

UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE

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In re: : Chapter 11

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THE WET SEAL, LLC, *et al.*, : Case No. 17-10229 (____)

:

Debtors.¹ : (Joint Administration Requested)

:

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**DEBTORS’ MOTION FOR ENTRY OF INTERIM AND FINAL ORDERS
(I) AUTHORIZING PAYMENT OF CERTAIN PREPETITION TAXES AND FEES
AND (II) AUTHORIZING FINANCIAL INSTITUTIONS TO HONOR ALL
RELATED CHECKS AND ELECTRONIC PAYMENT REQUESTS**

The Wet Seal, LLC and its affiliated debtors and debtors in possession (collectively, the “Debtors”) in the above-captioned chapter 11 cases (collectively, the “Chapter 11 Cases”) hereby move the Court (this “Motion”) for entry of interim and final orders, substantially in the forms attached hereto as Exhibits A and B pursuant to sections 105(a), 363(b), 507(a), and 541 of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the “Bankruptcy Code”), and Rules 6003 and 6004 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), (i) authorizing them to remit and pay, in the ordinary course of business, certain prepetition taxes including sales, use, franchise, commercial activity, business and occupation, and various other taxes, fees, charges, and assessments (collectively, the “Taxes and Fees”) and (ii) authorizing the Debtors’ banks and financial institutions (collectively, the “Banks”) to honor all related checks and electronic payment requests. In support of this Motion, the Debtors rely on the *Declaration of Judd P. Tirnauer in Support of Chapter 11 Petitions and Requests for First Day Relief* (the “First Day Declaration”), which was filed contemporaneously

¹ The Debtors in these chapter 11 cases and the last four digits of each Debtor’s taxpayer identification number are as follows: The Wet Seal, LLC (2741) The Wet Seal Gift Card, LLC (3286); Mador Financing, LLC (1377). The Debtors’ corporate headquarters is located at 7555 Irvine Center Drive, Irvine, California 92618.

with this Motion and is incorporated herein by reference. In further support of this Motion, the Debtors respectfully represent as follows:

JURISDICTION AND VENUE

1. The Court has jurisdiction over these Chapter 11 Cases and this Motion pursuant to 28 U.S.C. §§ 157 and 1334, and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware dated as of February 29, 2012. This is a core proceeding pursuant to 28 U.S.C. § 157(b), and pursuant to Rule 9013-1(f) of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “Local Rules”), the Debtors consent to entry of a final order by the Court 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. Venue of these Chapter 11 Cases and this Motion in this district is proper under 28 U.S.C. §§ 1408 and 1409.

2. The statutory bases for the relief requested herein are sections 105(a), 363(b), 507(a), and 541 of the Bankruptcy Code, and Bankruptcy Rules 6003 and 6004.

BACKGROUND

A. General

3. On the date hereof (the “Petition Date”), each of the Debtors commenced a voluntary case under chapter 11 of the Bankruptcy Code. The Debtors are authorized to continue to operate their business and manage their property as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. To date, no trustee, examiner or statutory committee has been appointed in these Chapter 11 Cases. Additional factual background relating to the Debtors’ business, capital structure and the commencement of these Chapter 11 Cases is set forth in detail in the First Day Declaration.

B. Taxes and Fees Paid by the Debtors²

4. In the ordinary course of their business, the Debtors incur and/or collect the Taxes and Fees and remit such Taxes and Fees to various federal, state, and local taxing and other governmental authorities and/or certain municipal or governmental subdivisions or agencies of those states (collectively, the “Taxing Authorities”)³ in connection with the sale of their products or services at store locations, or through shipments of products purchased through the Debtors’ website to customers. The Taxes and Fees are paid monthly, quarterly, semi-annually or annually to the respective Taxing Authorities, depending on the given Tax or Fee and the relevant Taxing Authority to which it is paid. As of the Petition Date, the Debtors estimate that they owe approximately \$450,000 in unremitted Taxes and Fees, which are comprised entirely of current tax obligations, and are not in respect of “catch-up” payments.

5. The Debtors seek authority to pay all prepetition Taxes and Fees in the ordinary course of business owed to the Taxing Authorities; provided that payments on account of Taxes and Fees that accrued, in whole or in part, prior to the Petition Date but were not in fact paid or processed prior to the Petition Date shall not exceed \$600,000.

6. The Debtors also request that all Banks on which checks to third parties are drawn and/or electronic payments are made pursuant to this Motion be authorized to receive, process, honor, and pay any and all such checks (whether issued or presented prior to or after the Petition Date) and electronic payments, and to rely on the representations of the Debtors as to which checks are authorized to be paid.

² The Debtors do not seek authority to collect and pay state and federal employee withholding taxes under this Motion, but rather request such authority as part of the *Debtors’ Motion for Entry of an Order (i) Authorizing the Debtors to Pay and Honor Certain Prepetition Wages, Benefits, and Other Compensation Obligations and (ii) Authorizing Banks to Honor and Process Checks and Transfers Related to Such Obligations*, filed concurrently herewith.

³ A list of Taxing Authorities is attached hereto as Exhibit C.

7. Many Taxing Authorities impose personal liability on directors and/or responsible officers of entities responsible for collecting or paying certain taxes or fees to the extent that such taxes or fees are not remitted. Although the Debtors believe that all taxes and fees for which the Debtors' directors and/or responsible officers may be personally liable are described herein, it is possible that other prepetition obligations similar in nature (and in threat of personal liability) may be uncovered by the Debtors subsequent to the filing of this Motion. To the extent that such prepetition obligations exist, the Debtors will consider such obligations "Taxes and Fees" as that term is defined and used herein and request the authority to pay such Taxes and Fees as they may arise in the ordinary course of their business.

RELIEF REQUESTED

8. The Debtors hereby request entry of interim and final orders, pursuant to sections 105(a), 363(b), 507(a), and 541 of the Bankruptcy Code, and Bankruptcy Rules 6003 and 6004, (i) authorizing, but not directing, the Debtors to pay, in their sole discretion, all prepetition Taxes and Fees and (ii) authorizing the Banks to honor all related checks and electronic payment requests.

BASIS FOR RELIEF

I. THE COURT SHOULD AUTHORIZE, BUT NOT DIRECT, THE DEBTORS TO PAY, IN THEIR SOLE DISCRETION, THE TAXES AND FEES

A. Payment of the Taxes and Fees is Necessary and Appropriate to Ensure the Debtors' Smooth Transition into Chapter 11

9. The Debtors respectfully submit that the Court should authorize the payment of the Taxes and Fees because: (i) certain of the Taxes and Fees do not constitute property of the Debtors' chapter 11 estates; (ii) substantially all of the Taxes and Fees constitute priority claims; (iii) the failure to pay certain of the Taxes and Fees may impact the Debtors' ability to conduct business in certain jurisdictions and their ability to perform under their

postpetition agreements; and (iv) the Debtors' directors and officers may face personal liability if certain of the Taxes and Fees are not paid. Absent payment of these amounts, the Debtors may face serious disruptions and distractions during the administration of these Chapter 11 Cases, including with respect to the store closing sales (such sales, the "Store Closing Sales") commenced prior to the Petition Date and currently ongoing at the majority of the Debtors' retail locations.

10. The sales taxes and certain of the other taxes identified above are "trust fund taxes" that, by definition, are held by the Debtors in trust for the benefit of those third parties to whom payment is owed or on behalf of whom such payment is being made. Section 541(d) of the Bankruptcy Code excludes "property in which the debtor holds, as of the commencement of the case, only legal title and not an equitable interest." 11 U.S.C. § 541(d). It is well established under section 541(d) of the Bankruptcy Code that taxes collected on behalf of taxing authorities are not property of the estate. *See Begier v. IRS*, 496 U.S. 53, 59 (1990) (holding that taxes such as excise taxes, FICA taxes and withholding taxes are property held by the debtor in trust for another and, as such, do not constitute property of the estate); *City of Farrell v. Sharon Steel Corp. (In re Sharon Steel Corp.)*, 41 F.3d 92, 98–103 (3d Cir. 1994) (finding that funds withheld from employees' paychecks may be subject to a trust, and thus not property of a debtor's estate, even where such funds were commingled with the debtor's other property); *In re Am. Int'l Airways, Inc.*, 70 B.R. 102, 103 (Bankr. E.D. Pa. 1987) (finding that funds held in trust for federal excise taxes are not property of a debtor's estate and, therefore, are not available for distribution to creditors). Because the Taxes and Fees that are trust fund taxes do not constitute property of the Debtors' estates, these amounts will not otherwise be available

for distribution to the Debtors' creditors. Thus, the payment of these Taxes and Fees will not adversely affect the Debtors' estates and the Debtors submit, is warranted.

11. Moreover, the Debtors believe that most, if not all, of the Taxes and Fees would be priority claims under section 507(a)(8) of the Bankruptcy Code. As priority claims, these taxes must be paid in full before the Debtors may obtain confirmation of a chapter 11 plan or make distributions to general unsecured nonpriority creditors. *See* 11 U.S.C. § 1129(a)(9)(C). Accordingly, the proposed relief will only affect the timing of the payment of the Taxes and Fees and not whether such amounts will be paid. As such, payment of the Taxes and Fees will not prejudice the rights of general unsecured nonpriority creditors or other parties in interest.

12. The Debtors are required to pay franchise taxes and, in some instances, other Taxes and Fees to maintain their good standing to operate in the jurisdictions in which they do business. Thus, if such taxes are not paid, Taxing Authorities may refuse to issue good standing certificates, which are often required in securities and financing transactions, and may refuse to take other actions requested of them by the Debtors during their Cases. The inability to obtain these documents may hinder the Debtors' ability to maximize the value of their estates through the Store Closing Sales and the Debtors' subsequent wind down efforts.

13. Further, the Debtors believe that some of these Taxing Authorities may initiate audits if the Debtors fail to pay the Taxes and Fees promptly. Such audits would further divert attention and resources from the process of administering these Chapter 11 Cases. Moreover, as described above, the Debtors' directors and officers may be subject to personal liability in the event that the Taxes and Fees are not remitted or paid to the appropriate Taxing Authority. If any such taxes or fees remain unpaid, the Debtors' directors and responsible officers may be subject to lawsuits or even criminal prosecution on account of such nonpayment

during the pendency of these Chapter 11 Cases, which event would undermine the Debtors' efforts to maximize value for the benefit of their constituents. Accordingly, the Debtors respectfully request the authority to remit the Taxes and Fees to ensure that they and their directors, officers, and employees remain focused on operating their business, conducting the Store Closing Sales and maximizing the value of the Debtors' estates for the benefit of all interested parties.

B. Payment of the Taxes and Fees is Authorized Under Sections 105(a), 363, 1107(a), and 1108 of the Bankruptcy Code and the Doctrine of Necessity

14. The relief requested in this Motion is also supported by several provisions of the Bankruptcy Code that authorize a debtor to honor prepetition obligations in certain circumstances. Courts have recognized each of these provisions as valid authority for such payments. For example, under section 363(b) of the Bankruptcy Code, a court may authorize a debtor to pay certain prepetition claims. *See In re Ionosphere Clubs, Inc.*, 98 B.R. 174, 175 (Bankr. S.D.N.Y. 1989) (referring to the court's earlier order authorizing payment of prepetition wages pursuant to section 363(b) of the Bankruptcy Code); *Armstrong World Indus., Inc. v. James A. Phillips, Inc. (In re James A. Phillips, Inc.)*, 29 B.R. 391, 397 (S.D.N.Y. 1983) (relying on section 363 of the Bankruptcy Code to allow a contractor to pay prepetition claims of suppliers who were potential lien claimants because the payments were necessary for general contractor to release funds owed to debtors). To do so, "the debtor must articulate some business justification, other than the mere appeasement of major creditors." *Id.*; *see also Comm. of Equity Sec. Holders v. Lionel Corp. (In re Lionel Corp.)*, 722 F.2d 1063 (2d Cir. 1983).

15. In addition, sections 1107(a) and 1108 of the Bankruptcy Code authorize a debtor in possession to continue to operate its business. 11 U.S.C. §§ 1107(a), 1108. Indeed, a debtor in possession operating a business under section 1108 of the Bankruptcy Code has a duty

to protect and preserve the value of its business, and prepetition claims may be paid if necessary to perform the debtor's duty. *See In re CoServ, L.L.C.*, 273 B.R. 487, 497 (Bankr. N.D. Tex. 2002) ("There are occasions when this duty can only be fulfilled by the preplan satisfaction of a prepetition claim."). The *CoServ* court specifically noted that the pre-plan 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.*

16. To supplement these explicit powers, section 105(a) of the Bankruptcy Code empowers the Court to "issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of this title." 11 U.S.C. § 105(a). Numerous courts have recognized that payments to prepetition creditors are appropriate pursuant to section 105(a) of the Bankruptcy Code under the "doctrine of necessity" or the "necessity of payment" rule where such payments are necessary to the continued operation of the debtor's business. *See, e.g., In re Lehigh & New England Ry. Co.*, 657 F.2d 570, 581 (3d Cir. 1981) (holding that a court could authorize the payment of prepetition claims if such payment was essential to the continued operation of the debtor); *In re Penn Cent. Transp. Co.*, 467 F.2d 100, 102 n.1 (3d Cir. 1972) (holding that the necessity of payment doctrine permits "immediate payment of claims of creditors where those creditors will not supply services or material essential to the conduct of the business until their pre-reorganization claims have been paid"); *In re Just for Feet, Inc.*, 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.").

17. The Debtors submit that the timely payment of the Taxes and Fees is essential to the Debtors' continued, uninterrupted operations and the success of the Store Closing Sales. The Debtors' payment of the Taxes and Fees is necessary to forestall the obstacles to the

smooth functioning of the Debtors' business operations that likely would result from a failure to remit the tax payments described herein. Specifically, the failure to maintain good standing, potential audits by Taxing Authorities, and, crucially, the threat of personal liability for the Debtors' directors and responsible officers represent a few of the adverse consequences that may result from the Debtors' failure to make necessary tax payments. Significant disruptions to the Debtors' operations of this type threaten to irreparably impair the Debtors' efforts in these Chapter 11 Cases, including with respect to the Debtors' wind down. Thus, the Debtors submit that payment of the Taxes and Fees is warranted in these Chapter 11 Cases.

II. THE COURT SHOULD AUTHORIZE THE BANKS TO HONOR AND PROCESS THE DEBTORS' PAYMENTS ON ACCOUNT OF THE TAXES AND FEES

18. The Debtors represent that they have sufficient funds to pay the amounts described herein in the ordinary course of business by virtue of expected cash flows from store closing sales, and anticipated access to, and consensual use of, cash collateral. As a result of the commencement of these Chapter 11 Cases and in the absence of an order of the Court providing otherwise, the Debtors' checks and electronic fund transfers on account of the Taxes and Fees may be dishonored or rejected by financial institutions. Under the Debtors' cash management system, the Debtors can readily identify checks or transfers as relating directly to payment of Taxes and Fees. Accordingly, the Debtors believe that prepetition checks and transfers other than those for Taxes and Fees will not be honored inadvertently. The Debtors submit that each Bank should be authorized to rely on the representations of the Debtors with respect to whether any check drawn or transfer request issued by the Debtors prior to the Petition Date should be honored pursuant to this Motion.

IMMEDIATE RELIEF IS JUSTIFIED

19. Bankruptcy Rule 6003 provides that the relief requested in this Motion may be granted if the “relief is necessary to avoid immediate and irreparable harm.” Fed. R. Bankr. P. 6003. As described above and in the First Day Declaration, the payment of the Taxes and Fees is necessary to prevent the immediate and irreparable damage to the Debtors’ operations and efforts to maximize the value of their estates that would result from, among other things, the Debtors’ failure to (i) maintain good standing within the jurisdictions in which they conduct their business or (ii) protect their directors and responsible officers from personal liability. Accordingly, the Debtors submit that the relief requested herein is necessary to avoid immediate and irreparable harm and, therefore, Bankruptcy Rule 6003 is satisfied.

WAIVER OF ANY APPLICABLE STAY

20. The Debtors also request that the Court waive the stay imposed by Bankruptcy Rule 6004(h), which provides that “[a]n order authorizing the use, sale, or lease of property other than cash collateral is stayed until the expiration of 14 days after entry of the order, unless the court orders otherwise.” Fed. R. Bankr. P. 6004(h). As described above, the relief sought herein is necessary for the Debtors to operate their business without interruption and to preserve value for their estates. Accordingly, the Debtors respectfully request that the Court waive the fourteen-day stay imposed by Bankruptcy Rule 6004(h), as the exigent nature of the relief sought herein justifies immediate relief.

NOTICE

21. Notice of this Motion has been given to (i) the U. S. Trustee; (ii) counsel to Crystal Financial, LLC; (iii) counsel to Mador Funding, LLC; (iv) holders of the thirty (30) largest unsecured claims on a consolidated basis against the Debtors; (v) the Banks; and (vi) any

party that has requested notice pursuant to Bankruptcy Rule 2002. As this Motion is seeking “first day” relief, within two business days of the hearing on this Motion, the Debtors will serve copies of this Motion and any order entered respecting this Motion as required by Rule 9013-1(m) of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware. The Debtors submit that, in light of the nature of the relief requested, no other or further notice need be given.

CONCLUSION

WHEREFORE, the Debtors respectfully request that the Court enter interim and final orders, substantially in the form attached hereto as Exhibits A and B, (i) granting the relief requested herein, and (ii) granting such other relief as is just and proper.

Dated: February 2, 2017
Wilmington, Delaware

/s/ Andrew L. Magaziner

Robert S. Brady (No. 2847)

Michael R. Nestor (No. 3526)

Jaime Luton Chapman (No. 4936)

Andrew L. Magaziner (No. 5426)

YOUNG CONAWAY STARGATT & TAYLOR, LLP

Rodney Square

1000 North King Street

Wilmington, Delaware 19801

Telephone: (302) 571-6600

Facsimile: (302) 571-1253

*Proposed Counsel to the Debtors and
Debtors in Possession*

EXHIBIT A

Proposed Interim Order

**UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

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In re:	:	Chapter 11
	:	
THE WET SEAL, LLC, <i>et al.</i> ,	:	Case No. 17-10229 (____)
	:	
Debtors. ¹	:	(Jointly Administered)
	:	
	:	Ref. Docket No. ____
	-----X	

**INTERIM ORDER (I) AUTHORIZING PAYMENT OF
CERTAIN PREPETITION TAXES AND FEES AND
(II) AUTHORIZING FINANCIAL INSTITUTIONS TO HONOR
ALL RELATED CHECKS AND ELECTRONIC PAYMENT REQUESTS**

Upon the motion (the “Motion”)² of the Debtors for entry of an order, pursuant to sections 105(a), 363(b), 507(a), and 541 of the Bankruptcy Code, and Bankruptcy Rules 6003 and 6004, (i) authorizing them to pay all Taxes and Fees and (ii) authorizing banks and financial institutions to honor all related checks and electronic payment requests; and upon the First Day Declaration; and it appearing that this 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 District of Delaware, dated as of February 29, 2012; and it appearing that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(A) and that this Court may enter a final order consistent with Article III of the United States Constitution; and proper and adequate notice of the Motion and the hearing thereon having been given; and it appearing that no other or further notice being necessary; and it appearing that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and this Court having determined that

¹ The Debtors in these chapter 11 cases and the last four digits of each Debtor’s taxpayer identification number are as follows: The Wet Seal, LLC (2741) The Wet Seal Gift Card, LLC (3286); Mador Financing, LLC (1377). Debtors’ corporate headquarters is located at 7555 Irvine Center Drive, Irvine, California 92618.

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Motion or the First Day Declaration, as applicable.

the relief sought in the Motion is in the best interests of the Debtors, their estates, their creditors, and other parties in interest; 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 Debtors are authorized, but not directed, to pay the Taxes and Fees due and owing, including, without limitation, through the issuance of postpetition checks or wire transfer requests, as the Debtors, in their sole discretion, deem necessary, in an amount not to exceed \$450,000.
3. Nothing in this Order shall be construed as authorizing the Debtors to pay any amounts on account of past-due taxes.
4. The Banks are authorized, when requested by the Debtors, in the Debtors' discretion, to honor and process checks or electronic fund transfers drawn on the Debtors' bank accounts to pay prepetition obligations authorized to be paid hereunder, whether such checks or other requests were submitted prior to, or after, the Petition Date, provided that sufficient funds are available in the applicable bank accounts to make such payments. The Banks may rely on the representations of the Debtors with respect to whether any check or other transfer drawn or issued by the Debtors prior to the Petition Date should be honored pursuant to this Order, and any such Bank shall not have any liability to any party for relying on such representations by the Debtors, as provided for in this Order.
5. Nothing herein shall impair any right of the Debtors to dispute or object to any taxes asserted as owing to the Taxing Authorities or those parties who ordinarily collect the Taxes and Fees as to amount, liability, classification, or otherwise.

6. The Debtors are authorized to issue postpetition checks, or to effectuate 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 the Taxes and Fees.

7. Objections to entry of an order granting the Motion on a final basis must be filed by _____, 2017 at 4:00 p.m. (ET) and served on: (i) counsel to the Debtors, Young Conaway Stargatt & Taylor, LLP, Rodney Square, 1000 North King Street, Wilmington, Delaware 19801, Attn: Jaime Luton Chapman, Esq. and Andrew L. Magaziner, Esq.; (ii) the U.S. Trustee, 844 King Street, Suite 2207, Wilmington, Delaware, 19801, Attn: Linda J. Casey, Esq.; and (iii) counsel to any statutory committee appointed in these chapter 11 cases. A final hearing, if required, on the Motion will be held on _____, 2017 at _____m. (ET). If no objections are filed to the Motion, this Court may enter a final order without further notice or hearing.

8. The Debtors are authorized and empowered to take all actions necessary to implement the relief granted in this Order.

9. Bankruptcy Rule 6003(b) has been satisfied because the relief requested in the Motion is necessary to avoid immediate and irreparable harm to the Debtors.

10. The requirements set forth in Bankruptcy Rule 6004(a) are hereby waived, and pursuant to Bankruptcy Rule 6004(h), the terms and provisions of this Order shall be immediately effective and enforceable upon its entry.

11. Notwithstanding any provision in the Bankruptcy Rules to the contrary: (i) this Order shall be effective immediately and enforceable upon its entry; (ii) the Debtors are not subject to any stay in the implementation, enforcement, or realization of the relief granted in

this Order; and (iii) the Debtors are authorized and empowered, and may in their discretion and without further delay, take any action necessary or appropriate to implement this Order.

12. This Court shall retain jurisdiction with respect to all matters arising from or related to the implementation or interpretation of this Order.

Dated: February ____, 2017
Wilmington, Delaware

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT B

Proposed Final Order

UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

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In re: : Chapter 11
: :
THE WET SEAL, LLC, *et al.*, : Case No. 17-10229 (____)
: :
Debtors.¹ : (Jointly Administered)
: :
: Ref. Docket Nos. ____ & ____
-----X

**FINAL ORDER (I) AUTHORIZING PAYMENT OF
CERTAIN PREPETITION TAXES AND FEES AND
(II) AUTHORIZING FINANCIAL INSTITUTIONS TO HONOR
ALL RELATED CHECKS AND ELECTRONIC PAYMENT REQUESTS**

Upon the motion (the "Motion")² of the Debtors for entry of an order, pursuant to sections 105(a), 363(b), 507(a), and 541 of the Bankruptcy Code, and Bankruptcy Rules 6003 and 6004, (i) authorizing them to pay all Taxes and Fees and (ii) authorizing banks and financial institutions to honor all related checks and electronic payment requests; and upon the First Day Declaration; and it appearing that this 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 District of Delaware, dated as of February 29, 2012; and it appearing that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(A) and that this Court may enter a final order consistent with Article III of the United States Constitution; and proper and adequate notice of the Motion and the hearing thereon having been given; and it appearing that no other or further notice being necessary; and it appearing that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and this Court having determined that

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² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Motion or the First Day Declaration, as applicable.

the relief sought in the Motion is in the best interests of the Debtors, their estates, their creditors, and other parties in interest; 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, but not directed, to pay the Taxes and Fees due and owing, including, without limitation, through the issuance of postpetition checks or wire transfer requests, as the Debtors, in their sole discretion, deem necessary, in an amount not to exceed \$600,000.
3. Nothing in this Order shall be construed as authorizing the Debtors to pay any amounts on account of past-due taxes.
4. The Banks are authorized, when requested by the Debtors, in the Debtors' discretion, to honor and process checks or electronic fund transfers drawn on the Debtors' bank accounts to pay prepetition obligations authorized to be paid hereunder, whether such checks or other requests were submitted prior to, or after, the Petition Date, provided that sufficient funds are available in the applicable bank accounts to make such payments. The Banks may rely on the representations of the Debtors with respect to whether any check or other transfer drawn or issued by the Debtors prior to the Petition Date should be honored pursuant to this Order, and any such Bank shall not have any liability to any party for relying on such representations by the Debtors, as provided for in this Order.
5. Nothing herein shall impair any right of the Debtors to dispute or object to any taxes asserted as owing to the Taxing Authorities or those parties who ordinarily collect the Taxes and Fees as to amount, liability, classification, or otherwise.

6. The Debtors are authorized to issue postpetition checks, or to effectuate 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 the Taxes and Fees.

7. The Debtors are authorized and empowered to take all actions necessary to implement the relief granted in this Order.

8. The requirements set forth in Bankruptcy Rule 6004(a) are hereby waived, and pursuant to Bankruptcy Rule 6004(h), the terms and provisions of this Order shall be immediately effective and enforceable upon its entry.

9. Notwithstanding any provision in the Bankruptcy Rules to the contrary: (i) this Order shall be effective immediately and enforceable upon its entry; (ii) the Debtors are not subject to any stay in the implementation, enforcement, or realization of the relief granted in this Order; and (iii) the Debtors are authorized and empowered, and may in their discretion and without further delay, take any action necessary or appropriate to implement this Order.

10. This Court shall retain jurisdiction with respect to all matters arising from or related to the implementation or interpretation of this Order.

Dated: February ____, 2017
Wilmington, Delaware

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT C

Taxing Authorities

Taxing Authorities

VENDOR_NAME	ADDRESS_LINE1	ADDRESS_LINE2	ADDRESS_LINE3	CITY	STATE	ZIP
ALAMEDA COUNTY	Tax Collector	1221 Oak Street		Oakland	CA	94612-4286
ANNE ARUNDEL COUNTY, MD	Office Of Finance	Billings And Customer Service	P.O. Box 427	Annapolis	MD	21404-0427
ARIZONA DEPARTMENT OF REVENUE	P.O. Box 29010			Phoenix	AZ	85038-9010
ARLINGTON COUNTY TREASURER	P.O. BOX 1754			MERRIFIELD	VA	22116-9786
BERKS EIT BUREAU	TAX ADMIN/COLLECTOR	920 VAN REED RD		WYOMISSING	PA	19610-1700
BETSY PRICE	TAX ASSESSOR-COLLECTOR	TARRANT COUNTY	P.O. BOX 961018	FORT WORTH	TX	76161-0018
BOARD OF EQUALIZATION	P.O. BOX 942879			SACRAMENTO	CA	94279-7070
BOB PATTERSON, SHELBY COUNTY TRUSTEE		PO BOX 2751		MEMPHIS	TN	38101-2751
BONNEVILLE COUNTY	MARK HANSEN TAX COLLECTOR	605 N. CAPITAL AVE.		IDAHO FALLS	ID	83402
BOONE COUNTY PERSONAL PROPERTY	ROGER B. WILSON	BOONE COUNTY GOVERNMENT CENTER	9TH & ASH - 801 E. WALNUT, RM 118	COLUMBIA	MO	65201-4890
BOROUGH OF EATONTOWN	MERCANTILE ENFORCEMENT	47 BROAD STREET		EATONTOWN	NJ	07724
BOROUGH OF PARAMUS	FIRE PREVENTION BUREAU	1 JOCKISH SQUARE		PARAMUS	NJ	07652
BOROUGH OF WEST MIFFLIN	ADMINISTRATIOIN OFFICE	3000 LEBANON CHURCH ROAD		WEST MIFFLIN	PA	15122
BROWARD COUNTY FL-REVENUE COLLECTION DIV	GOVERNMENTAL CENTER ANNEX	115 S ANDREWS AVENUE		FORT LAUDERDALE	FL	33301-1895
BROWARD COUNTY REVENUE COLLECTOR	115 S. ANDREWS AVE.	RM A-100		FORT LAURDERDALE	FL	33301
CABARRUS COUNTY TAX COLLECTOR	P.O. BOX 580347			CHARLOTTE	NC	28258-0347
CHATHAM COUNTY TAX COMMISSIONER	P.O. BOX 9827			Savannah	GA	31412
CITY OF ALBANY	P.O. BOX 447			ALBANY	GA	31702
CITY OF ALBUQUERQUE	P.O. BOX 1313			ALBUQUERQUE	NM	87103
CITY OF ALPHARETTA	BUSINESS OCCUPATION TAX OFFICE	P.O. BOX 349		ALPHARETTA	GA	30009-0349
CITY OF ALTAMONTE SPRINGS 05127	225 NEWBURYPORT AVE.			ALTAMONTE SPRINGS	FL	32701-3697
CITY OF ANN ARBOR TREASURER	DEPT #77602	CITY OF ANN ARBOR TREASURER	PO BOX 77000	DETROIT	MI	48277-0602
CITY OF ATLANTA	GENERAL BUSINESS LICENSE	P.O. BOX 932053		ATLANTA	GA	31193-2053
CITY OF BAKERSFIELD	P.O. BOX 2057			BAKERSFIELD	CA	93303-2057
CITY OF BILOXI	PO BOX 508			BILOXI	MS	39533
CITY OF BROOKFIELD	2000 N. CALHOUN ROAD			BROOKFIELD	WI	53005
CITY OF CHESAPEAKE	BARBARA O. CARRAWAY	TREASURER	PO BOX 1606	CHESAPEAKE	VA	23327-1606
CITY OF COLORADO SPRINGS	DEPT 2408			DENVER	CO	80256-0001
CITY OF COLUMBIA	LICENSE DIVISION	P.O. BOS 147		COLUMBIA	SC	29217
CITY OF COLUMBIA (MO)	BUSINESS LICENSE OFFICE	701 EAST BROADWAY (65201)	PO BOX 6015	COLUMBIA	MO	65205-6015
CITY OF COMMERCE	2535 COMMERCE WAY			COMMERCE	CA	90040
CITY OF CONCORD TAX COLLECTOR	P.O. Box 580473			Charlotte	NC	28258-0473
CITY OF CORONA - BUSINESS LICENSE	400 SOUTH VICENTIA AVE.			CORONA	CA	92878
CITY OF DEARBORN		P.O. BOX 4000		DEARBORN	MI	48126
CITY OF DOWNEY	P.O. BOX 7016	ATTN: LICENSING		DOWNEY	CA	90241
CITY OF DUNWOODY	PO BOX 888074			DUNWOODY	GA	30356
CITY OF EVERETT	PO BOX 3587			SEATTLE	WA	98124-3587
CITY OF FRESNO	P.O. BOX 45017			FRESNO	CA	93718-5017
CITY OF GAINSVILLE	OCCUPATIONAL TAX DIVISION	P.O. BOX 490		GAINSVILLE	FL	32602
CITY OF GLENDALE, AZ	PRIVILEGE (SALES) TAX RETURN	5850 W. GLENDALE AVENUE		GLENDALE	AZ	85301
CITY OF GLENDALE, TAX AND LICENSE DIVISION	5850 W. GLENDALE AVE.			GLENDALE	AZ	85301
CITY OF HANFORD	FINANCE DEPARTMENT	315 N. DOUTY ST		HANFORD	CA	93230
CITY OF HENDERSON	FINANCE DEPARTMENT	BUSINESS LICENSE DIVISION	P.O. BOX 95007	HENDERSON	NV	89009-5007
CITY OF IRVINE	BUSINESS LICENSES	P.O. BOX 19575		IRVINE	CA	92623-9575
CITY OF KISSIMMEE	101 NORTH CHURCH ST.			KISSIMMEE	FL	34741
CITY OF LAKEWOOD	FINANCE DEPARTMENT	5050 N. CLARK AVE.	P.O. BOX 220	LAKEWOOD	CA	90714
CITY OF LAREDO TAX DEPARTMENT	P.O. Box 6548			Laredo	TX	78042-6548
CITY OF LAS VEGAS - LICENSE	400 STEWART AVE., 3RD FLOOR			LAS VEGAS	NV	89101
CITY OF LOS ANGELES, OFFICE OF FINANCE	OFFICE OF FINANCE	FILE #57065		LOS ANGELES	CA	90074-7065
CITY OF LYNNWOOD	BUSINESS LICENSE/REGISTRATION	P.O. BOX 5008		LYNNWOOD	WA	98046-5008
CITY OF MADISON TREASURER	P.O. BOX 2999			MADISON	WI	53701-2999
CITY OF MERCED	FINANCE DEPT	678 W 18TH ST		MERCED	CA	95340
CITY OF MIAMI	444 SW 2ND 6TH FL			MIAMI	FL	33130
CITY OF MODESTO	PO BOX 3442			MODESTO	CA	95353-3442
CITY OF MORENO VALLEY	P.O. BOX 88005			MORENO VALLEY	CA	92552-0805
CITY OF NATIONAL CITY BUSINESS LICENSE	1243 NATIONAL CITY BLVD.			NATIONAL CITY	CA	91950

Taxing Authorities

VENDOR_NAME	ADDRESS_LINE1	ADDRESS_LINE2	ADDRESS_LINE3	CITY	STATE	ZIP
CITY OF NEWPORT BEACH	PO BOX 1935			NEWPORT BEACH	CA	92658-0935
CITY OF NEWPORT NEWS	ATTN: TESESA BOOGADES	COMMISSIONER OF REVENUE	CITY HALL	NEWPORT NEWS	VA	23607
CITY OF ONTARIO	LICENSE DIVISION	303 E. B STREET		ONTARIO	CA	91764
CITY OF ORANGE	BUSINESS LICENSE DIVISION	P.O. BOX 11024		ORANGE	CA	92856
CITY OF ORLANDO	OFFICE OF PERMITTING SERVICES	400 S. ORANGE AVE., LOBBY FLOOR	POST OFFICE BOX 4990	ORLANDO	FL	32802-4990
CITY OF PALMDALE	38250 Sierra Hwy	Business License Dept		Palmdale	CA	93550
CITY OF PEMBROKE PINES	Occupational License Dept.	10100 Pines Blvd.		Pembroke Pines	FL	33026-6042
CITY OF PLEASANTON	P.O. BOX 520			PLEASANTON	CA	94566
CITY OF PORTAGE	TREASURY OFFICE	7900 S. WESTNEDGE AVE.		PORTAGE	MI	49002-5160
CITY OF REDDING	777 CYPRESS AVE.	P.O. BOX 496071		REDDING1	CA	96049-6071
CITY OF REDLANDS	PO BOX 3005			REDLANDS	CA	92373
CITY OF RIVERSIDE	FINANCE DEPARTMENT	3900 MAIN STREET		RIVERSIDE	CA	92522
CITY OF ROSEVILLE - CLERK'S OFFICE	PO BOX 290			ROSEVILLE	MI	48066
CITY OF SALISBURY	125 N. DIVISION ST., ROOM 103			SALISBURY	MD	21801-4940
CITY OF SAN BERNARDINO	CITY CLERK	P. O. BOX 1318		SAN BERNARDINO	CA	92402
CITY OF SANFORD	OCCUPATIONAL LICENSE DEPT.	300 N. PARK AVE.	PO BOX 1788	SANFORD	FL	32772-1788
CITY OF SANTA ANA	BUSINESS TAX OFFICE	P.O. BOX 1964		SANTA ANA	CA	92702-1964
CITY OF SANTA FE	ATTN: DINCE DANIELS	LICENSING UNIT	PO BOX 909	SANTA FE	NM	87504-0909
CITY OF SANTA ROSA	WEIGHTS & MEASURES DIVISION	AGRICULTURAL COMMISSIONER'S OFFICE	133 AVIATION BLVD. SUITE #110	SANTA ROSA	CA	95403-1077
CITY OF SAVANNAH-REVENUE DEPARTMENT		P.O. BOX 1228		SAVANNAH	GA	31402-1228
CITY OF SCOTTSDALE 01031		P.O. BOX 1949		SCOTTSDALE	AZ	85252-1949
CITY OF ST. MATTHEWS	P.O. BOX 7097			LOUISVILLE	KY	40257-0098
CITY OF STOCKTON	P.O. BOX 1570			STOCKTON	CA	95201-1570
CITY OF TACOMA	DEPARTMENT OF FINANCE	TAX AND LICENSE DIVISION	P O BOX 11640	TACOMA	WA	98411-6640
CITY OF TALLAHASSEE	REVENUE DIVISION BOX A-4	300 S. ADAMS		TALLAHASSEE	FL	32301-1731
CITY OF TAMPA	BUSINESS TAX DIVISION	PO BOX 2200		TAMPA	FL	33601-2200
CITY OF TEMECULA	P.O. BOX 9033			TEMECULA	CA	92589-9033
CITY OF TEMPE	Tax And License Office	P.O. Box 29618		Phoenix	AZ	85038-9618
CITY OF TORRANCE	3031 TORRANCE BLVD			TORRANCE	CA	90503
CITY OF TUCSON-TAX	P.O. BOX 27320			TUCSON	AZ	85726
CITY OF VIRGINIA BEACH, TREASURER		CITY HALL, BUILDING 1	2401 COURTHOUSE DRIVE	VIRGINIA BEACH	VA	23456
CITY OF VISALIA	P.O. BOX 4002			VISALIA	CA	93278-4002
CITY OF WARWICK		99 VETERANS MEMORIAL DR.		WARWICK	RI	02886
CITY OF WAUWATOSA	Treasurer's Office	7725 W. North Ave.		Wauwatosa	WI	53213
CITY OF WINCHESTER	PO BOX 263			WINCHESTER	VA	22604-0263
CITY OF WINTER GARDEN	300 WEST PLANT ST.			WINTER GARDEN	FL	34787
CITY OF YONKERS	BUREAU OF HOUSING AND BUILDINGS	87 NEPPERHAN AVENUE		YONKERS	NY	10701
CLARK COUNTY ASSESSOR		500 S. GRAND CENTRAL PKY	P.O. BOX 551401	LAS VEGAS	NV	89155-1401
CLARK COUNTY TREASURER	P.O. Box 9808			Vancouver	WA	98666-8808
CLEAR CREEK I.S.D - DEPT. 85	P.O. BOX 4346			Humble	TX	77210-4346
COBB COUNTY BUSINESS LICENSE DIVISION	COMMUNITY DEVELOPMENT AGENCY	191 LAWRENCE ST.		MARIETTA	GA	30060-1692
COLORADO DEPARTMENT OF REVENUE	Taxpayer Service Division	1375 Sherman Street		DENVER	CO	80261-0009
COLUMBUS CONSOLIDATED GOVERNMENT	REVENUE DIV-OCC TAX SEC	3111 CITIZEN WAY, POB 1397		COLUMBUS	GA	31902-1397
COMMISSIONER OF REVENUE SERVICES	DEPT. OF REVENUE SERVICES	25 SIGOURNEY STREET		HARTFORD	CT	06106
COMMONWEALTH OF KENTUCKY	KENTUCKY STATE TREASURER	REVENUE CABINET		FRANKFORT	KY	40620-0003
CONSOLIDATED SALES TAX SERVICE CENTER	5050 W. TENNESSEE ST. MS 3-2250			TALLAHASSEE	FL	32399-0112
COUNTY OF CLACKAMAS	Assessor And Tax Collector	168 Warner Milne Road		Oregon City	OR	97045-4098
COUNTY OF FAIRFAX	DEPARTMENT OF TAX ADMINISTRATION	P.O. BOX 10203		FAIRFAX	VA	22035-0203
COUNTY OF KINGS	DOIL T. O'STEEN	DIRECTOR OF FINANCE	1400 W. LACEY BLVD., BLDG. # 7	HANFORD	CA	93230-5997
COUNTY OF LEXINGTON	DEPT. OF TREASURER	212 SOUTH LAKE DRIVE		LEXINGTON	SC	29072-3499
COUNTY OF MERCED, STATE OF CALIFORNIA	MERCED CO. TREASURER-TAX COLLECTOR	2222 M STREET		MERCED	CA	95340
COUNTY OF MONTGOMERY	TAMMY J. MCRAE	TAX ASSESSOR - COLLECTOR	400 N. SAN JACINTO ST.	CONROE	TX	77301
COUNTY OF ORANGE	TREASURER-TAX COLLECTOR	P.O. BOX 1438		SANTA ANA	CA	92702-1438
COUNTY OF RIVERSIDE	PO BOX 1089			RIVERSIDE	CA	92502-1089
COUNTY OF SACRAMENTO	WEIGHTS & MEASURES	4137 BRANCH CENTER RD		SACRAMENTO	CA	95827-3823
COUNTY OF SAN DIEGO	9325 HAZARD WAY, STE 100			SAN DIEGO	CA	92123

Taxing Authorities

VENDOR_NAME	ADDRESS_LINE1	ADDRESS_LINE2	ADDRESS_LINE3	CITY	STATE	ZIP
CYPRESS-FAIRBANKS ISD	David Sanders	Tax Collector	P.O. Box 692003	Houston	TX	77269-2003
DAVID A. RUFF	TAX COLLECTOR	280 N. COLLEGE, SUITE 202		FAYETTEVILLE	AR	72701
DELAWARE DPT OF LABOR/EMPL TRAINING TAX DEPARTMENT OF LABOR AND INDUSTRIES	DIV. OF UNEMPLOYMENT INSURANCE DEPT OF LABOR & INDUSTRIES	EMPLOYER CONTRIBUTIONS OPERATIONS PO BOX 34022	PO BOX 9953	WILMINGTON	DE	19809-0953
DICK LARSEN, TREASURER, SAN BERNARDINO.	TREASURER- TAX COLLECTOR	172 W. THIRD STREET, 1ST FLOOR		SEATTLE	WA	98124-1022
DOUG BELDEN, TAX COLLECTOR	HILLSBOROUGH COUNTY	601 E. KENNEDY BLVD., 14TH FLOOR		SAN BERNARDINO	CA	92415-0360
DOUGHERTY COUNTY TAX DEPARTMENT	PO BOX 1827			TAMPA	FL	33602-4931
DOUGLAS COUNTY TREASURER, NE	ATTEN: PROPERTY DIVISION	CIVIC CENTER	1819 FARNAM ST.	ALBANY	GA	31702-1827
EARL K. WOOD, O.C. TAX COLLECTOR	O.C. TAX COLLECTOR	P.O. BOX 2551		OMAHA	NE	68183-0003
EL PASO COUNTY TREASURER		P.O. BOX 2018		ORLANDO	FL	32802
ESCAMBIA COUNTY TAX COLLECTOR	P.O. BOX 1312			COLORADO SPRINGS	CO	80901-2018
FLORIDA DEPARTMENT OF REVENUE	5050 W. TENNESSEE STREET			PENSACOLA	FL	32596-1312
FORT BEND CO. L.I.D. #2	11111 KATY FREEWAY #725			TALLAHASSEE	FL	32314-6527
FRESNO COUNTY TAX COLLECTOR	Vicki Crow	P.O. Box 1192		HOUSTON	TX	77079-2197
GARY B. BARBER	Smith County Tax Office	P.O. BOX 2011		Fresno	CA	93715-1192
GREGG COUNTY TAX ASSESSOR-COLLECTOR	Kirk Shields	P.O. Box 1431		Tyler	Texas	75710
GWINNETT COUNTY LICENSING & REVENUE	LICENSING & REVENUE ADMINISTRATION	P.O. BOX 1045		Longview	TX	75606-1431
GWINNETT COUNTY TAX COMMISSIONER		P.O. BOX 372		LAWRENCEVILLE	GA	30046
HAMILTON COUNTY TRUSTEE	PO BOX 11047			LAWRENCEVILLE	GA	30046-0372
HARRISON COUNTY	DAVID V. LAROSA, SR. TAX COLLECTOR	PO BOX 1270		Chattanooga	TN	37401
HAWAII STATE TAX COLLECTOR	P.O. Box 1425			GULFPORT	MS	39502
ILLINOIS DEPARTMENT OF REVENUE 00785	P.O. BOX 19045			Honolulu	HI	96806-1425
JAMES P. ERB CPA COUNTY COLLECTOR	1055 MONTEREY ST., RM. D290			SPRINGFIELD	IL	62794-9045
JEFFERSON COUNTY SHERIFF'S OFFICE	P.O. BOX 70300			SAN LUIS OBISPO	CA	93408
JOHN R. AMES, CTA	TAX ASSESSOR-COLLECTOR	P.O. BOX 139066		LOUISVILLE	KY	40270-0301
KENNETH L MAUN	TAX ASSESSOR COLLECTOR/COLLIN COUNT	1800 N. GRAVES ST., SUITE 170	P.O. BOX 8006	DALLAS	TX	75313-9066
KERN COUNTY TREASURER - TAX COLLECTOR	JACKIE DENNEY - KCTTC	PAYMENT CENTER	PO BOX 541004	MCKINNEY	TX	75070-8006
KEYSTONE COLLECTIONS GROUP	PO BOX 559			LOS ANGELES	CA	90054-1004
KIM WOLFE SHERIFF/TREASURER	CABLELL COUNTY	PO BOX 2114		IRWIN	PA	15642-0559
KING COUNTY TREASURY	KING CNTY. STATE OF WASHINGTON	RM 600-500 FOURTH AVENUE		HUNTINGTON	WV	25721-2114
KPMG LLP	DEPT 0522	PO BOX 120522		SEATTLE	WA	98104-2387
LAKE COUNTY TREASURER	2293 N. MAIN STREET			DALLAS	TX	75312-0522
LEE BUFFINGTON, TAX COLLECTOR	555 COUNTY CENTER, 1ST FLOOR			CROWN POINT	IN	46307
LEGAL TAX SERVICE, INC.	P.O. BOX 10060			REDWOOD CITY	CA	94063
LEO VASQUEZ	TAX ASSESSOR-COLLECTOR	P.O. BOX 4622		PITTSBURGH	PA	15236-6060
LEON COUNTY TAX COLLECTOR	DORIS MALOY- TAX COLLECTOR	LEON COUNTY	P.O. BOX 1835	HOUSTON	TX	77210-4622
LEXINGTON-FAYETTE URBAN CNTY. GOVERNMENT	LFUCG	P.O. Box 1333		TALLAHASSEE	FL	32302-1835
LORI J. SCOTT	Treasurer/Tax Collector	Shasta County	P.O. Box 991830	Lexington	KY	40588-1333
LOS ANGELES COUNTY TAX COLLECTOR	P.O. Box 54027			Redding	CA	96099-1830
LOS ANGELES COUNTY TREASURER	P.O. BOX 512399			Los Angeles	CA	90054-0027
MARION COUNTY TREASURER	200 E. WASHINGTON ST., SUITE 1001			LOS ANGELES	CA	90051-0399
MECKLENBURG COUNTY TAX COLLECTOR	P.O. BOX 32247			INDIANAPOLIS	IN	46204-3357
MESQUITE TAX FUND	PO BOX 850267			CHARLOTTE	NC	28232-2247
METRO REVENUE COMMISSION	P.O. BOX 34500			MESQUITE	TX	71585-0267
MIAMI-DADE COUNTY TAX COLLECTOR	P.O. BOX 025218			LOUISVILLE	CKY	40232-4500
MIDLAND APPRAISAL DISTRICT	RON STEGALL CHIEF APPRAISER	P.O. BOX 908002		MIAMI	FL	33102-5218
MOBILE COUNTY	MARILYN E. WOOD	PO BOX 1169		MIDLAND	TX	79708
NANCY B. DENSON TAX COMMISSIONER	Clarke County Tax Commissioner	P.o. Box 1768		MOBILE	AL	36633-1169
NEBRASKA DEPARTMENT OF REVENUE	P.O. BOX 98923			Athens	GA	30603
NEVADA DEPARTMENT OF TAXATION	PO BOX 7165			LINCOLN	NE	68509-8923
NORTH DAKOTA TAX COMMISSIONER	OFFICE OF STATE TAX COMMISSIONER	STATE CAPITOL	600 EAST BOULEVARD AVE., DEPT. 127	SAN FRANCISCO	CA	94120-7165
NYS SALES TAX PROCESSING	JAF Building	P.O. BOX 1208		BISMARCK	ND	58505-0553
OKALOOSA COUNTY TAX COLLECTOR	P.O.Box 1029			NEW YORK	NY	10116-1208
OKLAHOMA COUNTY TREASURER	320 ROBERT S. KERR, ROOM 307			Crestview	FL	32536-1029
OKLAHOMA TAX COMMISSION	Oklahoma Tax Commission	Taxpayer Assistance Division	P.O. Box 26920	OKLAHOMA CITY	OK	73102-3434
ONSLow COUNTY TAX COLLECTOR	PO BOX 580428			Oklahoma City	OK	73126-0920
				CHARLOTTE	NC	28258-0428

Taxing Authorities

VENDOR_NAME	ADDRESS_LINE1	ADDRESS_LINE2	ADDRESS_LINE3	CITY	STATE	ZIP
ORANGE COUNTY TREASURER	SEALER OF WEIGHTS & MEASURES	222 E. BRISTOL LANE		ORANGE	CA	92865-2714
OSCEOLA COUNTY TAX COLLECTOR	PATSY HEFFNER, TAX COLLECTOR	PO BOX 422105		KISSIMMEE	FL	34742
PATSY SCHULTZ, RTA	FORT BEND COUNTY TAX ASSESSOR-COLLE	P.O. BOX 399		RICHMOND	TX	77406-0399
PENNSYLVANIA DEPARTMENT OF REVENUE		DEPT. 280406		HARRISBURG	PA	17128-0406
PENSACOLA, CITY OF	P.O. BOX 12910			PENSACOLA	FL	32521
PIERCE COUNTY	P.O. BOX 11621			TACOMA	WA	98411-6621
PLACER COUNTY TAX COLLECTOR	P.O. BOX 7790			AUBURN	CA	95604-7791
PRINCE WILLIAM COUNTY	P.O. BOX 2467			WOODBIDGE	VA	22193-9068
PULASKI COUNTY	P.O. Box 8101			Little Rock	AR	72203
RANKIN COUNTY TAX COLLECTOR	JUDY FORTENBERRY	211 E. GOVERNMENT ST., STE B		BRANDON	MS	39042-3269
RAY VALDES, TAX COLLECTOR	P.O. BOX 630			SANFORD	FL	32772-0630
REBECCA DODD-TALBERT, TAX COLLECTOR	GARLAND COUNTY GOVT. OFFICE BLDG.	200 WOODBINE, RM. 108		HOT SPRINGS	AR	71901-5121
RICHLAND COUNTY BUSINESS SERVICE CENTER	PO BOX 192			COLUMBIA	SC	29202
RICHLAND COUNTY TREASURY	PO BOX 8028			COLUMBIA	SC	29202-8028
RILEY COUNTY TREASURER	110 COURTHOUSE PLAZA			MANHATTAN	KS	66502
RIVERSIDE COUNTY COUNTY	LARRY WARD	P.O. BOX 12005		RIVERSIDE	CA	92502-2205
SACRAMENTO COUNTY TAX COLLECTOR	UNSECURED TAX UNIT	P.O. BOX 508		SACRAMENTO	CA	95812-508
SAN DIEGO COUNTY, TAX COLLECTOR	1600 PACIFIC HIGHWAY, ROOM 162			SAN DIEGO	CA	92101
SANTA FE COUNTY, TREASURER	VICTOR A. MONTOYA TREASURER	SANTE FE COUNTY	PO BOX T	SANTE FE	NM	87504-0528
SC DEPARTMENT OF REVENUE	SOUTH CAROLINA TAX COMMISSION	SC DEPT. OF REVENUE	SALES TAX-OFFICE AUDIT SECTION	COLUMBIA	SC	29214-0101
SECRETARY OF STATE OF NORTH DAKOTA	ANNUAL REPORT PROCESSING CENTER	PO BOX 5513		BISMARCK	ND	58506-5513
SHABBIR A. KHAN, TAX COLLECTOR		P.O. BOX 2169		STOCKTON	CA	95201-2169
SNOHOMISH COUNTY TREASURER	P.O. BOX 34171			SEATTLE	WA	98124-1171
SONOMA COUNTY TAX COLLECTOR	P.O. BOX 3879			SANTA ROSA	CA	95402-3879
SPOKANE COUNTY TREASURER	LINDA M. WOLVERTON	P.O. BOX 199		SPOKANE	WA	99210-0199
SPRING BRANCH I.S.D.	TAX ASSESSOR - COLLECTOR	PO BOX 19037 - 8880 WESTVIEW		HOUSTON	TX	77224-9037
SPRINGFIELD TOWNSHIP	BUSINESS TAX OFFICE	50 POWELL ROAD		SPRINGFIELD	PA	19064
ST. JOSEPH COUNTY TREASURER	227 W. Jefferson Blvd.			South Bend	IN	46601
STATE OF MARYLAND	ROBERT P. DUCKWORTH	CLERK OF CIRCUIT COURT	PO BOX 71	ANNAPOLIS	MD	21404
STATE OF MICHIGAN	Michigan Department Of Treasury	Dept 77003		Detroit	MI	48277-0003
STATE OF NEW HAMPSHIRE	SECRETARY OF STATE	107 N. MAIN ST.		CONCORD	NH	03301
STATE OF NEW JERSEY DOL	DEPT. OF LABOR & WORKFORCE DEPT.	PO BOX 929		TRENTON	NJ	08646-0929
STATE OF RHODE ISLAND	DIVISION OF TAXATION	ONE CAPITOL HILL, STE 36		PROVIDENCE	RI	02908-5829
STATE TAX COMMISSION	P.O.Box 960			Jackson	MS	39205
SYLVIA S. ROMO, CPA, RTA	BEXAR COUNTY	TAX ASSESSOR-COLLECTOR	P.O. BOX 839950	SAN ANTONIO	TX	78283-3950
TAX APPRAISAL DISTRICT OF BELL COUNTY	PO BOX 390			BELTON	TX	76513-0390
TAX COLLECTOR, VON FRASER - ALACHUA COUNTY	TAX COLLECTOR	12 SE 1 STREET		GAINSVILLE	FL	32601-6882
TAX OFFICER - WILSON SCHOOL DISTRICT	2601 GRANDVIEW BLVD			WEST LAWN	PA	19609-1324
TAXATION AND REVENUE DEPARTMENT-NM	PO BOX 2527			SANTA FE	NM	87504-2527
TENNESSEE DEPARTMENT OF REVENUE	TAX ENFORCEMENT DIVISION	ATTN: TERESA BAILEY	PO BOX 378	KNOXVILLE	TN	37901
THE CITY OF HOLYOKE	538 Dwight Street	Room #6		Holyoke	MA	01040-5019
TOM GREEN COUNTY APPRAISAL DISTRICT	PO BOX 3307			SAN ANGELO	TX	76905
TOM WATSON, TAX COLLECTOR		P.O. BOX 859		MODESTO	CA	95353
TOWN OF AUBURN	TOWN OF AUBURN	P.O. BOX 15670		WORECSTER	MA	01615-0670
TOWN OF BRAINTREE	Braintree Town Hall	Town Clerk's Office	1 JFK Memorial Dr.	Braintree	MA	02184
TOWN OF BURLINGTON	BRIAN P. CURTIN - COLLECTOR OF TAXE	P.O. BOX 376		BURLINGTON	MA	01803
TOWN OF DARTMOUTH	400 SLOCUM ROAD			DARTMOUTH	MA	02747
TOWN OF GRAND CHUTE	Linda L. Morack	1900 Grand Chute Blvd.		Grand Chute	WI	54913-9613
TOWN OF MANCHESTER	41 CENTER STREET	P.O. BOX 191		MANCHESTER	CT	06045-0191
TOWN OF SAUGUS	COLLECTOR OF TAXES	298 CENTRAL STREET		SAUGUS	MA	01906
TOWNSHIP OF FREEHOLD	MUNICIPAL PLAZA	SCHANCK RD		FREEHOLD	NJ	07728-3099
TOWNSHIP of ROBINSON	102 RAHWAY ROAD			MCMURRAY	PA	15317-3349
TOWNSHIP OF WAYNE, NEW JERSEY	475 VALLEY ROAD			WAYNE	NJ	07470
TREASURER OF ALLEN COUNTY	P.O. BOX 2540			FORT WAYNE	IN	46801-2541
TREASURER OF THE STATE OF OHIO	Ohio Department Of Taxation	P.O. BOX 16560		Columbus	OH	43216-6560
TULARE COUNTY TAX COLLECTOR	221 S. Mooney Blvd.	RM. 104-E.		Visalia	CA	93291-4593

Taxing Authorities

VENDOR_NAME	ADDRESS_LINE1	ADDRESS_LINE2	ADDRESS_LINE3	CITY	STATE	ZIP
TUSCALOOSA COUNTY	PEYTON C. COCHRANE, TAX COLLECTOR	714 GREENSBORO AVE., ROOM 124		TUSCALOOSA	AL	35401-1891
U.S. FISH AND WILDLIFE SERVICE	2800 COTTAGE WAY, ROOM W-2928			SACRAMENTO	CA	95825-1846
UNITED I.S.D	3501 E. Saunders			Laredo	TX	78041
VANDERBURGH COUNTY TREASURER	P.O. Box 77			Evansville	IN	47701-0077
VILLAGE OF BARBOURSVILLE	PO BOX 266			BARBOURSVILLE	WV	25504
VILLAGE OF NORTH RIVERSIDE	2401 S. DESPLAINES AVENUE			NORTH RIVERSIDE	IL	60547
VILLAGE OF NORTHBROOK	1225 CEDAR LANE			NORTHBROOK	IL	60062-4582
VILLAGE OF ORLAND PARK	ATTN: CHRIS KRYGOWSKI - BUILDING DE	14700 RAVINIA AVE.		ORLAND PARK	IL	60462
WAKE COUNTY REVENUE DEPARTMENT	P.O. BOX 96084			CHARLOTTE	NC	28296-0084
WEBB COUNTY TAX ASSESSOR-COLLECTOR	P.O. Box 420128			Laredo	TX	78042-8128
WEST VIRGINIA STATE TAX DEPARTMENT	Internal Auditing Division	PO Box 3694		Charleston	WV	25336-3694
WHATCOM COUNTY TREASURER	P.O. BOX 5268			BELLINGHAM	WA	98227-5269
WHITEHALL TOWNSHIP	TREASURERS OFFICE	BUSINESS PRIVILEGE TAX DEPT.	3221 MACARTHUR ROAD	WHITEHALL	PA	18052-2994
WICOMICO COUNTY, MD	PO BOX 4036			SALISBURY	MD	21803
WISCONSIN DEPARTMENT OF REVENUE	Box 93389			Milwaukee	WI	53293-0389
WOODLANDS METRO CENTER MUD	P.O. BOX 4901			HOUSTON	TX	77210-4901
WV DEPT. OF TAX & REVENUE	P.O. BOX 1826			CHARLESTON	WV	25327-1826