Kiggins rkiggins@mccarthyfingar.com
16 William R. Kohler wrkohler@verizon.net
17 Theodore A. Konstantinopoulos tak@jbandr.com
18 Richard L. Koral richardkoral@optonline.net
19 Glenn Kramer gkramer@sfl-legal.com
20 Stuart A. Krause skrause@zeklaw.com
21 Jason M. Kreth jmkreth@phillipsmurrah.com
22 Joseph M. Krettek krettek.joseph@pbgc.gov, efile@pbgc.gov
23 Mark S. Kundla mkundla@hkmpp.com
24 Matthew F. Kye mkye@magnozzikye.com
25 Paul J. Labov plabov@eapdlaw.com
26 Philip J. Landau plandau@sfl-pa.com, lmelton@sfl-pa.com
Kevin J. Lerner klarner@riker.com
Richard S. Lauter rlauter@freebornpeters.com, bkdocteting@freebornpeters.com
Francis J. Lawall lawallf@pepperlaw.com
Gilbert A. Lazarus glawlazarus@aol.com
Harlan Mitchell Lazarus hmllaw@att.net, hmllaw@att.net
Mark G. Ledwin mark.ledwin@wilsonelser.com
Joseph H. Lemkin jhlemkin@duanemorris.com,
tjsantorelli@duanemorris.com;dalvarado@duanemorris.com
Leonard F. Lesser llesser@simonlesser.com
Jill Levi jlevi@toddlevi.com, drosenberg@toddlevi.com
Michael J. Levin mlevin@barwol.com
Joshua D. Levin-Epstein jepstein@loeb.com
Allen M. Levine alevine@hgg.com
Scott K. Levine slevine@platzerlaw.com
Joshua C. Lewis jlewis@reedsmith.com, kpietracatello@reedsmith.com
Demetra Liggins demetra.liggins@tklaw.com
Alan Jay Lipkin alipkin@willkie.com, maosbny@willkie.com

1 Ira S. Lipsius ilipsius@sfl-legal.com
2 Sara E. Lorber slorber@wfactorlaw.com
3 Joseph Lubertazzi jlubertazzi@mccarter.com, jlubertazzi@mccarter.com
4 Donald K. Ludman dludman@brownconnery.com
5 Michael Luskin luskin@hugheshubbard.com
6 John H. Maddock jmaddock@mcquirewoods.com, jsheerin@mcquirewoods.com
7 John S. Mairo jsmairo@pbnlaw.com,
8 mdlaskowski@pbnlaw.com; sakelly@pbnlaw.com; lkkabse@pbnlaw.com
9 mpdermatis@pbnlaw.com; kdcurtin@pbnlaw.com
10 Christopher J. Major , tgorrell@rc.com
11 Michael P. Mallaney mpmallaney@hudsonlaw.net, bpatava@hudsonlaw.net
12 Charles Malloy charles.malloy@aporter.com
13 Jacob A. Manheimer jmanheimer@pierceatwood.com, mpottle@pierceatwood.com
14 Wendy G. Marcari wmarcari@ebglaw.com, nyma@ebglaw.com
15 Alan E. Marder lgomez@msek.com
16 Jeffrey S. Margolin margolin@hugheshubbard.com
17 Joe M. Marshall jmarshall@munsch.com
18 Madison L. Martin nashvillebankruptcyfilings@stites.com
19 Robert E. Martinez remesq@lawofficemartinez.com
20 David A. Matthews dmatthews@slk-law.com
21 Jil Mazer-Marino jmazermarino@msek.com, kgiddens@msek.com
22 Daniel J. McCarthy dmccarthy@hillfarrer.com
23 John P. McConnell jpmcconnell@hm-law.com, kmarcinko@hmlaw.com
24 cdossantos@hm-law.com
25 Mark G. McCreary mmccreary@foxrothschild.com
26 Stephanie L. McGehee-Shacklette mcgehee@hbmfirm.com
Frank McGinn ffm@bostonbusinesslaw.com
Michael F. McGrath mfmcgrath@ravichmeyer.com
Daniel J. McGuire dmcguire@winston.com
Michelle McMahan michelle.mcmahan@bryancave.com, dortiz@bryancave.com
Marla J. Melman marla@scoblaw.com
Lee J. Mendelson lmendelson@moritthock.com
Marc B. Merklin mmerklin@brouse.com
Richard M. Meth msteen@foxrothschild.com, mlsecf@gmail.com
Merle C. Meyers mmeyers@mlg-pc.com
Angela Z. Miller amiller@phillipslytle.com, jhahn@phillipslytle.com
Kathleen M. Miller kmm@skfdelaware.com, tlc@skfdelaware.com
Richard J. Miller tburns@millerdubuc.com
Darren J. Mills djmills@tmlollc.com
Kenneth M. Miskin kmiskin@mcquirewoods.com
Donald H. Molstad mlawfirm@yahoo.com
Christopher R. Momjian crmomjian@attorneygeneral.gov
Denise Mondell denise.mondell@ct.gov

1 Steven R. Montgomery smontgomery@rawle.com
Eric J. Monzo emonzo@morrisjames.com, wweller@morrisjames.com
2 Martin A. Mooney mmooney@deilylawfirm.com
tjohnson@deilylawfirm.com;bkecfactivitynotices@deilylawfirm.com
3 Frank Hampton Moore hmoore@coleandmoore.com
4 Jesse T. Morrison jmorrison@covcrowe.com
Eric T. Moser eric.moser@klgates.com
5 kristen.serrao@klgates.com;felton.parrish@klgates.com
James R. Mozingo jmozingo@kmqlaw.com, jmoore@kmqlaw.com
6 Andrew S. Muller amuller@platzerlaw.com, wleon@platzerlaw.com
7 Jason A. Nagi jnagi@polsinelli.com
Edward E. Neiger eneiger@neigerllp.com
8 James D. Newbold James.Newbold@illinois.gov
9 Craig A. Newman cnewman@rkollp.com
David Nickless dnickless.nandp@verizon.net, cmann.nandp@verizon.net
10 Robert M. Nicoud rmicoud@dallas-law.com
Joseph C. Niebler jnj@nprclaw.com
11 Timothy F. Nixon tnixon@gklaw.com, zraiche@gklaw.com;mroufus@gklaw.com
12 Dennis J. Nolan dnolan@andersonkill.com
Michael E. Norton mnorton@nortonlawassociates.com
13 Kasey C. Nye kasey.nye@quarles.com
John I. O'Neill joneill@bpslaw.com;jionesq@aol.com
14 Frank S. Occhipinti focchipinti@somlaw.com
15 Patrick J. Orr porr@klestadt.com
Alan R. Ostrowitz ostrowlaw@gmail.com, ostrowlaw@optonline.net
16 Mark Russell Owens mowens@btlaw.com
mowens@btlaw.com;bankruptcyindy@btlaw.com
17 Gerald Padian gpadian@tashpad.com
18 Barbra R. Parlin barbra.parlin@hklaw.com
Mark Nelson Parry mparry@mosessinger.com, dkick@mosessinger.com
19 Kevin R. Patmore patmorelaw@psci.net
Benjamin J. Patterson bpatterson@l-wlaw.com
20 Tiara N.A. Patton tpatton@calfee.com, nwheatley@calfee.com;jrobertson@calfee.com
21 Melissa A. Pena mapena@nmmlaw.com
Anne J. Penachio apenachio@pmlawllp.com;penachio.anne@gmail.com
22 fmalara@pmlawllp.com;bk@pmlawllp.com
Frank Peretore peretore@peretore.com
23 Marc A. Pergament mpergament@wgplaw.com
24 Geoffrey J. Peters colnyecf@weltman.com
Gregory M. Petrick gregory.petrick@cwt.com
25 diana.perez@cwt.com;allison.dipasqua@cwt.com
Douglas J. Pick dpick@picklaw.net, ezabicki@picklaw.net
26 Mark J. Politan mjpolitan@pbnlaw.com

1 mpdermatis@pbnlaw.com;mdlaskowski@pbnlaw.com
2 Mari-Ann Pollu-Murray mapollu@yahoo.com
3 Ronn S. Potter rpotter@chandlerpotter-law.com
4 Constantine Pourakis cp@stevenslee.com
5 David M. Powlen david.powlen@btlaw.com
6 Ralph E. Preite rep@dmlegal.com
7 Robert L. Pryor rlp@pryormandelup.com, rpryor@epitrustee.com
8 Paul A. Rachmuth prachmuth@gerstensavage.com
9 Philip Raible phil@raynerrowe.com
10 Bradley M. Rank brank@tashpad.com
11 Eric T. Ray eray@balch.com
12 Victor Reckmeyer vreckmeyer@donnerreckmeyer.com
13 Scott M. Reddie scott.reddie@mccormickbarstow.com
14 mary.reimer@mccormickbarstow.com
15 Ira A. Reid ira.a.reid@bakernet.com
16 Steven C. Reingold sreingold@jagersmith.com, bankruptcy@jagersmith.com
17 Glenn M. Reisman Glenn.Reisman@ge.com
18 Steven J. Reisman sreisman@curtis.com,
19 ceilbott@curtis.com;jdrew@curtis.com;tarnes@curtis.com;vhodeau@curtis.com;mgalla
20 gher@curtis.com;dching@curtis.com;njames@curtis.com
21 Michael J. Reynolds mreynolds@mccarter.com
22 Michael J. Riela michael.riela@lw.com
23 Colin R. Robinson crobinson@bayardlaw.com
24 Kimberly Joan Robinson kim.robinson@bfkn.com
25 Jason T. Rodriguez jrodriguez@higierallen.com
26 Arthur E. Rosenberg arthur.rosenberg@hklaw.com
Heath D. Rosenblat hrosenblat@kslaw.com
David A. Rosenzweig DRosenzweig@Fulbright.com
Robert R. Ross rross@fedex.com, pdcates@fedex.com
Robert W. Roth rroth@nprclaw.com
Charles M. Rowan mrowan@saul.com
Jeffrey C. Ruderman jruderman@cshzlaw.com
Arthur H. Ruegger aruegger@sonnenschein.com
Maura I. Russell dangiulo@dreierllp.com, ECFNotices@dreierllp.com
Richard P. Ruswick ruswick@danica.com
Mark J. Sandlin msandlin@goldbergsimpson.com, mmitchell@goldbergsimpson.com
Robert M. Sasloff rms@robinsonbrog.com
Bruce M. Sattin bsattin@szaferman.com
Russell W. Savory russell.savory@gwsblaw.com
Ilan D. Scharf ischarf@pszjlaw.com
Jonathan Edward Scharff jes@harrishelton.com
Robert M. Schechter rmschechter@pbnlaw.com
mdlaskowski@pbnlaw.com;sakelly@pbnlaw.com;lkkabse@pbnlaw.com

1 Karen M. Scheibe kscheibe@askfinancial.com
lporten@askfinancial.com;jsteinfeld@askfinancial.com
2 Karen M. Scheibe kscheibe@askfinancial.com, lporten@askfinancial.com
3 Bernard Schenkler bschenkler@damonmorey.com, bernard.schenkler@gmail.com
Roger Schlossberg bkcreditor@schlosslaw.com, rschlossberg@schlosslaw.com
4 Paula A. Schmeck bdingfelder@thorpreed.com
Daniel L. Schmutter dschmutter@farerlaw.com
5 Keith A. Schofner kaschofner@lambertleser.com
Carey D. Schreiber cschreiber@winston.com
6 John R. Schreiber john.schreiber@wilaw.com
Sheila R. Schwager srs@hteh.com
7 Harold M. Schwarz hschwarz@jbandr.com
8 Charles A. Shaffer shaffer@pflawyer.com, joanne@pflawyer.com
Joel M. Shafferman joel@shafeldlaw.com
9 Dan Shaked dan@shakedandposner.com
10 Marc J. Shanker mshanker@morganlewis.com, mshanker@morganlewis.com
Beata Shapiro beata.shapiro@wilsonelser.com
11 James W. Shea atty.james@comcast.net
James H. Shenwick jshenwick@gmail.com
12 John K. Sherwood jsherwood@lowenstein.com
Michael A. Shiner mshiner@tuckerlaw.com
13 Maria Sideris msideris@jshllp.com
14 Lewis W. Siegel lws@lwsesq.com
15 Neil Yahr Siegel nsiegel@coleschotz.com
Sam O. Simmerman sosimmerman@kwgd.com, mhelmick@kwgd.com
16 Bruce H. Simon bsimon@cwsny.com
John A. Simon jsimon@foley.com
17 Marilyn Simon msimon@msimonassoc.com
Thomas R. Slome lgomez@msek.com
18 Abigail Snow asnow@ssbb.com
19 Sarah F. Sparrow ssparrow@tuggleduggins.com, martit@tuggleduggins.com
Jack T. Spinella jspinella@ndslaw.com
20 adavis@ndslaw.com; jdisena@ndslaw.com; CSantomassimo@ndslaw.com;
sdepalma@ndslaw.com
21 Gary A. Stahl gstahl@crowell.com
22 Charles C. Stebbins cstebbins@wtsmlaw.com, scarnell@wtsmlaw.com
S. Keven Steinberg ksteinberg@finklawfirm.com
23 Joseph L. Steinfeld jsteinfeld@askfinancial.com, lporten@askfinancial.com
24 R. Hugh Stephens hstephens@stephensstephens.com, eschmidt@stephensstephens.com
Malani Sternstein msternstein@sheppardmullin.com
25 Fred Stevens fstevens@foxrothschild.com
26 Graham H. Stieglitz gstiegli@burr.com
Jason V. Stitt jstitt@kmklaw.com

1 Robert Strassberg robert@strassbergpc.com
2 Brent C. Strickland bstrickland@wtplaw.com
3 David A. Sullivan david.sullivan@cliffordchance.com
4 J. Michael Sutherland msutherland@ccsb.com, bmeade@ccsb.com
5 Charles C. Swanekamp cswanekamp@jaeckle.com, mbialy@jaeckle.com
6 Douglas T. Tabachnik dtabachnik@dttlaw.com
7 Matthew S. Tamasco mtamasco@schnader.com
8 Michael D. Tapscott mdt@hruhpa.com
9 Jay Teitelbaum jteitelbaum@tblawllp.com
10 April J. Theis april.theis@azag.gov
11 Timothy J. Tighe ttighe@brelaw.com, lara@brelaw.com
12 Albert Togut alcourt@teamtogut.com
13 n169@ecfcbis.com; abrogan@teamtogut.com
14 kackerman@teamtogut.com; ajtogut@ecf.epiqsystems.com
15 George A. Tsougarakis tsougara@hugheshubbard.com
16 Bonnie Alison Tucker btucker@samlegal.com, jhoyte@samlegal.com
17 Stephen E. Turman sturman@mhhllaw.com
18 Marshall C. Turner marshall.turner@husch.com
19 Jared Alan Ullman jullman@rattetlaw.com
20 Gary D. Underdahl gunderdahl@askfinancial.com
21 lporten@askfinancial.com; jsteinfeld@askfinancial.com
22 Fred Van Remortel f.vanremortel@hopplawfirm.com
23 Jeannette Vargas jeannette.vargas@usdoj.gov
24 Diane E. Vuocolo vuocolo@gtlaw.com
25 Mark T. Vuono mvuono@vuonogray.com
26 Ralph W. Waddell rwaddell@barrettdeacon.com
Steven M. Wallace swallace@kuninlaw.com
Madeleine C. Wanslee mwanslee@gustlaw.com
mwanslee@gustlaw.com; rstein@gustlaw.com
D. Clay Ward dclayward@gmail.com
John E Waters IDRBankruptcy@Iowa.gov
Terence D. Watson twatson@irasacks.com
Duane C. Weaver dweaver@hlpc-law.com
Bruce B. Weddell bweddell@bwatl.com
Elizabeth Weller dallas.bankruptcy@publicans.com
Shea S. Wellford sheawellford@martintate.com
Richard E. Weltman rew@weltmosk.com
Burton S. Weston bweston@garfunkelwild.com, ehuggler@garfunkelwild.com
David B. Wheeler davidwheeler@mvalaw.com
Linda E. White linda.white@oag.state.ny.us
Robert A White rwhite@murthalaw.com
Nicholas W. Whittenburg Nwhittenburg@millermartin.com
nwhittenburg@millermartin.com

1 Carol M. Wilhelm cwilhelm@lrmlaw.com
2 Matthew Wayne Willis matt@ashleyarnold.com
3 Keri L. Wintle kwintle@murthalaw.com
4 Samuel C. Wisotzkey swisotzkey@kmksc.com, kmksc@kmksc.com
5 Craig A. Wolfe cwolfe@kelleydrye.com, KDWBankruptcyDepartment@kelleydrye.com
6 Douglas Wolfe dwolfe@asmcapital.com
7 Lee E. Woodard bkemail@harrisbeach.com
8 Robert C. Yan ryan@farrellfritz.com
9 Callan Frank Yeoman cyeoman@armstrongteasdale.com
10 Kari Yeomans kyeomans@lcmrlaw.com
11 Peter W. Yoars pyoars@kmgslaw.com, jgula@kmgslaw.com;mwernicki@kmgslaw.com
12 Stephen L. Yonaty syonaty@chwattys.com
13 Barbara L. Yong blyong@golanchristie.com, calederer@golanchristie.com
14 Peter Alan Zisser pzisser@ssd.com, wlancaster@ssd.com; rgreen@ssd.com
15 Scott A. Zuber szuber@daypitney.com, jhahn@daypitney.com

16
17
18
19
20
21
22
23
24
25
26

/s/ Lilian P. Stewart
1187147/BCE08-02193