



**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:	§	Chapter 11
CHESAPEAKE ENERGY CORPORATION, <i>et al.</i> ¹	§	Case No. 20-33233 (DRJ)
Debtors.	§	(Joint Administration Requested)
	§	(Emergency Hearing Requested)

**DEBTORS' EMERGENCY MOTION FOR ENTRY
OF AN ORDER (I) AUTHORIZING THE PAYMENT OF CERTAIN
PREPETITION TAXES AND FEES AND (II) GRANTING RELATED RELIEF**

EMERGENCY RELIEF HAS BEEN REQUESTED. A HEARING WILL BE CONDUCTED ON THIS MATTER ON JUNE 29, 2020, AT 2:30 P.M. (CENTRAL TIME) IN COURTROOM 400, 4TH FLOOR, 515 RUSK STREET, HOUSTON, TEXAS 77002. IF YOU OBJECT TO THE RELIEF REQUESTED OR YOU BELIEVE THAT EMERGENCY CONSIDERATION IS NOT WARRANTED, YOU MUST EITHER APPEAR AT THE HEARING OR FILE A WRITTEN RESPONSE PRIOR TO THE HEARING. OTHERWISE, THE COURT MAY TREAT THE PLEADING AS UNOPPOSED AND GRANT THE RELIEF REQUESTED.

RELIEF IS REQUESTED NOT LATER THAN JUNE 29, 2020.

PLEASE NOTE THAT ON MARCH 24, 2020, THROUGH THE ENTRY OF GENERAL ORDER 2020-10, THE COURT INVOKED THE PROTOCOL FOR EMERGENCY PUBLIC HEALTH OR SAFETY CONDITIONS.

IT IS ANTICIPATED THAT ALL PERSONS WILL APPEAR TELEPHONICALLY AND ALSO MAY APPEAR VIA VIDEO AT THIS HEARING.

AUDIO COMMUNICATION WILL BE BY USE OF THE COURT'S REGULAR DIAL-IN NUMBER. THE DIAL-IN NUMBER IS +1(832) 917-1510. YOU WILL BE RESPONSIBLE FOR YOUR OWN LONG-DISTANCE CHARGES. YOU WILL BE ASKED TO KEY IN THE CONFERENCE ROOM NUMBER. JUDGE JONES' CONFERENCE ROOM NUMBER IS 205691.

PARTIES MAY PARTICIPATE IN ELECTRONIC HEARINGS BY USE OF AN INTERNET CONNECTION. THE INTERNET SITE IS WWW.JOIN.ME. PERSONS CONNECTING BY MOBILE DEVICE WILL NEED TO DOWNLOAD THE FREE JOIN.ME APPLICATION.

ONCE CONNECTED TO WWW.JOIN.ME, A PARTICIPANT MUST SELECT "JOIN A MEETING." THE CODE FOR JOINING THIS HEARING BEFORE JUDGE JONES IS "JUDGEJONES". THE NEXT SCREEN WILL HAVE A PLACE FOR THE PARTICIPANT'S NAME IN THE LOWER LEFT CORNER. PLEASE COMPLETE THE NAME AND CLICK "NOTIFY."

HEARING APPEARANCES SHOULD BE MADE ELECTRONICALLY AND IN ADVANCE OF THE HEARING. YOU MAY MAKE YOUR ELECTRONIC APPEARANCE BY:

- 1) GOING TO THE SOUTHERN DISTRICT OF TEXAS WEBSITE;**
- 2) SELECTING "BANKRUPTCY COURT" FROM THE TOP MENU;**

¹ A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors' proposed claims and noticing agent at <https://dm.epiq11.com/chesapeake>. The location of Debtor Chesapeake Energy Corporation's principal place of business and the Debtors' service address in these chapter 11 cases is 6100 North Western Avenue, Oklahoma City, Oklahoma 73118.

**3) SELECTING “JUDGES’ PROCEDURES & SCHEDULES;”
4) SELECTING “VIEW HOME PAGE” FOR CHIEF JUDGE JONES;
5) UNDER “ELECTRONIC APPEARANCE” SELECT “CLICK HERE TO SUBMIT ELECTRONIC APPEARANCE;”
6) SELECT CHESAPEAKE ENERGY CORPORATION, ET AL. FROM THE LIST OF ELECTRONIC APPEARANCE LINKS; AND
7) COMPLETE THE REQUIRED FIELDS AND HIT THE “SUBMIT” BUTTON AT THE BOTTOM OF THE PAGE.**

SUBMITTING YOUR APPEARANCE ELECTRONICALLY IN ADVANCE OF THE HEARING WILL NEGATE THE NEED TO MAKE AN APPEARANCE ON THE RECORD AT THE HEARING.

The above-captioned debtors and debtors in possession (collectively, the “Debtors”)² respectfully state the following in support of this motion:

Relief Requested

1. The Debtors seek entry of an order, substantially in the form attached hereto (the “Order”): (a) authorizing the Debtors to remit and pay certain prepetition taxes and fees that will become payable during the pendency of these chapter 11 cases, and (b) granting related relief.

Jurisdiction and Venue

2. The United States Bankruptcy Court for the Southern District of Texas (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). The Debtors confirm their consent, pursuant to rule 7008 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), to the 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.

² A detailed description of the Debtors and their business, and the facts and circumstances supporting this motion and the Debtors’ chapter 11 cases, are set forth in greater detail in the *Declaration of Domenic J. Dell’Osso, Jr., Executive Vice President and Chief Financial Officer of Chesapeake Energy Corporation in Support of Chapter 11 Petitions and First Day Motions* (the “First Day Declaration”), filed contemporaneously with the Debtors’ voluntary petitions for relief filed under chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”), on June 28, 2020 (the “Petition Date”).

3. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.
4. The bases for the relief requested herein are sections 105(a), 363(b), 507(a)(8), 541, and 1107 of title 11 of the Bankruptcy Code, Bankruptcy Rules 6003 and 6004, and rules 4002-1 and 9013-1 of the Bankruptcy Local Rules for the Southern District of Texas (the “Bankruptcy Local Rules”).

The Debtors’ Tax and Fee Obligations

5. The Debtors collect, withhold, and incur sales, use, excise, income, withholding, gross receipts, franchise, severance, and property taxes, as well as other business, environmental, and regulatory fees (collectively, the “Taxes and Fees”).³ The Debtors remit the Taxes and Fees to various federal, state, and local governments, including taxing and licensing authorities (collectively, the “Authorities”). A schedule identifying the Authorities is attached hereto as **Exhibit A**.⁴ Taxes and Fees are remitted and paid by the Debtors through checks and electronic funds transfers that are processed through their banks and other financial institutions. The Debtors estimate that approximately \$153,510,000 in Taxes and Fees relating to the prepetition period will become due and payable after the Petition Date.

6. The Debtors pay the Taxes and Fees to the Authorities on a periodic basis, remitting them monthly, quarterly, semi-annually, or annually depending on the nature of a particular Tax or Fee and when it was incurred. Although the Debtors believe that they are substantially current with respect to their payment of Taxes and Fees, except for Taxes being

³ By this motion, the Debtors do not seek the authority to collect and remit state and federal employee-related taxes and withholdings. Such relief is instead requested in the *Debtors’ Emergency Motion for Entry of an Order (I) Authorizing the Debtors to (A) Pay Prepetition Wages, Salaries, Other Compensation, and Reimbursable Expenses, and (B) Continue Employee Benefits Programs and (II) Granting Related Relief*, filed contemporaneously herewith.

⁴ Although **Exhibit A** is intended to be comprehensive, the Debtors may have inadvertently omitted Authorities from **Exhibit A**. By this motion, the Debtors request relief with respect to Taxes and Fees payable to all Authorities, regardless of whether such Authority is specifically identified on **Exhibit A**.

contested in good faith, the Debtors seek authority to make such payments where: (a) Taxes and Fees accrue or are incurred in the ordinary course of business postpetition; (b) Taxes and Fees accrued or were incurred prepetition but were not paid prepetition, or were paid in an amount less than actually owed; (c) Taxes and Fees paid prepetition by the Debtors were lost or otherwise not received in full by any of the Authorities; or (d) Taxes and Fees incurred for prepetition periods may become due after the commencement of these chapter 11 cases. In addition, for the avoidance of doubt, the Debtors seek authority to pay Taxes and Fees for so-called “straddle” periods.⁵

7. The Taxes and Fees⁶ are summarized as follows:

Category	Description	Approximate Amount Accrued as of Petition Date
Sales, Use, and Excise Taxes	Taxes imposed on the manufacture, sale, or use of certain types of goods and services.	\$3,170,000
Income and Withholding Taxes	Taxes imposed on the Debtors’ income or the income from which the Debtors are required to withhold and required to conduct business in the ordinary course.	\$8,320,000
Gross Receipts Taxes	Taxes based on the Debtors’ gross receipts and required to conduct business in the ordinary course.	\$0
Franchise Taxes	Taxes required to conduct business in the ordinary course.	\$1,200,000

⁵ Claims for so-called “straddle” Taxes and Fees may be entitled to administrative claim treatment pursuant to Section 503(b)(1)(B). Because the Debtors could be subject to late payment penalties and interest in the event they do not pay such “straddle” Taxes and Fees and a court ultimately concludes that such taxes are entitled to administrative treatment, the Debtors are seeking the authority to pay such “straddle” Taxes and Fees as they become due under applicable law. The Debtors reserve their rights with respect to the proper characterization of such “straddle” Taxes and Fees and to seek reimbursement of any portion of a payment that was made that ultimately is not entitled to administrative or priority treatment.

⁶ The Debtors are currently subject to ongoing audit investigations in several jurisdictions (collectively, the “Audits”). The Audits may result in additional prepetition Taxes and Fees being assessed against the Debtors during the pendency of these chapter 11 cases. Such additional prepetition Taxes and Fees which may arise on account of the Audits are excluded from the Taxes and Fees estimates in this motion. Out of an abundance of caution, the Debtors seek authority, but not direction, to pay or remit prepetition tax obligations on account of the Audits as they arise in the ordinary course of the Debtors’ business.

Category	Description	Approximate Amount Accrued as of Petition Date
Property Taxes	Taxes and obligations related to real and personal property holdings.	\$99,480,000
Severance Taxes	Taxes related to oil and gas production or natural resource extraction.	\$37,700,000
Environmental and Business Fees	Fees related to compliance with environmental laws and regulations, permitting and licensing fees, and other fees paid to governmental agencies.	\$3,640,000
Approximate Total		\$153,510,000

8. Failing to pay the Taxes and Fees could materially disrupt the Debtors' business operations in several ways. *First*, failing to pay certain of the Taxes and Fees, particularly franchise taxes, likely would cause the Debtors to lose their ability to conduct business in certain jurisdictions. *Second*, the Authorities could initiate audits, suspend operations, file liens, or seek to lift the automatic stay, which would unnecessarily divert the Debtors' attention from the reorganization process. *Third*, failing to pay Taxes and Fees potentially could subject certain of the Debtors' directors and officers to claims of personal liability, which likely would distract those key persons from their duties related to the Debtors' restructuring. *Fourth*, unpaid Taxes and Fees may result in penalties, the accrual of interest, or both, which could negatively impact the Debtors' business or the reorganization process. The Debtors collect and hold certain outstanding tax liabilities in trust for the benefit of the applicable Authorities, and these funds may not constitute property of the Debtors' estates. Certain unpaid Taxes and Fees will need to be paid as part of a plan of reorganization in these cases.

I. Sales, Use, and Excise Taxes.

9. The Debtors incur, collect, and remit sales and excise taxes to the Authorities in connection with the sale and distribution of their production. The Debtors purchase a variety of equipment, materials, and supplies necessary for the operation of their business from vendors

that may not charge the Debtors sales tax in connection with such purchases. Applicable law generally requires the Debtors to subsequently pay sales or use taxes on such purchases to the applicable Authorities. The Debtors generally remit sales, use, and excise taxes on a monthly or quarterly basis following their collection. This amount may include sales and use taxes collected from third parties and paid to the applicable Authorities. For example, where the Debtors act as the operator on an oil or gas lease, they remit the full amount of sales and use taxes due on the lease to the Authorities, which amount is offset by *pro rata* contributions for sales and use taxes from the non-operating joint interest holders on such lease.

10. In 2019, the Debtors paid approximately \$29,970,000 in the aggregate on account of sales, use, and excise taxes to the Authorities. As of the Petition Date, the Debtors estimate that approximately \$3,170,000 will become due and payable after the Petition Date on account of accrued sales, use, or excise taxes that the Debtors remit directly to the Authorities. Vendors may invoice the Debtors for sales tax owed in conjunction with the Debtors' purchase of goods and remit such sales tax to the Authorities on the Debtors' behalf. The Debtors seek authority, but not direction, to pay any sales, use, or excise taxes that have accrued before the Petition Date, and to continue paying sales, use, or excise taxes on a postpetition basis in the ordinary course of business.

II. Income and Withholding Taxes.

11. In the ordinary course of operating their business, the Debtors incur state and federal income taxes. The Debtors pay income taxes on a quarterly, semi-annual, or annual basis. In 2019, the Debtors did not pay any federal income taxes due to net losses from operations. However, as of the Petition Date, the Debtors estimate that they owe approximately \$8,320,000 to the relevant Authorities on account of prepetition state income taxes. The Debtors

seek authority, but not direction, to pay any federal and state withholding taxes as well as any federal and state income taxes that have accrued before the Petition Date, and to continue paying federal and state withholding and federal and state income taxes on a postpetition basis in the ordinary course of business.

III. Gross Receipts Taxes.

12. The Debtors are required to pay gross receipts taxes in order to continue conducting business in certain jurisdictions, specifically Ohio. The Debtors no longer have business activity in Ohio, however, and thus do not expect to have any sales sourced to Ohio which would be subject to Ohio's Commercial Activity Tax. As of the Petition Date, the Debtors do not believe any amounts are outstanding on account of gross receipts taxes. Nevertheless, out of an abundance of caution, the Debtors seek authority, but not direction, to pay any gross receipts taxes that accrued before the Petition Date.

IV. Franchise Taxes.

13. The Debtors are required to pay various state franchise taxes in order to continue conducting their business pursuant to applicable state laws. The Debtors typically pay the franchise taxes on an annual or semi-annual basis, depending on when the relevant Authority charges the franchise tax. As of the Petition Date, the Debtors estimate that they owe approximately \$1,200,000 to the relevant Authorities on account of franchise taxes, not including franchise taxes that are being contested in good faith. The Debtors seek authority, but not direction, to pay any franchise taxes that have accrued before the Petition Date, and to continue paying franchise taxes on a postpetition basis in the ordinary course of business.

V. Property Taxes.

14. State and local laws in the jurisdictions in which the Debtors operate generally grant Authorities the power to levy property taxes against the Debtors' real and personal property. To avoid the imposition of statutory liens on their real and personal property, the Debtors typically pay property taxes in the ordinary course of business on a monthly, quarterly, semi-annual, or annual basis. This amount may include property taxes collected from third parties and paid to the applicable Authorities. For example, where the Debtors act as the operator on an oil or gas lease, they remit the full amount of property taxes due on the lease to the Authorities, which amount is offset by *pro rata* contributions for property taxes from the non-operating joint interest and royalty owners on such lease. In 2019, the Debtors' property tax obligation was approximately \$61,070,000. As of the Petition Date, the Debtors estimate that they have approximately \$99,480,000 in accrued and unpaid property taxes. The Debtors seek authority, but not direction, to pay any property taxes that have accrued before the Petition Date, and to continue paying property taxes on a postpetition basis in the ordinary course of business.

VI. Severance Taxes.

15. A number of the jurisdictions in which the Debtors operate impose severance taxes, which are a tax on "severing" natural resources, such as oil and gas, from the land or waters within a state or jurisdiction. Severance taxes vary by state, but typically are calculated as a percentage of either the value or volume of oil and gas produced, or some combination thereof. The Debtors pay severance taxes on either a monthly, quarterly, or annual basis. This amount may include severance taxes collected from third parties and paid to the applicable Authorities. For example, where the Debtors act as the operator on an oil or gas lease, they remit the full amount of severance due on the lease to the Authorities, which amount is offset by *pro rata*

contributions for severance taxes from the non-operating joint interest and royalty owners on such lease. In 2019, the Debtors paid approximately \$238,710,000 in severance taxes. As of the Petition Date, the Debtors estimate that they owe approximately \$37,700,000 to the relevant Authorities on account of prepetition severance taxes. The Debtors seek authority, but not direction, to pay any severance taxes that have accrued before the Petition Date, and to continue paying severance taxes on a postpetition basis in the ordinary course of business.

VII. Environmental and Business Fees.

16. The Debtors incur a variety of fees related to environmental and conservation laws and regulations, business licensing and annual report fees, permitting, participation in governmental regulatory agencies and boards, and other miscellaneous taxes and fees. The Debtors typically remit these fees to the relevant Authorities on a monthly, quarterly, or annual basis. In general, the Debtors pay to the appropriate Authorities such fees as the Debtors deem reasonably appropriate for the operation of their business. Additionally, the Debtors remit certain fees required to be paid pursuant to applicable laws and regulations where the Debtors operate. In 2019, the Debtors paid approximately \$7,190,000 on account of such environmental and business fees. As of the Petition Date, the Debtors owe approximately \$3,640,000 on account of environmental and business fees. The Debtors seek authority, but not direction, to pay any environmental and business fees that have accrued before the Petition Date, and to continue paying environmental and business fees on a postpetition basis in the ordinary course of business.

Basis for Relief

I. Certain of the Taxes and Fees May Not Be Property of the Debtors' Estates.

17. Section 541(d) of the Bankruptcy Code provides, in relevant part, that “[p]roperty in which the debtor holds, as of the commencement of the case, only legal title and not an

equitable interest . . . becomes property of the estate under subsection (a)(1) or (2) of this section only to the extent of the debtors' legal title to such property, but not to the extent of any equitable interest in such property that the debtor does not hold." Certain of the Taxes and Fees are collected or withheld by the Debtors on behalf of the applicable Authorities and are held in trust by the Debtors. *See, e.g.*, 26 U.S.C. § 7501; Tex. Tax Code Ann. § 111.016(a) (Vernon 2007) ("Any person who receives or collects a tax or any money represented to be a tax from another person holds the amount so collected in trust for the benefit of the state and is liable to the state for the full amount collected plus any accrued penalties and interest on the amount collected."). As such, these Taxes and Fees are not property of the Debtors' estates under section 541 of the Bankruptcy Code. *See, e.g.*, *Begier v. Internal Revenue Serv.*, 496 U.S. 53, 57–60 (1990) (holding that certain taxes are property held by the debtor in trust for another and, as such, do not constitute property of the estate); *In re Al Copeland Enters., Inc.*, 991 F.2d 233, 237 (5th Cir. 1993) (noting that a debtor holds state sales tax revenues in trust for the state); *In re Equalnet Commc'n Corp.*, 258 B.R. 368, 370 (Bankr. S.D. Tex. 2000) ("[C]ertain prepetition tax claims, such as sales taxes, could be trust fund claims."). For example, all U.S. federal internal revenue tax withheld is considered to be held in a special fund in trust for the United States. *Begier*, 496 U.S. at 60. Because the Debtors may not have an equitable interest in funds held on account of such "trust fund" taxes, the Debtors respectfully submit that they should be permitted to pay those funds to the Authorities as they become due.⁷

⁷ For the avoidance of doubt, the Debtors hereby request authority to pay the Taxes and Fees as provided herein regardless of whether such Taxes and Fees constitute trust fund obligations.

II. Certain of the Taxes and Fees May Be Secured or Priority Claims Entitled to Special Treatment under the Bankruptcy Code.

18. Claims for certain of the Taxes and Fees are or may be priority claims entitled to payment before general unsecured claims. *See* 11 U.S.C. § 507(a)(8) (describing taxes entitled to priority treatment). To the extent that such amounts are entitled to priority treatment under the Bankruptcy Code, the respective Authorities may attempt to assess fees, interest, and penalties if such amounts are not paid. *See* 11 U.S.C. § 507(a)(8)(G) (granting eighth priority status to “a penalty related to a claim of a kind specified in this paragraph and in compensation for actual pecuniary loss.”). Claims entitled to priority status pursuant to section 507(a)(8) of the Bankruptcy Code must be paid in full under a confirmable plan pursuant to section 1129(a)(9)(C) of the Bankruptcy Code. Further, absent payment, certain Authorities may be able to assert a lien for unpaid taxes, which likewise must be satisfied to the extent of the value of the collateral. Therefore, payment of certain of the Taxes and Fees at this time only affects the timing of the payment for the amounts at issue and will not unduly prejudice the rights and recoveries of junior creditors. *See In re Equalnet Commc’ns Corp.*, 258 B.R. at 370 (“[C]ertain types of claims enjoy a priority status in addition to being sometimes critical to the ongoing nature of the business. For instance, employee wage claims and certain tax claims are both priority claims in whole or in part. The need to pay these claims in an ordinary course of business time frame is simple common sense.”). Payment of such Taxes and Fees likely will give Authorities no more than that to which they otherwise would be entitled under a chapter 11 plan of reorganization and will save the Debtors the potential interest expense, legal expense, and penalties that might otherwise accrue on Taxes and Fees during these chapter 11 cases.

III. Payment of the Taxes and Fees Is a Sound Exercise of the Debtors' Business Judgment and Is Required by the U.S. Trustee.

19. Courts in this circuit and others have recognized that it is appropriate to authorize the payment of prepetition obligations where necessary to protect and preserve the estate, including an operating business's going-concern value. *See, e.g., In re CoServ, L.L.C.*, 273 B.R. 487, 497 (Bankr. N.D. Tex. 2002) (noting that implicit in the duties of a debtor in possession is to preserve an operating business's going-concern value); *see also In re Ionosphere Clubs, Inc.*, 98 B.R. 174, 175 (Bankr. S.D.N.Y. 1989) ("The ability of a Bankruptcy Court to authorize the payment of pre-petition debt when such payment is needed to facilitate the rehabilitation of the debtor is not a novel concept."); *Armstrong World Indus., Inc. v. James A. Phillips, Inc.*, (*In re James A. Phillips, Inc.*), 29 B.R. 391, 394 (S.D.N.Y. 1983) (recognizing the Bankruptcy Court's ability to authorize payments to continue normal business operations). In doing so, these courts acknowledge that several legal theories rooted in sections 105(a), 363(b), and 1107(a) of the Bankruptcy Code support the payment of prepetition claims as provided herein.

20. Section 363(b) of the Bankruptcy Code permits a debtor, subject to court approval, to pay prepetition obligations where a sound business purpose exists for doing so. *See Ionosphere Clubs*, 98 B.R. at 175 (noting that section 363(b) provides "broad flexibility" to authorize a debtor to honor prepetition claims where supported by an appropriate business justification). In addition, under section 1107(a) of the Bankruptcy Code, a debtor in possession has, among other things, the "implied duty . . . to 'protect and preserve the estate, including an operating business' going-concern value.'" *In re CEI Roofing, Inc.*, 315 B.R. 50, 59 (Bankr. N.D. Tex. 2004) (quoting *In re CoServ, L.L.C.*, 273 B.R. at 497). Moreover, under section 105(a) of the Bankruptcy Code, "the [C]ourt may issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of [the Bankruptcy Code]." 11 U.S.C.

§ 105(a); *In re CoServ, L.L.C.*, 273 B.R. at 497 (finding that sections 105 and 1107 of the Bankruptcy Code provide the authority for a debtor in possession to pay prepetition claims); *In re Mirant Corp.*, 296 B.R. 427, 429 (Bankr. N.D. Tex. 2003) (noting that non-payment of prepetition claims may seriously damage a debtor’s business). The above-referenced sections of the Bankruptcy Code therefore authorize the postpetition payment of prepetition claims when the payments are critical to preserving the going-concern value of the debtor’s estate, as is the case here. *See, e.g., In re CoServ, L.L.C.*, 273 B.R. at 497 (“[I]t is only logical that the bankruptcy court be able to use [s]ection 105(a) of the [Bankruptcy] Code to authorize satisfaction of the prepetition claim in aid of preservation or enhancement of the estate.”). Further, the United States Trustee for the Southern District of Texas (the “U.S. Trustee”) requires that debtors pay all tax obligations arising after the filing of the petition in full when due. *See, e.g., Region 7 Guidelines for Debtors-in-Possession.*

21. The Debtors’ ability to pay the Taxes and Fees is critical to their continued and uninterrupted operations. If certain Taxes and Fees remain unpaid, the Authorities may seek to recover such amounts directly from the Debtors’ directors, officers, or employees, thereby distracting such key personnel from the administration of these chapter 11 cases. *See, e.g., Tex. Tax Code Ann. § 111.016 (Vernon 2007)* (persons who hold money paid as a tax for the benefit of the state are liable to the state for the full amount); *In re Tex. Pig Stands, Inc.*, 610 F.3d 937, 941–42 (5th Cir. 2010) (noting that corporate officers may be held responsible for payment of certain corporate taxes); *In re Am. Motor Club, Inc.*, 139 B.R. 578, 581–83 (Bankr. E.D.N.Y. 1992) (stating “[i]f the employer fails to pay over the trust fund taxes, the IRS may collect an equivalent amount directly from officers or employees of the employer who are responsible for

collecting the tax” and finding director personally liable for unpaid taxes) (citing *United States v. Energy Res. Co.*, 495 U.S. 545, 547 (1990)).

22. Any collection action on account of such claims, and any potential ensuing liability, would distract the Debtors and their personnel to the detriment of all parties in interest. The dedicated and active participation of the Debtors’ officers and employees is integral to the Debtors’ continued operations and essential to the orderly administration and, ultimately, the success of these chapter 11 cases.

23. Furthermore, the Debtors’ failure to pay the Taxes and Fees when due ultimately may result in increased tax liability for the Debtors if interest and penalties accrue on the Tax and Fee claims, which amounts may also be entitled to priority treatment. *See, e.g., Tex. Tax Code Ann. § 111.016(a)* (Vernon 2007). Such a result would be contrary to the best interests of the Debtors’ estates and all stakeholders. Many of the Taxes and Fees may be entitled to priority status pursuant to section 507(a)(8)(C) of the Bankruptcy Code. As priority claims, these obligations must be paid in full before any general unsecured obligations of the Debtors may be satisfied. *See In re Equalnet Commc’ns Corp.*, 258 B.R. at 370 (noting that paying priority tax claim in the ordinary course of business is “simple common sense”). To the extent that the Debtors are not able to timely pay the prepetition Taxes and Fees, they ultimately may be required to pay those amounts with additional interest and penalties. The Debtors’ failure to pay the prepetition Taxes and Fees as they come due may therefore increase the amount of priority claims held by the Authorities against the Debtors’ estates to the detriment of the Debtors’ general unsecured creditors and the Debtors’ ability to finalize a chapter 11 plan during these cases. *See 11 U.S.C. § 507(a)(8)(C), (G).* The Court should grant the Debtors authority to pay the prepetition Taxes and Fees as provided herein.

IV. Cause Exists to Authorize the Debtors' Financial Institutions to Honor Checks and Electronic Fund Transfers.

24. The Debtors have sufficient funds to pay the amounts described in this motion in the ordinary course of business by virtue of expected cash flows from ongoing business operations and anticipated access to cash collateral and postpetition financing. In addition, under the Debtors' existing cash management system, the Debtors can readily identify checks or wire transfer requests as relating to an authorized payment in respect of the Taxes and Fees. The Debtors believe that checks or wire transfer requests, other than those relating to authorized payments, will not be honored inadvertently. Therefore, the Debtors respectfully request that the Court authorize and direct all applicable financial institutions, when requested by the Debtors, to receive, process, honor, and pay any and all checks or wire transfer requests in respect of the relief requested in this motion.

Emergency Consideration

25. Pursuant to Bankruptcy Rule 6003, which empowers a court to grant relief within the first 21 days of the commencement of a chapter 11 case "to the extent that relief is necessary to avoid immediate and irreparable harm" and Local Rule 9013-1(i), the Debtors request emergency consideration of this motion. The Debtors believe an immediate and orderly transition into chapter 11 is critical to the viability of their operations and that any delay in granting the relief requested could hinder the Debtors' operations and cause irreparable harm. Furthermore, the failure to receive the requested relief during the first 21 days of these chapter 11 cases would severely disrupt the Debtors' operations at this critical juncture and imperil the Debtors' restructuring. Accordingly, the Debtors submit that they have satisfied the "immediate and irreparable harm" standard of Bankruptcy Rule 6003 and, therefore, request that the Court approve the relief requested in this motion on an emergency basis.

Waiver of Bankruptcy Rules 6004(a) and 6004(h)

26. To implement the foregoing successfully, the Debtors request that the Court enter an order providing that notice of the relief requested herein satisfies Bankruptcy Rule 6004(a) and that the Debtors have established cause to exclude such relief from the 14-day stay period under Bankruptcy Rule 6004(h).

Reservation of Rights

27. Nothing contained herein or any actions taken pursuant to such relief requested is intended or shall be construed as: (a) an admission as to the amount of, basis for, or validity of any claim against a Debtor entity under the Bankruptcy Code or other applicable nonbankruptcy law; (b) a waiver of the Debtors' or any other party in interest's right to dispute any claim on any grounds; (c) a promise or requirement to pay any claim; (d) an implication or admission that any particular claim is of a type specified or defined in this motion or any order granting the relief requested by this motion or a finding that any particular claim is an administrative expense claim or other priority claim; (e) a request or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; (f) an admission as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; (g) a waiver or limitation of the Debtors', or any other party in interest's, rights under the Bankruptcy Code or any other applicable law; or (h) a concession by the Debtors that any liens (contractual, common law, statutory, or otherwise) that may be satisfied pursuant to the relief requested in this motion are valid, and the rights of all parties in interest are expressly reserved to contest the extent, validity, or perfection or seek avoidance of all such liens. If the Court grants the relief sought herein, any payment made pursuant to the Court's order is not intended and should not be construed as an admission as to

the validity of any particular claim or a waiver of the Debtors' or any other party in interest's rights to subsequently dispute such claim.

Notice

28. The Debtors will provide notice of this motion to: (a) the United States Trustee for the Southern District of Texas; (b) the holders of the 50 largest unsecured claims against the Debtors (on a consolidated basis); (c) the administrative agent under the Debtors' proposed debtor-in-possession credit facility and counsel thereto; (d) the administrative agent under the Debtors' prepetition revolving credit facility and counsel thereto; (e) the administrative agent for the Debtors' prepetition term loan facility and counsel thereto; (f) the indenture trustee for the Debtors' senior secured second lien notes and counsel thereto; (g) the indenture trustees for the Debtors' unsecured notes; (h) counsel to the ad hoc group of term loan lenders; (i) counsel to Franklin Advisers, Inc., as investment manager on behalf of certain funds and accounts; (j) the United States Attorney's Office for the Southern District of Texas; (k) the Internal Revenue Service; (l) the United States Securities and Exchange Commission; (m) the Environmental Protection Agency and similar state environmental agencies for states in which the Debtors conduct business; (n) the state attorneys general for states in which the Debtors conduct business; and (o) the Authorities. The Debtors submit that, in light of the nature of the relief requested, no other or further notice need be given.

[Remainder of page intentionally left blank.]

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

Houston, Texas
June 28, 2020

/s/ Matthew D. Cavanaugh

JACKSON WALKER L.L.P.

Matthew D. Cavanaugh (TX Bar No. 24062656)
Jennifer F. Wertz (TX Bar No. 24072822)
Kristhy M. Peguero (TX Bar No. 24102776)
Veronica A. Polnick (TX Bar No. 24079148)
1401 McKinney Street, Suite 1900
Houston, Texas 77010
Telephone: (713) 752-4200
Facsimile: (713) 752-4221
Email: mcavanaugh@jw.com
jwertz@jw.com
kpeguero@jw.com
vpolnick@jw.com

*Proposed Co-Counsel to the Debtors
and Debtors in Possession*

KIRKLAND & ELLIS LLP

KIRKLAND & ELLIS INTERNATIONAL LLP
Patrick J. Nash, Jr., P.C. (*pro hac vice* pending)
Marc Kieselstein, P.C. (*pro hac vice* pending)
Alexandra Schwarzman (*pro hac vice* pending)
300 North LaSalle Street
Chicago, Illinois 60654
Telephone: (312) 862-2000
Facsimile: (312) 862-2200
Email: patrick.nash@kirkland.com
marc.kieselstein@kirkland.com
alexandra.schwarzman@kirkland.com

*Proposed Co-Counsel to the Debtors
and Debtors in Possession*

Certificate of Accuracy

I certify that the foregoing statements are true and accurate to the best of my knowledge.
This statement is being made pursuant to Local Rule 9013-1(i).

/s/ Matthew D. Cavanaugh
Matthew D. Cavanaugh

Certificate of Service

I certify that on June 28, 2020, I caused a copy of the foregoing document to be served by
the Electronic Case Filing System for the United States Bankruptcy Court for the Southern
District of Texas.

/s/ Matthew D. Cavanaugh
Matthew D. Cavanaugh

Exhibit A

Authorities

Authorities

Authority	Type	Address
ALABAMA DEPARTMENT OF REVENUE	Income and Withholding Taxes & Environmental and Business Fees	50 NORTH RIPLEY ST MONTGOMERY, AL 36104
ALABAMA DEPT OF REVENUE BUSINESS PRIVILEGE TAX SECTION	Income and Withholding Taxes	50 NORTH RIPLEY ST MONTGOMERY, AL 36104
ALBANY TOWNSHIP	Sales, Use, and Excise Taxes	817 DOG FARM RD NEW ALBANY, PA 18833-8740
ALFA COUNTY CLERK	Property Tax	300 S GRAND AVE CHEROKEE, OK 73728-2548
ALFA COUNTY TREASURER	Property Tax	300 S GRAND AVE CHEROKEE, OK 73728-2548
CAROLYN STANDS	Environmental and Business Fees	PO BOX 1425 MERRIFIELD, VA 22116-1425
AMERICAN PETROLEUM INSTITUTE	Property Tax	1001 PRESTON ST. HOUSTON, TX 77002
ANN HARRIS BENNETT TAX ASSESSOR COLLECTOR & VOTER REGISTRAR	Severance Tax	511 E. COLORADO ST. ANADARKO, OK 73005
APACHE TRIBAL TAX COMMISSION	Franchise Tax	EXECUTIVE OFFICE STATE CAPITOL SUITE 256 500 WOODLANE AVENUE LITTLE ROCK, AR 72201
ARKANSAS SECRETARY OF STATE	Sales, Use, and Excise Taxes	1203 W. PIONEER PKWY ARLINGTON, TX 76013
ARLINGTON ISD	Property Tax	PO BOX 267 WELLSBORO, PA 16901-0267
ASYLUM TOWNSHIP	Property Tax	1001 OAK ST JOURDANTON, TX 78026-2849
ATASCOSA COUNTY	Sales, Use, and Excise Taxes	100 CANAL ST ATHENS, PA 18810-1004
ATHENS AREA SCHOOL DISTRICT		

Authority	Type	Address
ATHENS AREA SCHOOL DISTRICT AASD RE TAXES	Property Tax	100 CANAL ST ATHENS, PA 18810
ATHENS TOWNSHIP AUTHORITY	Sales, Use, and Excise Taxes	2523 PENNA AVE SAYRE, PA 18840
AUBURN TOWNSHIP	Sales, Use, and Excise Taxes	5675 STATE ROUTE 3001 MESHPOPEN, PA 18630-8270
AUSTIN COUNTY APPRAISAL DISTRICT	Property Tax	906 E AMELIA ST BELLVILLE, TX 77418-2843
AXPC AMERICAN EXPLORATION & PRODUCTION COUNCIL	Environmental and Business Fees	3500 ONE WILLIAMS CTR STE 2600 TULSA, OK 74172-0135
BACA COUNTY TREASURER	Property Tax	741 MAIN ST STE 2 SPRINGFIELD, CO 81073-1548
BARTON COUNTY TREASURER	Property Tax	1400 MAIN ST, ROOM 107 GREAT BEND, KS 67530
BASTROP COUNTY TAC	Property Tax	211 JACKSON ST BASTROP, TX 78602
BEAVER COUNTY COURTHOUSE REORDER OF DEEDS	Property Tax	810 3RD ST BEAVER, PA 15009-2139
BEAVER COUNTY TREASURER PA	Property Tax	BEAVER COUNTY TREASURER PA 810 3RD ST BEAVER, PA 15009-2139
BELL COUNTY SHERIFF	Property Tax	101 COURTHOUSE SQ PINEVILLE, KY 40977
BENT COUNTY TREASURER	Property Tax	725 BENT AVE LAS ANIMAS, CO 81054
BETTER BUSINESS BUREAU SHREVEPORT	Environmental and Business Fees	PO BOX 52035 SHREVEPORT, LA 71135-2035
BEXAR COUNTY TAX A-C ALBERT URESTI MPA PCC	Property Tax	VISTA VERDE PLAZA BUILDING233 N. PECON LA TRINIDAD SAN ANTONIO, TX 78207

Authority	Type	Address
BEXAR COUNTY TAX ASSESSOR COLLECTOR SYLVIA S ROMO CPA RTA CTA	Property Tax	VISTA VERDE PLAZA BUILDING 233 N. PECOS LA TRINIDAD SAN ANTONIO, TX 78207
BIENVILLE PARISH SALES USE TAX COMMISSION	Sales, Use, and Excise Taxes	PO BOX 746 ARCADIA, LA 71001
BLAINE COUNTY CLERK	Property Tax	212 N WEIGLE AVE WATONGA, OK 73772-3844
BLAINE COUNTY TREASURER	Property Tax	212 N WEIGLE AVE #102 WATONGA, OK 73772
BOONE COUNTY SHERIFF	Property Tax	200 STATE ST STE 102 MADISON, WV 25130-1152
BOSSIER CHAMBER OF COMMERCE	Environmental and Business Fees	710 BENTON RD BOSSIER CITY, LA 71111-3797
BOSSIER PARISH CLERK OF COURT DIVISION	Sales, Use, and Excise Taxes	204 BURT BLVD BENTON, LA 71006
BOSSIER PARISH SALES/USE TAX DIVISION	Severance Tax	620 BENTON RD BOSSIER CITY, LA 71111
BOSSIER PARISH TAX COLLECTOR	Property Tax	204 BURT BLVD BENTON, LA 71006
BRADFORD CO TAX CLAIM BUREAU	Property Tax	BRADFORD COUNTY COURTHOUSE 301 MAIN ST TOWANDA, PA 18848-1851
BRADFORD COUNTY CLERK	Property Tax	301 MAIN ST TOWANDA, PA 18848-1851
BRADFORD COUNTY COMMISSIONERS	Property Tax	301 MAIN ST TOWANDA, PA 18848-1851
BRAINTRIM TOWNSHIP	Sales, Use, and Excise Taxes	220 MAIN ST LACEYVILLE, PA 18623-6704
BRAINTRIM TWP TAX COLLECTOR	Property Tax	11020 SR 6 LACEYVILLE, PA 18623-6775

Authority	Type	Address
BRANCHLND-MIDKIFF PUBLIC SERV DISTRICT	Sales, Use, and Excise Taxes	3670 MCCLELLAN HWY BRANCHLAND, WV 25506-8720
BRAXTON COUNTY SHERIFF	Property Tax	300 MAIN ST SUTTON, WV 26601
BRAZOS COUNTY	Property Tax	2617 W HIGHWAY 21 BRYAN, TX 77803-1232
BRAZOS COUNTY TAX OFFICE	Property Tax	4151 COUNTY PARK CT BRYAN, TX 77802
BRAZOS RIVER AUTHORITY	Sales, Use, and Excise Taxes	4600 COBBS DR WACO, TX 76710
BREATHITT COUNTY CLERK	Property Tax	1137 MAIN ST JACKSON, KY 41339-1119
BROOKE COUNTY CLERK OF COURT	Property Tax	632 MAIN ST WELLSBURG, WV 26070
BROOME COUNTY CLERK	Property Tax	BROOME COUNTY OFFICE BUILDING THIRD FL 60 HAWLEY ST BINGHAMTON, NY 13902
BRYAN COUNTY TREASURER	Property Tax	323 W. BEECH ST DURANT, OK 74701
BUCHANAN COUNTY TREASURER	Property Tax	BUCHANAN COUNTY COURTHOUSE 1012 WALNUT ST SUITE 104 GRUNDY, VA 24614
BURCHAM ELEMENTARY	Sales, Use, and Excise Taxes	516 N BROADWAY STWEATHERFORD, OK 73096-4910
BUREAU OF LAND MANAGEMENT	Environmental and Business Fees	2987 PROSPECTOR DR CASPER, WY 82604-2968
BURLESON COUNTY	Environmental and Business Fees	100 W BUCK ST STE 303 CALDWELL, TX 77836-1764

Authority	Type	Address
BURLESON COUNTY CLERK	Property Tax	100 W BUCK ST STE 202 CALDWELL, TX 77836-1762
BURLESON COUNTY TAX OFFICE	Property Tax	100 W BUCK ST STE 407 CALDWELL, TX 77836-1778
BURTON ISD ROSA BLUM TAX COLLECTOR	Property Tax	701 N RAILRD ST BURTON, TX 77835
CABELL COUNTY SHERIFF	Property Tax	2726 HOWELL'S MILL RD ONA, WV 25545
CADDY COUNTY CLERK	Property Tax	110 SW 2ND ST #207 ANADARKO, OK 73005
CADDY COUNTY TREASURER	Property Tax	110 SW 2ND ST #103 ANADARKO, OK 73005
CADDY PARISH SALES-USE TAX DIV	Severance Tax	3300 DEE ST SHREVEPORT, LA 71105
CADDY PARISH SHERIFF-TAX	Property Tax	501 TEXAS ST RM 101 SHREVEPORT, LA 71101-5402
CADDY TAX COMMISSION-OIL & GAS SEVERANCE TAX	Severance Tax	PO BOX 487 BINGER, OK 73009-0487
CADIZ TOWNSHIP	Sales, Use, and Excise Taxes	128 COURT ST CADIZ, OH 43907
CAMPBELL COUNTY TRUSTEE	Property Tax	570 MAIN ST #202 JACKSBORO, TN 37757
CANADIAN COUNTY	Property Tax	201 N CHOCTAW AVE EL RENO, OK 73036-2679
CANADIAN ISD	Sales, Use, and Excise Taxes	800 HILLSIDE CANADIAN, TX 79014
CANISTEO-GREENWOOD CSD	Property Tax	84 GREENWOOD ST CANISTEO, NY 14823
CANTON AREA SCHOOL DISTRICT	Property Tax	509 E MAIN ST CANTON, PA 17724

Authority	Type	Address
CAROLE DAVIS	Property Tax	230 SCOTTSVILLE RD MEHOOPANY, PA 18629-7754
CARROLL COUNTY ENGINEER	Property Tax	200 KENSINGTON RD NE CARROLLTON, OH 44615
CARROLL COUNTY TREASURER	Property Tax	119 SOUTH LISBON ST SUITE 103 CARROLLTON, OH 44615
CARROLLTON FARMERS BRANCH ISD	Sales, Use, and Excise Taxes	1445 NORTH PERRY RD CARROLLTON, TX 75006
CARSON COUNTY APPRAISAL DIST	Property Tax	102 MAIN ST. PANHANDLE, TX 79068
CASPER AREA CHAMBER OF COMMERCE	Environmental and Business Fees	PO BOX 399 CASPER, WY 82602-0399
CENTRAL BRADFORD COUNTY CHAMBER OF COMMERCE	Environmental and Business Fees	304 MAIN ST FL 3 TOWANDA, PA 18848-1806
CHARLOTTE ISD ZORAIDA R CASARES	Sales, Use, and Excise Taxes	102 E. HINDES AVE CHARLOTTE, TX 78011
CHAVES COUNTY TREASURER	Property Tax	#1 ST. MARY'S PLACE SUITE 200 ROSWELL, NM 88203
CHEROKEE COUNTY APPRAISAL	Property Tax	107 EAST SIXTH STRUSK, TX 75785
CHEROKEE COUNTY TAX OFFICE	Property Tax	COURTHOUSE 135 S MAIN RUSK, TX 75785
CHERRY TOWNSHIP	Sales, Use, and Excise Taxes	6218 DUTCH MOUNTAIN RD LOPEZ, PA 18628-9027
CHEYENNE & ARAPAHO TAX SEVERANCE TAX DIVISION	Severance Tax	PO BOX 68 CONCHO, OK 73022-0068

Authority	Type	Address
CITY AND COUNTY OF DENVER TREASURY	Property Tax	201 W. COLFAX AVE. DEPARTMENT 1009 DENVER, CO 80202
CITY OF ALVARADO	Sales, Use, and Excise Taxes	104 W. COLLEGE ST ALVARADO, TX 76009
CITY OF ARLINGTON MAIL STOP 01-0260	Sales, Use, and Excise Taxes	101 W. ABRAM ST MAIL STOP 01-0260 ARLINGTON, TX 76010
CITY OF BENBROOK TEXAS	Sales, Use, and Excise Taxes	911 WINSCHOTT RD BENBROOK, TX 76126
CITY OF BORGER	Sales, Use, and Excise Taxes	CITY HALL 600 N MAIN ST BORGER, TX 79008
CITY OF BOSSIER	Property Tax	620 BENTON RD BOSSIER CITY, LA 71111
CITY OF BRYAN TX	Sales, Use, and Excise Taxes	ATTN: BRENDA GALVAN 1111 WACO ST BRYAN, TX 77803-3405
CITY OF CALDWELL	Sales, Use, and Excise Taxes	107 S HILL ST CALDWELL, TX 77836-1735
CITY OF COLLEGE STATION	Sales, Use, and Excise Taxes	1101 TEXAS AVE COLLEGE STATION, TX 77840
CITY OF COTULLA	Sales, Use, and Excise Taxes	117 N FRONT ST COTULLA, TX 78014
CITY OF CROWLEY	Sales, Use, and Excise Taxes	201 E MAIN ST CROWLEY, TX 76036
CITY OF ELK CITY	Sales, Use, and Excise Taxes	320 3RD ST ELK CITY, OK 73644

Authority	Type	Address
CITY OF ENID	Sales, Use, and Excise Taxes	DR. MARTIN LUTER KING, JR. MUNICIPAL CENTER 401 WEST OWEN K. GARRIOTT RD ENID, OK 73701
CITY OF FORT WORTH CONSUMER HEALTH	Sales, Use, and Excise Taxes	HAZEL HARVEY PEACE CENTER FOR NIGHBORHOODS 818 MISSOURI AVE FORT WORTH, TX 76199
CITY OF GRAMBLING TAX COLLECTOR	Property Tax	127 KING ST GRAMBLING, LA 71245
CITY OF GRAND PRAIRIE WATER	Sales, Use, and Excise Taxes	300 W MAIN ST GRAND PRAIRE, TX 75050
CITY OF GRAPEVINE WATER DEPT	Sales, Use, and Excise Taxes	MUNICIPAL SERVICE CENTER 501 SHADY BROOK DR GRAPEVINE, TX 76051
CITY OF LOUISVILLE UTILITY BILL	Sales, Use, and Excise Taxes	215 S MILL ST LOUISVILLE, OH 44641-1699
CITY OF MANSFIELD	Property Tax	705 POLK ST MANSFIELD, LA 71052
CITY OF MIDLOTHIAN	Sales, Use, and Excise Taxes	104 WEST AVENUE E MIDLOTHIAN, TX 76065
CITY OF NORTH RICHLAND HILLS	Sales, Use, and Excise Taxes	4301 CITY POINT DRNORTH RICHLAND HILLS, TX 76180
CITY OF PIKEVILLE DIVISION OF TAX COLLECTION	Sales, Use, and Excise Taxes	243 MAIN ST PIKEVILLE, KY 41501-3882
CITY OF SHREVEPORT-REVENUE DIVISION	Property Tax	505 TRAVIS ST SHREVEPORT, LA 71101
CITY OF WAYNOKA CITY HALL	Sales, Use, and Excise Taxes	CITY HALL 1759 CECIL ST WAYNOKA, OK 73860

Authority	Type	Address
CITY OF WESTWEGO	Sales, Use, and Excise Taxes	1100 4TH ST WESTWEGO, LA 70094
CITY PAPER COMPANY	Sales, Use, and Excise Taxes	880 MONTCLAIR RD SUITE 350 BIRMINGHAM, AL 35213
CITY TREASURER	Sales, Use, and Excise Taxes	STORM WATER QUALITY MGMT
CLARK COUNTY TREASURER	Property Tax	420 WEST MAIN STE 700 OKLAHOMA CITY, OK 73102
CLAY COUNTY TAX ADMINISTRATOR	Property Tax	913 HIGHLAND ASHLAND, KS 67831
CLEVELAND COUNTY TREASURER	Property Tax	CLAY COUNTY COURTHOUSE 100 N BRIDGE ST HENRIETTA, TX 76365
CLINTON PUBLIC WORKS AUTHORITY	Sales, Use, and Excise Taxes	201 S JONES AVE STE 100 NORMAN, OK 73069-6076
COAL COUNTY TREASURER	Property Tax	415 W GARY BLVD (CITY HALL) CLINTON, OK 73601
CODE ENFORCEMENT OFFICER - DALE BOLT	Sales, Use, and Excise Taxes	4 N MAIN ST COALGATE, OK 74538
COLLEY TOWNSHIP	Sales, Use, and Excise Taxes	200 S MAIN ST STE 203 GIDDINGS, TX 78942-3209
COLORADO DEPARTMENT OF REVENUE	Environmental and Business Fees	SUPERVISORS OFFICE 5815 ROUTE 487 LOPEZ, PA 18628-9040
COMMISSIONER OF TAXATION AND FINANCE	Sales, Use, and Excise Taxes	1375 SHERMAN ST DENVER, CO 80203
		ACCOUNTING UNIT WA HARRIMAN CAMPUS BLDG 9 ROOM 234

Authority	Type	Address
COMMISSIONER OF TX GENERAL LAND OFFICE	Sales, Use, and Excise Taxes	ALBANY, NY 12227-0001
COMMISSIONERS OF THE LAND OFFICE	Sales, Use, and Excise Taxes	1700 N CONGRESS AVE STE 935 AUSTIN, TX 78701-1496
COMMONWEALTH OF PENNSYLVANIA	Sales, Use, and Excise Taxes	204 N ROBINSON AVE STE 900 OKLAHOMA CITY, OK 73102-6806
COMMONWEALTH OF PENNSYLVANIA	Severance Tax	400 WATERFRONT DR PITTSBURGH, PA 15222-4739
CONSOLIDATED TAX COLLECTIONS OF WASHINGTON COUNTY	Property Tax	LOBBY STRWABERRY SQ KEYSTONE BLDG HARRISBURG, PA 17120
CONVERSE COUNTY ROAD AND BRIDGE	Property Tax	1301 NIEBUHR ST BRENNHAM, TX 77833
CONVERSE COUNTY TREASURER JOEL SCHELL	Property Tax	10 TWIN BRIDGES RD DOUGLAS, WY 82633
CONVERSE COUNTY WYOMING	Severance Tax	107 N 5TH ST RM 129 DOUGLAS, WY 82633-2447
CONWAY COUNTY CIRCUIT CLERK	Property Tax	107 N 5TH ST RM 129 DOUGLAS, WY 82633-2447
COOKE COUNTY APPRAISAL DISTRICT	Property Tax	115 S MOOSE ST RM 206MORRILTON, AR 72110-3425
COTULLA ISD	Property Tax & Sales, Use, and Excise Taxes	201 N DIXON ST GAINESVILLE, TX 76240
COUNTY COMMISSIONER OF GARRETT	Property Tax	310 N MAIN ST COTULLA, TX 78014-2153
		203 S 4TH ST RM 107A OAKLAND, MD 21550-1591

Authority	Type	Address
COUNTY OF CLARIION DEBRA L JOHNSON TAX COLLECTOR	Property Tax	940 LAWSONHAM RD RIMERSBURG, PA 16248-3912
CREEK COUNTY TREASURER	Property Tax	DON ENGLE 317 E LEE AVE RM 201 SAPULPA, OK 74066-4342
CREEK COUNTY TREASURER	Property Tax	BYRON DAVIS
		COLLINS BLDG - 317 E LEE - RM 201 SAPULPA, OK 74066-4342
CROCKETT COUNTY TAX ASSESSOR	Property Tax	909 AVENUE D OZANA, TX 96943-9998
CRYSTAL CITY HIGH SCHOOL	Sales, Use, and Excise Taxes	805 E CROCKETT ST CRYSTAL CITY, TX 78839-2711
CULBERSON COUNTY TAX A/C AMALIA HERNANDEZ	Property Tax	300 LA CAVERNA DR VAN HORN, TX 79855
CUSTER COUNTY CLERK	Property Tax	675 WEST B ST ARAPAHO, OK 73620
CUSTER COUNTY TREASURER	Property Tax	675 WEST B ST ARAPAHO, OK 73620
CUSTER COUNTY TREASURER	Property Tax	P O BOX 200 ARAPAHO, OK 73620
DALLAS COUNTY TAX A/C	Property Tax	1201 ELM ST SUITE2600 DALLAS, TX 75270
DANIEL R YEMMA MAHONING COUNTY	Property Tax	120 MARKET ST YOUNGSTOWN, OH 44503
DARLINGTON TOWNSHIP	Property Tax	3590 DARLINGTON RD DARLINGTON, PA 16115-2520
DAWSON CO CENTRAL APPRL DIST	Property Tax	1806 LUBBOCK HWY LAMESA, TX 79331

Authority	Type	Address
DC TREASURER	Sales, Use, and Excise Taxes	1101 4TH ST SW SUITE 270 WEST WASHINGTON, DC 20024
DEBRA L JOHNSON - TAX COLLECTOR	Sales, Use, and Excise Taxes	940 LAWSONHAM RD RIMERSBURG, PA 16248-3912
DELAWARE SECRETARY OF STATE	Franchise Tax	DIVISION OF CORPORATIONS JOHN G. TOWNSEND BLDG 401 FEDERAL ST SUITE 4 DOVER, DE 19901
DELAWARE STATE TREASURER	Sales, Use, and Excise Taxes	OFFICE OF THE STATE TREASURER 820 SILVER LAKE BLVD STE 100 DOVER, DE 19904-2464
DENISE J LONG	Property Tax	RICHMOND TWP TAX COLL 1579 S MAIN ST MANSFIELD, PA 16933-9504
DEPARTMENT OF REVENUE	Income and Withholding Taxes	500 CLINTON CENTER DR CLINTON, MS 39056
DESOTO PARISH CHAMBER OF COMMERCE	Environmental and Business Fees	115 N WASHINGTON AVE MANSFIELD, LA 71052-2437
DESOTO PARISH COC - GOLDSBY CONCURSUS CASE NO 75656	Sales, Use, and Excise Taxes	101 TEXAS STMANSFIELD, LA 71052
DESOTO PARISH SALES & USE TAX COMMISSION	Severance Tax	211 CROSBY ST MANSFIELD, LA 71052
DEWEY COUNTY CLERK	Property Tax	BRDWAY TALOGA, OK 73667
DEWEY COUNTY TREASURER CINDY FARRIS	Property Tax	BRDWAY TALOGA, OK 73667
DEWITT COUNTY TAX A/C	Property Tax	115 N GONZALEZ ST STE A CUERO, TX 77954

Authority	Type	Address
DICKENSON COUNTY TREASURER	Property Tax	818 HAPPY VALLEY DR CLINTWOOD, VA 24228
DIMMIT COUNTY CHAMBER OF COMMERCE	Environmental and Business Fees	103 N 6TH ST CARRIZO SPRINGS, TX 78834-3111
DIMMIT COUNTY CLERK	Property Tax	103 N 5TH ST CARRIZO SPRINGS, TX 78834-3115
DIMMIT COUNTY SWD LLC	Property Tax	3499 FM ELKHART, TX 75839
DIMMIT COUNTY TAX AC	Property Tax	212 N 4TH ST CARRIZO SPRINGS, TX 78834
DIRECT EMPLOYERS ASSOCIATION INC	Environmental and Business Fees	7602 WOODLAND DR STE 200 INDIANAPOLIS, IN 46278-2715
DORIS HATCH	Property Tax	210 SHAHAN LN NEW ALBANY, PA 18833-8999
DOUGLAS HIGH SCHOOL HIGH PLAINS FABRICATION	Sales, Use, and Excise Taxes	1701 HAMILTON ST DOUGLAS, WY 82633-2781
EAST ELEMENTARY	Sales, Use, and Excise Taxes	516 N BROADWAY ST WEATHERFORD, OK 73096-4910
ECTOR COUNTY TAX A/C	Property Tax	1010 E 8TH ST, STE 100 ODESSA, TX 79761
ELBERT COUNTY TREASURER	Property Tax	440 COMANCHE ST KIOWA, CO 80117
ELLIS COUNTY TREASURER	Property Tax	109 S JACKSON ST 3RD FL WAXAHACHIE, TX 75165
ELLIS COUNTY TX	Property Tax	109 S JACKSON ST 3RD FL WAXAHACHIE, TX 75165
ENVIRONMENTAL FEDERATION OF OKLAHOMA INC	Environmental and Business Fees	4 NE 10TH ST # 443 OKLAHOMA CITY, OK 73104-1402

Authority	Type	Address
FAIRFIELD COUNTY RECORDER	Property Tax	210 E MAIN ST LANCASTER, OH 43130
FAIRFIELD COUNTY TREASURER JON A	Property Tax	210 E MAIN ST LANCASTER, OH 43130
FAYETTE COUNTY CAD	Property Tax	111 S VAIL ST LAGRANGE, TX 78945
FINANCIAL ACCOUNTING STANDARDS BOARD (FASB)	Environmental and Business Fees	PO BOX 418272 BOSTON, MA 02241-8272
FINNEY COUNTY RWD 1	Property Tax	4532 JONES AVE GARDEN CITY, KS 67846
FLORIDA DEPARTMENT OF FINANCIAL SERVICES	Sales, Use, and Excise Taxes	200 EAST GAINES ST TALLAHASSEE, FL 32399
FLOYD COUNTY CLERK	Property Tax	149 SOUTH EASTERN TIME AVE, RM 1 PRESTONBURG, KY 41653-1089
FLOYD COUNTY SHERIFF	Property Tax	149 S CENTRAL AVE, # 3 PRESTONBURG, KY 41653
FRIO COUNTY APPRAISAL DISTRICT LUCIANO R GONZALES/CHIEF APPRAISER	Property Tax	815 S OAK SPEARSALL, TX 78061-2915
FRIO COUNTY CLERK	Property Tax	500 E SAN ANTONIO ST, BOX 8 PEARSALL, TX 78061
FRIO COUNTY TAX ASSESSOR	Property Tax	500 E SAN ANTONIO ST STE 20 PEARSALL, TX 78061-3145
GALENA PARK ISD	Sales, Use, and Excise Taxes	14705 WOODFOREST BLVD HOUSTON, TX 77015
GALLATIN COUNTY COLLECTOR	Property Tax	311 W MAIN ST, STE 103 BOZEMAN, MT 59715
GARFIELD COUNTY CLERK	Property Tax	109 8TH ST, STE 200 GLENWOOD SPRINGS, CO 81601

Authority	Type	Address
GARFIELD COUNTY TREASURER	Property Tax	109 8TH ST, STE 200 GLENWOOD SPRINGS, CO 81601
GARVIN COUNTY CLERK	Property Tax	201 W GRANT, 2NF FL PAULS VALLEY, OK 73075
GARVIN COUNTY TREASURER	Property Tax	201 W GRANT AVE RM 9 PAULS VALLEY, OK 73075-3234
GCCISD TAX SERVICES	Property Tax	4544 E INTERSTATE 10 SERVICE RD BAYTOWN, TX 77521
GINGER KINNER TAX COLLECTOR	Property Tax	712 RIVERSIDE DR ATHENS, PA 18810-9383
GLENROCK AREA CHAMBER OF COMMERCE	Environmental and Business Fees	PO BOX 411 GLENROCK, WY 82637-0411
GOLIAD COUNTY CLERK	Property Tax	127 N COURTHOUSE SQ GOLIAD, TX 77963
GRADY COUNTY TREASURER	Property Tax	320 W CHOCTAW AVE CHICKASHA, OK 73018
GRAY COUNTY TAX ASSESSOR/ COLLECTOR	Property Tax	205 N RUSSELL PAMPA, TX 79065
GRAYSON COUNTY TAX OFFICE ASSESSOR	Property Tax	100 W HOUSTON SHERMAN, TX 75090
GREATER OKLAHOMA CITY CHAMBER OF COMMERCE	Environmental and Business Fees	123 PARK AVE OKLAHOMA CITY, OK 73102-9005
GREATER SHREVEPORT CHAMBER OF COMMERCE	Environmental and Business Fees	400 EDWARDS ST SHREVEPORT, LA 71101-6134
GREENE COUNTY EMERGENCY DEPT	Property Tax	40 CELT RD STANARDSVILLE, VA 22973
GREGG COUNTY TAX OFFICE	Property Tax	101 E METHVIN, STE 215 LONGVIEW, TX 75601
GRIMES COUNTY APPRAISAL DIST LUPE MENDEZ ASSESSOR	Property Tax	360 HILL ST ANDERSON, TX 77830

Authority	Type	Address
COLLECTOR		
GUERNSEY COUNTY RECORDER	Property Tax	627 WHEELING AVE RM 305 CAMBRIDGE, OH 43725-2292
HALTOM CITY	Sales, Use, and Excise Taxes	5024 BROADWAY AVE HALTOM CITY, TX 76117
HAMILTON COUNTY TREASURER STEPH	Property Tax	219 N MAIN ST SYRACUSE, KS 45202
HARDY COUNTY SHERIFF	Property Tax	206 WASHINGTON ST MOOREFIELD, WV 26836
HARLAN COUNTY SHERIFF	Property Tax	706 2ND ST ALMA, NE 68920
HARPER COUNTY TREASURER	Property Tax	311 SE 1ST BUFFALO, OK 73834
HARRIS COUNTY TAX ASSESSOR	Property Tax	1001 PRESTON ST Houston, TX 77002
HARRISON CAD	Property Tax	201 W GRANDMARSHALL, TX 75670
HARRISON COUNTY TAX COLLECTOR	Property Tax	100 W MARKET ST CADIZ, OH 43907-1132
HARRISON COUNTY TAX OFFICE	Property Tax	200 W HOUSTON ST, # 108 MARSHALL, TX 75670
HARTSVILLE TAX COLLECTOR	Property Tax	5150 PURDY CREEK RD HORNELL, NY 14843-9722
HARVARD BUSINESS SCHOOL	Sales, Use, and Excise Taxes	1 SOLDIERS FIELD PARK BOSTON, MA 02163-1722
HASKELL COUNTY CLERK	Property Tax	300 S INMAN SUBLETTE, KS 67877
HELEN PETTY TAX COLLECTOR	Property Tax	7104 SOUTHSIDE RD CANTON, PA 17724-7710

Authority	Type	Address
HENDERSON COUNTY APPRAISAL DISTR	Property Tax	1751 ENTERPRISE ATHENS, TX 75751
HENDERSON COUNTY TAX COLLECTOR	Property Tax	125 N PRAIRIEVILLE ST, RM 103 ATHENS, TX 75751
HILL COUNTY TAX OFFICE	Property Tax	80 N WACO ST HILLSBORO, TX 76645
HOCKLEY COUNTY TAX OFFICE	Property Tax	624 AVE H, STE 101 LEVELLAND, TX 79336
HOODZ OF OKLAHOMA CITY	Sales, Use, and Excise Taxes	4100 WILL ROGERS PKWY OKLAHOMA CITY, OK 73108-2050
HOWARD COUNTY TAX OFFICE	Property Tax	315 S MAIN ST B BLDG BIG SPRING, TX 79720
HUGHES COUNTY TREASURER	Property Tax	200 N BROADWAY ST STE 6 HOLDENVILLE, OK 74848-3400
HUTCHINSON COUNTY TAX ASSESSOR	Property Tax	515 S MAIN, STE 201 STINNETT, TX 79083
ILLINOIS STATE TREASURERS OFFICE	Sales, Use, and Excise Taxes	219 STATE HOUSE SPRINGFIELD, IL 62706
INDEPENDENT PETROLEUM ASSOCIATION OF AMERICA INC	Environmental and Business Fees	PO BOX 79584 BALTIMORE, MD 21279-0584
INTERNAL REVENUE SERVICE	Income and Withholding Taxes & Environmental and Business Fees	DEPARTMENT OF THE TREASURY AUSTIN, TX 73301
IRION COUNTY TAX ASSESSOR	Property Tax	209 N PARKVIEW MERTZON, TX 76941
IRMA GONZALEZ/FRIO COUNTY APPRAISAL DISTRICT	Property Tax	815 S OAK ST PEARSALL, TX 78061
ISABELLA COUNTY CLERK	Property Tax	200 N MAIN ST MOUNT PLEASANT, MI 48858-2390
JACK COUNTY TAX A/C	Property Tax	100 N MAIN ST, RM 209 JACKSBORO, TX 76458

Authority	Type	Address
JACKSON COUNTY SHERIFF	Property Tax	100 S MAPLE ST RIPLEY, WV 25271
JACKSON COUNTY TAX ASSESSOR COLLECTOR	Environmental and Business Fees	MONICA H FOSTER 115 W MAIN ST STE 102 EDNA, TX 77957-2733
JASPER COUNTY TREASURER	Property Tax	204 W WASHINGTON ST, STE 4 NEWTON, IL 62448
JIM WELLS COUNTY APPRAISAL DISTRICT	Property Tax	1600 E MAIN ST, STE 100 ALICE, TX 78332
JOHNSON COUNTY SHERIFF	Property Tax	339 MAIN ST PAINTSVILLE, KY 41240-1013
JOHNSON COUNTY TAX ASSESSOR	Property Tax	2 N MILL ST CLEBURNE, TX 76033
JOHNSON COUNTY TREASURER	Property Tax	351 BROADWAY STTECUMSEH, NE 68450
JULIAN C WHITTINGTON TAX COLLECTOR	Property Tax	620 BENTON RD BEOSSIER CITY, LA 71111
KANSAS DEPARTMENT OF REVENUE	Income and Withholding Taxes	1883 W 21st St Wichita, KS 67203
KANSAS DEPARTMENT OF REVENUE	Income and Withholding Taxes	915 SW HARRISON ST TOPEKA, KS 66612-1588
KARNES CITY ISD TAX OFFICE	Property Tax	404 N HWY 123 KARNES CITY, TX 78118
KARNES COUNTY PHILLIS ENDER	Property Tax	200 E CALVERT AVE STE 3 KARNES CITY, TX 78118-3210
KENT COUNTY APPRAISAL DISTRICT	Property Tax	155 S MAIN ST JAYTON, TX 79528
KENTUCKY DEPT OF REVENUE	Income and Withholding Taxes & Environmental and Business Fees	501 HIGH ST, STATION 32 FRANFORT, KY 40601

Authority	Type	Address
KENTUCKY STATE TREASURER DIV OF OIL & GAS CONSERVATION	Sales, Use, and Excise Taxes	300 SOWER BLVD FL 4 FRANKFORT, KY 40601-6571
KINGFISHER CHAMBER OF COMMERCE	Environmental and Business Fees	123 W MILES AVE KINGFISHER, OK 73750-2601
KINGFISHER COUNTY CLERK	Property Tax	101 S MAIN ST STE 3 KINGFISHER, OK 73750-3241
KINGFISHER COUNTY TREASURER	Property Tax	101 S MAIN, RM 4 KINGFISHER, OK 73750
KINGFISHER COUNTY TREASURER	Property Tax	C-OKAREN MUGGENBORG P O BOX 148 KINGFISHER, OK 73750
KINGMAN COUNTY TREASURER	Property Tax	130 N SPRUCE ST KINGMAN, KS 67068-1659
KIOWA COUNTY TREASURER	Property Tax	316 S MAIN HOBART, OK 73651
KIOWA COUNTY TREASURER	Property Tax	PO BOX 247 EADS, CO 81036-0247
KIOWA TAX COMMISSION OIL & GAS SEVERANCE TAX	Severance Tax	100 KIOW WAY Carnegie, OK 73015
KNOTT COUNTY SHERIFF	Property Tax	11400 DECIMAL DR, STE 1002 LOUISVILLE, KY 40269
KNOX COUNTY TREASURER	Property Tax	200 S CHERRY ST, 1ST FL GALESBURG, IL 61401
LA DEPARTMENT OF NATURAL RESOURCES ACCOUNTS RECEIVABLE	Sales, Use, and Excise Taxes	LASALLE BLDG, 617 N 3RD ST BATON ROUGE, LA 70802
LA DEPT OF REVENUE	Severance Tax	617 N 3RD ST BATON ROUGE, LA 70802
LA SALLE COUNTY CLERK	Property Tax	101 COURTHOUSE SQ, STE 107 COTULLA, TX 78014

Authority	Type	Address
LAND & NATURAL RESOURCE DEVELOPMENT INC	Sales, Use, and Excise Taxes	3600 WATERMELON RD NORTHPORT, AL 35473
LASALLE COUNTY TAX OFFICE	Property Tax	101 COURTHOUSE SQ, STE 102 COTULLA, TX 78014
LATIMER COUNTY TREASURER	Property Tax	109 N CENTRAL ST STE 109 WILBURTON, OK 74578-2440
LAWRENCE COUNTY CLERK	Property Tax	200 W GAINES, STE 103 LAWRENCEBURG, TN 38464
LAWRENCE COUNTY SHERIFF	Property Tax	310 E MAIN ST LOUISA, KY 41230-1159
LAWRENCE COUNTY TREASURER	Property Tax	111 S 4TH ST IRONTON, OH 45638-1522
LEA COUNTY TREASURER	Property Tax	C/O DAVID MATTHIJETZ898 E RICHMOND ST STE 103GIDDINGS, TX 78942-4200
LEE COUNTY	Property Tax	C/O DAVID MATTHIJETZ 898 E RICHMOND ST STE 103 GIDDINGS, TX 78942-4200
LEFLORE COUNTY TREASURER	Property Tax	100 S BROADWAY POTEAU, OK 74953
LEON ISD	Sales, Use, and Excise Taxes	12168 HWY 79 W JEWETT, TX 75846
LESLIE COUNTY SHERIFF	Property Tax	22010 MAIN ST HYDEN, KY 41749
LEWIS COUNTY CLERK	Property Tax	117 COURT AVE WESTON, WV 26452
LEWIS COUNTY SHERIFF	Property Tax	110 CENTER AVE WESTON, WV 26452-1964
LINCOLN COUNTY CLERK	Property Tax	811 MANVEL CHANDLER, OK 74834

Authority	Type		Address
LINCOLN PARISH CLERK OF COURT	Property Tax		100 W TEXAS AVE RUSTON, LA 71270
LIPSCOMB COUNTY CLERK	Property Tax		105 OAK ST LIPSCOMB, TX 79056
LOGAN COUNTY CLERK NORTHERN	Property Tax		301 E HARRISON AVE STE 102 GUTHRIE, OK 73044-4939
LOGAN COUNTY SHERIFF	Property Tax		300 STRATTON ST STE 208 LOGAN, WV 25601-3928
LOGAN COUNTY TREASURER	Property Tax		710 W 2ND ST OAKLEY, KS 67748-1271
LOUISIANA ASSOCIATION OF BUSINESS AND INDUSTRY (LABI)	Environmental and Business Fees		PO BOX 80258 BATON ROUGE, LA 70898-0258
LOUISIANA BOARD OF TAX APPEALS	Sales, Use, and Excise Taxes		627 N 4TH ST BATON ROUGE, LA 70802
LOUISIANA DEPARTMENT OF ENVIRONMENTAL QUALITY FINANCIAL SRVS DIVISION ATT AR	Environmental and Business Fees		GALVEZ BLDG, 602 N 5TH ST BATON ROUGE, LA 70802
LOUISIANA DEPARTMENT OF REVENUE	Severance Tax & Franchise Tax		617 N 3RD ST BATON ROUGE, LA 70802
LOUISIANA DEPT OF ENVIRONMENTAL QUALITY	Environmental and Business Fees		617 N 3RD ST, LASAILLE BLDG, 8TH FL BATON ROUGE, LA 70802
LOUISIANA MID-CONTINENT OIL & GAS ASSOCIATION	Environmental and Business Fees		730 NORTH BLVD BATON ROUGE, LA 70802-5724
LOUISIANA OFFICE OF CONSERVATION	Environmental and Business Fees		617 N 3RD ST, LASAILLE BLDG, 9TH FL BATON ROUGE, LA 70802
LOUISIANA OIL & GAS ASSOCIATION	Environmental and Business Fees		PO BOX 4069 BATON ROUGE, LA 70821-4069
LOVING COUNTY TAX A/C	Property Tax		114 W COLLINS MENTONE, TX 79754

Authority	Type	Address
LOWER COLORADO RIVER AUTHORITY	Sales, Use, and Excise Taxes	3700 LAKE AUSTIN BLFD AUSTIN, TX 78703
MADISON COUNTY TAX OFFICE	Property Tax	101 W MAIN, RM 102 MADISONVILLE, TX 77864
MAGOFFIN COUNTY SHERIFFS OFFICE	Property Tax	56 E MAPLE ST SLAYERSVILLE, KY 41465
MAJOR COUNTY CLERK	Property Tax	500 E BROADWAY FAIRVIEW, OK 73737
MAJOR COUNTY OKLAHOMA	Property Tax	253399 E COUNTY ROAD 49 FAIRVIEW, OK 73737-5604
MAJOR COUNTY TREASURER	Property Tax	9TH & BROADWAYFAIRVIEW, OK 73737
MAJOR COUNTY TREASURER	Property Tax	P O BOX 455 FAIRVIEW, OK 73737
MARCELLUS SHALE COALITION	Environmental and Business Fees	400 MOSITES WAY STE 101 PITTSBURGH, PA 15205
MARSHALL COUNTY COC	Property Tax	609 JEFFERSON AVE MOUNDSVILLE, WV 26041
MARSHALL COUNTY TREASURER LAURA	Property Tax	122 N PRAIRIE ST LACON, IL 61540
MARTIN COUNTY SHERIFF	Property Tax	800 SE MONTEREY RD STUART, FL 34994
MARTIN COUNTY TAX A-C	Property Tax	301 N ST PETER ST STANTON, TX 79782
MAVERICK COUNTY CLERK	Property Tax	500 QUARRY ST STE 2 EAGLE PASS, TX 78852-4577
MCCLAIN COUNTY CLERK	Property Tax	121 N 2ND AVE PURCELL, OK 73080
MCCLAIN COUNTY TREASURER TWANA	Property Tax	121 N 2ND, #318 PURCELL, OK 73080

Authority	Type	Address
MCMULLEN COUNTY CLERK	Property Tax	501 RIVER ST TILDEN, TX 78072
MCMULLEN COUNTY TAX OFFICE	Property Tax	207 ASH ST TILDEN, TX 78072
MEHOOPANY TOWNSHIP	Property Tax	237 SCHOOLHOUSE HILL RD MEHOOPANY, PA 18629
MERCER COUNTY RECORDER OF DEEDS	Property Tax	1201 ELM ST, VITAL DIV 21ST & RECORDING DIV 22ND FL DALLAS, TX 75270
MESHOPPEN TOWNSHIP	Sales, Use, and Excise Taxes	527 BENNINGER RD MESHOPPEN, PA 18630-8017
MICHIGAN DEPARTMENT OF TREASURY	Sales, Use, and Excise Taxes	PO BOX 30756 LANSING, MI 48909-8256
MIDLAND CNTRL APP DIST TAX A/C	Property Tax	4631 ANDREWS HWY MIDLAND, TX 79703
MILAM COUNTY TAC	Property Tax	101 S FANNIN CAMERON, TX 76520
MINERAL COUNTY CLERK OF COURT	Property Tax	150 ARMSTRONG ST KEYSER, WV 26726-3500
MINGO COUNTY SHERIFF	Property Tax	75 E 2ND AVE WILLIAMSON, WV 25661
MISSISSIPPI DEPARTMENT OF REVENUE	Franchise Tax	500 CLINTON CTR DR CLINTON, MS 39056
MONTEZUMA COUNTY TREASURER	Property Tax	140 W MAIN ST STE 2 CORTEZ, CO 81321-3108
MONTGOMERY COUNTY TAX OFFICE	Property Tax	400 N SAN JACINTO ST CONROE, TX 77301-2823
MOORE COUNTY TAX ASSESSOR	Property Tax	1 COURTHOUSE SQ CARTHAGE, NG 28327

Authority	Type		Address
MORRIS COUNTY TREASURER	Property Tax		501 W MAIN ST COUNCIL GROVE, KS 66846
MORTON COUNTY TREASURER VICKI	Property Tax		1025 MORTON ST ELKHART, KS 67950
MUSKINGUM WATERSHED CONSERVANCY DISTRICT	Sales, Use, and Excise Taxes		1319 3RD ST NW NEW PHILA, OH 44663-1305
NACOGDOCHES CENTRAL APPRAISAL DISTRICT	Property Tax		216 W HOSPITAL ST NACOGDOCHES, TX 75961-4873
NADOA	Sales, Use, and Excise Taxes		PO BOX 44009DENVER, CO 80201-4009
NATCHITOCHES AREA CHAMBER OF COMMERCE	Environmental and Business Fees		780 FRONT ST STE 101 NATCHITOCHES, LA 71457-4761
NATCHITOCHES PARISH SHERIFF & TAX COLLECTOR	Severance Tax		200 CHURCH ST, STE 101 NATCHITOCHES, LA 71457
NATRONA COUNTY TREASURER	Property Tax		200 N CENTER, RM 130 CASPER, WY 82601
NEW MEXICO BUREAU OF LAND MANAGEMENT	Sales, Use, and Excise Taxes		301 DINOSAUR TRL SANTA FE, NM 87508
NEW MEXICO TAXATION & REVENUE DEPARTMENT	Income and Withholding Taxes		1100 S SAINT FRANCIS DR SANTA FE, NM 87504
NEW YORK STATE CORPORATION TAX NYS	Sales, Use, and Excise Taxes		WA HARRIMAN CAMPPLYS, BLDG 9 ALBANY, NY 12227
NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE	Severance Tax		MID-HUDSON REGIONAL OFFICE 44 S BROADWAY FL 6 WHITE PLAINS, NY 10601-4425
NIOWARA COUNTY	Property Tax		424 S ELM LUSK, WY 82225
NIOWARA COUNTY CLERK	Property Tax		424 S ELM LUSK, WY 82225

Authority	Type	Address
NOBLE COUNTY CLERK	Property Tax	260 COURT HOUSE CALDWELL, OH 43724-1224
NOBLE COUNTY TREASURER RITA HOWRY	Property Tax	TREASURER RITA HOWRY 300 COURTHOUSE DR STE 7 PERRY, OK 73077-6649
NORTH DAKOTA DEPT OF TRUST LANDS	Sales, Use, and Excise Taxes	1707 N 9TH ST BISMARCK, ND 58501
NUECES COUNTY TAX COLLECTOR	Property Tax	901 LEOPARD ST, 3RD FL, ROOM 301 CORPUS CHRISTI, TX 78401
NY DEPT OF TAXATION & FINANCE WA HARRIMAN CAMPUS	Sales, Use, and Excise Taxes & Environmental and Business Fees	WA HARRIMAN CAMPYS, BLDG 9 ALBANY, NY 12227
NYS CORPORATION TAX PROCESSING UNIT	Sales, Use, and Excise Taxes	WA HARRIMAN CAMPYS, BLDG 9 ALBANY, NY 12227
NYS DEPT OF ENVIRONMENTAL CONSERVATION	Environmental and Business Fees	625 BROADWAY ALBANY, NY 12233
OCHILTREE COUNTY CLERK	Property Tax	511 S MAIN ST PERRYTON, TX 79070-3127
OFFICE OF PAID FAMILY LEAVE - TAX DIVISION	Sales, Use, and Excise Taxes	4058 MINNESOTA AVE NE WASHINGTON, DC 20019-3540
OH DEPARTMENT OF TAXATION (OH1H AND OH26)	Sales, Use, and Excise Taxes	4485 NORTHLAND RIDGE BLVD COLUMBUS, OH 43229
OHIO COUNTY PSD	Property Tax	5383 NATIONAL RD TRIADELPHIA, WY 26059-0216
OHIO DEPT OF NATURAL RESOURCES DIVISION OF OIL & GAS RESOURCES MAN	Sales, Use, and Excise Taxes	2045 MORSE RD BLDG F-2 COLUMBUS, OH 43229-6693
OHIO TREASURER OF STATE CASEY P	Sales, Use, and Excise Taxes	30 E BROAD ST, 9TH FL COLUMBUS, OH 43215
OHIO TREASURER OF STATE OHIO DEPT OF TAXATION	Sales, Use, and Excise Taxes	4485 NORTHLAND RIDGE BLVD COLUMBUS, OH 43229

Authority	Type	Address
OK BUSINESS ROUNDTABLE	Environmental and Business Fees	655 RESEARCH PKWY STE 420 OKLAHOMA CITY, OK 73104-6266
OK DEPARTMENT OF ENVIRONMENTAL QUALITY	Environmental and Business Fees	707 N ROBINSON OKLAHOMA CITY, OK 73102
OK GEOLOGICAL SURVEY	Sales, Use, and Excise Taxes	100 E BOYD ST RM N131 NORMAN, OK 73019-1028
OK TAX COMMISSION	Income and Withholding Taxes	2501 N LINCOLN BLVD OKLAHOMA CITY, OK 73194
OKLAHOMA ACADEMY FOR STATE GOALS	Environmental and Business Fees	PO BOX 968 NORMAN, OK 73070-0968
OKLAHOMA BUSINESS ETHICS CONSORTIUM	Environmental and Business Fees	PO BOX 3174 OKLAHOMA CITY, OK 73101-3174
OKLAHOMA CITY AIRPORT TRUST	Sales, Use, and Excise Taxes	C-O OKC DEPARTMENT OF AIRPORTS 7100 TERMINAL DR OKLAHOMA CITY, OK 73159-0900
OKLAHOMA CITY COUNTY HEALTH DEPARTMENT	Property Tax	4900 RICHMOND SQ STE 200 OKLAHOMA CITY, OK 73118-2044
OKLAHOMA CITY FIRE MARSHALS OFFICE HAZARDOUS MATERIALS INSPECTIONS	Sales, Use, and Excise Taxes	2300 GENERAL PERSHING BLVD OKLAHOMA CITY, OK 73107-6420
OKLAHOMA CITY GEOLOGICAL SOCIETY INC	Sales, Use, and Excise Taxes	3409 S BROADWAY STE 804 EDMOND, OK 73013-4129
OKLAHOMA CITY POLICE DEPARTMENT PERMIT & ID DIVISION	Sales, Use, and Excise Taxes	616 COLCORD DR OKLAHOMA CITY, OK 73102
OKLAHOMA CORPORATION COMMISSION MOEA TR	Environmental and Business Fees	2101 N LINCOLN BLVD RM 460 OKLAHOMA CITY, OK 73105-4904
OKLAHOMA COUNTY BAR ASSOC	Property Tax	119 N ROBINSON AVE STE 240 OKLAHOMA CITY, OK 73102-4613
OKLAHOMA COUNTY TREASURER	Property Tax	320 ROBERT S KERR AVE STE 307 OKLAHOMA CITY, OK 73102-3441

Authority	Type	Address
OKLAHOMA DEPARTMENT OF LABOR	Sales, Use, and Excise Taxes	3017 N STILES STE 100 OKLAHOMA CITY, OK 73105
OKLAHOMA GEOLOGICAL SURVEY	Sales, Use, and Excise Taxes	2020 INDUSTRIAL BLVD NORMAN, OK 73069-8512
OKLAHOMA SECRETARY OF STATE STATE	Franchise Tax	421 NW 13TH ST, STE 210/220 OKLAHOMA CITY, OK 73103
OKLAHOMA STATE DEPARTMENT OF HEALTH	Sales, Use, and Excise Taxes	1000 NE 10TH OKLAHOMA CITY, OK 73117
OKLAHOMA TAX COMMISSION	Severance Tax & Franchise Tax	2501 N LINCOLN BLVD OKLAHOMA CITY, OK 73194
OKLAHOMA TAX COMMISSION CENTRAL PROCESSING DIVISION SPECIAL TAXES	Severance Tax	2501 N LINCOLN BLVD OKLAHOMA CITY, OK 73194-0004
OKLAHOMA TAX COMMISSION FRANCHISE TAX	Sales, Use, and Excise Taxes	2501 N LINCOLN BLVD OKLAHOMA CITY, OK 73194
OKLAHOMA TAX COMMISSION/SALES USE TAX	Sales, Use, and Excise Taxes	2501 N LINCOLN BLVD OKLAHOMA CITY, OK 73194
OKLAHOMA WATER RESOURCES BOARD	Sales, Use, and Excise Taxes	3800 N CLASSEN BLVD OKLAHOMA CITY, OK 73118-2862
ONG-ISAC INC	Environmental and Business Fees	12020 SUNRISE VALLEY DR STE 230 RESTON, VA 20191-3451
OTERO COUNTY TREASURER	Property Tax	13 W 3RD ST, RM 213 LA JUNTA, CO 81050
PA DEPARTMENT OF REVENUE	Income and Withholding Taxes & Severance Tax	STRAWBERRY SQ, LOBBY HARRISBURG, PA 17128-0101
PA DEPT OF ENVIRONMENTAL PROTECTION	Environmental and Business Fees	715 15 ST BEAVER FALLS, PA 15010
PA DEPT OF LABOR & INDUSTRY	Sales, Use, and Excise Taxes	1171 S CAMERON ST, RM 324 HARRISBURG, PA 17104-2501

Authority	Type	Address
PANOLA COUNTY TAX ASSESSOR COLLECTOR	Property Tax	110 S SYCAMORE ST STE 211 CARTHAGE, TX 75633-2543
PARISH OF CADDO	Sales, Use, and Excise Taxes	505 TRAVIS ST STE 820 SHREVEPORT, LA 71101-3027
PARISH OF CADDY CLERK OF COURT	Sales, Use, and Excise Taxes	501 TEXAS ST RM 103 SHREVEPORT, LA 71101-5408
PARISH OF DESOTO	Property Tax	205 FRANKLIN ST MANSFIELD, LA 71052-2044
PARKER COUNTY APPRAISAL DISTRICT	Property Tax	1108 SANTA FE DR WEATHERFORD, TX 76086-5818
PAYNE COUNTY TREASURER	Property Tax	315 W 6TH AVE STILLWATER, OK 74074
PENN YAN CENTRAL	Property Tax	1 SCHOOL DR PENN YAN, NY 14527
PENNSYLVANIA CHAMBER OF BUSINESS AND INDUSTRY	Environmental and Business Fees	417 WALNUT ST HARRISBURG, PA 17101-1918
PENNSYLVANIA FISH & BOAT COMMISSION	Sales, Use, and Excise Taxes	1601 ELMERTON AVE HARRISBURG, PA 17106-7000
PENNSYLVANIA GAME COMMISSION ATTN LMS BEAHM	Sales, Use, and Excise Taxes	3917 MEMORIAL HWY DALLAS, PA 18612-9214
PENNSYLVANIA HAZARDOUS MATERIAL RESPONSE FUND PA DEPARTMENT OF LABOR AND INDUSTRY BUREAU OF OCCUPATIONAL & INDUSTRIAL COMMISSION	Sales, Use, and Excise Taxes	651 BOAS ST RM 1600 HARRISBURG, PA 17121-0750
PENNSYLVANIA PUBLIC UTILITY COMMISSION	Impact Fee	400 North Street Keystone Bldg. Harrisburg, PA 17120
PERRY COUNTY CLERK	Property Tax	3764 STATE ROUTES 13-127, RM 204 PICKNEYVILLE, IL 62274

Authority	Type	Address
PETROLEUM ASSOCIATION OF WYOMING	Environmental and Business Fees	951 WERNER CT STE 100 CASPER, WY 82601-1351
PETROLEUM COLLEGE INTERNATIONAL	Environmental and Business Fees	3302 N BEN WILSON ST VICTORIA, TX 77901-5742
PIKE COUNTY SHERIFF CHARLES KEESEE	Property Tax	146 MAIN ST, STE 204 PIKEVILLE, KY 41501
PINE TREE ISD	Sales, Use, and Excise Taxes	1701 PINE TREE RD LONGVIEW, TX 75608
PIPELINE ASSOCIATION FOR PUBLIC AWARENESS	Environmental and Business Fees	16361 TABLE MOUNTAIN PKWY GOLDEN, CO 80403-1826
PLATTE COUNTY TREASURER	Property Tax	806 9TH ST WHEATLAND, WY 82201-2960
PLEASANTON ISD MELINDA RODRIGUEZ	Sales, Use, and Excise Taxes	831 STADIUM DR PLEASANTON, TX 78064
POCAHONTAS COUNTY COC	Property Tax	900 10TH AVE STE C MARLINTON, WV 24954-1333
POST OAK SAVANAH GROUNDWATER CONSERVATION DISTRICT	Sales, Use, and Excise Taxes	310 E AVE C MILANO, TX 76556
POTTER COUNTY RECORDER OF DEEDS	Property Tax	GUNZBURGER BLDG 1 N MAIN ST, 1ST FL COUDERSPORT, PA 16915
PRACTISING LAW INSTITUTE	Environmental and Business Fees	PO BOX 26532 NEW YORK, NY 10087-6532
PRESTON COUNTY CLERK	Property Tax	106 W MAIN ST STE 103 KINGWOOD, WV 26537-1131
PROWERS COUNTY TREASURER	Property Tax	301 S MAIN ST STE 200 LAMAR, CO 81052-2868
PUBLIC COMPANY ACCOUNTING OVERSIGHT BOARD (PCAOB)	Environmental and Business Fees	PO BOX 418631 BOSTON, MA 02241-8631

Authority	Type	Address
PULTENEY TAX COLLECTOR	Property Tax	PULTENEY TOWN HALL 9226 COUNTY RTE74 PULTENEY, NY 14874
PUTNAM COUNTY COC	Property Tax	3389 WINFIELD RD WINFIELD, WV 25213-9370
PUTNAM COUNTY SHERIFFS TAX OFFICE	Property Tax	236 COURTHOUSE DR STE 8 WINFIELD, WV 25213-7908
RAILROAD COMMISSION OF TEXAS OIL & GAS DIVISION	Environmental and Business Fees	1701 N CONGRESS AUSTIN, TX 78701
RED RIVER PARISH COC	Sales, Use, and Excise Taxes	615 CARROL ST COUSHATTA, LA 71019
RED RIVER PARISH TAX COLLECTOR	Property Tax	615 E CARROLL ST COURTHOUSE, RM 103 COUSHATTA, LA 71019
RED RIVER TAX AGENCY	Severance Tax	RED RIVER COUNTY COURTHOUSE 200 N WALNUT ST CLARKSVILLE, TX 75426
REEVES COUNTY APPRAISAL DISTRICT	Environmental and Business Fees	403 S CYRPRESS ST PECOS, TX 79772
REEVES COUNTY TAX A/C	Property Tax	403 S CYPRESS ST PECOS, TX 79772
RISK AND INSURANCE MANAGEMENT SOCIETY, INC. (RIMS INC)	Environmental and Business Fees	PO BOX 95000-2345 PHILADELPHIA, PA 19195-2345
ROANE COUNTY SHERIFF	Property Tax	200 MAIN ST SPENCER, WV 25276-1411
ROBERTS COUNTY CLERK	Property Tax	300 E COMMERCIAL ST MIAMI, TX 79059
ROBERTS COUNTY TAX A/C	Property Tax	300 E COMMERCIAL ST MIAMI, TX 79059-0458

Authority	Type	Address
ROBERTSON COUNTY TAX ASSESSOR-COLLECTOR C-O MICHAEL DUBA BREWER	Property Tax	102 W DECHERD ST FRANKLIN, TX 77856
ROGER MILLS COUNTY CLERK	Property Tax	500 E BROADWAY ST PO BOX 708 CHEYENNE, OK 73628
ROGER MILLS COUNTY TREASURER	Property Tax	500 E BROADWAY, STE 9 PO BOX 340 CHEYENNE, OK 73628
ROMULUS CENTRAL SCHOOL DISTRICT	Sales, Use, and Excise Taxes	5705 NY 96 ROMULUS, NY 14541
RUSH TOWNSHIP	Sales, Use, and Excise Taxes	9025 STATE ROUTE 267 MONTROSE, PA 18801-7236
SABINE COUNTY TAX OFFICE	Property Tax	213 MARKET ST PO BOX 310 HEMPHILL, TX 75948
SABINE PARISH CHAMBER OF COMMERCE	Environmental and Business Fees	1601 TEXAS HWY MANY, LA 71449-3936
SABINE PARISH SALES & USE TAX COMMISSION	Severance Tax	7937 OFFICE PARK BLVD BATON ROUGE, LA 70809
SAN AUGUSTINE COUNTY	Property Tax	SAN AUGUSTINE COUNTY COURTHOUSE 100 W COLUMBIA SAN AUGUSTINE, TX 75972
SAYRE AREA SCHOOL DISTRICT	Sales, Use, and Excise Taxes	333 W LOCKHART ST SAYRE, PA 18840-1627
SCHOOL TAX COLLECTOR PRATTSBURGH CENTRAL SCHOOL DIST	Property Tax	3 E PULTENEY SQ BATH, NY 14810
SCOTT COUNTY TRUSTEE	Property Tax	2845 BAKER HWY HUNTSVILLE, TN 37756

Authority	Type	Address
SECRETARY OF STATE STATE OF NORTH DAKOTA	Environmental and Business Fees	600 E BLVD AVE, DEPT 108 BISMARCK, ND 58505-0500
SEMINOLE COUNTY CLERK	Property Tax	301 N PARK AVE SANFORD, FL 32771
SEWARD COUNTY TREASURER	Property Tax	515 N WASHINGTON AVE STE 102LIBERAL, KS 67901-3496
SHELDON ISD TAX OFFICE	Property Tax	11411 C E KING PKWY STE A HOUSTON, TX 77044-7192
SHERIDAN COUNTY TREASURER	Property Tax	224 S MAIN ST, STE B3 SHERIDAN, WY 82801
SHERIFF & TREASURER OF PRESTON COUNTY	Property Tax	106 W MAIN ST STE 102 KINGWOOD, WV 26537-1131
SHERIFF BARBOUR COUNTY	Property Tax	ATTN: TREASURER OFFICE 26 N MAIN ST STE 1 PHILIPPI, WV 26416-1199
SHERIFF- CALHOUN COUNTY	Property Tax	363 MAIN ST, STE 204 GRANTSVILLE, WV 26147
SHERIFF CARTER COUNTY	Property Tax	300 W MAIN ST GRAYSON, KY 41143
SHERIFF- FAYETTE COUNTY	Property Tax	100 COURT ST FAYETTE, WV 25840
SHERIFF- KANAWHA COUNTY	Property Tax	409 VIRGINIA ST E CHARLESTON, WV 25301-2524
SHERIFF- LINCOLN COUNTY	Property Tax	LINCOLN COUNTY COURTHOUSE 8000 COURT AVE HAMILIN, WV 25523
SHERIFF OF CLAY CO	Property Tax	246 MAIN S CLAY, WV 25043
SHERIFF OF CLAY COUNTY KY	Property Tax	102 RICHMOND RD STE 100 MANCHESTER, KY 40962-1392

Authority	Type	Address
SHERIFF OF DODDRIDGE COUNTY HONORABLE MIKE HEADLEY	Property Tax	108 COURT ST, STE 2 WEST UNION, WV 26456
SHERIFF OF GILMER COUNTY	Property Tax	10 HOWARD ST GLENVILLE, WV 26351-1246
SHERIFF OF HARRISON COUNTY	Property Tax	301 W MAIN ST CLARKSBURG, WV 26301-2955
SHERIFF OF MARION COUNTY	Property Tax	316 MONOE ST BLDG 1ST FL FAIRMONT, WV 26554
SHERIFF OF MARSHALL COUNTY	Property Tax	601 7TH ST MOUNDSVILLE, WV 26041
SHERIFF OF MERCER COUNTY	Property Tax	1501 W MAIN ST STE 120 PRINCETON, WV 24740-2600
SHERIFF OF MONONGALIA TAX OFFICE RM 26 2800	Property Tax	243 HIGH ST MORGANTOWN, WV 26505-5492
SHERIFF OF OHIO COUNTY	Property Tax	1500 CHAPLINE ST WHEELING, WV 26003
SHERIFF OF PLEASANTS COUNTY	Property Tax	301 COURT LANE, RM 102 SAINT MARY'S, WV 26170
SHERIFF OF RITCHIE COUNTY	Property Tax	115 E MAIN ST RM 204 HARRISVILLE, WV 26362-1271
SHERIFF OF UPSHUR COUNTY	Property Tax	38 W MAIN ST BUCKHANNON, WV 26201-2259
SHERIFF OF WAYNE COUNTY	Property Tax	700 HENDRICKS ST WAYNE, WV 25570
SHERIFF OF WEBSTER COUNTY	Property Tax	2 COURT SQ STE G3 WEBSTER SPRINGS, WV 26288-1096
SHERIFF- PENDLETON COUNTY	Property Tax	100 S MAIN ST FRANKLIN, WV 26807
SHERIFF- RALEIGH COUNTY	Property Tax	201 S EISENHOWER DR BECKLEY, WV 25801

Authority	Type	Address
SHERIFF- RANDOLPH COUNTY	Property Tax	4 RANDOLPH AVE RM 100ELKINS, WV 26241-4092
SLOPE COUNTY REGISTER OF DEEDS	Property Tax	206 S MAIN AMIDON, ND 58620
SOMERSET COUNTY JENNIFER L BODES	Property Tax	168 SCHOENBERGER LN MEYERSDALE, PA 15552-6212
SOUTHERN TIoga SCHOOL	Property Tax	310 MORRIS ST BLOOSSBURG, PA 16912
SPENCER VAN ETEN CSD	Property Tax	16 DARTTS CROSSROAD SPENCER, NY 14883
SPRING BRANCH ISD TAX OFFICE	Property Tax	8880 WESTVIEW DR HOUSTON, TX 77055
STANTON COUNTY TREASURER	Property Tax	201 N MAIN ST JOHNSON, KS 67855
STARK COUNTY TREASURER	Property Tax	110 CENTRAL PLZ S STE 250 CANTON, OH 44702-1410
STATE CHAMBER OF OKLAHOMA	Environmental and Business Fees	PO BOX 53217 OKLAHOMA CITY, OK 73152-3217
STATE OF INDIANA	Sales, Use, and Excise Taxes	35 S PARK BLVD GREENWOOD, IN 46143-8838
STATE OF MARYLAND DEPARTMENT OF ASSESSMENTS AND TAXATION	Property Tax & Environmental and Business Fees	PERSONAL PROPERTY DIVISION 301 W PRESTON ST ROOM 801 BALTIMORE, MD 21201-2395
STATE OF NEW JERSEY DIVISION OF TAXATION	Environmental and Business Fees	50 BARRACK ST TRENTON, NJ 08608
STATE OF NEW JERSEY DIVISION OF TAXATION	Sales, Use, and Excise Taxes	REVENUE PROCESSING CNTR CORP BUS TAX PO BOX 257 TRENTON, NJ 08646-0257

Authority	Type	Address
STATE OF NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER	Environmental and Business Fees	600 E BOULEVARD AVE BISMARCK, ND 58505-0599
STEPHENS CO COURTHOUSE TAX OFF	Property Tax	200 W WALKER ST BRECKENRIDGE, TX 76424-3554
STEPHENS COUNTY CLERK	Property Tax	101 S 11TH ST DUNCAN, OK 73533-4760
STEPHENS COUNTY TREASURER	Property Tax	101 S 11TH ST RM 207 DUNCAN, OK 73533-4758
STEUBEN COUNTY FINANCE DEPARTMENT	Property Tax	3 E PULTENEY SQ BATH, NY 14810-1577
STEVENS COUNTY TREASURER	Property Tax	STEVENS COUNTY TREASURER 200 E 6TH ST HUGOTON, KS 67951-2606
SULLIVAN COUNTY CLERK	Property Tax	245 MUNCY ST STE 100 LAPORTE, PA 18626
SUSQUEHANNA COUNTY HAZAROUS MATERIALS RESPONSE FUND	Property Tax	SUSQUEHANNA COUNTY LOCAL EMERGENCY 81 PUBLIC AVE MONTROSE, PA 18801-1219
SUSQUEHANNA RIVER BASIN COMMISSION	Environmental and Business Fees	4423 N FRONT ST HARRISBURG, PA 17110-1788
TARRANT COUNTY CLERK	Property Tax	100 E WEATHERFORD ST FORT WORTH, TX 76196
TAX A/C FRANKLIN ISD	Sales, Use, and Excise Taxes	1216 W FM 1644 FRANKLIN, TX 77856
TAX AND ENFORCEMENT OFFICE	Sales, Use, and Excise Taxes	10 N 2ND ST STE 305-A HARRISBURG, PA 17101-1677
TAX ASSESSOR COLLECTOR ORANGE COUNTY	Property Tax	ATTN KAREN FISHER 123 S 6TH ST ORANGE, TX 77630

Authority	Type	Address
TAX EXECUTIVES INSTITUTE OKLAHOMA CITY CHAPTER	Environmental and Business Fees	1200 G ST NW, STE 300 WASHINGTON, DC 20005
TENNESSEE DEPARTMENT OF REVENUE ANDREW JACKSON STATE OFFICE	Income and Withholding Taxes & Franchise Tax	500 DEADERICK ST NASHVILLE, TN 37242-0300
TERREBONE PARISH SHERIFF & TAX COLLECTOR	Property Tax	7856 MAIN ST COURTHOUSE ANNEX, STE 121 HOUMA, LA 70360
TERRY TOWNSHIP TAX COLLECTOR	Property Tax	2708 RIENZE RD WYALUSING, PA 18853-8096
TEXAS ASSOCIATION OF MANUFACTURERS	Environmental and Business Fees	PO BOX 11510 AUSTIN, TX 78711-1510
TEXAS COMMISSION ON ENVIRONMENTAL QUALITY	Environmental and Business Fees	ATTN FINANCIAL ASSURANCE UNIT, MC-184 12100 PARK 35 CIRCLE AUSTIN, TX 78753
TEXAS INDEPENDENT PRODUCERS & ROYALTY OWNERS ASSOCIATION (TIPRO)	Environmental and Business Fees	PO BOX 678790 DALLAS, TX 75267-8790
TEXAS OIL & GAS ASSOCIATION	Environmental and Business Fees	304 W 13TH ST AUSTIN, TX 78701-1823
TEXAS TAXPAYERS AND RESEARCH ASSOCIATION (TTARA)	Environmental and Business Fees	C-O RYAN ASH AUSTIN, TX 78701-1689
THE CITY OF OKLAHOMA CITY	Sales, Use, and Excise Taxes	100 N WALKER AVE, 2ND FL OKLAHOMA CITY, OK 73102
THE CONFERENCE BOARD INC	Environmental and Business Fees	845 3RD AVE NEW YORK, NY 10022-6601
THE PETROLEUM ALLIANCE OF OKLAHOMA (OPA)	Environmental and Business Fees	500 NE 4TH ST OKLAHOMA CITY, OK 73104-4043
THE UNIVERSITY OF OKLAHOMA LIBRARIES BIZZELL MEMORIAL	Sales, Use, and Excise Taxes	401 W BROOKS ST RM 103 NORMAN, OK 73019-2101

Authority	Type	Address
LIBRARY		
TOWANDA AREA SCHOOL DISTRICT	Sales, Use, and Excise Taxes & Property Tax	410 STATE ST TOWANDA, PA 18848-8795
TOWANDA TOWNSHIP	Property Tax	44 CHAPEL STREET TOWANDA, PA 18848
TOWN OF CHAUTAUQUA	Property Tax	2 ACADEMY ST MAYVILLE, NY 14757
TOWN OF ERIN TAC CHEMUNG CO	Property Tax	1138 BREESPORT RD ERIN, NY 14838-9710
TOWN OF GREENWOOD TAX OFFICE	Property Tax	9381 GREENWOOD RD GREENWOOD, LA 71033
TOWN OF HAUGHTON	Property Tax	118 W MCKINLEY AVE HAUGHTON, LA 71037
TOWN OF JERUSALEM	Property Tax	3816 ITALY HILL RD BRANCHPORT, NY 14418-9613
TOWN OF KEACHI	Sales, Use, and Excise Taxes	9758 HWY 5 KEATCHIE, LA 71046
TOWN OF PULTENEY	Property Tax	PULTENEY TOWN HALL 9226 CR 74 PULTENEY, NY 14874
TOWN OF READING TAX COLLECTOR	Property Tax	3914 CR 28 READING CENTER, NY 14876
TRAVIS COUNTY TAX OFFICE	Property Tax	5501 AIRPORT BLVD AUSTIN, TX 78751-1410
TREASURER OF BELMONT COUNTY	Property Tax	101 W MAIN ST SAINT CLAIRSVILLE, OH 43950-1264
TREASURER OF COLUMBIANA COUNTY	Property Tax	105 S MARKET ST STE 8 LISBON, OH 44432-1234

Authority	Type	Address
TREASURER OF HARRISON COUNTY	Property Tax	100 W MARKET ST CADIZ, OH 43907-1132
TREASURER OF JEFFERSON COUNTY	Property Tax	301 MARKET ST STEUBENVILLE, OH 43952
TREASURER OF VIRGINIA	Sales, Use, and Excise Taxes	VIRGINIA DEPT OF THE TREASURY 101 N 14TH ST RICHMOND, VA 23219
TREASURER STATE OF OHIO	Sales, Use, and Excise Taxes	30 E BROAD ST, 9TH FL COLUMBUS, OH 43215
TREASURER STATE OF OHIO OHIO EPA	Sales, Use, and Excise Taxes	DAPC PERMIT FEE DEPARTMENT L-2711 COLUMBUS, OH 43260-0001
TREGO COUNTY TREASURER	Property Tax	ATTN RENEE NEFF 216 N MAIN ST WAKEENY, KS 67672
TRI COUNTY ELECTRIC COOP INC	Property Tax	600 NW PKWY AZLE, TX 76020
TRI COUNTY SPORTS	Property Tax	619 POINT TOWNSHIP DR NORTHUMBERLAND, PA 17857-8797
TULSA COUNTY TREASURER	Property Tax	ATTN DENNIS SEMLER 500 S DENVER AVE, 3RD FL TULSA, OK 74103-3840
TULSA COUNTY TREASURER	Property Tax	DENNIS SEMLER 500 SOUTH DENVER AVENUE TULSA, OK 74103-3899
TUNKHANNOCK SCHOOL DISTRICT	Property Tax	231 SUNSET DR MEHOOPANY, PA 18629-7955
TUSCARAWAS COUNTY CHAMBER OF	Property Tax	ATTN JEFF MANARELLA, TREASURER 125 E HIGH AVE

Authority	Type	Address
TUSCARAWAS COUNTY TREASURER	Property Tax	NEW PHILADELPHIA, OH 44663
TX STATE COMPTROLLER	Sales, Use, and Excise Taxes	125 E HIGH AVE NEW PHILADELPHIA, OH 44663-2571 111 E 17TH ST
TX STATE COMPTROLLER	Severance Tax	AUSTIN, TX 78774-0100 LYNDON B JOHNSON STATE OFFICE BLDG 111 E 17TH ST AUSTIN, TX 78774
TYLER COUNTY CLERK OF COURT	Property Tax	121 MAIN ST 116 S CHARLTON MIDDLEBOURNE, WV 26149
TYLER COUNTY SHERIFF	Property Tax	121 MAIN ST MIDDLEBOURNE, WV 26149
U.S. DEPARTMENT OF HOMELAND SECURITY	Sales, Use, and Excise Taxes	2520 SW 22ND TER STE 2-077 MIAMI, FL 33145-3420
UNITED INDEPENDENT SCHOOL DISTRICT	Sales, Use, and Excise Taxes & Property Tax	3501 E SAUNDERS ST LAREDO, TX 78041-5444
UNITED STATES DEPARTMENT OF THE INTERIOR	Sales, Use, and Excise Taxes	170 N 1ST ST LANDER, WY 82520
UNITED STATES ENVIRONMENTAL SERVICES LLC	Environmental and Business Fees	14950 HEATHROW FOREST PKWY, STE 470 HOUSTON, TX 77032
UPSHUR COUNTY CLERK	Property Tax	100 W TYLER ST, 2ND FL GILMER, TX 75644
UPSHUR COUNTY SHERIFF	Property Tax	38 W MAIN ST RM 101 BUCKHANNON, WV 26201-2273

Authority	Type	Address
UPTON COUNTY APPRAISAL DISTRICT	Property Tax	700 E 3RD ST MCCAMEY, TX 79752-1110
UTAH STATE TAX COMMISSION	Franchise Tax	210 N 1950 W SALT LAKE CITY, UT 84134-0180
VERMONT STATE TREASURERS OFFICE	Sales, Use, and Excise Taxes	109 STATE ST FL 4MONTPELIER, VT 05609-6200
VICTORIA COUNTY TAX A/C	Environmental and Business Fees	ATTN:RENA SCHERER 205 N BRIDGE ST, STE 101 VICTORIA, TX 77901
VINTON COUNTY RECORDER	Property Tax	ATTN:MARGARET KNOX 100 E MAN ST MCARTHUR, OH 45651
VIRGINIA STATE CORPORATION COMMISSION	Sales, Use, and Excise Taxes	STATE CORP COMMISSION TYLER BLDG 1300 E MAIN ST RICHMOND, VA 23219
WARD COUNTY TAX OFFICE TAX A/C	Property Tax	ATTN VICKI HEFLIN, TAX ASSESSOR-COLLECTOR 400 S ALLEN, STE 102 MONAHANS, TX 79756
WASHINGTON COUNTY CLERK	Property Tax	100 E MAIN ST STE 102 BRENHAM, TX 77833-3701
WASHINGTON COUNTY TAC CONSOL TAX COLLECTIONS	Property Tax	1301 NIEBUHR ST BRENHAM, TX 77833
WASHINGTON TOWNSHIP	Sales, Use, and Excise Taxes	184 KEISERVILLE RD TUNKHANNOCK, PA 18657-6135
WASHITA COUNTY TREASURER	Property Tax	ATTN SHERRY NIGHTENGALE 111 E MAIN CORDELL, OK 73632
WEATHERFORD HIGH SCHOOL	Sales, Use, and Excise Taxes	516 N BROADWAY ST WEATHERFORD, OK 73096-4910

Authority	Type	Address
WEBB CISD TAX OFFICE	Property Tax	ATTN JENETTE BLACK, TAX ASSESSOR COLLECTOR 619 AVE F BRUNI, TX 78344
WEBB COUNTY TAX ASSESSOR COLLECTOR	Property Tax	1110 VICTORIA ST, STE 107 LAREDO, TX 78040
WELD COUNTY TREASURER	Property Tax	1400 N 17TH AVE GREELEY, CO 80632
WEST ELEMENTARY	Sales, Use, and Excise Taxes	516 N BROADWAY ST WEATHERFORD, OK 73096-4910
WEST VIRGINIA EMERGENCY RESPONSE COMMISSION	Sales, Use, and Excise Taxes	1703 COONSKIN DR CHARLESTON, WV 25311-1025
WEST VIRGINIA SECRETARY OF STATE	Environmental and Business Fees	CORPORATIONS DIVISION 1900 KANAWHA BLVD EAST BLDG 1 STE 157K CHARLESTON, WV 25305-0770
WEST VIRGINIA STATE TAX DEPART	Sales, Use, and Excise Taxes	1001 LEE ST E CHARLESTON WV, WV 25301
WEST VIRGINIA STATE TAX DEPT TAX	Sales, Use, and Excise Taxes	1001 LEE ST E CHARLESTON WV, WV 25301
WESTERN BEAVER CO SCHOOL DIST	Sales, Use, and Excise Taxes	343 RIDGEMONT DR MIDLAND, PA 15059
WESTERN ENERGY ALLIANCE	Environmental and Business Fees	1775 N SHERMAN ST STE 2700 DENVER, CO 80203-4351
WETZEL COUNTY SHERIFF	Property Tax	ATTN BRENDA SCHEIBELHOOD 200 MAIN ST NEW MARTINSVILLE, WV 26155
WHEELER COUNTY CLERK	Property Tax	ATTN MARGARET DORMAN, COUNTYU CLERK 401 MAIN ST WHEELER, TX 79096

Authority	Type	Address
WHEELER COUNTY TAX OFFICE	Property Tax	401 MAIN STREET PO BOX 1060 WHEELER, TX 79096
WHITE COUNTY COLLECTOR	Property Tax	301 E MAIN ST CARMI, IL 62821
WICHITA COUNTY TREASURER	Property Tax	206 S 4TH ST PO BOX 488 LEOTI, KS 67861
WICHITA TAX COMMISSION	Severance Tax	600 SCOTT ST, STE 103 WICHITA FALLS, TX 76301
WILMOT TOWNSHIP	Sales, Use, and Excise Taxes	4862 RTE 187 SUGAR RUN, PA 18846
WINDHAM TOWNSHIP	Sales, Use, and Excise Taxes	2525 GOLDEN HILL RD LACEYVILLE, PA 18623-6664
WIRT COUNTY SHERIFF	Property Tax	15 COURT ST ELIZABETH, WV 26143
WOMENS ENERGY NETWORK	Environmental and Business Fees	PO BOX 1952 LEXINGTON, KY 40588-1952
WOOD COUNTY SHERIFF	Property Tax	1 COURT SQUARE PERKERSBURG, WV 26101
WOODRUFF COUNTY CIRCUIT CLERK	Property Tax	500 N 3RD AUGUSTA, AR 72006
WOODS COUNTY CLERK	Property Tax	407 GOVERNMENT ST, #30 ALVA, OK 73717
WOODS COUNTY COMMISSIONERS	Property Tax	407 GOVERNMENT ST, #30 ALVA, OK 73717
WOODS COUNTY FLOODPLAIN	Property Tax	407 GOVERNMENT ST, #30 ALVA, OK 73717
WOODS COUNTY RWD 1	Property Tax	1161 BROADWAY ST CAPRON, OK 73717-1155

Authority	Type	Address
WOODS COUNTY TREASURER	Property Tax	407 GOVERNMENT ST, #30 ALVA, OK 73717
WOODWARD COUNTY TREASURER	Property Tax	1600 MAIN ST SITE 10 WOODWARD, OK 73801-3068
WV OIL & GAS CONSERVATION COMM	Environmental and Business Fees	601 57TH ST SE CHARLESTON, WV 25304-2300
WY DEPT OF WORKFORCE SERVICES	Sales, Use, and Excise Taxes	5221 YELLOWSTONE RD CHEYENNE, WY 82002
WY OFFICE OF STATE LANDS	Environmental and Business Fees & Sales, Use, and Excise Taxes	122 W 25TH ST CHEYENNE, WY 82001-3004
WY OIL & GAS CONSERVATION FUND	Environmental and Business Fees	2211 KING BLVD CASPER, WY 82604-3165
WY SECRETARY OF STATE	Franchise Tax	HERSCHLER BUILDING EAST 122 W 25TH ST STE 101 CHEYENNE, WY 82002-0001
WYALUSING AREA SCHOOL DISTRICT	Property Tax	11450 WYALUSING NEW ALBANY RD WYALUSING, PA 18853
WYALUSING TOWNSHIP	Property Tax	43560 ROUTE 6 WYALUSING, PA 18853-8206
WYOMING BUSINESS ALLIANCE	Environmental and Business Fees	PO BOX 3197 CHEYENNE, WY 82003-3197
WYOMING COUNTY	Property Tax	1 COURTHOUSE SQUARE TUNKHANNOCK, PA 18657
WYOMING COUNTY CLERK	Property Tax	1 COURT HOUSE SQ TUNKHANNOCK, PA 18657-1228
WYOMING COUNTY COMMISSIONERS ASSOCIATION	Sales, Use, and Excise Taxes	408 W 23RD ST CHEYANNE, WY 82001
WYOMING COUNTY HAZARDOUS MATERIALS FUND	Property Tax	WYOMING COUNTY EMERGENCY MANA3880 SR 6 STE 1TUNKHANNOCK, PA 18657-7837

Authority	Type	Address
WYOMING COUNTY TAX CLAIM BUREAU	Property Tax	WYOMING COUNTY COURTHOUSE 1 COURT HOUSE SQ TUNKHANNOCK, PA 18657-1228
WYOMING DEPARTMENT OF REVENUE	Severance Tax	122 W 25TH ST HERSCHLER CHEYENNE, WY 82002-0001
WYOMING SECRETARY OF STATE	Franchise Tax	HERSCHLER BLDG EAST 122 W 25TH ST STE 101 CHEYENNE, WY 82002-0001
YATES COUNTY CLERK	Property Tax	417 LIBERTY ST STE 1107 PENN YAN, NY 14527-1124
ZAPATA COUNTY TAX OFFICE	Property Tax	ATTN ADRIANA FIGUEROA, TAX ASSESSOR-COLLECTOR 200 E 7TH AVE, STE 226 ZAPATA, TX 78076
ZAVALA COUNTY APPRAISAL DIST	Property Tax	323 W ZAVALA ST CRYSTAL CITY, TX 78839-3240

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:	§	Chapter 11
CHESAPEAKE ENERGY CORPORATION, <i>et al.</i> ¹	§	Case No. 20-33233 (DRJ)
Debtors.	§	(Joint Administration Requested)
	§	Re: Docket No. _____

**ORDER (I) AUTHORIZING THE PAYMENT OF CERTAIN
PREPETITION TAXES AND FEES AND (II) GRANTING RELATED RELIEF**

Upon the motion (the “Motion”)² of the above-captioned debtors and debtors in possession (collectively, the “Debtors”) for entry of an order (this “Order”): (a) authorizing the Debtors to remit and pay prepetition Taxes and Fees; and (b) granting related relief, all as more fully set forth in the Motion; and upon the First Day Declaration; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. § 1334; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and that this Court may enter a final order consistent with Article III of the United States Constitution; and this Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the relief requested in the Motion is in the best interests of the Debtors’ estates, their creditors, and other parties in interest; and this Court having found that the Debtors’ notice of the Motion and opportunity for a hearing on the Motion were appropriate under the circumstances and no other notice need be provided; and this Court

¹ A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors’ proposed claims and noticing agent at <https://dm.epiq11.com/chesapeake>. The location of Debtor Chesapeake Energy Corporation’s principal place of business and the Debtors’ service address in these chapter 11 cases is 6100 North Western Avenue, Oklahoma City, Oklahoma 73118.

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

having reviewed the Motion and having heard the statements in support of the relief requested therein at a hearing before this Court (the “Hearing”); and this Court having determined that the legal and factual bases set forth in the Motion and at the Hearing establish just cause for the relief granted herein; and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Debtors are authorized, but not directed, to (a) pay or remit the Taxes and Fees that accrued prior to the Petition Date and that will become payable in the ordinary course during the pendency of these chapter 11 cases and (b) pay Taxes and Fees that arise or accrue in the ordinary course of business on a postpetition basis in each case, consistent with prepetition practice, in accordance with applicable law, and at such time when the Taxes and Fees are payable; *provided*, that in the event the Debtors make a payment with respect to any Taxes and Fees for the prepetition portion of any “straddle” amount, and this Court subsequently determines such amount was not entitled to priority or administrative treatment under Section 507(a)(8) or 503(b)(1)(B) of the Bankruptcy Code, the Debtors may (but shall not be required to) seek an order from the Court requiring a return of such amounts.
2. To the extent that the Debtors have overpaid any Taxes and Fees, the Debtors are authorized to seek a refund or credit.
3. The Debtors shall maintain a matrix/schedule of payments made pursuant to this Order, including the following information: (a) the names of the payee; (b) the nature of the payments; (c) the amount of the payments; (d) the Debtor or Debtors that made the payments; and (e) the purpose of such payments. The Debtors shall provide a copy of such matrix/schedule to the U.S. Trustee, the administrative agent under the Debtors’ proposed debtor in possession credit facility, the administrative agent under the Debtors’ prepetition revolving credit facility,

and any statutory committee appointed in these chapter 11 cases every 30 days beginning upon entry of this Order.

4. Notwithstanding the relief granted in this Order and any actions taken pursuant to such relief, nothing in this Order shall be deemed: (a) an admission as to the amount of, basis for, or validity of any claim against a Debtor entity under the Bankruptcy Code or other applicable nonbankruptcy law; (b) a waiver of the Debtors' or any other party in interest's right to dispute any claim on any grounds; (c) a promise or requirement to pay any claim; (d) an implication or admission that any particular claim is of a type specified or defined in the Motion or any order granting the relief requested by the Motion or a finding that any particular claim is an administrative expense claim or other priority claim; (e) a request or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; (f) an admission as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; (g) a waiver or limitation of the Debtors', or any other party in interest's, rights under the Bankruptcy Code or any other applicable law; or (h) a concession by the Debtors that any liens (contractual, common law, statutory, or otherwise) that may be satisfied pursuant to the relief requested in this motion are valid, and the rights of all parties in interest are expressly reserved to contest the extent, validity, or perfection or seek avoidance of all such liens.

5. The banks and financial institutions on which checks were drawn or electronic payment requests made in payment of the prepetition obligations approved herein are authorized to receive, process, honor, and pay all such checks and electronic payment requests when presented for payment, and all such banks and financial institutions are authorized to rely on the

Debtors' designation of any particular check or electronic payment request as approved by this Order.

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

7. Notwithstanding anything else contained herein, (a) any relief granted herein, including any payment to be made or authorization contained hereunder, shall be subject in all respects to the terms and conditions of, including all requirements imposed upon the Debtors under, any interim or final order of the Court in these chapter 11 cases approving the postpetition secured financing facility and authorizing the use of cash collateral (as may be modified, amended or supplemented, the "Financing Orders") (including, without limitation, the budget required in connection therewith) and the DIP Credit Documents (as defined in the Financing Orders) approved therein and (b) to the extent there is any inconsistency between the terms and conditions of such Financing Orders or DIP Credit Documents and any action taken or proposed to be taken hereunder, the terms and conditions of such Financing Orders or DIP Credit Documents shall control.

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

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

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

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

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

Houston, Texas

Dated: _____, 2020

DAVID R. JONES
UNITED STATES BANKRUPTCY JUDGE

