

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

In re:

BIG LOTS, INC., *et al.*,

Debtors.¹

Chapter 11

Case No. 24-11967 (JKS)

(Jointly Administered)

Obj. Deadline: November 1, 2024 at 4:00 p.m. (ET)

Hearing Date: November 8, 2024 at 10:30 a.m. (ET)

**APPLICATION FOR ORDER UNDER BANKRUPTCY CODE
SECTION 1103 AUTHORIZING THE EMPLOYMENT AND RETENTION OF FTI
CONSULTING, INC. AS FINANCIAL ADVISOR TO THE OFFICIAL COMMITTEE
OF UNSECURED CREDITORS EFFECTIVE AS OF SEPTEMBER 25, 2024**

The Official Committee of Unsecured Creditors (the “Committee”) of the above-captioned debtors and debtors in possession (collectively, the “Debtors”) hereby move the Court for entry of an order under section 1103 of title 11 of the United States Code (the “Bankruptcy Code”), approving this application (the “Application”) and authorizing the employment and retention of FTI Consulting, Inc., together with its wholly owned subsidiaries (“FTI”), as financial advisor to the Committee. In support of this Application, the Committee respectfully relies on the Declaration of Clifford Zucker (the “Zucker Declaration”), filed contemporaneously herewith and attached hereto as **Exhibit B**, and respectfully states as follows:

Jurisdiction and Venue

1. The Court has jurisdiction over this Application pursuant to 28 U.S.C. §§ 157 and 1334. Venue of this proceeding and this Application is proper in this district pursuant to 28 U.S.C.

¹ The debtors and debtors in possession in these chapter 11 cases, along with the last four digits of their respective employer identification numbers, are as follows: Great Basin, LLC (6158); Big Lots, Inc. (9097); Big Lots Management, LLC (7948); Consolidated Property Holdings, LLC (0984); Broyhill LLC (7868); Big Lots Stores - PNS, LLC (5262); Big Lots Stores, LLC (6811); BLBO Tenant, LLC (0552); Big Lots Stores - CSR, LLC (6182); CSC Distribution LLC (8785); Closeout Distribution, LLC (0309); Durant DC, LLC (2033); AVDC, LLC (3400); GAFDC LLC (8673); PAFDC LLC (2377); WAFDC, LLC (6163); INFDC, LLC (2820); Big Lots eCommerce LLC (9612); and Big Lots F&S, LLC (3277). The address of the debtors’ corporate headquarters is 4900 E. Dublin-Granville Road, Columbus, OH 43081.

§ 14089. This Application is a core proceeding pursuant to 28 U.S.C. 157.

2. The predicates for the relief sought herein are sections 328(a) and 1103(a) of the Bankruptcy Code, Rules 2014(a) and 2016(a) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and the Local Rules of Bankruptcy Practice and Procedure for the United States Bankruptcy Court for the District of Delaware (the “Local Rules”).

Background

A. General Background

3. On September 9, 2024 (the “Petition Date”), the Debtors filed with this Court their voluntary petitions for relief under chapter 11 of title 11 of the Bankruptcy Code. Pursuant to sections 1107 and 1108 of the Bankruptcy Code, the Debtors are continuing to operate their businesses and manage their properties and assets as debtors in possession. The Debtors’ chapter 11 cases have been consolidated for procedural purposes only and are jointly administered pursuant to Bankruptcy Rule 1015(b). See Docket No. 24.

4. On September 23, 2024 the United States Trustee for Region 3 (“U.S. Trustee”) filed the *Notice of Appointment of Committee of Unsecured Creditors*. Docket No. 248. The Committee consists of the following seven members:

- (a) Realty Income Corporation;
- (b) Blue Owl Real Estate Capital LLC;
- (c) America’s Realty, LLC;
- (d) Zest Garden Limited;
- (e) NCR Voyiz Corporation (f/k/a NCR Corporation);
- (f) Twin Star International, Inc. and
- (g) Everstar Merchandise Co., Limited.

5. On September 24, 2024, the Committee selected McDermott Will & Emery LLP

and Cole Schotz P.C. as its co-counsel, and on September 25 2024, the Committee selected FTI Consulting, Inc. as its financial advisor.

B. FTI's Qualifications

6. FTI provides services in areas ranging from corporate finance and interim management to economic consulting, forensic and litigation consulting, strategic communications, and technology. FTI's clients include many of the world's largest public companies and majorities of the twenty-five largest banks and one-hundred largest law firms in the world. FTI's expertise includes liquidity and capital structure assessment, debt and equity restructuring advice, asset sales, and identification of reorganization alternatives.

7. The Committee is familiar with FTI's professional standing and reputation. FTI has considerable experience in providing financial advisory services in restructurings and reorganizations and enjoys an excellent reputation for the results it has obtained for debtors and creditors in chapter 11 cases throughout the United States. The Committee requires FTI's services to enable it to assess and monitor the efforts of the Debtors and their professional advisors to maximize the value of their estates and to reorganize successfully. Finally, FTI is well qualified and able to represent the Committee in a cost-effective, efficient, and timely manner.

Scope of Services

8. FTI will provide such financial advisory services to the Committee and its legal advisor as they deem appropriate and feasible in order to advise the Committee in the course of these chapter 11 cases, including but not limited to the following:

- Assistance in the review of financial related disclosures required by the Court, including the Schedules of Assets and Liabilities, the Statement of Financial Affairs and Monthly Operating Reports;
- Assistance in the preparation of analyses required to assess any proposed Debtor-In-Possession ("DIP") financing or use of cash collateral;
- Assistance with the assessment and monitoring of the Debtors' short term cash flow,

liquidity, and operating results;

- Assistance with the review of the Debtors' proposed employee compensation and benefit programs;
- Assistance with the review of the Debtors' analysis of core business assets and the potential disposition or liquidation of non-core assets;
- Assistance with the review of the Debtors' cost/benefit analysis with respect to the affirmation or rejection of various executory contracts and leases;
- Assistance with the review of the Debtors' identification of potential cost savings, including overhead and operating expense reductions and efficiency improvements;
- Assistance in the review and monitoring of the asset sale process, including, but not limited to an assessment of the adequacy of the marketing process, completeness of any buyer lists, review and quantifications of any bids;
- Assistance with review of any tax issues associated with, but not limited to, claims/stock trading, preservation of net operating losses, refunds due to the Debtors, plans of reorganization, and asset sales;
- Assistance in the review of the claims reconciliation and estimation process;
- Assistance in the review of other financial information prepared by the Debtors, including, but not limited to, cash flow projections and budgets, business plans, cash receipts and disbursement analysis, asset and liability analysis, and the economic analysis of proposed transactions for which Court approval is sought;
- Attendance at meetings and assistance in discussions with the Debtors, potential investors, banks, other secured lenders, the Committee and any other official committees organized in these chapter 11 proceedings, the U.S. Trustee, other parties in interest and professionals hired by the same, as requested;
- Assistance in the review and/or preparation of information and analysis necessary for the confirmation of a plan and related disclosure statement in these chapter 11 proceedings;
- Assistance in the evaluation and analysis of avoidance actions, including fraudulent conveyances and preferential transfers;
- Assistance in the prosecution of Committee responses/objections to the Debtors' motions, including attendance at depositions and provision of expert reports/testimony on case issues as required by the Committee; and
- Render such other general business consulting or such other assistance as the Committee or its counsel may deem necessary that are consistent with the role of a financial advisor and not duplicative of services provided by other professionals in this proceeding.

FTI's Eligibility for Employment

9. FTI has informed the Committee that, to the best of FTI's knowledge, information, and belief, except as may be set forth in the Zucker Declaration, it does not hold or represent any interest adverse to the estate, and therefore believes it is eligible to represent the Committee under section 1103(b) of the Bankruptcy Code. To the best of the Committee's knowledge and based upon the Zucker Declaration, (a) FTI's connections with the Debtors, creditors, any other party in interest, or their respective attorneys are disclosed on **Exhibit B** to the Zucker Declaration; and (b) the FTI professionals working on this matter are not relatives of the U.S. Trustee or of any known employee in the office thereof, or any United States bankruptcy judge of the District of Delaware. FTI has not provided, and will not provide any professional services to the Debtors, any of the creditors, other parties-in-interest, or their respective attorneys and accountants with regard to any matter related to these chapter 11 cases.

10. FTI will conduct an ongoing review of its files to ensure that no conflicts or other disqualifying circumstances exist or arise. If any new material facts or relationships are discovered, FTI will supplement its disclosure to the Court.

11. FTI has agreed not to share with any person or firm the compensation to be paid for professional services rendered in connection with these cases.

Terms of Retention

12. FTI is not owed any amounts with respect to pre-petition fees and expenses.

13. The Committee understands that FTI intends to apply to the Court for allowances of compensation and reimbursement of expenses for its financial advisory services in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, corresponding local rules, orders of this Court and guidelines established by the U.S. Trustee.

14. FTI seeks to be compensated on an hourly fee basis, plus reimbursement of actual and necessary expenses incurred by FTI. Actual and necessary expenses would include any

reasonable legal fees incurred by FTI related to FTI's retention and defense of fee applications in these cases, subject to Court approval.

15. The customary hourly rates, subject to periodic adjustments, charged by FTI professionals anticipated to be assigned to this case are as follows:

United States

	<u>Per Hour (USD)²</u>
Senior Managing Directors	\$1,225 – \$1,525
Directors / Senior Directors / Managing Directors	\$910 – \$1,155
Consultants/Senior Consultants	\$515 – \$820
Administrative / Paraprofessionals	\$355 – \$385

16. FTI will maintain records in support of any actual, necessary costs and expenses incurred in connection with the rendering of its services in these chapter 11 cases. In the event FTI seeks reimbursement for attorneys' fees during the term of the Debtors' chapter 11 cases, FTI will include the applicable invoices and supporting time records from such attorneys (in summary form and redacted for privilege and work product). Such attorneys do not need to have been retained under Bankruptcy Code section 1103.

17. FTI believes that the foregoing fee structure and terms are reasonable and comparable to those generally charged by financial advisors and consultants of similar stature to FTI for comparable engagements, both in and out of chapter 11.

Indemnification

18. In addition to the foregoing, and as a material part of the consideration for the agreement of FTI to furnish services to the Committee pursuant to the terms of this Application, FTI believes that the following indemnification terms are customary and reasonable for financial advisors in chapter 11 cases:

- a. subject to the provisions of subparagraphs (b) and (c) below and approval of the Court, the Debtors are authorized to indemnify, and shall indemnify, FTI for any

2 FTI hourly rates increased as of 10/1. The rates shown herein reflect the new hourly rates. For the period between 9/25 and 9/30, FTI will bill at the lower rates.

claims arising from, related to, or in connection with FTI's engagement under this Application, but not for any claim arising from, related to, or in connection with FTI's performance of any other services other than those in connection with the engagement, unless such services and indemnification therefor are approved by this Court; and

- b. the Debtors shall have no obligation to indemnify FTI for any claim or expense that is either (i) judicially determined (the determination having become final) to have arisen primarily from FTI's gross negligence, willful misconduct, breach of fiduciary duty (if any), bad faith, or fraud, unless the Court determines that indemnification would be permissible pursuant to applicable law, or (ii) settled prior to a judicial determination as to FTI's gross negligence, willful misconduct, breach of fiduciary duty (if any), bad faith, or fraud, but determined by this Court, after notice and a hearing, to be a claim or expense for which FTI is not entitled to receive indemnity under the terms of this Application; and
- c. if, before the earlier of (i) the entry of an order confirming a chapter 11 plan in these cases (that order having become a final order no longer subject to appeal), and (ii) the entry of an order closing these chapter 11 cases, FTI believes that it is entitled to the payment of any amounts by the Debtors on account of the Debtors' indemnification obligations under the Application, including, without limitation, the advancement of defense costs, FTI must file an application in this Court, and the Debtors may not pay any such amounts to FTI before the entry of an order by this Court approving the payment. This subparagraph (c) is intended only to specify the period of time under which the Court shall have jurisdiction over any request for fees and expenses by FTI for indemnification, and not as a provision limiting the duration of the Debtors' obligation to indemnify FTI. For the avoidance of doubt, nothing contained herein is intended to limit the rights of any parties in interest to object to any demand for indemnity, contribution, or reimbursement.

19. The Committee believes that indemnification is customary and reasonable for financial advisors in chapter 11 proceedings. *See In re Joan & David Halpern, Inc.*, 248 B.R. 43 (Bankr. S.D.N.Y. 2000).

Relief Requested

20. By this Application, the Committee seeks entry of an order, substantially in the form attached hereto as **Exhibit A**, authorizing the Committee to employ and retain FTI as its financial advisor pursuant to Bankruptcy Code section 1103.

Basis for Relief Requested

21. The Committee seeks approval of the Application pursuant to Bankruptcy Code section 1103. Bankruptcy Code section 1103(a) provides, in relevant part, that a creditors'

committee, with the Court's approval, "may select and authorize the employment by such committee of one or more attorneys, accountants, or other agents, to represent or perform services for such committee." 11 U.S.C. § 1103(a). The employment of FTI and its professionals by the Committee are reasonable and in line with the terms and conditions typical for engagements of this size and character. Because the Committee will require substantial assistance with these chapter 11 cases, it is reasonable for the Committee to seek to employ and retain FTI to serve as its financial advisor on the terms and conditions in this Application.

22. Bankruptcy Code section 328(a) provides, in relevant part, that the Committee "with the court's approval, may employ or authorize the employment of a professional person under section 327 or 1103 . . . on any reasonable terms and conditions of employment, including on a retainer, on an hourly basis, on a fixed or percentage fee basis, or on a contingent fee basis." 11 U.S.C. § 328(a).

23. FTI's fee structure is fair and reasonable in light of the services being provided and commensurate with the fee structures generally offered by firms of similar stature to FTI for comparable engagements. In addition, given the numerous issues FTI may need to address during these chapter 11 cases, FTI's commitment to the variable level of time and effort necessary to address all such related issues as they arise, and the market prices for FTI's services for engagements of this nature in an out-of-court context, the Committee has determined that the FTI fee arrangement is fair and reasonable.

24. Finally, to the best of the Committee's knowledge, information, and belief, FTI does not have any interest materially adverse to the Debtors' estates or any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtors, or for any other reason. Further, the Committee understands that FTI believes it is disinterested because, to the best of FTI's knowledge, information, and belief, FTI

has no connection with the Debtors, their creditors, or any other party-in-interest, except as disclosed in the Zucker Declaration.

No Prior Request

25. No prior Application for the relief requested herein has been made to this or any other Court.

Notice

26. Notice of this Application will be provided to the following parties: (i) the Debtors, (ii) the U.S. Trustee, (iii) counsel to the proposed DIP lenders, and (iv) those persons who have formally appeared in these Chapter 11 Cases and requested service pursuant to Bankruptcy Rule 2002. In light of the nature of the relief requested, the Committee submits that no further notice is required.

WHEREFORE, the Committee respectfully requests that the Court enter an order, substantially in the form attached hereto, authorizing the Committee to employ and retain FTI as financial advisors for the Committee for the purposes set forth above effective as of September 25, 2024, and grant such further relief as is just and proper.

Date: October 18, 2024

**THE OFFICIAL COMMITTEE OF UNSECURED
CREDITORS OF BIG LOTS, INC.**

Blue Owl Real Estate Capital LLC,
solely in its capacity as Committee Co-Chair and not in its
individual capacity³

/s/ Andrew Morris

Andrew Morris
Committee Chair

³ Except as otherwise provided in this Application, I have made the statements herein on information and belief and in reliance on statements made to me by the Committee and its professionals.

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

In re:

BIG LOTS, INC., *et al.*,

Debtors.¹

Chapter 11

Case No. 24-11967 (JKS)

(Jointly Administered)

Obj. Deadline: November 1, 2024 at 4:00 p.m. (ET)

Hearing Date: November 8, 2024 at 10:30 a.m. (ET)

**NOTICE OF APPLICATION FOR ORDER UNDER BANKRUPTCY CODE
SECTION 1103 AUTHORIZING THE EMPLOYMENT AND RETENTION OF FTI
CONSULTING, INC. AS FINANCIAL ADVISOR TO THE OFFICIAL COMMITTEE
OF UNSECURED CREDITORS EFFECTIVE AS OF SEPTEMBER 25, 2024**

PLEASE TAKE NOTICE that on October 18, 2024, the Official Committee of Unsecured Creditors (the “Committee”) of the above-captioned debtors and debtors-in-possession (collectively, the “Debtors”), filed with the United States Bankruptcy Court for the District of Delaware (the “Court”) the *Application for Order Under Bankruptcy Code Section 1103 Authorizing the Employment and Retention of FTI Consulting, Inc. as Financial Advisor to the Official Committee of Unsecured Creditors Effective as of September 25, 2024* (the “Application”).

PLEASE TAKE FURTHER NOTICE that a hearing to consider the relief sought in the Application will be held on **November 8, 2024, at 10:30 a.m. (ET)** before The Honorable J. Kate Stickles, United States Bankruptcy Judge for the District of Delaware, at the Court, 5th Floor, Courtroom No. 6, 824 North Market Street, Wilmington, Delaware 19801.

¹ The debtors and debtors in possession in these chapter 11 cases, along with the last four digits of their respective employer identification numbers, are as follows: Great Basin, LLC (6158); Big Lots, Inc. (9097); Big Lots Management, LLC (7948); Consolidated Property Holdings, LLC (0984); Broyhill LLC (7868); Big Lots Stores - PNS, LLC (5262); Big Lots Stores, LLC (6811); BLBO Tenant, LLC (0552); Big Lots Stores - CSR, LLC (6182); CSC Distribution LLC (8785); Closeout Distribution, LLC (0309); Durant DC, LLC (2033); AVDC, LLC (3400); GAFDC LLC (8673); PAFDC LLC (2377); WAFDC, LLC (6163); INFDC, LLC (2820); Big Lots eCommerce LLC (9612); and Big Lots F&S, LLC (3277). The address of the debtors’ corporate headquarters is 4900 E. Dublin-Granville Road, Columbus, OH 43081.

PLEASE TAKE FURTHER NOTICE that objections, if any, to the entry of an order granting the relief sought in the Application must be filed on or before **November 1, 2024, at 4:00 p.m. (ET)** (the “Objection Deadline”) with the Court, 824 North Market Street, 3rd Floor, Wilmington, Delaware 19801. At the same time, you must serve a copy of the response or objection upon the undersigned proposed counsel to the Committee so as to be received on or before the Objection Deadline.

PLEASE TAKE FURTHER NOTICE THAT IF YOU FAIL TO PROPERLY FILE AND SERVE A RESPONSE ON OR BEFORE THE OBJECTION DEADLINE, THE COURT MAY GRANT THE RELIEF REQUESTED IN THE APPLICATION WITHOUT FURTHER NOTICE OR HEARING.

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Dated: October 18, 2024
Wilmington, Delaware

COLE SCHOTZ P.C.

/s/ Justin R. Alberto

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*Proposed Counsel to the Official Committee of
Unsecured Creditors*

EXHIBIT A

Proposed Order

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

In re:

BIG LOTS, INC., *et al.*,

Debtors.¹

Chapter 11

Case No. 24-11967 (JKS)

(Jointly Administered)

Re: Docket No. _____

**ORDER AUTHORIZING RETENTION OF
FTI CONSULTING, INC. AS FINANCIAL ADVISOR
FOR THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS**

Upon the Application² of the Official Committee of Unsecured Creditors (the “Committee”) of the above-captioned debtors and debtors in possession (collectively, the “Debtors”), for an order pursuant to section 1103 of chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”), authorizing the Committee to retain FTI Consulting, Inc., together with its wholly owned subsidiaries (“FTI”) as financial advisor; and upon the Declaration of Cliff Zucker in support of the Application; and due and adequate notice of the Application having been given; and it appearing that no other notice need be given; and it appearing that FTI is not representing any adverse interest in connection with these cases; and it appearing that the relief requested in the Application is in the best interest of the Committee; after due deliberation and sufficient cause appearing therefor, it is hereby ORDERED:

¹ The debtors and debtors in possession in these chapter 11 cases, along with the last four digits of their respective employer identification numbers, are as follows: Great Basin, LLC (6158); Big Lots, Inc. (9097); Big Lots Management, LLC (7948); Consolidated Property Holdings, LLC (0984); Broyhill LLC (7868); Big Lots Stores - PNS, LLC (5262); Big Lots Stores, LLC (6811); BLBO Tenant, LLC (0552); Big Lots Stores - CSR, LLC (6182); CSC Distribution LLC (8785); Closeout Distribution, LLC (0309); Durant DC, LLC (2033); AVDC, LLC (3400); GAFDC LLC (8673); PAFDC LLC (2377); WAFDC, LLC (6163); INFDC, LLC (2820); Big Lots eCommerce LLC (9612); and Big Lots F&S, LLC (3277). The address of the debtors’ corporate headquarters is 4900 E. Dublin-Granville Road, Columbus, OH 43081.

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

1. The relief requested in the Application is granted as set forth herein.
2. In accordance with section 1103 of the Bankruptcy Code, the Committee is authorized to employ and retain FTI as of September 25, 2024 as their financial advisor on the terms set forth in the Application.
3. FTI shall be compensated in accordance with the procedures set forth in sections 330 and 331 of the Bankruptcy Code and such Bankruptcy Rules as may then be applicable, from time to time, and such procedures as may be fixed by order of this Court.
4. FTI is entitled to reimbursement of actual and necessary expenses, including legal fees related to this retention application and future fee applications as approved by the Court; provided that FTI shall not be entitled to reimbursement of legal fees or expenses incurred in connection with defending its fee applications.
5. The following indemnification provisions are approved:
 - a. subject to the provisions of subparagraphs (b) and (c) below and approval of the Court, the Debtors are authorized to indemnify, and shall indemnify, FTI for any claims arising from, related to, or in connection with FTI's engagement under this Application, but not for any claim arising from, related to, or in connection with FTI's performance of any other services other than those in connection with the engagement, unless such services and indemnification therefor are approved by this Court; and
 - b. the Debtors shall have no obligation to indemnify FTI for any claim or expense that is either (i) judicially determined (the determination having become final) to have arisen primarily from FTI's gross negligence, willful misconduct, breach of fiduciary duty (if any), bad faith, or fraud, unless the Court determines that indemnification would be permissible pursuant to applicable law, or (ii) settled prior to a judicial determination as to FTI's gross negligence, willful misconduct, breach of fiduciary duty (if any), bad faith, or fraud, but determined by this Court, after notice and a hearing, to be a claim or expense for which FTI is not entitled to receive indemnity under the terms of this Application; and
 - c. if, before the earlier of (i) the entry of an order confirming a chapter

11 plan in these cases (that order having become a final order no longer subject to appeal), and (ii) the entry of an order closing these chapter 11 cases, FTI believes that it is entitled to the payment of any amounts by the Debtors on account of the Debtors' indemnification obligations under the Application, including, without limitation, the advancement of defense costs, FTI must file an application in this Court, and the Debtors may not pay any such amounts to FTI before the entry of an order by this Court approving the payment. This subparagraph (c) is intended only to specify the period of time under which the Court shall have jurisdiction over any request for fees and expenses by FTI for indemnification, and not as a provision limiting the duration of the Debtors' obligation to indemnify FTI. For the avoidance of doubt, nothing contained herein is intended to limit the rights of any parties in interest to object to any demand for indemnity, contribution, or reimbursement.

6. FTI shall provide ten (10) days' notice to the Committee, the Debtors and the U.S. Trustee before any increases in rates are implemented. The U.S. Trustee retains all rights to object to any rate increase on all grounds, including the reasonableness standard set forth in Bankruptcy Code section 330, and the Court retains the right to review any rate increase pursuant to Bankruptcy Code section 330.

7. FTI will review its files periodically during the pendency of these Chapter 11 Cases to ensure that no conflicts or other disqualifying circumstances exist or arise. If any new relevant facts or relationships are discovered or arise, FTI will use reasonable efforts to identify such further developments and will promptly file a supplemental declaration, as required by Bankruptcy Rule 2014(a).

8. To the extent that FTI uses the services of independent or third-party contractors or subcontractors (the "Contractors") in these chapter 11 cases and FTI seeks to pass through the fees and costs of the Contractors, FTI shall (i) pass through the fees of such Contractors at the same rate that FTI pays the Contractors and (ii) seek reimbursement for actual costs of the Contractors only. In addition, FTI shall ensure that the Contractors

perform the conflicts checks and file such disclosures as required by the Bankruptcy Code and Bankruptcy Rules.

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

10. The Committee is authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Application.

11. If there is any inconsistency between the terms of the Application, the Simms Declaration and this Order, this Order shall govern.

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

EXHIBIT B

Declaration

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

In re:

BIG LOTS, INC., *et al.*,

Debtors.¹

Chapter 11

Case No. 24-11967 (JKS)

(Jointly Administered)

**DECLARATION OF CLIFF ZUCKER IN SUPPORT OF THE APPLICATION
ORDER UNDER BANKRUPTCY CODE SECTION 1103 AUTHORIZING
THE EMPLOYMENT AND RETENTION OF FTI CONSULTING, INC.
AS FINANCIAL ADVISOR FOR THE OFFICIAL COMMITTEE OF
UNSECURED CREDITORS EFFECTIVE AS OF SEPTEMBER 25, 2024**

Pursuant to 28 USC Section 1746, Cliff Zucker declares as follows:

1. I am a Senior Managing Director with FTI Consulting, Inc., together with its wholly owned subsidiaries (“FTI”), an international consulting firm. I submit this Declaration on behalf of FTI (the “Declaration”) in support of the application (the “Application”) of the Official Committee of Unsecured Creditors (the “Committee”) of Big Lots, Inc., the debtors and debtors-in-possession in the above-captioned chapter 11 cases (collectively, the “Debtors”), for an order authorizing the employment and retention of FTI as financial advisor under the terms and conditions set forth in the Application. Except as otherwise noted,² I have personal knowledge of the matters set forth herein.

¹ The debtors and debtors in possession in these chapter 11 cases, along with the last four digits of their respective employer identification numbers, are as follows: Great Basin, LLC (6158); Big Lots, Inc. (9097); Big Lots Management, LLC (7948); Consolidated Property Holdings, LLC (0984); Broyhill LLC (7868); Big Lots Stores - PNS, LLC (5262); Big Lots Stores, LLC (6811); BLBO Tenant, LLC (0552); Big Lots Stores - CSR, LLC (6182); CSC Distribution LLC (8785); Closeout Distribution, LLC (0309); Durant DC, LLC (2033); AVDC, LLC (3400); GAFDC LLC (8673); PAFDC LLC (2377); WAFDC, LLC (6163); INFDC, LLC (2820); Big Lots eCommerce LLC (9612); and Big Lots F&S, LLC (3277). The address of the debtors’ corporate headquarters is 4900 E. Dublin-Granville Road, Columbus, OH 43081.

² Certain of the disclosures herein relate to matters within the personal knowledge of other professionals at FTI and are based on information provided by them.

Disinterestedness and Eligibility

2. In connection with the preparation of this Declaration, FTI conducted a review of its contacts with the Debtors, their affiliates and certain entities holding large claims against, or equity interests in, the Debtors that were made reasonably known to FTI. A listing of the parties reviewed is reflected on **Exhibit A** to this Declaration. FTI's review, completed under my supervision, consisted of a query of the **Exhibit A** parties within an internal computer database³ containing names of individuals and entities that are present or recent former clients of FTI. A listing of such relationships that FTI identified during this process is set forth on **Exhibit B** to this Declaration.

3. Based on the results of its review, except as otherwise discussed herein, FTI does not have a relationship with any of the parties on **Exhibit A** in matters related to the Debtors or these Chapter 11 Cases. FTI has provided, and could reasonably expect to continue to provide, services unrelated to these Chapter 11 Cases for the various entities shown on **Exhibit B**. FTI's assistance to these parties has been related to providing various financial restructuring, litigation support, technology, strategic communications and economic consulting services. To the best of my knowledge and except as otherwise disclosed herein, no services have been provided to these parties in interest that involve their rights in these Chapter 11 Cases, nor does FTI's involvement in these Chapter 11 Cases compromise its ability to continue such consulting services.

4. In addition to the relationships disclosed on **Exhibit B**, FTI discloses the following:

- Compass Lexecon LLC ("**Compass Lexecon**"), a wholly owned subsidiary of FTI Consulting, Inc., is engaged by Visa USA Inc., Visa International Service Association and Visa Inc., and MasterCard Inc. and MasterCard International Inc., and certain other defendants in that certain multidistrict litigation captioned *In re: Payment Card Interchange Fee and Merchant Discount*

³ For the avoidance of doubt, FTI's computer database covers FTI Consulting, Inc. and its wholly owned subsidiaries globally.

Antitrust Litigation, MDL No. 1720 (the “MDL Litigation”). Debtor Big Lots, Inc. is one of the plaintiffs in the MDL Litigation. It is my understanding that other than testifying at trial Compass Lexecon’s work is complete on this engagement. Compass Lexecon’s engagement in the MDL Litigation is unrelated to the Debtors’ chapter 11 cases. Compass Lexecon provides economic consulting services and operates separately from FTI, with separate management and employees. In most locations, FTI and Compass Lexecon work out of separate office locations.

- Between November 2022 and May 2023, FTI’s forensic and litigation consulting segment was engaged by the Corpus Christi Firefighters Retirement System to provide an expert regarding the use of a proxy contest to secure control of Big Lots, Inc. in litigation captioned: *Corpus Christi Firefighters Retirement Sys. v. Macellum Cap. Mgt.*, et al., No. 21-CV-002695, Ohio Ct. Common Pleas). This engagement has concluded and was unrelated to the Debtors’ chapter 11 cases.
- It is my understanding that Duke Energy is a utility provider of the Debtors. Nicholas C. Fanandakis, a member of the board of directors of FTI Consulting, Inc., is also a member of the board of directors of Duke Energy Corporation. To the best of my knowledge, Mr. Fanandakis does not have any professional involvement in this matter in any capacity.

5. As part of its diverse practice, FTI appears in numerous cases, proceedings and transactions that involve many different professionals, including attorneys, accountants, and financial consultants, who may represent claimants and parties in interest in these Chapter 11 Cases. Also, FTI has performed in the past, and may perform in the future, advisory consulting services for various attorneys and law firms, and has been represented by several attorneys and law firms, some of whom may be involved in these Chapter 11 Cases. In addition, FTI has in the past, may currently, and will likely in the future be working with or against other professionals involved in these Chapter 11 Cases in matters unrelated to the Debtors and these Chapter 11 Cases. Based on my current knowledge of the professionals involved, and to the best of my knowledge, none of these relationships create interests adverse to the Debtors’ estates and none are in connection with these Chapter 11 Cases.

6. FTI is not a “creditor” of any of the Debtors within the meaning of Bankruptcy Code section 101(10). Further, neither I, nor any other member of the FTI engagement team serving the Committee, to the best of my knowledge, (a) is a creditor, equity security holder or insider of the Debtors; (b) is or has been within two years before the Petition Date, a director, officer or employee of the Debtors; or (c) has any interest materially adverse to the interests of the Debtors’ estates or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtors, or for any other reason. As such, to the best of my knowledge, and based upon the results of the relationship search described above and disclosed herein, FTI (i) is a “disinterested person” as defined in Bankruptcy Code section 101(14) and (ii) does not hold or represent any interest adverse to the Debtors’ estates or the unsecured creditors. Therefore, FTI believes it is eligible to represent the Committee under Bankruptcy Code section 1103(b).

7. It is FTI’s policy and intent to update and expand its ongoing relationship search for additional parties in interest in an expedient manner. If any new material relevant facts or relationships are discovered or arise, FTI will file a supplemental declaration pursuant to Bankruptcy Rule 2014(a).

Professional Compensation

8. Subject to Court approval and in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, applicable U.S. Trustee guidelines and local rules, FTI will seek payment for compensation on an hourly basis, plus reimbursement of actual and necessary expenses incurred by FTI, including legal fees related to this retention application and future fee applications as approved by the court. FTI’s customary hourly rates as charged in bankruptcy and non-bankruptcy matters of this type by the professionals assigned to this

engagement are outlined in the Application for the employment of FTI. These hourly rates are adjusted periodically, typically on an annual basis. I believe that the fee structure as set forth in the Application is reasonable and comparable to those generally charged by financial advisors and consultants of similar stature to FTI for comparable engagements, both in and out of chapter 11.

9. According to FTI's books and records, during the ninety days before the Debtors' petition date, FTI did not receive any payments from the Debtors.

10. To the best of my knowledge, (a) no commitments have been made or received by FTI with respect to compensation or payment in connection with these chapter 11 cases other than in accordance with the provisions of the Bankruptcy Code and (b) FTI has no agreement with any other entity to share with such entity any compensation received by FTI in connection with these chapter 11 cases.

NO DUPLICATION OF SERVICES

11. The Committee and FTI intend that FTI's services will be appropriately directed by the Committee so as to avoid duplication of efforts among the other professionals retained by the Committee in these chapter 11 cases and performed in accordance with applicable standards of the profession. FTI will work collaboratively with the Committee's other professionals to avoid duplication of services among professionals. I believe that the services to be provided by FTI will complement and will not be duplicative of any services of the Committee's other professionals.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on October 18, 2024.

/s/ Cliff Zuker

Cliff Zucker
Senior Managing Director
FTI Consulting, Inc.

EXHIBIT A

Parties-in-Interest Reviewed for Current and Recent Former Relationships

Debtors

Big Lots, Inc.
AVDC, LLC
Big Lots eCommerce LLC
Big Lots F&S, LLC
Big Lots Management, LLC
Big Lots Stores - CSR, LLC
Big Lots Stores - PNS, LLC
Big Lots Stores, LLC
BLBO Tenant, LLC
Broyhill, LLC
Closeout Distribution, LLC
Consolidated Property Holdings, Inc.
Consolidated Property Holdings, LLC
CSC Distribution, LLC
Durant DC, LLC
GAFDC LLC
Great Basin, LLC
INFDC, LLC
PAFDC LLC
WAFDC, LLC

Debtors' Advisors

A&G Real Estate Partners
AlixPartners, LLP
Davis Polk & Wardwell LLP
Guggenheim Securities
Morris, Nichols, Arsht, Tunnell LLP

Current Directors

Christopher J. McCormick
Cynthia T. Jamison
James R. Chambers
Kimberley A. Newton
Maureen B. Short
Sebastian DiGrande
Wendy L. Schoppert
Allen G. Hembree
Alvin C. Concepcion
Amanda J. Corbett
Amy L. Nelson
Brooke T. Schwerin
Bruce K. Thorn
Chinthaka Liyanapathirana
Christopher M. Macke
Christopher R. Means
Colin K. Coburn
Craig R. Gourley
Daniel H. Yokum
Emily E. Schreck
James A. Schroeder

James M. Kelley
Jason A. Seeman
Jay A. Caudill
Johan G. Hoover
Jonathan E. Ramsden
Juan E. Guerrero
Julie C. Holbein
Kevin P. Kuehl
Kristen Ayn Cox
Leonard J. Sisilli
Lorraine M. Kaufman
Lynda L. Kline
Maria D. Matos
Matthew S. Weger
Megan M. Mellquist
Michael A. Schlonsky
Michael F. Robey
Michael L. French
Monica M. Welt
Nathan C. Longbottom
Ronald A. Robins Jr.
Seth Laurence Marks
Shelly L. Trosclair
Steven J. Hutkai
Steven S. Rogers

Former Directors

Charles H. Buckingham
Jackie Smith
Marla C. Gottschalk
Nancy Reardon
Thomas A. Kingsbury
Sandra Y. Campos

Former Officers

Amanda R. Jami
Amy R. Stern
Andrej Mueller
Ashley M. White
Deborah A. Beisswanger
Derek T. Panfil
Erica N. Fortune
Gene E. Burt, II
Graham W. McIvor
Gregg W. Sayers
Jackie Smith
James D. Campbell Jr.
Jeremy A. Ball
John W. Alpaugh
Kelly M. Gerhardt
Kristen L. Morris

Kristin L. Morris
Margarita Giannantonio
Michael A. Jasinowski
Nicholas E. Padovano
Nicholas N. Padovano
Ojas Nivsarkar
Paige P. Gill
Robert A. LeBrun
Robert V. LaCommare
Scott W. Corder
Shannon E. Letts
Timothy J. Kovalcik

Debtors' Professionals

A&G Real Estate Partners
AlixPartners, LLP
Davis Polk & Wardwell
Gordon Brothers Retail Partners, LLC
Guggenheim Securities, LLC
Kroll Restructuring Administration
Morris, Nichols, Arsht & Tunnell LLP

Bankruptcy Judges

Chief Judge Laurie Selber Silverstein
Judge Brendan L. Shannon
Judge Craig T. Goldblatt
Judge J. Kate Stickles
Judge John T. Dorsey
Judge Karen B. Owens
Judge Mary F. Walrath
Judge Thomas M. Horan

Benefit Providers

Anthem, Inc.
ArchimedesRx
IEC Group, Inc. d/b/a AmeriBen
Metropolitan Life Insurance Company
Nationwide Mutual Insurance Company
Optum Financial, Inc.
OptumRx
Sedgwick Claims Management
Sun Life and Health Insurance Company
The Allstate Corporation
VSP Vision Care, Inc.

Official Creditors' Committee Attorneys

Cole Schotz P.C.
McDermott Will & Emery LLP

Official Creditors' Committee Members

America's Realty, LLC
Blue Owl Real Estate Capital LLC
Everstar Merchandise Co., Limited
NCR Voyix Corporation (fka NCR Corporation)
Realty Income Corporation
Twin Star International, Inc.

Zest Garden Limited

Official Creditors' Committee Members' Attorneys

Katten Muchin Rosenman LLP
King & Spalding LLP
Kirkland & Ellis LLP
Morris James LLP
Sidley Austin LLP

Top Unsecured Creditor

3M Company
All Courtesy International Ltd.
Ameriwood Industries
Ashley Furniture
Big AVCA Owner LLC
Boston Warehouse Corp
Building Air Services HVAC LLC
Carlington Industries Limited
Dell Financial Services LLC
Elite Confort Solutions
ESI Cases and Accessories Inc.
Everstar Merchandise Co
Fusion Furniture Inc.
FXI Inc.
Gifttree Crafts Co Ltd
HongKong GMS International Co Ltd
KEECO LLC
Millennium Gifts Ltd
Ningbo Electrical Applicace Co. Ltd.
Pan Asian Creations Limited
Polygroup Evergreen Limited
PPJ LLC
Round Tripping Ltd.
Sealy Inc
Serta inc.
Singsong International Trade Co Limited
Topmost Design Co. Ltd
Twin Star International
Zest Garden Limited
Zhejiang Hengtai Crafts

Creditor Professionals

Berkeley Research Group, LLC
Blank Rome LLP
Choate, Hall & Stewart LLP
Otterbourg P.C.
Richards, Layton & Finger, P.A.

Depository Banks, Sureties, and Letter of Credit Providers

American Alternative Insurance Corporation
Bank Of America
Citizens Bank Of Pennsylvania
Fifth Third Bank
Huntington Bank

Liberty Mutual Insurance Company
PNC BANK
PNC Bank, National Association
Truist Bank
US Bank
Wells Fargo Bank

Equipment Lessors & Financing

IBM Credit LLC
Mitsubishi HC Capital America

Governmental Authorities/Agencies

Customs & Border Patrol

Insurance Providers

ACE American Insurance Co.
ACE Insurance
ACE Property and Casualty Insurance Company
AFCO Credit Corporation
AIG Specialty Insurance Company
Allianz Global Risks US Ins Co
Allied World Assurance Company (AWAC)
Allied World Assurance Company Ltd (AWAC)
Allied World National Assurance Company (AWAC)
American International Reinsurance Co Ltd (AIRCo)
American International Reinsurance Company Ltd (AIG)
Aon PLC
Aspen
AWAC/Allied World Assurance Co.
AXA XL
AXA XL (Indian Harbor)
AXA XL/XL Insurance America Inc.
AXIS Insurance Co
Axis Surplus Insurance Company
Beazley - Lloyd's Syndicate 2623/623
Beazley Insurance Company, Inc.
Berkshire Hathaway Specialty Insurance Co.
C.N.A
Chubb
Chubb Bermuda Insurance Ltd.
Chubb/Ace American Insurance Co.
Continental Casualty Company
Edgewood Partners Insurance Center ("EPIC")
Endurance American Insurance Company (Sompco)
Everest Indemnity Insurance Company
Federal Insurance Co
Federal Insurance Company
Federal Insurance Company/CHUBB
Fidelis Bermuda
FIRST Insurance Funding, a Division of Lake Forest Bank & Trust Company, N.A.
GAI Insurance Company, Ltd.
Geodis SA
Great American Spirit Ins. Company
HDI Specialty Insurance Company

Hiscox Insurance Company
Homeland Insurance Co Of Ny
Hub International Limited
Hudson Insurance Company
Indian Harbor Insurance Co/AXA XL
Kinsale Insurance Co
Lexington Insurance Company
Liberty Excess & Surplus Lines Inc./Ironshore
Lloyds of London
Lloyds of London
Lloyds of London - Faraday
Lloyds of London - HDI
Lloyds of London - Inigo
Lloyds of London - RB Jones
Lloyds of London -Canopius
Lloyds of London -Kiln
Lloyds of London/HSCOX
Magna Carta Insurance Limited (Liberty)
Marsh LLC
National Union Fire Insurance Co of Pittsburgh Pennsylvania
National Union Fire Insurance Company of PA (AIG)
North Dakota Workforce Safety & Insurance
North Rock Insurance Company Limited (CNA)
Obsidian Specialty Insurance
Partner Re-Insurance Ltd.
PartnerSource
Premium Finance, LLC
RSUI Indemnity Company
Shelter Reinsurance
Starr Indemnity & Liability Company
Starr Specialty Insurance Company
Starr Surplus Lines Ins Co
Starstone Specialty Ins Co
Starstone Specialty Ins Co (CORE)
State of Wyoming Department of Workforce Services
Steadfast Insurance Company/Zurich
The Ohio Casualty Insurance Company (Liberty)
Travelers Casualty and Surety Company of America
Twin City Fire Insurance Company (The Hartford)
Washington State Department of Labor & Industries
Westfield Select Insurance Company
WRB/Nautillius Insurance Co.
XL Insurance America, Inc.
Zurich
Zurich American Insurance Company

Litigation Parties

Adams, Annette
Aguilera, Isabel
Akapyan, Nona
Allstate Insurance Company OBO Wiseltier, Emelia
Alvarez, Maria E.
AML IP, LLC

Andrade, Maria
 Arias, Aixa
 Armond, Darion
 Atkins, Jerald
 Audrey Kallander
 Austin, Robert
 Avila-Berning, Dawn
 Baldwin, Andrea
 Barnes, Katherine
 Barnes, Ronald
 Baros, Athanasia
 Basaldua, Tim
 Bayless, Angela
 Beatty, Tyeesha
 Beaver, Mary
 Beeson, Wendy
 Belfield, Rashida
 Beliveau, Natasha
 Bell, Namari (MJ)
 Bellevia, Christine
 Bellomo, Andrew
 Bellomo, Donna
 Bergstein, Cecilia
 Betancourt, Rudolph
 Blanton, Karen
 Blevins, Cona
 Boatman, Mark
 Bogle, Gerald
 Boone, Jeanne
 Boston, Sonja
 Bouyer, Anthony
 Bowie, Tron
 Brown, Alisha
 Brown, Sylvia
 Burhanan, Jr., Charles
 Burns, Peggy
 Burton Andrade, Sandra
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 CalSafe Research Center, Inc.
 Cancel, Mercedes
 Carbajal, Wendy
 Cargus, Lakendra
 Carlin, Nicholas EEOC
 Carlson, Corinne
 Carney, Camile
 Carrillo, Francyne
 Carter, Teresa
 Cartwright, Angela
 Cassel, Paul
 Center for Advanced Public Awareness
 Chambers, Elizabeth
 Chambers, Felicia
 Chanman, Janelle
 Chapman, Lee
 Chappell, Debra

Chavez, Dana
 Chavez, Juan P.
 Chilin, Nelson
 Christian, Kelly
 Clark, Michael
 Clifford, Cheryl
 Cohan, Howard
 Conard, Kathleen
 Consumer Advocacy Group, Inc.
 Consumer Protection Group, LLC
 Contreras, Christine
 Cooper, Andre
 Cordova-Ochoa, Jaime
 Cornejo, Katy
 Coulter, Dorothy
 Cox, Jill
 Cromer, Adrian
 Crump, Joy
 Cruz, Feliciano
 Cruz, Jeannette
 Cryer, Beatris
 Dash-Lokko, Felicia
 Davis, Tammy
 Davis, Taylor
 De La Cruz, Cinthya
 Debock, Beverly
 Decosta, Sherrie
 DeMaria, Gina
 Dennis Johnson
 Ditman, Erika
 Donnelly, Carol
 Dorsey Watson, Yvonne
 Dudkewic, Timothy
 Dugan, Benella
 Eckinger, Stephine
 Ecological Alliance, LLC
 Eide, Tylor
 Elias, Patrick
 Ema Bell
 Emerson, Mary
 Environmental Health Advocates, Inc.
 Eskra-Brown, Amy
 Espinosa, Kelley
 Espinoza Ramirez, Carlos
 Espinoza, Alejandro
 Estate of OBO Redden, Hannah
 Estrella, Rosario
 Federal Trade Commission
 Florida Fish and Wildlife Conservation Commission
 Floyd, Samuel
 Galloway, Sheryl
 Gato, Birna
 Gerson Companies, The
 Gibson, Destiny
 Giorgio, Erika
 Glass, Kathleen

Glenn, Eva	Loeb, Richard
Gonzales, Art	Long, Annette
Gonzalez, Evaristo	Long, Esther
Gramajo, Christopher	Lynch, Billie Jo
Griffey, Robin	Maddox, Sherry
Gunter, Daniel	Mahoney, Kathleen
Gut, Dawid	Maldonado, Johnathan
Guzman Galvez, Rene	Malouin, Debra
Hale, Vincent	Mann, Darla
Hall, Cynthia	Mann, Virginia
Hall, Deborah	Martinez, Leah
Hamilton, June	Mason, Willie Ruth
Hamilton, Terri	McDermott, Tina
Harper, Sheila	McDougall, Garrett
Hatcher, Theresa	McFadden, Ann (Estate of) & Allen, Sherry
Henderson, Raeshawn	Mendoza, Edubina
Hensley, Charm	Merone, Maria
Herbert, Cierra	Midulla, Lorinda
Hernandez-Mendoza, Jorge (George)	Millan, Belkis
Hodnett, Melba	Miller, Joey
Hoffmann, Linda	Miller, Kris
Holquin (Holguin), Jennifer	Monroe, Matt
Hornby, Linda	Moorman, Magadline
Howard, William	Morales-Euresti, Juanita
Imagesound Inc.	Moran Solares, Norma
Jaco, Tina	Morris, Joyce
Jafari Aura, Beta	Mueller, Carlota
Jafari, Nasiba	Munoz, Denise
Jennings, Katie	Myers, Janet
Jimenez, Edgar	Myers, Michael
Johnson, Debra	Nelson, Janie
Johnson, Mike	Nelson, Tracey
Johnson, Romonia	Nikki C. Barranco
Jones, Keyandra	Novak, Kaleb
Jones, Rickey	Nunez, Daniel
Kemper, Janice	Nunez, Edwin
Kerns, Michele	Nunez, Genara
Kessler, Deanna	Oakadoaks LLC
Kindlick, Le-Anne	Overton, Jonas
King, Carol	Owczarkowski, Norman
King, Lydell	Paige, Cynthia
King, Michelle	Parker fka Granata, Ilean
Kirchner, Gary	People of the State of California
Knight, Britany	Perez, Concha
Krantz, Ann	Perkins, Erica
La Jolla Mira Mesa Property, LLC	Peterson, Ebony
Lacourse, Paul	Peterson, Natiya
Lala, Jaimi	Phillips, Abigail
Lancaster, Elizabeth	Phillips, Jayla
Land, Dorothy	Pickett, Ashley
Landrus, William	Pierce, Karen
Lane, David	Pirtle, Anna
Lang, Lauren	Pizarro, Juanita
Leach, Veronica	Pizzolato, Joel
Lee, Ibbie	Polm, Nicholas (Estate of) & Volkman, Melvina
Liggons, Lonzo	Poutsma, Erick

Precila Balabbo
 Puentes, Rosemary
 Purcell, Andrianna
 Purinton, Penny
 Ragudo, Martha
 Rainer, Carol
 Ramirez, Elizabeth
 Redding, Sherryl
 Redmond-Lott, Ladonna
 Reed, Barbara
 Reed, Susan
 Rich, Tiffany
 Riddle, Trudy
 Riggs, Bertha
 Riggs, Sara
 Rios, Crystal
 Ripper Merchandise
 Rivera Hernandez, Celestina
 Roberson, Carol
 Roberts, Matthew
 Roberts, Patsy
 Robertson, Shirley
 Robinson, Tereasa
 Rodriguez, Tisha
 Rodriguez, Trinadie
 Rosenberg, Karen
 Rowe, Melody
 Saaverda, Maria
 Saenz, Priscilla
 Salazar, Maria
 Saldate, Christina
 Sampson, Kerri
 Sampson, Lisa
 SC Licensing, LLC
 Schnell, Nylene
 Schwartz, Roseanne
 Scullon, Maureen
 Seaver, Susan
 Shaw, Rashawn
 Simmons, Eric
 Smith, Teresa
 Smith, Terri
 State of New Jersey
 State of New York
 Steger, Randall
 Stephens, Helen
 Stern, Amy
 Stoykovich, Austin
 Strojnik, Peter
 Sturges, Lisa
 Tapia, Margarita
 Tavera, Dianna
 Taylor, Audrey
 Telfer, Patricia
 Torres, Norman
 Town of Riverhead Highway Department

Treacy, Terry
 United States of America
 Uzzle, Vernetta
 Valdez, Santa
 Verheyen, Jennifer
 Visa - Interchange
 Wang, Karen
 Wardlow, Johnnesha
 Warren, Semetris
 Watson, Melissa
 Watson, Theodora
 Watts, Jhona
 Weiser, Joshua
 Wheadon, Jolly
 Williams, Demond
 Williams, James
 Wiseltier, Emelia
 Wolfe, Linda
 Wood, Lorraine
 Woods, Christopher
 Woolery, Jr., Ronald
 Zakharin, Galina
 Zamot, Cruz
 Zdiera, Angela

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 Aaron G. Durden & Co., LPA
 Abell & Assoc, LLC
 Abramson Labor Group
 Adamson Ahdoot
 Amaro Law Firm
 Anderson Law Firm, PC
 Andrea Cook & Associates
 Arnold & Porter Kaye Scholer LLP
 Arroyo Law, Inc.
 Attorney-In-Charge, International Trade Field Office
 B&D Law Group APLC
 Bailey Cavalieri, LLC
 Banner Attorneys
 Barlett & Grippe, LLC
 Bazar And Associates
 BB Law Group
 Bellucci Law, APC
 Berke, Berke & Berke
 Bibiyan Law Group
 Blackburn Romey
 Blackstone Law
 Boughter Sinak, LLC
 Brandon J. Broderick, LLC
 Bravo Law Firm
 Brent M. Lowman, Esq., CPA
 Brodsky & Smith LLP
 Bryson Woulfe, PC, Attorneys at Law
 Buitrago & Associates
 Butler Norris & Gold

Byrd & Gonzalez P.A.
 Calstrat Law Group, APC
 Cantor, Wolff, Nicastro & Hall
 Cash, Krugler and Fredericks, LLC
 Century Park Law Group, LLP
 Chalik & Chalik Pennsylvania
 Chanfrau & Chanfrau
 Chapman & Bowling, LLC
 Child & Jackson
 Christopher L. George, PC
 Chute O'Malley Knobloch & Turcy, LLC
 Cooper Elliott
 Dana & Dana
 Daspit Law Firm, PLLC
 David Blackwell Law, LLC
 Dell & Dean, PLLC
 deLuca Levine
 Deon Goldschmidt Attorneys, PLLC
 Diversity Law Group, PC
 Douglas Law Firm, PLLC
 Downtown LA Law Group
 Dozier Law Firm, LLC
 Drafaul Law Firm
 Duke Seth, PLLC
 Duncan Law Firm, LLC
 Dworcin & Maciariello The Georiga Law Lions
 Employee Justice Legal Group
 Englander Peebles
 Farah & Farah Pennsylvania
 Ferro, Juba, Mangano, PC
 Flager & Associates, PC
 Flood Law Firm, The
 Forman Clothier Law Group, LLC
 Fournaris & Sanet Pennsylvania
 Frankl Kominsky Injury Lawyers
 Fuerste, Carew, Juergens & Sudmeier, PC
 Fuller, Fuller & Associates Pennsylvania
 Gary K. Walch AlabamaC
 Geisler & Weaver
 Gillis Law Firm, LLC
 Ginnis & Krathen Pennsylvania
 Glankler Brown PLLC
 Glass & Tabor, LLP
 Goldstein, Buckley, Cechman, Rice & Purtz
 Pennsylvania
 Gould & Jefferson LLP
 Gruenloh Law Firm
 Habush Habush & Rottier SC
 Haggerty, Silverman & Justice, PC
 Hamburg, Rubin, Mullin, Maxwell & Lupin, PC
 Harding & Mazzotti, LLP
 Hardison & Cochran, PLLC
 Harmon, Linder & Rogowsky
 Harris Personal Injury Lawyers, Inc.
 Hawthorne Atchison Riddle
 Haymore & Holland, P.C.

Heidari Law Group, PC
 HMC Civil Rights Law, PLLC
 Holland Injury Law, LLC
 Holloway Bethea & Others, PLLC
 Jacoby & Meyers Attorney LLP
 Jakubowski, Robertson, Maffei, Goldsmith &
 Tartaglia, LLP
 James Hawkins, APLC
 James Trauring & Associates, LLC
 Jarrett & Price LLC
 Jaurigue Law Group
 JJC Law LLC
 JML Law
 John Wright Law Firm PLLC
 Jones Law Firm
 Josh Vorhees and Troy Bailey
 JS Abrams Law, PC
 Jurewitz Law Group
 Kent Law PLC
 King & Siegel LLP
 Klein & Folchetti, PC
 Koul Law Firm
 Lauby, Mankin & Lauby, LLP
 Law Office of Greg K. Smith
 Law Office of Andrew S. Blumer
 Law Office of Arin Khodaverdian
 Law Office of Ball & Yorke
 Law Office of Charles M. Hammer
 Law Office of David E. Gordon, The
 Law Office of David H. Kaplan, LLC
 Law Office of David Pourati
 Law Office of Grosso & Sarkisian
 Law Office of Jennifer I. Freeman
 Law Office of Joann L. Pheasant
 Law Office of Kaleb A. Godwin
 Law Office of Ronald C. Cox
 Law Office of Thomas Tona, PC
 Law Office of Tomy J. Acosta
 Law Office of Uriel E. Gribetz
 Law Offices of Armen Zadourian
 Law Offices of Carl Palomino Pennsylvania
 Law Offices of Christopher L. Hamblen
 Law Offices of Doner & Castro, PC
 Law Offices of Ernest H. MacMillan
 Law Offices of Fernando D. Vargas
 Law Offices of Gerald L. Marcus
 Law Offices of Glenn & West, LLC
 Law Offices Of Ilan N Rosen Janfaza, APC
 Law Offices of Jacob Emrani, APC
 Law Offices of Jason Turchin
 Law Offices of Michael R. Loewen
 Law Offices of Ramin R. Younessi, APLC
 Law Offices of Robert D. Berkun, LLC
 Law Offices of Robin E. Paley, APLC
 Law Offices Of Russell F. Behjatnia
 Law Offices of Stephen J. Kleeman

Law Offices of Steve Gimblin
 Law Offices of Stewart & O'Kula
 Law Offices of William W. Green & Associates
 Lawyers for Employee & Consumer Rights APC
 Leavitt & Eldredge
 Leonard Sciolla
 Lexicon Law, PC
 Lowenthal & Abrams, PC
 Mandelbaum Barrett, PC
 Manning Law, APC
 Marshall P. Whalley & Associates, PC
 Mat Law LLP
 Matthew J. Consolo
 Maximino Law, LLC
 McCormick Law Firm
 McKee Law, LLC Pennsylvania
 McNeelylaw, LLP
 Melmed Law Group, PC
 Mendez Law Offices, PLLC
 Michael Roofian & Associates, APC
 Mickey Keenan Pennsylvania
 Mills & Cahill, LLC
 Mizrahi Kroub LLP
 Moon Law Group, PC
 Mooradian Law, APC
 Morgan & Morgan
 Morgan & Morgan Atlanta, PLLC
 Morgan & Morgan Orlando Pennsylvania
 Morgan & Morgan Pennsylvania
 Morgan & Morgan Tampa PA
 Morgan & Morgan Tampa Pennsylvania
 Morgan & Morgan, Kentucky PLLC
 Noam Glick, Glick Law Group
 Office of General Counsel, Office of the U.S. Trade
 Representative
 Office of the Assistant Chief Counsel International
 Trade Litigation, U.S. Customs and Border
 Protection
 Olive, Sanchez & Associates, PLLC
 O'Malley Tunstall, PC
 Philips & Associates
 Phillip Browarsky & Co., LLC
 Piazza Law Group
 Polaris Law Group
 Prugh & Associates Pennsylvania
 Rafii & Associates, PC
 Ramey & Schwaller, LLP
 Reginald McDaniel, Attorney at Law, LLC
 Reisner & King LLP
 Reuben Yeroushalmi
 Rinehardt Law Firm
 Robes Law Group, PLLC
 Rogers & Driver, PSC
 Rosenberg, Kirby, Cahill, Stankowitz & Richardson
 Rubenstein Law Pennsylvania
 Rucka O'Boyle Lombardo & McKenna

SC Licensing, LLC
 Schmidt Kramer, PC
 Schneider Williamson LLC
 Schroeter, Goldmark & Bender
 Seiller Waterman LLC
 Seven Hills LLP - Kimberly Gates Johnson
 Shapiro, Washburn & Sharp, PC
 Shaw & Shaw, PC
 Sheehan & Associates, PC
 Shegerian & Associates
 Shields Reeves, PLLC
 Shiner Law Group Pennsylvania
 Silva Injury Law, Inc.
 Simon & Simon, PC
 SoCal Equal Access Group
 Soho Law Firm
 Southern California Labor Law Group, PC
 SP Law Group, A Professional Corporation
 Spielberger Law Group
 State of New Jersey
 State of New York
 State of Tennessee
 Stein Law
 Steven L. Chung, Esquire, LLC
 Swartz Culleton PC
 The Aguirre Law Firm, PLLC
 The Barnes Firm, LC
 The Blankenship Law Firm, PLLC
 The Capital Law Firm
 The Chiurazzi Law Group
 The Flood Law Firm, LLC
 The Florida Law Group
 The Harrell Law Firm, LLC
 The Law Office of Gregory S. Sconzo Pennsylvania
 The Law Offices of Nooney, Roberts, Hewett &
 Nowicki
 The Odierno Law Firm, P.C.
 The Schapiro Law Gorup, PL
 The Verdecia Law Firm, LLC
 Thomas N. Thurlow & Associates, PC
 Thompson, Brody & Kaplan, LLP
 Tishbi Law Firm, APC
 Tofer & Associates
 Trujillo Gonzalez, PC
 Turley, Peppel & Christen LLC
 United States of America
 US Department of Justice
 Vineet Dubey
 Watts Guerra LLP
 Weaver & Fitzpatrick
 Wham & Wham Lawyers
 Willis Spangler Starling
 Wilshire Law Firm
 Winters & Yonker Pennsylvania
 Wolfson Law Firm, LLP
 Yates Law, LLC

Members of U.S. Trustee's Office

Andrew R. Vara
Benjamin Hackman
Fang Bu
Hannah M. McCollum
Jane Leamy
Jonathan Lipshie
Joseph Cudia
Joseph McMahon
Linda Casey
Linda Richenderfer
Malcolm M. Bates
Richard Schepacarter
Rosa Sierra-Fox
Timothy J. Fox, Jr.

Ordinary Course Professionals

Alston & Bird LLP
Amin Talati Wasserman LLP
Avalara Inc
Baker & Hostetler LLP
Baker McKenzie
Benesch Friedlander Coplan
Bradley Arant Boult Cummings
Bryce Downey & Lenkov LLC
Burns & Farrey PC
Chartwell Law Offices LLP
Davids & Cohen PC
Deloitte & Touche LLP
Deloitte Tax LLP
Fish & Richardson PC
Galloway Johnson Tompkins
Gibbs & Bruns LLP
Gordon Rees Scully & Mansukhani LLP
Greenberg Traurig LLP
Haight Brown & Bonesteel LLP
Hall & Evans LLC
Huth Reynolds LLP
Ice Miller LLP
Joele Frank Wilkinson Brimmer Katch
Kalbaugh Pfund & Messersmith PC
KPMG LLP
Law Offices of Michael Steel
Leak And Dougals PC
Lewis Thomason King Krieg & Waldrop
Mayer LLP
MB Law Group LLP
Meridian Compensation Partners LLC
Mintzer Sarowitz Zeris
Moore & Van Allen PLLC
Morgan Lewis & Bockius LLP
Murphy Sanchez PLLC
Norton Rose Fulbright US LLP
Nuzzo & Roberts LLC
PricewaterhouseCoopers LLP

Quinn Law Firm
Reed Smith LLP
Rendigs, Fry, Kiely & Dennis, LLP
Rock Hutchinson PLLP
Satterlee Gibbs PLLC
Sea LTD
Secrest Wardle Lynch Hampton
Segal McCambridge Singer
Steptoe & Johnson PLLC
Tax Credit Co
Thompson Hine LLP
Thomson Reuters West
Truitt Law Firm LLC
Vertex Inc
Vorys Sater Seymour Pease LLP
Young Moore And Henderson PA

Potential Purchasers/ Investors

Nexus Capital Management LP

Real Estate Lessors/ Landlords

1100 Jefferson Partners LLC
1100 W Argyle St LLC
1111 Hill Rd LLC
1150 Union Street Corporation
120 Hoosick Street Holdings LLC
1235 Farmington Avenue Br, LLC
1255 Sunrise Realty, LLC
12550 LC
1370 North 21st. Ltd.
1482 East 2nd Street, LLC
15 Hollingsworth St Realty Trust
150 South 11th Ave LLC
1520 NW Leary Way LLC
153 Hemingway Investments, LLC
1600 Eastchase Parkway LLC
174 Stonebrook LLC
1980 Ridge Rd Co LLC
2 North Street Corp
200 Lincoln Retail, LLC
21st & Main Partners, LLC
2353 North Park Drive LLC
2413 Brewerton Road Plaza LLC
250 Three Springs LP
2501 Gallia LLC
260 Voice Road LLC
301-321 E Battlefield LLC
3045 E Texas Street LLC
3320 Agency LLC
3320 Secor LLC
3615 W 104th St. L.P.
3737 Gus Thomasson, LTD.
3801 Washington Blvd. Co. LLC
400 Rollins Road LLC
41 West 28th Street Corp.
4101 Transit Realty LLC

4139LLNEW	Amicre, LLC
415 Orchard Associates, LLC	Anaheim Hills Shopping Village, LLC
440 Group. Ltd	Anderson West LLC
44th And Wadsworth LLC	Andrew Kaplan, Esquire
45 Development Group, LLC	Anniston Investors LLC
452 LLC	Anthony P. Cappiello, Jr.
4610 Frederica Street LLC	Apopka Regional, LLC
465COORSALBQ LLC	Apple Valley Square Center LLC
5 Point Church	AR Brickyard LLC
501 Prairie View LLC	AR- Moundsville Plaza, LLC
511 SR7 Owner, LLC	Arapahoe Crossings, LP
525 TX Ref Kilgore LLC	ARC ASANDSC001, LLC
5520 Madison Ave. LLC	ARC NWNCHS001, LLC
553 Mast Road LLC	ARC NWNCHSC001, LLC
5620 Nolensville Pike, LLC	Archer Central Building LLC
5897 Associates, LLC	ARCTRUST
59 West Investors LLC	ARD Mac Commons, LLC
5R Partners, LLC	Ardena LR LLC
621 W Prentice LLC & Hawthorne Apartments LLC	Arlington Square L.P.
644 Market Street Tiffin OH, LLC	AR-Otter Creek LLC
7023 Broward, LLC	Asheboro Marketplace, LLC
820-900 Washington Street LLC	Ashton Woods Limited Partnership
8401 Michigan Rd, LLC	Astro Realty LLC
8401 Michigan Road LLC	Athens Investors, LLC
8501 Midlo Pike LLC	Athens Shopping Plaza LLC
A & D Milford LLC	Atlantic Properties, LLC
A I Longview LLC	ATMF IX, LLC
A10 Revolving Asset Financing I, LLC	Attleboro Crossing Associates, LLC
A2z Real Estate, Inc.	Auburn Assoc. LLC
AAM - Green Bay Plaza, LLC	August America, LLC
ABA Investments, LLC	Avery Retail Medium C LLC
Abilene Clack Street, LLC	AVG Partners I LLC
Abmar GK US INC	Aviana Company LTD
Abnet Realty Company	Avon Square Associates, LLC
ACV-ARGO CDA, LLC	Avtex Collins Corner Associates, LLC
AEJ Rutland, LLC	B & B Cash Grocery Stores, Inc
Aelep Choctaw, LLC	B & S Property Holding LLC
Agree Cedar Park TX, LLC	B& B Cash Grocery Stores, Inc.
Agree Central, LLC	B&B Cash Grocery Stores Inc
Agree Fuquay-Varina, LLC	B&B Kings Row Holdings LLC
Agree Limited Partnership	B&C Properties Of Dunn LLC
Agree Realty Corporation	B&E Squared, LLC
Aim Property Management	B&K Enterprises, Inc
Alabama Group LTD	B.H. Chapman
Alameda Properties, LLC	B.M.R.S. Property LLC
Alatex, a Joint Venture	B33 Great Northern II LLC
Albertson's Inc.	BAC West, LLC
Albertson's IndianaC.	Baceline West State Plaza LLC
Albertson's LLC	Baderco LLC
Aldrich Management Co LLO	Baker & Baker Real Estate
Alea Properties LLC	Banckentucky, Inc
Aljacks LLC	Barbara Erwin And Ron Tomlinson
Allegheny Plaza Associates	Basser Kaufman 228 LLC
Allen Road Retail Business Center LLC	Basser-Kaufman Of Derby #1783
Alta Center, LLC	Battleground Acquisitions, LLC
Amerco Real Estate Company	Bay Valley Shopping Center LLC

Bayird Properties LLC
 Bayshore Plaza Shopping Center, LLC
 BCS Hopper LLC
 BDB Midtown, LLC
 Bdpm Group LLC
 Beacon Plaza LLC
 Bear Creek Partners I LLC
 Bear Pointe Ventures, LLC
 Beauclerc Sdc, LLC
 Bell Road Associates, LLC
 Bellevue Plaza
 Bellflower Park, LP
 Benbaroukh, LLC
 Benbrook Real Estate, LLC
 Benchmark Hamburg Plaza Assoc
 Benessere Partners LP
 Bennett Investment (MSP) LLC
 Beretania Property Investments, LLC
 Berlin Newington Associates
 Bethel Garp, LLC
 Bfsc Group, LP
 Biagini Properties, Inc
 Big Avca Owner LLC
 Big BCLA Owner LLC
 Big CSCO Owner LLC
 Big DETX Owner LLC
 Big FBTX Owner LLC
 Big FRCA Owner LLC
 Big Holdings 1 LLC
 Big LACA Owner LLC
 Big LCNM Owner LLC
 BIG LOCA Owner LLC
 Big MIFL2 Owner LLC
 Big SATX Owner LLC
 Big Score Investor, LLC
 Big TAMI Owner LLC
 Big VICA Owner LLC
 Big YVCA Owner LLC
 Blanding Village I LLC
 BLM Victorville
 Bloomington Whitehall Investment LLC
 Blue Ash Oh Center LLC
 Blue Diamond Crossing LLC
 Blue Springs Developers, Inc
 Bluegrass Partners LLC
 Blum Boulders Associates 1, LLC
 Blum Boulders Associates I, LLC
 BMA Beachwood, LLC
 Bob Bassel
 Boniuk Interests Ltd.
 Boone Investment Group LLC
 BOP Teller, LLC
 Borough of Chambersburg
 BRC North Hills, LLC
 BRE Retail Residual Owner 1 LLC
 BRE Retail Np Memphis Commons Owner LLC

BRE Retail Np Owner 1 LLC
 BRE Retail Residual Nc Owner L.P.
 BRE Retail Residual Owner 1 LLC - Attn: G. C.
 BRE Retail Residual Owner 1 LLC - Regional
 Counsel
 BRE Retail Residual Shoppes At Valley Forge
 Owner LLC
 Breezewood Shopping Center, Inc.
 Brenda Rigsby
 Brf Iii Wilmington LLC
 Brice Shannon LLC
 Brice Square, LLC
 Bricktown Plaza Associates
 Bridgeport Plaza Associates LLC
 Brixmor Coconut Creek Owner, LLC
 Brixmor Ga Apollo II TX LP
 Brixmor Ga Panama City, LLC
 Brixmor Ga Washtenaw Fountain, LLC
 Brixmor Holdings 12 SPE, Attn: General Counsel
 Brixmor Holdings 12 SPE, LLC
 Brixmor Lehigh SC LLC
 Brixmor Miracle Mile LLC
 Brixmor Property Group
 Brixmor SPE 4 LLC
 Brixmor Watson Glen, LLC
 Brixmor/IA Cayuga Plaza LLC
 Brixmor/IA Rutland Plaza, LLC
 Brixton Fork TIC, LLC
 Broadway Square Company
 Brookwood Capital Group LLC
 Brothers Realty And Property Management LLC
 Brunswick Limited Partnership
 Brunswick Property Management LLC
 Budd Family LP
 Burdkidz L.L.C.
 Burleson Shopping Center, LP
 BVA LP SPE LLC
 BVA Spradlin LLC
 BVA Westside SPE LLC
 BVB-NC, LLC
 BVC Cedar Crest LLC
 Byzantine IndianaC.
 BZA Berne Square LLC
 C & F Land Co.
 CA New Plan Sarasota, LP - Attn: Sales Audit Dept.
 Cache Road Square LP
 Cactus Crossing, LLC
 California Property Owner I, LLC
 Camacho Venture, LLC
 Cambridge Investments, Inc
 Canadian Four State Holdings Ltd.
 Canyon Center II, Inc.
 Canyon Grande Properties LP
 Canyon Springs Marketplace North Corp
 Cape May Grocery Owners LLC
 Capital City Properties LLC

Capital City Trust
 Capital Plaza INC
 Capstone Plaza 44 LLC
 Carbon Plaza Shopping Center, LLC
 Carlisle Commerce Center, LTD.
 Carnaby Square Shopping Center
 Carnegie Properties, Inc.
 Carrington Capital Investments IV LLC
 Carrington Capital LLC
 Carrollton-White Marsh, LLC
 Carson Southgate, LLC
 Casitas Oceanside Three, LP
 CC Fund 1 Big Lots LLC
 CCG Amarillo, LP
 Cedar-PC Plaza, LLC
 Cedar-Timpany, LLC - Attn: Brenda J. Walker
 Celebration Church
 Centereach Mall Associates 605, LLC.
 Center-Lynchburg Associates LP
 Center-Roanoke Associates
 Central Vermont Shopping Center, LLC
 Centre Point Investors, LLC
 Ceres Marketplace Investors LLC
 CF Partners LLC
 CFT NV Developments, LLC
 CGB Properties Ltd
 CGB Properties, LLC
 CGCMT 2006-C4 - 5522 Shaffer Rd LLC
 CGMA Dennis Port LLC
 Chalmette Mall, LP
 Champion Hills
 Chapman Commons, LLC
 Cherokee Plaza Investors, LLC
 Chester C & Joann Kerstein
 Chili MZL LLC
 Chub Associates
 Cicero 8148 LLC
 Cielo Paso Parke Green, LP
 Circle 8 Properties
 Circleville Shopping Center, LLC
 City of Elkhart
 City View Towne Crossing Shopping Center
 Claremont Associates
 Claremore Blue Starr Investments LLC
 Clarksville Square LLC
 Clayton Property Management
 Cleveland Oh Center LLC
 Clover Center Management Corp
 Clover Cortez, LLC
 Clover Leaf Shopping Center Corporation
 Clovis I, LLC
 Club Forest Grand Strand, LLC
 Clyde J. Peery
 CMPC LLC
 CNSN Properties, LLC
 CO-CO Properties LLC

Cole BG Chester VA, LLC
 College Square Associates LLC
 Collin Creek Associates, LLC
 Colonial Acres Limited Partnership
 Colony Marketplace Tenancy In Common
 Columbia Group Ltd.
 Columbia Northeast, LLC
 COLUMBIA PARK RETAIL OWNER, LLC
 Commercial Land Development, Inc.
 Commodore Realty Inc
 Commonwealth Commercial Partners, LLC
 Connolly Realty Company
 Connor Recreational Center, Inc.
 Conrad Urata 4, LLC
 Conroad Associates
 Core Acquisitions
 Core Highland Plaza LLC
 Core North Hills LLC
 Core Park Plaza LLC
 Core Shoppes At Gloucester LLC
 Cornelia Retail I LLC
 Corridor Market Place, LLC
 Corta Stevens Point LLC
 Cottonwood Meadow Properties, L.P.,
 Country Holdings LLC
 Country Khaton
 County Club Shops, Inc.
 County Line Plaza Realty Associates LP
 Courtyard Acquisitions LLC
 Covington Group, LLC
 Covington Mall LLC
 CP Antelope Shops LLC
 CP Crossing, LLC
 CP Plaza Holdings LLC
 CPM Associates, L.P.
 CPP Sierra Vista, LLC
 CPSC I Limited Partnership
 Crestview Corners LLC
 CRI New Albany Square, LLC
 Crossett Development I, LLC - Attn: J. Tamkin
 Crossgates Shopping Center, LLC
 Crosspoint Properties LLC
 Crossroad Partners, Inc.
 Crossroads Shopping Center Investments, LLC
 Crossroads Towne Center LLC
 Crossroads X, LLC
 CRP/CHI Merrillville II Owner, LLC
 CSN LLC
 Cumberland Square Partners, LLC
 Cumberland WVR LLC
 Cumming 400, LLC
 Cunningham, Mitchell & Rocconi
 Curts Realty LLC
 Cuyahoga Investments, LLC
 CW Park Oaks, LLC
 D & L Lowe LP

D&L Ferguson Rentals, LLC
 Dade City Shopping Plaza, LLC
 Dade Lake Worth LLC
 Dalco Properties Inc
 Dam Neck Crossing, LLC
 Dangood-RSM, LP
 Daniel Development Partnership LLLP
 Daniel G Kamin Michigan Enterprises
 Daniel G Kamin Middletown Eastgate, LLC
 Daniel G Kamin Tacoma, LLC
 Daniel G Kamin Yorkshire LLC
 Daniel G. Kamin
 Daniel G. Kamin Palatine Bridge LLC
 Daniels Investment Limited Company
 Darby Yard LLC
 D'argent Companies, LLC
 Dario Pini
 Darnestown Road Property L.P.
 Dauphin Plaza LLC
 David G Hollander Family Limited Partnership
 DDR Carolina Pavilion LP
 DDR Douglasville Pavilion LLC
 DDRM Melbourne S/C, LLC
 Dekalb Plaza SPE, LLC
 Del Viso, L.L.C.
 Delaware Shopping Center, LLC
 Delco Development Co. of Hicksville, LP
 Delhaize Us Holding Inc
 Del-Linden, LLC
 Delray Realty Associates, LLC
 Delta Silver, LLC
 Demoulas Super Markets, Inc
 Deptford Associates
 Desert Sky Esplanade, LLC
 Developer's LLC
 Dew Seven LLC
 DGNProperties LLC
 DIBA Real Estate Investments LLC
 Discount Mini Storage of Ocala LLC
 District & Urban (Texas) Inc.
 DKR Investments L.L.C.
 DKR Investments LLC
 DLC Properties LLC
 DML Westchase Plaza LP
 Dominion Square-Culpeper, LLC
 Don R. Ershig, dba Ken's Plaza
 Dorchester Realty LLC
 Dorsan Developments Limited
 Douglasville Pavilion LLC
 Dover Delaware Retail LLC
 DPS Associates
 Drake Rental
 DrinkRH
 DSM MB I LLC
 DSM MB II LLC
 DT Route 22 Retail LLC

DTS II Properties, LLC
 Durga LLC
 Durga Property Management
 Durham Plaza Shopping Center, LLC
 Dwight W. Broeman
 Eagle Enterprises Of Jefferson Inc
 Eagle North Hills Shopping Centre LP
 Eagle Valley Realty, LP
 East Ridge Crossing, LLC
 Eastgate Empire, LLC
 Eastgrove Shopping Center, LLC
 Eastland Inc
 Eastpointe Village, LLC
 EC Foundation Of Schererville LLC
 ECA Buligo Weaverville Partners LP
 ECOL Partnership, LLC
 Edgewater Partnership LP
 Edgewood Isle, LLC
 Edifis LJC, LTD
 Edifis USC, LLC
 Edinburg SRGV LLC
 Edison Park, Ltd.
 Edmund Terry
 Ehden Investments Inc
 El Gato Grande Limited Partnership
 Electrical Inspection & Servicing
 ELI Erlich
 Elkin Village Partners, LLC
 Elkton Village, LLC
 Ella Plaza LP
 Elm Holdings 3, LLC
 Equity Development Partners, LLC
 Ershig Properties INC
 Ershig Properties, Inc.
 ESAN LLC
 Escondido San Juan Retail XVII, LLC
 Ethan Conrad
 Ethan Conrad Properties
 Ethan Conrad Properties Inc
 Euclid Shopping Center LLC
 Evans Best LLC
 Evans Best, LLC
 Evansville Partners, LLC
 EVP Management LLC
 Exeter 16290 NV LLC
 Expedition Center, LLC
 Expressway Partners, LLC
 F & F Investments, LLC
 Fairfield Property, LLC
 Faison-Ashley Landing, LLC
 Family D, LLC
 Famvest XXI LM Big Lots LLC
 Fayette Pavilion LLC
 Fayette Square Investors, LLC
 FB Billerica Realty Investors LLC
 FC Robson Properties LLC

Fedder Management Corporation
 Festival Properties Inc
 FH One Inc
 Fifth Generation Investments LLC
 Fifth/Grand (Holdings), LLC
 Finmarc Raleigh LLC
 First And Main South No. 1, LLC
 First Latrobe Company
 First Main Partners, LLC
 Fisher's Landing Tenants-In-Common
 Five Town Station LLC
 Five Trees Realty IndianaC.
 Flagler S.C., LLC
 Florence View Properties LLC
 Florence/SAV, LLC
 FL-Tarpon Square-HA, LLC
 FOG CP, LLC
 Food Lion, LLC
 Foothill Luxury Plaza LLC
 Forest Hills Investors LLC
 Formanco Vastgood Dunmore LLC
 Fort Oglethorpe Market Place, LLC
 Fort Wayne Matador IndianaC
 Fort Williams Square LLC
 Forum Holdings, LLC
 Founder, Inc.
 Foundry Commercial
 Four Points Property Management
 Fox Run Limited Partnership
 Francis Carrington
 Franco Property Management
 Frank C. Robson Revocable Trust, U/A
 Franklin Shoppers Fair Inc
 Franklin Square LP
 Free & Fashion Asset LLC
 Freemont Mall LLC
 Freestar Investments, LLC
 Frenchtown Shopping Center, LLC
 Frontline Real Estate Partners, LLC
 Fruitland Plaza, LLC
 FW Parkwest LLC
 G & J Eugene, LLC
 G&I IX Southgate Shopping Center LLC
 G&I X Trexler Town MZL LLC
 G.G. Garfield Commons 2012 LP
 Gainesville Realty Ltd
 Galatians, LLC
 Gallup Capital, LLC, Gallup H&K, LLC
 Garrett Simpsonville Center, LLC
 Gary A Morris
 Gary Pond
 Gastonia Restoration Partners
 Gateway Plaza - Front Royal, LLC
 Gator Bedford LLC
 Gator Clifton Partners, LTD.
 Gator Cortlandville Partners

Gator Danville LLC
 Gator Fairhaven Partners LTD
 Gator Lockport LLC
 Gator Sarasota LLC
 Gator Swansea Partners, LLLP
 Gator Waccamaw Shopp. Ctr Ltd
 GB Associates Limited Partnership
 GBR Ephrata LLC And Ephrata Holdings LP
 GBR Erwin One Limited Liability Company
 GBR Greeneville LP
 GBR Market Street LLC
 GBR Neighborhood Road LLC
 GBR North King LLC & Northhampton Holding, LP
 GBR Spencerport LLC Brockport 31, LP
 GC Ambassador Row LLC
 GDC Investment Company
 Gemco Sawdust LP
 Georgetown Management Co.
 Gershenson Realty & Investment LLC
 GG Lagrange, LLC
 GGCAAL RSC LLC
 GH2 NSB BB, LLC
 Gibraltar Management Co., Inc
 Gilroy Village Shopping Center LLC
 GK Holiday Village, LLC
 GKT University Square Greeley LL2, LLC
 Glasgow Retail LLC
 GLC-MAP McKinley Trust
 Gleason Mall LP
 Glenwood Development Co., LLC
 Glenwood Plaza, LLC
 GMS Management Co Inc
 GMS Management OF II, Inc
 GNHH LLC
 Goal Investment Inc
 Golden Mile Marketplace
 Goodrich New Hartford LLC
 Goodyear Retail I, LLC
 Governor Plaza Associates Legal Dept
 GPR Investments LLC
 Grace Business Holdings, LLC
 Grand Central Parkersburg LLC
 Gratiot, LLC
 Gravois Bluffs III, LLC
 Great East Mall Inc
 Green Garden Plaza 1989 L.P.
 Greenville Associates
 Greenwood 153 LLC
 GRI-EQY (Concord) LLC
 Group Santa Fe, LLC
 GSA Plaza LLC
 GTR Realty, LLC
 Gulf Gate Plaza, LLC
 Gumberg Associates-Mifflin County Commons
 Gurwicz California Ave, LLC
 Guy Properties LLC

GVD Commercial Properties Inc
 GWP-Northridge Grove Shopping Center, LP
 H/S Waynesboro B.L., LLC
 Hager Cabinets
 Hall Park LLC
 Halpern Enterprises, Inc.
 Hambey's Kings Canyon LLC
 Hamilton Commons TEI Equities LLC
 Hamilton Village Station LLC
 Handys Hotels & Rentals
 Hangora Limited Liability Company
 HAP Property Owner, LP
 Harary Group LLC
 Hardy Court Shopping Center
 Harmony Shopping Plaza LLC
 Harold Martin
 Harolds Heirs LLC
 Harrison 135th St., LLC
 Harrison Management Group LLC
 Harrison OH Partners, LLC
 Hart Estate Investment Company
 Hart Properties III, LTD
 Harveyco, LLC
 Hauck Holdings Alexandria, LLC
 Hauck Holdings Cleveland Bld, LLC
 Hauppauge Properties LLC
 Hauppauge Properties LLC
 Hauppauge Properties, LLC
 Hayford Properties LP
 Haymarket Investors LLC
 HBL Crest Hill LLC
 H-C Niles Developers L.L.C.
 HCL 3rd & Bell LLC
 HCP Blue Canary LLC
 Heights Plaza Partners, LLC
 Henderson Investment Co., Inc.
 Henry M Turley Jr
 Herrera Properties, LLC
 HH-Casa Grande, LLC
 HH-Laveen, LLC
 HH-Poca Fiesta, LLC
 Hickory Plaza Shopping Center, Inc.
 Hickory SAP LLC
 Hidden Valley Mall LLC
 Highland And Sterling LLC
 Highland Management Company
 Hillcrest Shopping Center Equities, LLC
 Hinesville Center, LLC
 HJH Independence 1 LLC
 HKJV, LLC
 Hobart Investors LP
 Hobby Lobby Stores, Inc.
 Hogan Real Estate
 Honigman LLP
 Hood Commons BSD LLC
 Hoover Capital Group, LLC

Horizon Commons, LLC
 Houston Triangle II, LLC
 Howard Center, LLC
 Howell Property Management LLC
 Hull-Norlex, LLC
 Hunting Creek Retail, LLC
 HYG Fremont LLC
 Iantha, Inc - Attn: Director Of Leasing
 IH Sierra Vista LLC
 ILF-Cherry Hill, LLC and ALS Cherry Hill, LLC
 Imperial Improvements, LLC
 Imperial Square LLC
 Indian Hills Plaza LLC
 Indiana Equities LLC
 Indiana West Plaza LP
 International Holdings Property Group LLC
 Investa Capital LLC
 Ipanema Fairview LLC
 Ipanema Nomi III LLC
 Ireland Biloxi, LTD.
 Ireland Lawrence Ltd
 Irving Plaza, LLC
 Isaac Property Co., LP
 Ishaan Rockwood LLC
 Ishaan Towne Square LLC
 Isram Prado, LLC
 Isram Village Marketplace, LLC
 JA Investment Properties LLC
 Jacksonville MZL, LLC
 Jahco Keller Crossing LLC
 Jajolo Limited Partnership
 James A. Craig & Rebecca W. Craig
 James C. Koehler
 Jara Group LP
 Jasmine Meadows Properties LP
 Jason Associates, LLC
 Jasper Southgate Industries, Inc.
 Jbk Ventures, LLC
 Jc Warehouse LLC
 Jeffers, Danielson, Sonn & Aylward, P.S.
 Jefferson Mount Pleasant Ltd
 Jeffnan USA, Inc.
 Jeffrey T. Oberman, Esq.
 Jensen F. Cheng and Jade Cheng
 Jerald L. Moss
 Jewell Square RLLP
 JFP-AG/Roswell, LLC
 JHR Sumner Place Shopping Center, LLC
 JLY Realty Co., LLC
 Joatmon LLC
 Joe Amato East End Centre, LP
 Joffe Properties LP
 Johann LLC
 Johnson Acquisition Corp.
 Johnston Square Center, L.L.C.
 Jones Lang Lasalle Americas, Inc.

Jonnet Development Corporation
 Jordan & Riddle, LLC
 Joseph D Hammerschmidt Co
 Joseph Navarre Plaza LLC
 JPMCC 2007-LDP12 South Expressway 83, LLC
 JPMCC 2016-JP4 Knights Road LLC
 Justwater, LLC
 K. M. Biggs, Incorporated
 KA AT Fairless LP
 KACI WSC, LLC
 KAMS Partners LP
 KDS Associates, L.L.C.
 Kearns Property Company, L.L.C.
 Kennedy Mall, Ltd
 Kent Holding, LLC
 Khan Properties Inc
 Khanh Quang Tran
 Kilgore Realty Company, Inc.
 Kimco
 Kimco Coral Springs 623 LLC
 Kin Properties
 Kin Properties, Inc
 Kin Properties, Inc.
 Kinton Land And Bison LLC
 KIR Montebello LP
 KIR Tampa 003, LLC
 Kirkland & Ellis LLP
 Kite Realty Group, L.P.
 KLP Burien Town Plaza LLC
 KM of Chesapeake, Virginia, L.P.
 KR Collegetown, LLC
 Kraus-Anderson, Incorporated
 KRG Houston New Forest, LLC
 KRG Las Vegas Centennial Center, LLC
 Kroger Center Morehead LLC
 Kroger Limited Partnership I
 K-VA-T Food Stores Inc
 L & R Real Estate LLC
 LA Retail 1, LLC
 Lafayette Place OMV, LLC
 Lafayette Station LLC
 Lake Geneva Center, LLC
 Lake Mead Development, LLC
 Lake Murray Center, LLC
 Lakeview Pkwy Ventures LLC
 Landmark Square, L.P.
 Lane Land Company, Inc.
 Lansing Mart Associates, LLC
 Larsen Land & Development Co. LC
 Larson Family Real Estate LLLP
 Latonia Commerce, LLC
 Laurel Pioneer LLC
 Law Offices of David Skrilow
 Law Offices of Trudi J Lesser
 Lawrenceville Commercial Properties, LLC
 LBBX RE LLC

LCVB LLC
 Leathery Family Enterprises, Ltd
 Lebanon Marketplace Center LLC
 Lee's Crossing SDC LLC
 Leever's Development LLC
 LEJ Properties, LLC
 Lenoir 2019 LLC
 Leonka LLC
 Levert-St. John, Inc.
 Levin & Oberman II
 Levin Properties, LP
 Lewiston Center Equities LLC
 Lexington, (Village), UY, LLC
 Libby-Beechmont Properties LTD
 Lillian S. Fitzgibbon Limited
 Lima Eastgate, L.L.C.
 Lincoln Bancorp LLC
 Linda Barrett Properties, LLC
 Lindsey Properties, LLC
 LIT Industrial Limited Partnership
 Litchfield Crossing LLC
 Livonia Centers LLC
 LJG Greenwich NY LLC
 Lone Star Equities INC
 Louis Wiener
 Lowell D. Salesin, Esq.
 Lowell D. Salesin, Honigman Miller Schwartz and
 Cohn LLP
 LRC Magic Investors LTD
 Lubbock Commons Group LLC
 LV Retail LLC
 Lynngate, LLC
 M&T Bank
 M.B.D. Properties, LLC
 Madeira Plaza Power LLC
 Main/OST LTD.
 Malon D. Mimms
 Malone Plaza Partners LLC
 Mapes Ranch Investments, LLC
 Maplewood Plaza
 Mardesich Company Camden, LLC
 Marion Forum, LLC
 Marion Properties LLC
 Mariposa Plaza LLC
 Market On Cherry
 Market Square Shopping Center, LLC
 Marketplace Associates, LLC
 Marshall Crossroads Realty LLC
 Martinsburg Center Associates LLC
 Marysville Town Center
 Massena Hhsc, Inc.
 Mathias Shopping Centers, Inc
 Mattatuck Investors LLC
 Matthew Drive Realty LLC
 Matthews Festival, LP
 Maxwell Pointe, LLC

Mays SDC LLC	MSF Gateway, LLC
MBM Investments LLC	MSQ Realty LLC
MC AZ Grand Village LLC	Mt. Airy Prtnshp
Mcanly Commercial Properties	N&H Lapeer Limited Partnership
MCBH Parkway Crossing, LLC	Nacogdoches MP LTD
McCordick Properties	Nalley Commercial Properties
McGregor Pointe Shopping Center, LLC	Nasue LLC
McKnight Northland, LLC	Netstreit LP
MCM II LLC	New Albany Plaza, LLC
MC-NC, LLC	New Boston Retail Group, LLC
MD Development Group LLC	New Castle Shopping, LLC
MDC Coast 17, LLC	New Enid OK Retail LLC
MDC Coast 18, LLC	New Garden Shopping Center LLC
MDC Coastal 5, LLC	New Port Richey Dvlpmnt Co LLC
MDG Strategic Acquisition LLC	Newberry Center, LLC
MDR Lancer LLC	Newburger-Andes
Meadowbrook V LP	Newsem Tyrone Gardens Property Owner, LLC
Mentor Property LLC	NH Lakeville LLC
Merchants Square I LLC	Nine Island 11, LLC
Merchants Square of Dallas, LLC	NMC Tower LLC
Mericle Properties, LLC	NNM Realty Trust
Meriden Associates LLC	NNN REIT, Inc
Mesilla Valley Business Partners, LLC	Nnn Reit, Inc.
Methuen Venture Limited Partnership	Nnn Reit, LP
MFBG Port Huron LLC	Noble Management Company
MFW Associates	Noble Properties Riverside Ctr, LLC
Michael Debo and Janice Debo	Noel Waterfall, LLC
Michalsen Properties LLC	Norman D Sloan, Esq
Michigan City Plaza Limited Partnership	Normandy Square East LLC - Attn: Joyce Tomashot-PM
Mid Valley Improvements Owner LLC	
MIDAMCO	North First Street Properties
MIDEB Nominees, Inc.	North Griffin Square LLC
Midgard Self Storage Jacksonville FL, LLC	North Oak Marketplace 07 A, LLC
Mifflin Penn Realty LLC	North Pointe Centre, LLP
Milelli Realty-Lehigh Street, L.L.C.	North Strand Associates LLC
Milford Associates	Northgate Associates LLC
Milford Center LLC	Northport McFarland Associates, LLC
Millan Enterprises	Northshore Plaza LP
Millan Holdings, LLC	Northtown Shopping Center Inc
Miller Starr Regalia	Northtowne Associates
Millstone Commercial LLC	Northtowne Plaza Properties LT
Millville Equity Investments, LLC	NP Invesco, L.L.C.
Milwaukee Falls LLC	NP-AC Industrial Holdings, LLC
MIMCO Inc	NS Retail Holdings, LLC
ML Plaza LLC	NW Plaza Muncie LLC
MMDD Sacramento Project	Oak Park Square OALC, LLC
Moncks Corner Center, LLC	Oak Street Real Estate Capital
Montgomery Acquisition LP	Oakland Pointe Partners LLC
Montgomery Village LLC	Oakland Realty Company, Inc.
Morehead Plaza, LLC	Oakwood 900 Partners, LLC
Morgan Britton LLC	Oakwood Plaza Ltd. Ptship
Morris Loan and Investment Co	Ogden Plaza, LLC
Morse Road Company-I, LLC	Olean 2020 LLC
Mosaic Oxbridge Owner, LLC	Olive Town Center LLC
Mountain View Midstar, LLC	Oliveira Plaza SPE, LLC
Mr. Jeffrey Reznicki	Omega Sonora LLC

One Glenwood Associates	Plaza 15 Realty LLC
One Trinity Real Estate	Plaza At Buckland Hills, LLC
Ontario Gateway SJT Retail	Plaza At Speedway, LLC
OPG 201, LLC	Plaza North Investors LLC
Orangeburg Realty Ltd	Plaza On The Green, LLC
Orangehurst Venture L.P.	Plaza Shopping Centers
Oregon Trail Center Venture, LLC	Pleasant Valley Shoppg Ctr Ltd
Orion KCPM LLC	PMAT North Heights, LLC
Oroville Plaza Shopping Center, LLC	PMAT Village Plaza, LLC
Oswego Development, LLC	PMRE LLC
Oxford Development Company	Polen Development LLC
Pablo Station, LLC	Pomeroy Enterprises LLC
Pacific Realty Associates, L.P.	Poplin Place LLC
Pacific Resources Associates LLC	Port Angeles Plaza Associates, LLC
Pacific Resources Associates, LLC	Port Orange Retail I, LLC
Palm Center Associates, LLC	Portage Center, LLC
Palms Crossing Town Center, LLC	Porterwood Shopping Center Investments, LLC
Palumbo Properties, Inc	PPE Five Associates
Paradise Isle Destin LLC	Pratt Street Capital, LLC
Paragon Windermere, LLC	Premiere Place Shopping Center, LLC
Paris Towne Center LLC	Premium Asset Management Inc
Park Forest SWC LTD	Prime Commercial Partners Southtowne LLC
Parkridge Main LLC	Prospect Colerain LLC
Parkview Plaza Associates, LLC	Protective Life Insurance Company
Parma Heights Partners, LLC	PRP Buffalo LLC
Pasan LLC	Prudent Growth Operations LLC
Pathfinder Patterson Place, LLC	Prudential Growth Operations, LLC
Pathfinder Twin Creek, L.L.C.	PS Lompoc LLC
Pax River Village Center, LLC	PSM Properties LLC
Pea Ridge Partners, LLC	PTR Investments LLC
Peace And Grace Realty, LLC	Putnam Centre Associates, LLC
Pearland Hwy 35 LP	PZ Southern Limited Partnership
Pengould LLC	Quincy King Development Co
Penmark Frostburg Holdings LLC	R & A Properties
Pensacola Corners LLC	R.K. Hallandale LP & 17070 Collins Ave SC, Ltd
Pero & Anka Margaretic	R.L. Wittbold - New Philadelphia
Perry's Inc.	RAF Salina LLC
Perth Plaza Associates LLC	Rainbow Plaza Associates Ltd
Peter P Bollinger Investment Company	Rajkamal Deol
Peters Enterprises LLC	Raleigh Enterprises, LLC
Petite Esplanade Covington, L.L.C.	Ralph Horowitz
PF Properties Mesa Commons, LLC	Ramsey Pike, LLC
PGP Cleveland Corners Operations LLC	RAR2 Bethel Industrial LLC
PGP Savannah Operations LLC	Raynham Crossing Limited Partnership
PH5B, LLC	Ray's Family Center, Inc.
Phenix City Sqare LLC	RCC Crossroads, LLC
Phillipsburg Greenwich, LLC	RCC Eastgate, LLC
Phoenix Dobson LLC	RCC Shenandoah Plaza, LLC
Pilchers North Park Limited	RCG Mansfield LLC
Pinnacle Properties II, LLC	RCG-Chillicothe, LLC
Pintzuk Organization	RCG-Gainesville VII LLC
Pipestone Plaza LLC	RCG-North Little Rock VII, LLC
Plainfield Associates	RCG-Pascagoula, LLC
Plankview Green Development, LLC	RD Palmera LP
Plant City Plaza Holdings LLC	Realty Income Properties 16, LLC
Plattsburgh Plaza, LLC	Realty Income Properties 21, LLC

Realty Income Properties 23, LLC
 Realty Income Properties 30, LLC
 Realty Income Properties 4, LLC
 Ream's Food Stores
 Red Mountain Asset Fund I, LLC
 Regency Commercial Associates LLC
 Regency CSP IV LLC
 Regency Hannibal LLC
 Regency Madbedsey LLC
 Regency Mount Vernon LLC
 Regency Summersville LLC
 Regent Park Properties LP
 REO Fundit 3 Asset LLC
 Retail Center Partners, LTD.
 Revenue Prop. Gonzales L.P. - Attn: Lease Admin
 Rhino Holdings Houma LLC
 Rhino Holdings Pueblo, LLC
 RI - Grants Pass, LLC
 RI-Atascadero, LLC
 Richard Klement East LLC
 Richmond Commons LLC
 Rim Country Mall SPE, LLC
 Rio Grande Investment INC
 Rio Rancho Of New Mexico LP
 Rising Sun Owner, LP
 Ritchie Hill, LLC
 River Oaks Properties LTD
 River Oaks Shopping Center LLC
 River Park Properties LLC
 River South Commons, LLC
 Riverland Development Company, LLC
 Rivermart, LLC
 Riverwood Ruskin, LLC
 RJB Enterprises LLC
 Roberts Crossing LLC
 Robinson, Bradshaw & Hinson, P.A.
 Rochester Plaza Associates, LLC
 Rockmoor Town West
 Rockridge Plaza Shopping Center LP
 Rockwall Central Appraisal District
 Rodeo Inn Lynnwood Inc
 ROF Grandville LLC
 ROIC California, LLC
 ROIC Washington, LLC
 ROP North Hills Crossing, LLC
 Roswell Town Center, LLC
 Roxborough Associates LLC
 RP Sansom, LP
 RPI Courtyard LTD
 RPI Overland, LTD
 RPI Ridgmar Town Square, Ltd
 RPT Realty LP
 RPT Spring Meadows LLC
 RR Huntsville, LLC,
 RREF IV D Mlvn PA LLC
 RSH, LLC

RTC Wade Green LLC
 Ruby Property Corporation
 Rushmore Crossing Associates, LLC
 Russ Avenue Plaza LLC
 Russell Bruzzone
 Russell E. Fluter
 Rvs Realty, LLC
 Ryba Real Estate, Inc
 Rynalco, Inc.
 S & M Investors, LLC
 S.R. 170 Properties, LLC
 Safeway Inc.
 Safeway Inc. Attn: Real Estate Law
 Safeway, Inc.
 SAJ Associates, LLC
 Salisbury Holdings, L.P.
 Salisbury Promenade, LLC
 Salomon Wainberg nd Olga Wainberg Family Trust
 Santan MP, LP
 Santay Realty Of Hagerstown
 Sapala Memphis LLC
 Sassan Emral Shaoool
 Satilla Square Mall LLC
 Saul Holdings Limited Partnership
 Savarina Corporation
 Savoy Texas LLC
 Saybrook Plaza Shopping Center LLC
 SB Retail Group Carlsbad LLC
 Schwartz Torrance Company LLC
 Scot Luther
 Scottsdale Fiesta Retail Center, LLC
 SD-Sahuarita Properties, LLC
 Seaview Acquisition, LLC
 Seekonk Shopping Center Equities II, LLC
 Select Strategies - HH, LLC
 Select Strategies-Brokerage, LLC
 Selective API One LLC
 Select-Kings Highway LLC - Attn: Lease Admin
 Select-Wesmark Plaza LLC - Attn: Garrison Central
 Select-West Market Plaza LLC - Attn: Tracy Combs
 Sembler Family Land Trust
 Seminole Properties LLC
 Seth Markowitz, P.C.
 Seven Players Club Drive, LLC
 Sevierville Forks Partners, LLC
 Seville Plaza, LLC
 SFH, LLC
 Shabani & Shabani, LLP
 Shami Enterprises LLC
 Shaw-Marty Associates
 Sheila L. Ortloff, Trustee of the Shelbyville Partners,
 LLC
 Sherwood Oaks Shopping Center LP
 Shoppes Greenwood, LLC
 Shops At Coopers Grove, LLC
 Shops At Newberry DE LLC

Shores - White, LLC	Summit Northwest Village, LLC
Show Low Yale Casitas, LLC	Summit Properties Partnership
Shreve City LLC	Sun Lakes Plaza Associates
Shurmer Strongsville, LLC	Sun Plaza Shops, LLC
Siegen Village Shopping Center, LLC	Sun Point SDC, LLC
Silver Bridge LP	Sunnyhills Associates
Silver Hamilton, LLC	Super Gas & Food Mart, Inc.
Site Centers Corp.	Supervalu Inc
SJS Town Center, LLC	Susan P. French Revocable Trust
SKSO PROPERTIES IndianaC.	Suso 5 Creekwood LP
Sky Crossroads LLC	SVAP Pompano Citi Centre, L.P.
Sky New York Holdings LLC	SVS Hospitality Inc
SL & MLX, LLC	SVSC Holdings LP
SL Lapwing LLC	SV-State Line, LLC
Soar Management Inc	SW Warsaw LLC
Somers Point Builders, Inc.	SWG-Terre Haute, LLC
South Central Industrial Properties XIV, L.P.	Tahoma Vista Venture LLC
South Hill Village, LLC	Tal Mor
South Landings Tei Inv. LLC - Attn: M. Schladensky	Talenfeld Properties, LP
South Loop Shopping Center, Ltd	Tanque Verde Center LLC
South Oaks Station LLC	Tatum Venture, LLC, dba Tatum Venture Arizona LLC
South Plaza Associates, LLC	Taylor Callahan
South Square Shopping Center, LLC	TBF Group Fondulac LLC
South Star Investments LLC	TBF Group Penn Hills LLC
Southeast Partners	TBF Group Sutters Creek, LLC
Southern Hills Center Ltd	TBP Buckingham LLC
Southgate Plaza, LLC	TC Norman Investments
Southgate Shopping Center	Tejas Corporation
Southgate Shopping Center LLP	Ten East Partners, LP
Southpoint Plaza Shopping Center	Tenth Street Building Corporation
Southridge Associates, LLC	Terrana Law P.C.
Southwest Property Management, Inc.	Teton Venture, LLC
Southwestern Investments, LLC	The Deerfield Company, Inc.
Southwood Plaza, LLC	The Grewe Limited Partnership
Spanish Crossroads Dunhill LLC	The Grove Shops LLC
SPI Largo Village, LLC	The HLE Group LLC
Spindale Retail I LLC	The Kroger Company
Spirit Master Funding IV, LLC	The Leathery Company
Spirit Realty LP	The North Los Altos Shopping Center
SPL Leland Avenue LLC	The Point Investment, L.L.C.
Spring Creek Center II LLC	The Shops At England Run, Inc.
Spring Park Property Owner, LLC	The Shops At England Run, LLC
Springhill Two LLC	The Southern Benedictine Society
SR Huntsville, LLC	The Stop & Shop Supermarket Co., LLC
SSI Northside LLC	The View at Marlton LLC
ST Marys Square Business Complex LLC	THF Greengate East Development, LP
ST Vincent DePaul Stores INC	THF Paducah Development , LP
ST. Charles Plaza LLC	Thompson Hills Investment Corp
ST. Joseph Northgate LLC	Thomson Plaza Shopping Center, LLC
ST. Matthews Pavilion, LLC	Tifton Retail I LLC
Sterling Park Shopping Center, LP	Times Square Realty LLC
Stockman Lands Inc	TJ Elite Properties LLC
Stone Mountain Square Shopping Center LLC	TKG Norwichtown Commons LLC
STS Equity Partners LLC	TKG Sheridan Crossing Development, LLC
Suburban Realty Joint Venture	TMC LLC
Summer Center Commons, LLC	

TMS McCarthy LP
 TN Equities LLC
 Todd Shopping Center, LLC
 Tomball Plaza, LLC
 Top Home LLC
 Tower Plaza IndianaC
 Tower Ventures CRE LLC
 Town 'N' Country Plaza, LP
 Town Square L.P.
 Town West Realty, Inc.
 Towne Center Investments LLC
 TPI Cassinelli Manager LLC
 Trailridge Center, L.P.
 Tranel IndianaC.
 Tred Avon, LLC
 Trent J Taylor, Esq
 Tri & Tammy Doan
 Tri Marsh Realty LLC
 Triangle Square, LLC
 Trifecta Capital LLC
 Trifur Partners, LP
 Trigroup Properties LLC
 Triledo Sanford LLC
 Triple Bar Columbia Marketplace, LLC
 Triple Kap Realty Corp
 Tropicana Palm Plaza, LLC
 Trotters Enterprises LLC
 TRU 2005 RE I, LLC
 Trussville Promenade I Owner, LLC
 TSCA-255, LLC
 Turfway Plaza Associates LLC
 Twenty First Properties Inc
 Twin Rivers Equity Partners LLC
 Two Center Corp
 Tyler Center LLC
 U & Me Hershey LLC
 UE Hudson Mall Holding LLC
 UE Revere LLC
 Unison Mooresville, LLC
 Universal Guaranty Life Ins Co Inc
 University Park Associates LP
 Up In The Air LLC
 Upper Fork LLC
 Upper Glen Street Associates, LLC
 Urban Edge Properties
 US Properties Group
 USPG Portfolio Eight LLC
 USPG Portfolio Two, LLC
 V 3 OZ West Colonial LLC
 V&S Seven Oaks LLC
 Valcour Development
 Valencia Hills Partners, LP
 Value Investment Group Inc
 Van Wert RE, LLC
 Vande Lay Capital Partners, LLC
 Vanyarmouth, LLC

VEI Dundalk LLC
 Venture Partners LLC
 Vernco Belknap, LLC
 Vestal Property, LLC
 VH Cleona, LLP
 Vila Clark Associates
 Village Center, LLC
 Village Green Realty L.P.
 Village Investment Properties, LLC
 Village Marketplace Equity Partners, LLC
 Village Shoppers Associates
 VSC Associates, LLC
 VSC Corporation
 Wadsworth Associates
 Wallace Properties-Kennewick Plaza LLC
 Wal-Mart East, LP
 Walnut Avenue Partners, L.L.C.
 Walnut Creek Plaza, LLC
 Warren Davis Properties XV LLC
 Warren Davis Properties XVIII, LLC
 Warren L12 LLC
 Warren Terra INC
 Warwick Denbigh Co
 Washington Gardens I & II LP
 Washington Gardens I LP
 Washington Place Indiana LLC
 Waterbridge Orange Blossom, LLC
 Waterford Village LLC
 Waterstone Southeast Spartan Portfolio, LLC
 Watson Central GA LLC
 Watt Town Center Retail Partners, LLC
 Waynesboro Holdings L.P., GBR West Main LLC
 and
 Waynesburg Associates General Ptnrshp
 WC Properties LLC
 Wedgewood SC Investors LLC
 Wegmans Food Markets, Inc.
 Weingarten Nostat LLC
 Wenatchee Productions Corporation
 Weslaco Palm Plaza LLC
 West Boca Center LLC
 West Point Partners
 West River Shopping Center LLC
 West Sahara Equities LLC
 West Valley Properties, Inc
 Westerman Ball Ederer Miller
 Westerman Ball Ederer Miller & Sharfstein, LLP
 Western Properties Company
 Westerville Square Inc
 Westerville Square, Inc.
 Westgate Plaza Associates
 Westgate Shopping Center, LTD.
 Westview Center Associates, L.C.
 White Oaks Plaza LLC
 WHLR - Rivergate, LLC
 WHLR-JANAF, LLC

WILF Law Firm, LLP
 William R. Roth Lancaster, LLC
 Wilshire Plaza Investors, LLC
 Winbrook Management, LLC As Managing Agent
 Windsor 15 LLC
 Windsor Shopping Center LLP
 Windward Partners II Ltd
 Winklers Mill, LLC
 Winston Salem Haines LLC
 Wise County Plaza WVA, LLC
 WMSC LLC / Routh Group
 WMT Franklin, L.L.C.
 Wolf River Run Associates, LLC
 Wood Center Properties LLC
 Wood Lawrenceburg Center, LLC
 Woodberry Plaza, LLC
 Woodbridge Crossing Urban Renewal LLC
 Woodcock Properties
 Woodland Village, LLC
 WRD Hanover LP
 WRI Freedom Centre, L.P.
 WRI Seminole Marketplace, LLC
 WRI Trautmann, L.P.
 WRP Gateway, LLC
 WRP Washington Plaza LLC
 Y&C Long Beach
 Y&O 240 LLC
 Y&O Faulkner LLC
 Y&O Town & Country LLC
 Yada LLC
 Yee Hop Realty, Limited
 Yellow Tail Georgia LLC
 YLCA Yuba Property LLC
 Yolanda Zanchi
 Younis Enterprises LLC
 Yukon Route 66 II LLC
 Yuma Mesa, LLC
 Zane C. Hall Family LP
 Zanesville OH Retail LLC
 Zeisler Morgan Properties Ltd
 ZP No 183 LLC
 Zuni Albuquerque 2005

Secured Lenders

1903 Partners, LLC
 1903P Loan Agent, LLC
 Banc of America Leasing & Capital, LLC
 Bank of America, N.A.
 Fifth Third Bank, National Association
 Huntington National Bank
 MUFG Bank, Ltd.
 PNC Bank, National Association
 ReStore Capital (BIG), LLC
 Tiger Finance, LLC
 Truist Bank
 U.S. Bank National Association

Wells Fargo Bank, National Association
 WhiteHawk Finance LLC

Shareholders

BlackRock, Inc.
 FMR LLC
 Liechtensteinische Landesbank Aktiengesellschaft
 The Vanguard Group, Inc.

Suppliers and Vendors

Ashley Furniture
 Data 2 Logistics
 Engie Insight
 Geodis USA LLC
 Media Storm LLC
 Peak Living INC
 Procter & Gamble
 Sealy INC
 Serta INC
 Sunjoy Group International PTE LTD

Taxing Authorities

Abilene-Taylor County Public Abilene Texas
 Account Recovery Services Oxnard California
 Ada County Treasurer Boise Idaho
 Adams County Health Dept Commerce City
 Colorado
 Adams County Health Dept Quincy Illinois
 Adams County Tax Collector Natchez Mississippi
 Agricultural Commissioners Office Santa Rosa
 California
 Aiken County South Carolina
 Ala Tax Business License Birmingham Alabama
 Alabama Department of Revenue
 Alabama Dept of Agriculture
 Alabama State Treasurer Unclaimed
 Alachua County Environmental Gainesville Florida
 Alachua County Tax Collector Jacksonville Florida
 Alamance County Tax Collector Graham North
 Carolina
 Alameda County Clerk Recorder Oakland California
 Alameda County Dept of Alameda California
 Alameda County Tax Collector Hayward California
 Alaska Dept of Revenue
 Albany Dougherty Tax Dept Georgia
 Albemarle County Tax Collector Merrifield Virginia
 Alberta Recycling Mgmt Authority
 Alief Independent School Dist Texas
 Allegany County Tax Cumberland Maryland
 Alleghany County VA Commissioner Covington
 Virginia
 Allen County Health Department Lima, Ohio
 Allen County Treasurer Fort Wayne Indiana
 Allied Data Solutions Ads Columbus, Ohio
 Altoona Area School Dist Tax

American Appraisal Associates Milwaukee Wisconsin
 American Fork City Utah
 Anderson County Clerk Clinton Tennessee
 Anderson County Treasurer South Carolina
 Anne Arundel County Annapolis Maryland
 Arapahoe County Tax Collector Littleton Colorado
 Arizona Business Gazette Phoenix Arizona
 Arizona Corporation Commission
 Arizona Department of Economic
 Arizona Department of Revenue
 Arkansas Dept of Finance & Adm
 Arkansas Dept of Health
 Arkansas Insurance Department
 Arkansas Secretary of State
 Arkansas State Plant BD
 Armstrong Reshawn Tallahassee Florida
 Ascension Parish Tax Collector Gonzales Louisiana
 Ashe County Tax Collector Hermitage Pennsylvania
 Assessment & Taxation Portland Oregon
 Assessor Collector Columbus
 Assessor Collector Of Taxes Beaumont Texas
 Astabula County Health Dept Jefferson, Ohio
 Aston Township Pennsylvania
 Aston Township Pittsburgh Pennsylvania
 Athens City Tax Collector Tennessee
 Athens City-County Health Department
 Athens Clark County Dept of Athens Georgia
 Atlantic County Division Northfield New Jersey
 Auditor Of State Little Rock Arkansas
 Auglaize County Auditor Wapakoneta, Ohio
 Auglaize County Health Dept Wapakoneta, Ohio
 Augusta License & Inspection Georgia
 Augusta Municipal Tax Collector Maine
 Austell City Tax Collector Georgia
 Autauga County Health Department Prattville Alabama
 Autauga County Tax Collector Prattville Alabama
 B.H.G.S DCA West Sacramento California
 Baldwin Co Sales & Use Tax Department Bay Minette Alabama
 Baldwin County Judge Of Probate Bay Minette Alabama
 Baldwin County Revenue Comm Bay Minette Alabama
 Baldwin County Robertsdale Alabama
 Baldwin County Tax Commission Atlanta Georgia
 Baltimore County Maryland
 Baltimore County Tax Collector Maryland
 Banks County Commissioners Homer Georgia
 Bannock County Treasurer Pocatello Idaho
 Barberton City Htl Dept Barberton, Ohio
 Barren County Health Dept Glasgow Kentucky
 Barren County Tax Collector Glasgow Kentucky
 Barren River District Health Bowling Green Kentucky
 Bartholomew County Health Dept Columbus Indiana
 Bartholomew County Treasurer Columbus Indiana
 Bartow County Tax Commissioner Cartersville Georgia
 Battlecreek City Treasurer Battle Creek Michigan
 Baxter County Collector Mountain Home Arkansas
 Bay County Tax Collector Panama City Florida
 Beaufort County Beaufort South Carolina
 Beaufort County Emergency Beaufort South Carolina
 Beaufort County Treasurer Atlanta Georgia
 Beckley-Raleigh County Board Of Beckley West Virginia
 Beer & Wine Services Inc Calistoga California
 Bell County Environmental Pineville Kentucky
 Bell County Public Health Temple, Ohio
 Bell County Sheriff Pineville Kentucky
 Bellevue City Tax Collector Bellevue Kentucky
 Belmont County Health Dept Saint Clairsville, Ohio
 Belmont County Treasurer Saint Clairsville, Ohio
 Benton County Bentonville Arkansas
 Benton County Tax Collector Kennewick Washington
 Benton Franklin District Health Kennewick Washington
 Benton Twp Treasurer (Berrien) Benton Harbor Michigan
 Berkeley County Health Dept Martinsburg West Virginia
 Berkheimer Associates Exton Pennsylvania
 Berkheimer Hab Misc Lehigh Valley Pennsylvania
 Berks E I T Bureau Wyomissing Pennsylvania
 Bernalillo County Tax Collector Albuquerque New Mexico
 Bexar County Clerk San Antonio Texas
 Bexar County Tax Assessor-Collector -San Antonio Texas
 Bill English Probate Judge Opelika Alabama
 Billerica Health Department Billerica Massachusetts
 Bismark Burleigh Public Health Bismark North Dakota
 Black Hawk County Health Waterloo Iowa
 Blount County Clerk Maryville Tennessee
 Blount County Trustee Maryville Tennessee
 Board Of County Commissioners Miami Florida
 Board Of Equalization Sacramento, Ca
 Bonneville County Treasurer Idaho Falls Idaho
 Booher & Associates Lewistown Pennsylvania
 Boone County Collector Of Revenue Columbia Missouri
 Boone County Tax Collector Harrison Arkansas
 Boone County Treasurer Indianapolis Indiana
 Borough of Chambersburg Chambersburg Pennsylvania
 Borough of Clifton Heights Clifton Heights Pennsylvania
 Borough of Dunmore Pennsylvania

Borough of Paramus New Jersey
 Borough of West Hazleton Pennsylvania
 Bossier Parish Tax Collector Benton Louisiana
 Boulder County Public Health Boulder Colorado
 Bowie City Tax Collector (Prince Georges)- Bowie Maryland
 Boyle County Sheriff Danville Kentucky
 Bradley County Trustees Office Cleveland Tennessee
 Brazoria County Clerk Angleton Texas
 Brazoria County Tax Assessor-Collector Lake Jackson Texas
 Brazos County Clerk Bryan Texas
 Brazos County Tax Office Bryan Texas
 Bremerton-Kitsap County Bremerton Washington
 Brevard County Tax Collector Titusville Florida
 Brinsfield Sol Jr Montgomery Alabama
 Bristol City Tax Collector Bristol Tennessee
 Broward County Tax Collector Fort Lauderdale Florida
 Brown Co Appraisal District Brownwood Texas
 Brown County Health Dept Green Bay Wisconsin
 Brown County Treasurer Green Bay Wisconsin
 Brunswick County Tax Collector Charlotte North Carolina
 Brusmak Clement & Harrison Pc Dallas Texas
 Bryan County Tax Collector Durant Oklahoma
 Buchanan County Collector Of Saint Joseph Missouri
 Bucyrus City Health Department Bucyrus, Ohio
 Budget Heating & Air Condition Tampa Florida
 Buffalo Trace Dist Health Dept Maysville Kentucky
 Bullitt County Health Dept Shepherdsville Kentucky
 Bulloch County Tax Commissioner Statesboro Georgia
 Buncombe County Tax Collector Asheville North Carolina
 Bureau of Alcohol Tobacco And Pittsburgh Pennsylvania
 Bureau of Home Furnishings Sacramento California
 Bureau of Plant Industry Lincoln Nebraska
 Bureau of Revenue And Taxation Gretna Louisiana
 Bureau of Revenue Collections Baltimore Maryland
 Burke County Tax Collector Charlotte North Carolina
 Burlington City Tax Collector Burlington North Carolina
 Butler County Collector Poplar Bluff Missouri
 Butte County Clerk Oroville California
 Butte County Tax Collector Oroville California
 Cabarrus County Tax Collector Charlotte North Carolina
 Cabell County Sheriff Huntington West Virginia
 Cabell-Huntington Health Dept Huntington West Virginia
 Cache County Assessor Logan Utah
 Caddo Parish Sheriff's Office Shreveport Louisiana
 Calcasieu Parish Tax Collector Lake Charles Louisiana
 Caldwell County Register Of Deeds Lenoir North Carolina
 Caldwell County Tax Collector Lenoir North Carolina
 Caledonia Township Treasurer Corunna Michigan
 Calhoun County License Anniston Alabama
 California Dept of Public Health Sacramento California
 California Secretary Of State Sacramento California
 California Travel And Tourism Sacramento California
 Calloway County Health Dept Murray Kentucky
 Calloway County Tax Collector Murray Kentucky
 Calrecycle Sacramento California
 Calvert County Health Dept Prince Frederick Maryland
 Calvert County Tax Collector Prince Frederick Maryland
 Camden County Treasurer Blackwood New Jersey
 Campbell County Fiscal Court Cincinnati, Ohio
 Campbell County Tax Collector Jacksboro Tennessee
 Campbell County Tax Collector Newport Kentucky
 Campbellsville Ind School Campbellsville Kentucky
 Canadian County Treasurer El Reno Oklahoma
 Canadian/Ref/Tax Brantford, ON
 Canyon County Tax Collector Caldwell Idaho
 Cape Girardeau County Collector Jackson Missouri
 Cape Girardeau County Public Cape Girardeau Missouri
 Cape May Co Dept of Health Cape May Court House New Jersey
 Caro Community Schools Caro Michigan
 Carroll County Health Dept Bur Westminister Maryland
 Carroll County Tax Collector Westminister Maryland
 Carrollton-Farmers Branch ISD Tax Office Dallas Texas
 Carson City Treasurer Carson City Nevada
 Carter County Treasurer Ardmore Oklahoma
 Carter County Trustee Elizabethton Tennessee
 Carteret County Tax Collector Beaufort North Carolina
 Cascade County Treasurer Great Falls, MT
 Cashier Fld California Dept of Sacramento California
 Casper County Health Dept Casper, WY
 Cass County Collector Harrisonville Missouri
 Cass County Health Dept Logansport Indiana
 Catawba County Tax Collector Charlotte North Carolina
 Cathedral City Cathedral City California
 Catoosa County Tax Commissioner Ringgold Georgia
 CCA-Municipal Income Tax Cleveland, Ohio
 CCDB-Fire Prevention Bureau Las Vegas Nevada

CDFA Sacramento California	City Income Tax Bureau Allegheny College Pennsylvania
Cecil County Health Department Elkton Maryland	City of Canada Flintridge La Canada Flintridge California
Cecil County Treasurers Office Elkton Maryland	City of Abilene Texas
Cedar City Cedar City Utah	City of Adamsville Alabama
CEI Florida Inc Debary Florida	City of Aiken AikenSouth Carolina
Cellville City Clerk Belleville, Illinois	City of Alamogordo New Mexico
Central Connecticut Health Dis Rocky Hill Connecticut	City of Alcoa Tennessee
Central District Health Dept Boise Idaho	City of Alexandria Louisiana
Central Tax Bureau Bridgeville Pennsylvania	City of Allen Texas
Central Tax Bureau Of PA Burgettstown Pennsylvania	City of Allentown Pennsylvania
Central Tax Bureau Of PA Inc Youngwood Pennsylvania	City of Alpharetta Georgia
Central Tax Bureau Of PA McKees Rocks Pennsylvania	City of Alpharetta Atlanta Georgia
Champaign Health District Urbana, Ohio	City of Amarillo Health Dept. Amarillo Texas
Charles County Health Dept White Plains Maryland	City of Anaheim California
Charles County Tax Collector La Plata Maryland	City of Andalusia Alabama
Charleston Co Treasurer Charlotte North Carolina	City of Anderson California
Charlotte County Board Of Port Charlotte Florida	City of Anniston Alabama
Charter Township Of Clinton Township Michigan	City of Antioch California
Charter Township Of Meridian (Ingham) Okemos Michigan	City of Appleton Wisconsin
Charter Township Of Union Mt Pleasant Michigan	City of Arcadia California
Charter Twp Of Shelby Detroit Michigan	City of Arlington Health Dept Arlington Texas
Chattanooga City Treasurer Chattanooga Tennessee	City of Arnold Missouri
Chaves County Treasurer Roswell New Mexico	City of Ashland Kentucky
Chelan County Treasurer Wenatchee Washington	City of Atascadero California
Cherokee County Tax Collector Murphy North Carolina	City of Athens Alabama
Cherokee County Tax Comm Canton Georgia	City of Athens Sales Tax Div Hartselle Alabama
Cherokee County Treasurer Atlanta Georgia	City of Attleboro Connecticut
Chesapeake City Tax Collector Chesapeake Virginia	City of Attleboro Massachusetts
Chester County Treasurer ChesterSouth Carolina	City of Attleboro Woburn Massachusetts
Chesterfield County Chesterfield Virginia	City of Atwater Fresno California
Chesterfield County Tax Collector Chesterfield Virginia	City of Auburn Alabama
Chesterfield County Treasurer Charlotte North Carolina	City of Auburn Maine
Chesterfield Township Chesterfield Michigan	City of Auburndale Florida
Chicago Dept of Revenue Chicago, Illinois	City of Austell Georgia
Chico Enterprise Record Chico California	City of Avon Park Avon Park Florida
Christian County Tax Collector Hopkinsville Kentucky	City of Azusa California
Cincinnati Income Tax Bureau Cincinnati, Ohio	City of Baker Louisiana
Circuit Court Clerk Culpepper Virginia	City of Ballwin Missouri
Circuit Court For Charles Cnty La Plata Maryland	City of Banning California
City Of Gaylord Michigan	City of Barstow California
City And County of Denver Dallas Texas	City of Baton Rouge Baton Rouge Louisiana
City And County of San Francisco San Francisco California	City of Baytown Texas
City Auditor West Fargo North Dakota	City of Beaufort BeaufortSouth Carolina
City Collector Kansas City Missouri	City of Beaumont California
City County Tax Commissioner Macon Georgia	City of Beaverton Oregon
City Hall Waynesboro Georgia	City of Beckley West Virginia
	City of Bellflower California
	City of Bessemer Alabama
	City of Bethlehem Pennsylvania
	City of Biddeford Brattleboro, VT
	City of Birmingham Alabama
	City of Bloomington, Illinois
	City of Boaz Alabama
	City of Bonita Springs Bonita Springs Florida

City of Bossier City Louisiana	City of Concord Tax Collector Charlotte North Carolina
City of Boulder Colorado	City of Conyers Georgia
City of Boynton Beach Boynton Beach Florida	City of Coral Springs Coral Springs Florida
City of Brandenburg Kentucky	City of Corinth Tax Dept Corinth Mississippi
City of Branson Missouri	City of Cornelia Georgia
City of Bristol Tennessee	City of Corona California
City of Brook Park Brook Park, Ohio	City of Corsicana Texas
City of Brooklyn Center Minneapolis Minnesota	City of Corsicana Tax Office Corsicana Texas
City of Brownsville Texas	City of Covington Georgia
City of Brownwood Texas	City of Covington Kentucky
City of Brunswick Georgia	City of Covington Louisiana
City of Buena Park Buena Park California	City of Crest Hill Crest Hill, Illinois
City of Buffalo, New York	City of Crestview Florida
City of Buford Georgia	City of Crystal Lake Crystal Lake, Illinois
City of Bullhead City Bullhead City Arizona	City of Crystal River Crystal River Florida
City of Burien Washington	City of Cudahy California
City of Burleson Texas	City of Cudahy Wisconsin
City of Burton Michigan	City of Culver City Fresno California
City of Byron Georgia	City of Cumberland Maryland
City of Calexico California	City of Cumming Georgia
City of Calhoun Georgia	City of Cuyahoga Falls Cuyahoga Falls, Ohio
City of Callaway Florida	City of Cynthiana Kentucky
City of Calumet City Calumet City, Illinois	City of Dade City Dade City Florida
City of Camarillo California	City of Dallas Georgia
City of Camden South Carolina	City of Dallas Texas
City of Campbell California	City of Dalton Georgia
City of Campbellsville Kentucky	City of Danville Virginia
City of Cape Girardeau Cape Girardeau Missouri	City of Davenport Iowa
City of Carrollton Texas	City of De Pere De Pere Wisconsin
City of Casselberry Florida	City of Decatur Birmingham Alabama
City of Ceres California	City of Decatur Alabama
City of Chandler Arizona	City of Delray Beach Delray Beach Florida
City of Charleston West Virginia	City of Denham Springs Denham Springs Louisiana
City of Charleston West Virginia	City of Denton Dallas Texas
City of Charleston South Carolina	City of Denver Dallas Texas
City of Charlotte North Carolina	City of Des Plaines Des Plaines, Illinois
City of Charlottesville Treas Charlottesville Virginia	City of Destin Florida
City of Chattanooga Tennessee	City of D'Urberville Diberville Mississippi
City of Chesterfield Missouri	City of Dothan Alabama
City of Chico Los Angeles California	City of Douglas Georgia
City of Chino California	City of Dover Dept of Inspect Dover Delaware
City of Chino Hills Chino Hills California	City of Dublin California
City of Citrus Heights Citrus Heights California	City of Dublin Occupational Tax Dublin Georgia
City of Clarksville Saint Louis Missouri	City of Duluth Georgia
City of Clearwater Florida	City of Dunn Dun North Carolina
City of Cleburne Texas	City of Durham North Carolina
City of Clewiston Florida	City of Easley South Carolina
City of Clinton Mississippi	City of Eden North Carolina
City of Clinton Tennessee	City of Edmond Oklahoma
City of Clovis New Mexico	City of El Centro El Centro California
City of Coal Run Village Pikeville Kentucky	City of El Dorado El Dorado Arkansas
City of Coldwater Tax Coldwater Michigan	City of El Paso El Paso Texas
City of Columbia South Carolina	City of Elizabeth City Elizabeth City North Carolina
City of Columbus, Ohio	City of Elizabethton Tennessee
City of Concord California	City of Elizabethtown Kentucky
City of Concord North Carolina	

City of Elk Grove Elk Grove California	City of Grandville Michigan
City of Erie Bureau Of Revenue Baldwin Pennsylvania	City of Grants Pass Grants Pass Oregon
City of Erie Bureau Of Revenue Erie Pennsylvania	City of Greeley Colorado
City of Escondido California	City of Greenbelt Maryland
City of Euless Texas	City of Greenville North Carolina
City of Everett Washington	City of Greenville Texas
City of Fairfield, Ohio	City of Greenwood City Tax Greenwood Mississippi
City of Fairview Heights Fairview Heights, Illinois	City of Greer South Carolina
City of Fargo North Dakota Fargo North Dakota	City of Gulfport Mississippi
City of Ferguson Saint Louis Missouri	City of Guntersville Alabama
City of Fitchburg Board Of Health, Fitchburg Massachusetts	City of Hallandale Beach Hallandale Florida
City of Fitchburg Massachusetts	City of Hanford California
City of Fitchburg Medford Massachusetts	City of Harlan Kentucky
City of Flagstaff Arizona	City of Harlingen Texas
City of Flagstaff Sales Tax Flagstaff Arizona	City of Harrison Ohio Tax Harrison, Ohio
City of Flint Michigan	City of Harrisonburg Virginia
City of Florence Kentucky	City of Hartsville South Carolina
City of Folsom California	City of Hattiesburg City Clerks Off Hattiesburg Mississippi
City of Folsom Fresno California	City of Hawthorne Fresno California
City of Fontana California	City of Hayward California
City of Fort Collins-MFI Fort Collins Colorado	City of Hazard Kentucky
City of Fort Meyers Fort Myers Florida	City of Hemet California
City of Fort Pierce Fort Pierce Florida	City of Henderson Nevada
City of Fort Smith Fort Smith Arkansas	City of Hendersonville Charlotte North Carolina
City of Fort Worth Fort Worth Texas	City of Hendersonville Tennessee
City of Frankfurt Frankfort Kentucky	City of Hialeah Miami Florida
City of Franklin Tennessee	City of Hialeah Orlando Florida
City of Franklin Nashville Tennessee	City of Highland California
City of Franklin Tax Franklin Tennessee	City of Hilliard, Ohio
City of Franklin VA Commissioner Franklin Virginia	City of Hillsdale Michigan
City of Frederick Maryland	City of Hobbs New Mexico
City of Fredericksburg Treasurer Baltimore Maryland	City of Hollywood Florida
City of Fremont California	City of Homestead Florida
City of Fresno California	City of Hoover Birmingham Alabama
City of Fullerton California	City of Hopkinsville Kentucky
City of Gadsden Alabama	City of Houston Health & Human Houston Texas
City of Gainesville Texas	City of Houston Texas
City of Galax Virginia	City of Huber Heights Dayton, Ohio
City of Gallup New Mexico	City of Huntington Beach Huntington Beach California
City of Garden City Garden City Idaho	City of Huntsville Alabama
City of Gardena California	City of Independence Health Dept Independence Missouri
City of Gardner Bd Of Health Gardner Massachusetts	City of Indio California
City of Gardner Massachusetts	City of Inglewood California
City of Garland Texas	City of Inverness Florida
City of Garland Health Dept Garland Texas	City of Irving Texas
City of Gastonia North Carolina	City of Jackson Tennessee
City of Georgetown Kentucky	City of Jacksonville North Carolina
City of Georgetown South Carolina	City of Janesville Wisconsin
City of Gilroy California	City of Jefferson City Missouri
City of Glasgow Kentucky	City of Johnson City Johnson City Tennessee
City of Glendale Arizona	City of Jonesboro City Coll Jonesboro Arkansas
City of Gonzales Louisiana	City of Joplin Health Dept Joplin Missouri
City of Goose Creek Goose Creek South Carolina	City of Joplin Missouri
City of Grand Junction Grand Junction Colorado	

City of Kankakee, Illinois	City of Lynchburg Virginia
City of Kansas City Kansas City Kansas	City of Lynn Massachusetts
City of Kansas City Kansas City Missouri	City of Madera California
City of Kennewick Washington	City of Madison Heights Madison Heights Michigan
City of Kentwood-Tax Kentwood Michigan	City of Madison Inspect Unit Madison Wisconsin
City of Kilgore Texas	City of Madison Treasurer Madison Wisconsin
City of Kingman Arizona	City of Madisonville Kentucky
City of La Crosse Treasurer La Crosse Wisconsin	City of Mansfield, Ohio
City of La Mesa Business Licen La Mesa California	City of Maplewood Saint Louis Missouri
City of La Verne La Verne California	City of Marion North Carolina
City of Lacey Washington	City of Marquette Michigan
City of Lafayette Louisiana	City of Martin Business License Martin Tennessee
City of Lafollette Tax La Follette Tennessee	City of McAllen Health Dept McAllen Texas
City of Lake Wales Lake Wales Florida	City of McAllen Texas
City of Lake Worth Lake Worth Texas	City of McAllen Tax Office Texas
City of Lakeland Florida	City of McKinney Code Svc/Food McKinney Texas
City of Lakewood Denver Colorado	City of McKinney Texas
City of Lakewood Finance Dept Lakewood California	City of McMinnville Tennessee
City of Lakewood Washington	City of Memphis, Tennessee Memphis Tennessee
City of Lancaster Fresno California	City of Merced California
City of Lancaster South Carolina	City of Mesa Arizona
City of Lapeer Treasurer Lapeer Michigan	City of Mesquite Texas
City of Laredo Health Dept Laredo Texas	City of Mesquite-Health Dept Mesquite Texas
City of Laredo Texas	City of Methuen Massachusetts
City of Las Vegas Los Angeles California	City of Miami Gardens Miami Gardens Florida
City of Lauderdale Lakes Fort Lauderdale Florida	City of Miami Florida
City of Lauderhill Florida	City of Middlesborough Middlesboro Kentucky
City of Laurinburg North Carolina	City of Middletown Connecticut
City of La Vista Nebraska	City of Middletown, Ohio
City of Lawrenceburg Tennessee	City of Midland Texas
City of Lawrenceville/Tax Lawrenceville Georgia	City of Milford Cincinnati, Ohio
City of Lawton Oklahoma	City of Milford Health Dept Milford Connecticut
City of Layton Utah	City of Milford Delaware
City of Leadington Missouri	City of Milledgeville Georgia
City of Lebanon Tennessee	City of Milpitas California
City of Lebanon, Ohio	City of Milton Florida
City of Lees Summit Lee's Summit Missouri	City of Milwaukee Wisconsin
City of Leesburg Florida	City of Mobile Birmingham Alabama
City of Lewisville Texas	City of Mobile Alabama
City of Lincoln Park Lincoln Park Michigan	City of Modesto California
City of Livonia Michigan	City of Moline, Illinois
City of Lodi Fresno California	City of Monroe Georgia
City of Lomita California	City of Montebello Fresno California
City of Long Beach Long Beach California	City of Montgomery Birmingham Alabama
City of Longmont Colorado	City of Montgomery Alabama
City of Longview Washington	City of Monticello Kentucky
City of Lorain Health Dept Lorain, Ohio	City of Mount Pleasant Mount Pleasant Texas
City of Los Angeles Los Angeles California	City of Mount Sterling Mount Sterling Kentucky
City of Los Angeles Ofc Of Los Angeles California	City of Murray Kentucky
City of Los Angeles Pasadena California	City of Murrieta California
City of Los Banos Los Banos California	City of Muscle Shoals Muscle Shoals Alabama
City of Louisville Colorado	City of Muskegon Chicago, Illinois
City of Loveland Sales Tax Adm Loveland Colorado	City of Muskegon Michigan
City of Lubbock Texas	City of Muskogee Oklahoma
City of Lumberton North Carolina	City of Myrtle Beach Myrtle Beach South Carolina
	City of Nacogdoches Texas

City of Nashua New Hampshire	City of Peoria, Illinois
City of Natchez Mississippi	City of Petoskey Michigan
City of New Bern Tax Collector Charlotte North Carolina	City of Philadelphia Pennsylvania
City of New Braunfels Texas	City of Phoenix Arizona
City of New Iberia New Iberia, LA	City of Pickerington, Ohio
City of New Orleans New Orleans, La	City of Pine Bluff Pine Bluff Arkansas
City of New Philadelphia New Philadelphia, Ohio	City of Pinellas Park Florida
City of Newark, Ca	City of Pittsburg Kansas
City of Newberry, Sc	City of Pittsfield Massachusetts
City of Newnan, Ga	City of Placentia California
City of Newport, Ky	City of Placerville California
City of Newport, Tn	City of Plano Texas
City of Newport News Newport News Virginia	City of Plant City Plant City Florida
City of Nicholasville Kentucky	City of Plantation Fort Lauderdale Florida
City of Niles, Ohio	City of Pompano Beach Pompano Beach Florida
City of Nogales Arizona	City of Pontiac Business Licensing Pontiac Michigan
City of Norman Oklahoma	City of Pontiac Detroit Michigan
City of North Augusta North Augusta South Carolina	City of Pontiac Eaton Rapids Michigan
City of North Bend North Bend Oregon	City of Poplar Bluff Poplar Bluff Missouri
City of North Charleston South Carolina	City of Port Hueneme Fresno California
City of North Little Rock North Little Rock Arkansas	City of Port Orange Port Orange Florida
City of North Myrtle Beach North Myrtle Beach South Carolina	City of Port Orchard Port Orchard Washington
City of North Richland Hills North Richland Hills Texas	City of Portage Michigan
City of Northampton Massachusetts	City of Portland Oregon
City of Northampton Woburn Massachusetts	City of Portland Treasury Lewiston Maine
City of Northglenn Denver Colorado	City of Poway California
City of Northglenn Colorado	City of Prattville Alabama
City of Novato California	City of Prescott Arizona
City of Novi Detroit Michigan	City of Prestonsburg Kentucky
City of Oakbrook Terrace Oakbrook Terrace, Illinois	City of Pueblo Colorado
City of Oakland San Francisco California	City of Puyallup Seahurst Washington
City of Ocean Springs Mississippi Ocean Springs Mississippi	City of Rainbow City Rainbow City Alabama
City of Ontario California	City of Rancho Cucamonga Rancho Cucamonga California
City of Orangeburg South Carolina	City of Redlands Fresno California
City of Ormond Beach Ormond Beach Florida	City of Redlands California
City of Oroville California	City of Redwood City Redwood City California
City of Owensboro Kentucky	City of Reno Nevada
City of Oxnard California	City of Revere Board Of Health Revere Massachusetts
City of Paducah Louisville Kentucky	City of Revere Massachusetts
City of Paintsville Kentucky	City of Rialto California
City of Palatka Florida	City of Richmond Finance Dept Richmond Kentucky
City of Palm Bay Palm Bay Florida	City of Riverdale Georgia
City of Palmdale California	City of Roanoke Rapids Roanoke Rapids North Carolina
City of Paragould Arkansas	City of Roanoke Virginia
City of Paramount California	City of Roanoke Treasurer Roanoke Virginia
City of Parma Div Of Tax Cleveland, Ohio	City of Rock Hill Rock Hill South Carolina
City of Parma Heights Parma Heights, Ohio	City of Rockingham Tax Dept Rockingham North Carolina
City of Pasadena Health Dept Pasadena Texas	City of Rocky Mount Rocky Mount North Carolina
City of Pasadena California	City of Rogers City Clerks Ofc Rogers Arkansas
City of Pearl Mississippi	City of Roswell Dallas Texas
City of Pelham Alabama	City of Roswell Georgia
City of Pembroke Pines Pembroke Pines Florida	City of Roswell New Mexico

City of Rowlett Texas	City of St Cloud St Cloud Minnesota
City of Sacramento California	City of St Joseph St Joseph Missouri
City of Saginaw Michigan	City of St Louis Park St Louis Park Minnesota
City of Saint Louis Saint Louis Missouri	City of St Matthews Louisville Kentucky
City of Salem Income Tax Salem, Ohio	City of St Peters Saint Peters Missouri
City of Salem Treasurer Salem Virginia	City of Starkville Mississippi
City of Salisbury Maryland	City of Statesville North Carolina
City of San Angelo San Angelo Texas	City of Staunton Virginia Staunton Virginia
City of San Clemente San Clemente California	City of Sterling Heights Detroit Michigan
City of San Diego San Diego California	City of Stockbridge Georgia
City of San Jose San Francisco California	City of Stonecrest Livonia Georgia
City of San Jose San Jose California	City of Stuart Florida
City of San Juan Capistrano San Juan Capistrano California	City of Sugar Hill Sugar Hill Georgia
City of San Marcos San Marcos California	City of Sugar Land Sugar Lane Texas
City of San Pablo San Pablo California	City of Sunrise Florida
City of Sandy Springs Revenue Sandy Springs Georgia	City of Surprise Arizona
City of Sanford North Carolina	City of Sylacauga Alabama
City of Santa Clara Santa Clara California	City of Tallahassee Florida
City of Santa Fe Springs Santa Fe Springs California	City of Tampa Florida
City of Saraland Alabama	City of Tarpon Springs Tarpon Springs Florida
City of Sarasota Florida	City of Temecula California
City of Savannah Georgia	City of Tempe Tax Phoenix Arizona
City of Scottsdale Arizona	City of Tempe Arizona
City of Searcy Arkansas	City of Terrell Texas
City of Sedalia Missouri	City of Texarkana Texas Texarkana Texas
City of Selma Alabama	City of Thomasville Tax Dept Thomasville Georgia
City of Seminole Florida	City of Thomson Georgia
City of Seneca South Carolina	City of Thornton Colorado
City of Sevierville Tax Sevierville Tennessee	City of Tiffin, Ohio
City of Shawnee Kansas	City of Tifton Georgia
City of Sheboygan Wisconsin	City of Torrance California
City of Shelbyville Kentucky	City of Trotwood, Ohio
City of Shelbyville Tennessee	City of Troy Alabama
City of Shepherdsville Ky Shepherdsville Kentucky	City of Tucson Arizona
City of Show Low Show Low Arizona	City of Tulare California
City of Shreveport Louisiana	City of Tulsa Dept of Finance Tulsa Oklahoma
City of Sierra Vista Sierra Vista Arizona	City of Tupelo Mississippi
City of Sikeston Missouri	City of Turlock California
City of Sioux Falls Sioux Falls South Dakota	City of Tustin California
City of Slidell Louisiana	City of Union City Union City Georgia
City of Smyrna Georgia	City of Union City Union City Tennessee
City of Snellville Georgia	City of Upland Fresno California
City of Somers Point Somers Point New Jersey	City of Vallejo California
City of South Ogden Bountiful, Ohio	City of Vancouver Washington Vancouver Washington
City of South Pasadena South Pasadena California	City of Venice Florida
City of Southaven Mississippi	City of Ventura California
City of Sparks Nevada	City of Vicksburg Mississippi
City of Spokane Washington	City of Victorville California
City of Springdale Arkansas	City of Vienna West Virginia
City of Springfield Dept of Springfield Missouri	City of Virginia Beach Treas Virginia Beach Virginia
City of Springfield Massachusetts	City of Visalia California
City of Springfield Tennessee	City of Vista California
City of Springfield Woburn Massachusetts	City of Warner Robins Warner Robins Georgia
City of St Cloud St Cloud Florida	City of Warwick Rhode Island
	City of Warwick-Tax Boston Massachusetts

City of Waterbury Connecticut	Clerk Of Circuit Court Easton Maryland
City of Waxahachie Texas	Clerk Of Circuit Court Elkton Maryland
City of Waycross Georgia	Clerk Of Circuit Court For Centreville Maryland
City of Waynesboro Park Virginia	Clerk Of Circuit Court Frederick Maryland
City of Weatherford Texas	Clerk Of Circuit Court Manassas Virginia
City of Webster Groves Webster Groves Missouri	Clerk Of Circuit Court Prince Frederick Maryland
City of Webster Texas	Clerk Of Circuit Court Salem Virginia
City of Wenatchee Washington	Clerk Of Circuit Court Towson Maryland
City of Weslaco Texas	Clerk Of Superior Court Waynesboro Georgia
City of West Allis West Allis Wisconsin	Clerk Of The Court Annapolis Maryland
City of West Buechel Louisville Kentucky	Clerk's Office Harrisonburg Virginia
City of West Jordan West Jordan Utah	Cleveland County Tax Collector Shelby North Carolina
City of West Minster Westminster California	Cleveland County Treasurer Norman Oklahoma
City of West Monroe West Monroe Louisiana	CLIA Laboratory Program Portland Oregon
City of West Sacramento West Sacramento California	Clifton Health Department Clifton New Jersey
City of Westfield Massachusetts	Clinton City Tax Collector Clinton Tennessee
City of Westland Detroit Michigan	Cobb County Tax Collector Marietta, Ga
City of Westminster Denver Colorado	Cochise County Health Department Wilcox Arizona
City of Westminster Maryland	Cochise County Treasurer Bisbee Arizona
City of Wheat Ridge Wheat Ridge Colorado	Cocke County Trustee Newport Tennessee
City of White Bear Lake Saint Paul Minnesota	Coconino County Dept of Health Svcs Flagstaff Arizona
City of Whiteville North Carolina	Coconino County Treasurer Flagstaff, AZ
City of Whittier Public Service Whittier California	Coffee County Revenue Comm Elba Alabama
City of Wichita Kansas	Coffee County Tax Commissioner Douglas Georgia
City of Wickliffe, Ohio	Coffee County Trustee Manchester Tennessee
City of Windcrest San Antonio Texas	Colbert Co Judge Of Probate Tuscumbia Alabama
City of Woodstock Georgia	Colbert County Muscle Shoals Alabama
City of Worcester Massachusetts	Colbert County Revenue Comm Tuscumbia Alabama
City of Xenia, Ohio	Cole County Tax Collector Jefferson City Missouri
City of Yuba City California	Collector Of Revenue Camdenton Missouri
City of Yucaipa California	Collector Of Revenue Saint Louis Missouri
City Recorder Mc Minnville Tennessee	Collector Of Taxes Wallingford Connecticut
City Tax Collector Cleveland Tennessee	College Township Municipal Office State College Pennsylvania
City Tax Collector Decherd Tennessee	Collier County Tax Collector Naples Florida
City Treasurer Fredericksburg Virginia	Collin County Tax Assessor Col McKinney Texas
City Treasurer Hampton Virginia	Colonial Heights Circuit Court Colonial Heights Virginia
City Treasurer Louisville Kentucky	Colony The Colony Texas
City Treasurer Manitowoc Wisconsin	Colorado Dept of Agriculture Denver Colorado
City Treasurer Waynesboro Virginia	Colorado Dept of Agriculture Broomfield Colorado
City/County of Mobile Birmingham Alabama	Colorado Dept of Revenue Denver Colorado
Clackamas Co Tax Collector Portland Oregon	Colorado Dept of Revenue Lakewood Colorado
Clallam County Treasurer Port Angeles Washington	Colorado State Treasurer Denver Colorado
Claremont City Health Dept Claremont New Hampshire	Colquitt County Tax Commission Moultrie Georgia
Clark County Assessor Las Vegas Nevada	Columbia City Tax Collector Columbia Tennessee
Clark County Clerk Las Vegas Nevada	Columbia County Clerk Of Courts Evans Georgia
Clark County Dept of Business Las Vegas Nevada	Columbia County Tax Collector Lake City Florida
Clark County Health Dept Vancouver Washington	Columbia County Tax Commissioner Evans Georgia
Clark County Seattle Washington	Columbia Township Jedz Tax Dept Cincinnati, Ohio
Clarke County Tax Commissioner Athens Georgia	Columbiana County Health Dept. Lisbon, Ohio
Clay County Collector Liberty Missouri	Columbus Bar Association Columbus, Ohio
Clay County Tax Assessor-Collector Green Cove Springs Florida	Columbus City Treasurer Columbus, Ohio
Clayton County Atlanta Georgia	
Clear Creek ISD Tax Office Dallas Texas	

Columbus County Tax Admn. Whiteville North Carolina	County Clerk Guadalupe County Seguin Texas
Columbus Law Library Assoc Columbus, Ohio	County Clerk Riverside California
Comal County Tax Assessor-Collector San Antonio Texas	County Clerk Sinton Texas
Comanche Co Treasurer Lawton Oklahoma	County Clerk's Office Las Vegas Nevada
Comanche County Health Dept Lawton Oklahoma	County of Albemarle Charlottesville Virginia
Comdisco Inc Des Plaines, Illinois	County of Bexar San Antonio Texas
Commerce Township Treasurer Detroit Michigan	County of Butte Weights & Meas Oroville California
Commission of Revenue Chesapeake Virginia	County of Charleston South Carolina
Commissioner of Insurance Baton Rouge Louisiana	County of Delaware Weights & Media Pennsylvania
Commissioner of Revenue Danville Virginia	County of Durham North Carolina
Commissioner of Revenue Hartford Connecticut	County of Fairfax Virginia
Commissioner of Revenue Williamsburg Virginia	County of Fairfax Office Of Finance Fairfax Virginia
Commissioner of The Revenue Charlottesville Virginia	County of Fresno California
Commissioner of The Revenue Colonial Heights Virginia	County of Hanover Richmond Virginia
Commissioner of The Revenue Leesburg Virginia	County of Kern Bakersfield California
Commonwealth Code Inspection Chambersburg Pennsylvania	County of Lexington Charlotte North Carolina
Commonwealth of Massachusetts Boston Massachusetts	County of Lexington South Carolina
Commonwealth of Massachusetts Danvers Massachusetts	County of Los Angeles Los Angeles California
Commonwealth of Pennsylvania Harrisburg Pennsylvania	County of Los Angeles Norwalk California
Commonwealth of Pennsylvania Philadelphia Pennsylvania	County of Los Angeles South Gate California
Commonwealth of Virginia Richmond Virginia	County of Los Angeles Tax Coll Los Angeles California
Comptroller of Florida Tallahassee Florida	County of Loudoun Leesburg Virginia
Comptroller of The Treasury Annapolis Maryland	County of Madera California
Conestoga Valley School Lancaster Pennsylvania	County of Marin Novato California
Connecticut Dept of Revenue Hartford Connecticut	County of Marin San Rafael California
Connecticut Secretary Of State Hartford Connecticut	County of Mendocino Ukiah California
Contra Costa County Concord California	County of Merced California
Contra Costa County Tax Collec San Francisco California	County of Mobile Alabama
Contra Costa County Tax Collector Los Angeles, CA	County of Monterey Salinas California
Contra Costa County Treasurer Martinez California	County of Orange Santa Ana California
Contra Costa Health Services Martinez California	County of Richmond Charlotte North Carolina
Controller Anne Arundel Co Annapolis Maryland	County of Riverside California
Cook County Dept of Public Health Bridgeview, Illinois	County of Rockbridge Lexington Virginia
Cook County Treasurer Chicago, Illinois	County of Sacramento Med Mather California
Cooke Co. Appraisal District Gainesville Texas	County of Sacramento Ranch Cordova California
Cooke County Tax Dept Gainesville Texas	County of Sacramento California
Cookeville City Tax Collector Cookeville Tennessee	County of San Bernardino San Bernardino California
Coos County Tax Office Coquille Oregon	County of San Diego San Diego California
Corbin City Tax Collector Corbin Kentucky	County of San Joaquin Stockton California
Corporations Division Baton Rouge Louisiana	County of San Luis Obispo San Luis Obispo California
Corpus Christi-Nueces County Corpus Christi Texas	County of Santa Barbara Santa Barbara California
Corsicana ISD Tax Office Corsicana Texas	County of Santa Clara San Jose California
Corsicana-Navarro County Corsicana Texas	County of Seiver Sevierville Tennessee
Coshocton Public Health District Coshocton, Ohio	County of Tulare Visalia California
	County of Ventura Departments Carmarillo California
	County of Ventura California
	County of Volusia Financial Daytona Beach Florida
	County of Volusia Jacksonville Florida
	County of Volusia Tampa Florida
	County of York Baltimore Maryland
	County of York Yorktown Virginia
	County Treasurer Olathe Kansas
	Coweta County Tax Collector Newnan Georgia

Cowlitz County Treasurer Kelso Washington
 Craighead County Collector Jonesboro Arkansas
 Craven County Tax Collector New Bern North Carolina
 Crawford Co Health Department Bucyrus, Ohio
 Crossville City Tax Collector Crossville Tennessee
 CT Dept of Agriculture Hartford Connecticut
 Cullman County Sales Tax Cullman Alabama
 Culpeper County Treasurer Culpeper Virginia
 Cumberland Cnty Dept of Health Millville New Jersey
 Cumberland County Tax Collector Atlanta Georgia
 Curry County Treasurer Clovis New Mexico
 Cypress-Fairbanks ISD Tax Office Houston Texas
 Dade County Tax Collector Miami Florida
 Dallas County Clerk Dallas Texas
 Dallas County Selma Alabama
 Dallas County Tax Assessor Dallas Texas
 Daniel L Carlton Treasurer Jenison Michigan
 Danville Schools Danville Kentucky
 Darke County Health Dept Greenville, Ohio
 Darlington County Treasurer South Carolina
 DATCP Milwaukee Wisconsin
 Davidson County Clerk Nashville Tennessee
 Davidson County Tax Collector Lexington North Carolina
 Davie County Tax Collector Mocksville North Carolina
 Daviess County Sheriff Owensboro Kentucky
 Davis County Assessor Farmington Utah
 Dawson Clerk Of Superior Court Dawsonville Georgia
 Dawson County Business License Dawsonville Georgia
 DC Treasurer Washington, District of Columbia
 Dearborn City Treasurer (Wayne) Lansing Michigan
 Dearborn County Treasurer Lawrenceburg Indiana
 Deer Park Isd Tax Office Deer Park Texas
 Defiance County Auditor Defiance, Ohio
 Defiance County Health Dept Defiance, Ohio
 Dekalb County Tax Commission Atlanta Georgia
 Del Rosario Shirley Tampa Florida
 Delaware County Auditor Delaware, Ohio
 Delaware County Health Dept Muncie Indiana
 Delaware County Treasurer Delaware, Ohio
 Delaware County Treasurer Muncie Indiana
 Delaware Dept of Agriculture Dover Delaware
 Delaware Dept of Finance Wilmington Delaware
 Delaware Dept of Labor Philadelphia Pennsylvania
 Delaware Division Of Revenue Wilmington Delaware
 Delaware General Health Dist Delaware, Ohio
 Delaware State Escheator Wilmington Delaware
 Delta Township Treasurer (Eaton) Lansing Michigan
 Dennis Municipal Tax Collector Medford Massachusetts

Denton County Clerk Denton Texas
 Denton County Denton Texas
 Denver County Tax Collector Denver Colorado
 Denver Dept of Excise & Licenses Denver Colorado
 Denver Manager Of Revenue Denver Colorado
 Department of Agriculture Hartford Connecticut
 Department of Conservation Sacramento California
 Department of Housing Frankfort Kentucky
 Department of Labor & Industry Harrisburg Pennsylvania
 Department of Revenue Atlanta Georgia
 Department of Revenue Helena, MT
 Department of State Denver Colorado
 Department of State Harrisburg Pennsylvania
 Department of State Tallahassee Florida
 Department of Tax And Revenue Charleston West Virginia
 Dept of Agriculture Augusta Maine
 Dept of Alcoholic Bev Control Sacramento California
 Dept of Finance & Admin Little Rock Arkansas
 Dept of Financial Institutions Milwaukee Wisconsin
 Dept of Inspections & Appeals Des Moines Iowa
 Dept of Insurance & State Tallahassee Florida
 Dept of Labor & Training Cranston Rhode Island
 Dept of Plant Industry Pendleton South Carolina
 Dept of Revenue Services Hartford Connecticut
 Deschutes County Tax Collector Bend Oregon
 Desoto County Tax Collector Hernando Mississippi
 Desoto Health Department Desoto Texas
 DHH/OPH Sanitarian Services New Orleans Louisiana
 Dickson City Tax Collector Dickson Tennessee
 Dickson County Clerk Dickson Tennessee
 Dickson County Trustee Charlotte Tennessee
 Dir Of Taxation Topeka Kansas
 Director Of Finance Madisonville Kentucky
 District Court 12-1-01 Harrisburg Pennsylvania
 Div Of State Police Records West Trenton New Jersey
 Division Of Occupational Safety San Bernardino California
 Division Of Public Health Indianapolis Indiana
 Division Of Regulatory Svcs Lexington Kentucky
 Division Of Revenue Lexington Kentucky
 Division Of State Lands Salem Oregon
 Division Of Taxation Rhode Is Providence Rhode Island
 Don Wilkinson Agency Inc Berwick Pennsylvania
 Don Wilkinson Agency Inc Kingston Pennsylvania
 Dona Ana County Treasurer Las Cruces New Mexico
 Dorchester County Treasurer Atlanta Georgia
 Dorchester County Treasurer Saint George South Carolina
 Douglas County Tax Collector Medford Oregon

Douglas County Tax Commission Douglasville Georgia	Erath County Tax Assessor-Collector Stephenville Texas
Douglas County Treasurer Castle Rock Colorado	Erie County Comptrollers Buffalo, New York
Douglas County Treasurer Omaha Nebraska	Erie County Comptrollers Cheektowaga, New York
Dover Health Department Dover New Jersey	Erie County Health Dept Sandusky, Ohio
Dubois County Treasurer Jasper Indiana	Escambia County Tax Collector Pensacola Florida
Durham County Register Of Deeds Durham North Carolina	Etowah County Sales & Use Tax Hartselle Alabama
Durham County Tax Collector Charlotte North Carolina	Extension Desk Of Kansas Customer Topeka Kansas
Duval County Tax Assessor-Collector Jacksonville Florida	Fairfield Dept of Health Lancaster, Ohio
Dyersburg City Recorder Dyersburg Tennessee	Fannin County Appraisal District Bonham Texas
Dyersburg City Tax Collector Dyersburg Tennessee	Fargo Cass Public Health Fargo North Dakota
Earl Bullock Dallas Co Clerk Dallas Texas	Faulkner County Tax Collector Conway Arkansas
Earned Income Tax Officer Somerset Pennsylvania	Fayette County Health Dept Fayetteville West Virginia
East Hartford Town Tax Collector Hartford Connecticut	Fayette County Health Dept Washington Court House, Ohio
East Haven Tax Collector East Haven Connecticut	Fayette County Tax Collector Fayetteville West Virginia
East Pikeland Township Kimberton Pennsylvania	Fayette County Tax Collector Lexington Kentucky
East Stroudsburg Borough East Stroudsburg Pennsylvania	Fayette County Tax Commissioner Fayetteville Georgia
Easton Town Tax Collector (Talbot) Easton Maryland	Fennell Container Company North Charleston South Carolina
Eastpointe City Treasurer (Macomb) Eastpointe Michigan	Financial Credit Network Visalia California
Ector County Appraisal Dist Odessa Texas	Findlay City Health Dept. Findlay, Ohio
Ector County Clerk Odessa Texas	Flint Township Treasurer (Genesee) Detroit Michigan
Eddy County Tax Collector Carlsbad New Mexico	Florence County Treasurer Florence South Carolina
Egg Harbor Township Egg Harbor Township New Jersey	Florida Department of State Tallahassee Florida
El Dorado Co. Recorder/Clerk Placerville California	Florida Department Revenue Tallahassee Florida
El Dorado County Placerville California	Florida Dept of AGR and Consumer Tallahassee Florida
El Dorado County Tax Collector Placerville California	Florida Dept of Agriculture Tallahassee Florida
El Dorado Environmental Mgmt Placerville California	Florida Dept of Financial Svc Tallahassee Florida
El Paso County Colorado Springs Colorado	Floyd County Sheriff Prestonsburg Kentucky
El Paso County Dept. Of Health & Colorado Springs Colorado	Floyd County Tax Collector Rome Georgia
El Paso Tax Assessor-Collector El Paso Texas	Floyd County Treasurer Evansville Indiana
Elkhart County Health Dept Goshen Indiana	Fond Du Lac City Collector (Fond Du Lac) Fond Du Lac Wisconsin
Elkhart County Treasurer Goshen Indiana	Fond Du Lac Co Health Dept Fond Du Lac Wisconsin
Elkin City Tax Collector Elkin North Carolina	Food And Drug Administration St Louis Missouri
Elliot Trading Limited Aurora, ON	Forrest Co Tax Collector Hattiesburg Mississippi
Ellis County Clerk Waxahachie Texas	Forsyth Co Business License Cumming Georgia
Ellis County Tax Assessor-Collector Waxahachie Texas	Forsyth Co Tax Commissioner Cumming Georgia
Elyria City Health Dept Elyria, Ohio	Forsyth County Tax Collector Winston-Salem North Carolina
Employment Development Dept Sacramento California	Fort Bend County Tax Assessor-Collector Houston Texas
Employment Security Dept Seattle Washington	Fountainhead Mud (Harris) Houston Texas
Encorp Pacific (Canada) Burnaby, BC	Franchise Tax Board Sacramento California
Environmental Health Fund Pittsburgh Pennsylvania	Franklin County Trustee Winchester Tennessee
EPRA Truro, NS	Franklin County Auditor Columbus, Ohio
	Franklin County Clerk Frankfort Kentucky
	Franklin County Clerk Winchester Tennessee
	Franklin County Tax Collector Frankfort Kentucky

Franklin County Tax Collector Union, Mo
 Franklin Municipal Tax Collector Medford
 Massachusetts
 Frederick County Health Dept Frederick Delaware
 Frenchtown Township Treasurer (Monroe) Monroe
 Michigan
 Fresno County Clerk Fresno California
 Fresno County Tax Collector Fresno California
 Fresno County Treasurer Fresno California
 Frisco Development Services Frisco Texas
 Frisco Isd Frisco Texas
 Front Royal Town Tax Collector Front Royal
 Virginia
 Fruitland City Tax Collector (Wicomico) Fruitland
 Maryland
 Fulton County Clerk Atlanta Georgia
 Fulton County Tax Commissioner Atlanta Georgia
 Fulton County Treasurer Wauseon, Ohio
 GA Dept of Revenue Atlanta Georgia
 Gainesville City Tax Collector Gainesville Georgia
 Gallena Park ISD Tax Collector Galena Park Texas
 Gallia County Health Dept Gallipolis, Ohio
 Galveston County Tax Office Galveston Texas
 Gardner Municipal Tax Collector Gardner
 Massachusetts
 Garfield County Health Dept Enid Oklahoma
 Garfield County Treasurer Enid Oklahoma
 Garfield Township Treasurer (Grand Traverse)
 Traverse City Michigan
 Garland County Hot Springs Arkansas
 Garland Isd Tax Office Garland Texas
 Gaston County Tax Collector Gastonia North
 Carolina
 Gateway Dist. Health Dept Owingsville Kentucky
 GCDHES Globe Arizona
 Geauga County Auditor Chardon, Ohio
 Gen Treasurer State Of Ri Providence Rhode Island
 Genoa Township Brighton Michigan
 Georgetown City Tax Collector Georgetown
 Kentucky
 Georgetown County Treasurer Columbia South
 Carolina
 Georgetown Scott County Kentucky
 Georgia Dept of Agriculture Atlanta Georgia
 Georgiadis Debra Campbell, Ohio
 Gibson County Recorder Princeton Indiana
 Gila County Division Of Health Payson Arizona
 Gila County Treasurer Globe Arizona
 GK Skaggs Irvine California
 Glassboro Economic Development New Jersey
 Glick & Glick Rockwall Texas
 Gloucester County Dept of Health Sewell New Jersey
 Gloucester County Tax Collector Gloucester Virginia
 Glynn County Brunswick Georgia
 Goose Creek CISD Tax Office Baytown Texas
 Grafton Village Treasurer Grafton Wisconsin

Grand Rapids Twp Treasurer Grand Rapids Michigan
 Grant County Health Dept Marion Indiana
 Grant County Health District Moses Lake
 Washington
 Grant County Tax Collector Ephrata Washington
 Grapevine Colleyville Tax Office Grapevine Texas
 Graves County Sheriff Mayfield Kentucky
 Grayson County Health Dept Denison Texas
 Green Bay City Collector (Brown) Green Bay
 Wisconsin
 Greene County Collector Of Revenue Springfield
 Missouri
 Greene County Combined Health Xenia, Ohio
 Greene County Trustee Greeneville Tennessee
 Greeneville City Tax Collector Greeneville
 Tennessee
 Greenville County Tax Columbia South Carolina
 Gregg County Clerk Longview Texas
 Gregg County Tax Assessor-Collector Longview
 Texas
 Gross Income Tax (New Jersey) Trenton New Jersey
 Guadalupe County Assessor/Coll Seguin Texas
 Guernsey Co Gen Health Dist Cambridge, Ohio
 Guernsey County Auditor Cambridge, Ohio
 Guilford County Tax Collector Charlotte North
 Carolina
 Gwinnet County Licensing & Rev Lawrenceville
 Georgia
 Gwinnett County Tax Commissioner Lawrenceville
 Georgia
 HAB BPT Lehigh Valley Pennsylvania
 HAB-BPT Bangor Pennsylvania
 Habersham County Clerk Clarkesville Georgia
 Hagerstown City Tax Collector Hagerstown
 Maryland
 Halifax County Tax Collector Halifax North Carolina
 Hall County Building Insptn Gainesville Georgia
 Hall County Tax Collector Gainesville Georgia
 Hamblen County Tax Collector Morristown
 Tennessee
 Hamilton County Auditor Cincinnati, Ohio
 Hamilton County Clerk Chattanooga Tennessee
 Hamilton County Treasurer Noblesville Indiana
 Hamilton County Trustee Chattanooga Tennessee
 Hamilton Twp Div. Of Health Trenton New Jersey
 Hampton City Treasurer Hampton Virginia
 Hancock County Health Dept Greenfield Indiana
 Hancock County Health Dept New Cumberland West
 Virginia
 Hancock County Tax Collector New Cumberland
 West Virginia
 Hancock County Treasurer Greenfield Indiana
 Hancock Public Health Findlay, Ohio
 Hardin County Auditor Kenton, Ohio
 Hardin County Tax Collector Elizabethtown
 Kentucky

Harford County Clerk of Bel Air Maryland
 Harford County Environmental Health Bel Air Maryland
 Harford County Government Baltimore Maryland
 Harlan City Tax Collector Harlan Kentucky
 Harlan County HC Harlan Kentucky
 Harnett Co Tax Administrator Lillington North Carolina
 Harris County Clerk Houston Texas
 Harris County FWSD Houston Texas
 Harris County Houston Texas
 Harris County M.U.D. # 102 Friendswood Texas
 Harris County MUD #285 Houston Texas
 Harris County MUD #81 (HARRIS) Houston Texas
 Harris County Tax Assessor-Collector Houston Texas
 Harrison CAD Marshall Texas
 Harrison Clarksburg Health Dep Clarksburg West Virginia
 Harrison County KY Cynthiana Kentucky
 Harrison County Sheriff Clarksburg West Virginia
 Harrison County Tax Collector Gulfport Mississippi
 Harrison County Tax Cynthiana Kentucky
 Harrison County Tax Office Marshall Texas
 Harrison Fire Department Harrison Arkansas
 Hawaii Dept of Taxation Honolulu, HI
 Hawaii State Tax Collector Honolulu, HI
 Hawkins County Clerk Rogersville Tennessee
 Haywood County Tax Collector Charlotte North Carolina
 Hazard City Tax Collector Hazard Kentucky
 HC MUD #81 Houston Texas
 HC WCID #109 Houston Texas
 Henderson City Tax Collector Henderson Kentucky
 Henderson County Tax Collector Henderson Kentucky
 Hendricks County Health Dept Danville Indiana
 Hendricks County Treasurer Danville Indiana
 Hendry County Tax Collector Labelle Florida
 Hennepin Co Environmental Heal Hopkins Minnesota
 Henrico County Tax Collector Atlanta Georgia
 Henry Co Treasurer New Castle Indiana
 Henry County Health Dept. New Castle Indiana
 Henry County Recorder New Castle Indiana
 Henry County Tax Collector Collinsville Virginia
 Henry County Tax Commissioner McDonough Georgia
 Hernando County Tax Collector Brooksville Florida
 Hidalgo County Clerk Edinburg Texas
 Hidalgo County Tax Assessor-Collector Edinburg Texas
 Hidalgo County Texas Edinburg Texas
 Highland Co. Gen Health Dist. Hillsboro, Ohio
 Highland County Treasurer Hillsboro, Ohio
 Highlands County Tax Collector Sebring Florida

Hillsborough County Tax Collector Tampa Florida
 Hinds County Tax Collector Jackson Mississippi
 Hines County Tax Assessor Jackson Mississippi
 Holland Township Treasurer (Ottawa) Holland Michigan
 Hood County Chief Appraiser Granbury Texas
 Hopkins County Health Dept Madisonville Kentucky
 Hopkins County Sheriff Madisonville Kentucky
 Horry County Treasurer Conway South Carolina
 Housatonic Valley Health District Southbury Connecticut
 Houston County Revenue Commissioner Dothan Alabama
 Houston County Tax Commission Warner Robins Georgia
 Houston I S D Tax Collection Houston Texas
 Howard County Director Of Finance Ellicott City Maryland
 Howard County Health Dept Kokomo Indiana
 Howard County Treasurer Fort Wayne Indiana
 Howell County Collector West Plains Missouri
 Humble ISD Tax Office Houston Texas
 Hunt County Tax Collector Greenville Texas
 Huron General Health District Norwalk, Ohio
 Iberia Parish School Board New Iberia Louisiana
 Idaho Dept of Employment Boise Idaho
 Idaho State Boise Idaho
 Idaho State Department of Boise Idaho
 Idaho State Tax Commission Boise Idaho
 Illinois Department of Revenue Springfield, Illinois
 Illinois Dept of Agriculture Springfield, Illinois
 Illinois State Treasurers Office Springfield, Illinois
 Imperial County Clerk El Centro California
 Imperial County Dept of Weight & El Centro California
 Imperial County Tax Collector EL Centro California
 Indian River County Tax Collector Vero Beach Florida
 Indiana Department of Revenue Indianapolis Indiana
 Indiana Secretary Of State Indianapolis Indiana
 Indiana State Egg Board West Lafayette Indiana
 Industrial Development Board Of Montgomery Alabama
 Internal Revenue Service Long Beach California
 Internal Revenue Service Ogden Utah
 Internal Revenue Service Washington, DC
 Iowa Dept of Agriculture Ankeny Iowa
 Iowa Dept of Revenue & Finance Des Moines Iowa
 Iowa Treasurer Of State Des Moines Iowa
 Iredell County Reg. Of Deeds Statesville North Carolina
 Iredell County Tax Collector Charlotte North Carolina
 Iron County Assessor Parowan Utah
 Irving Independent School Dist Irving Texas
 Jackson City Tax Collector Jackson Tennessee

Jackson Co Env Health Division Grain Valley Missouri
 Jackson Co Payment Center Portland Oregon
 Jackson County Collector Kansas City Missouri
 Jackson County Health Dept Ripley West Virginia
 Jackson County Health Dept Seymour Indiana
 Jackson County Health Dept. Jackson, Ohio
 Jackson County Sheriff Ripley West Virginia
 Jackson County Tax Assessor-Collector Medford Oregon
 Jackson County Tax Collector Marianna Florida
 Jasper County Carthage Missouri
 Jay Paschall-Turning Point Brandon Florida
 Jefferson County Collector Hillsboro Missouri
 Jefferson Co Dept of Health Env Birmingham Alabama
 Jefferson Co Treasurer Louisville Kentucky
 Jefferson County Al Birmingham Alabama
 Jefferson County Clerk Beaumont Texas
 Jefferson County Health Dept Madison Indiana
 Jefferson County Health Dept. Hillsboro Missouri
 Jefferson County Public Health Lakewood Colorado
 Jefferson County Sheriff's Off Louisville Kentucky
 Jefferson County Tax Collector Louisville Kentucky
 Jefferson Parish Clerk Of New Orleans Louisiana
 Jefferson Parish Sheriffs Office Gretna Louisiana
 Jefferson Parish-Bureau Of Revenue & Taxation Gretna Louisiana
 Jersey City Div Of Health Jersey City New Jersey
 Jessamine Co Health Dept Nicholasville Kentucky
 Jesse White II Secretary State Springfield, Illinois
 John R Ames Cta Dallas Texas
 Johnson County Clerk Cleburne Texas
 Johnson County Fiscal Court Paintsville Kentucky
 Johnson County Health District Paintsville Kentucky
 Johnson County Sheriff Paintsville Kentucky
 Johnson County Tax Assessor Cl Cleburne Texas
 Johnson County Treasurer Indianapolis Indiana
 Johnson County Treasurer Shawnee Mission Kansas
 Johnston Co Tax Collection Dpt Charlotte North Carolina
 Jones Co. Collector Laurel Mississippi
 Jordan Tax Services Inc McMurray Pennsylvania
 Judge of Probate Cullman Alabama
 Judge of Probate Fairhope Alabama
 Judson ISD Tax Office Live Oak Texas
 Kanawha Charleston Health Charleston West Virginia
 Kanawha County Sheriff Charleston West Virginia
 Kane County Health Dept Aurora, Illinois
 Kankakee County Health Dept Kankakee, Illinois
 Kankakee County Treasurer Bradley, Illinois
 Kansas City Health Kansas City Missouri
 Kansas Department of Agriculture Topeka Kansas
 Kansas Department of Revenue Topeka Kansas
 Kansas State Treasurer Topeka Kansas
 Katy Independent School Dist Katy Texas
 Kauffman County Kaufman Texas
 Kay County Treasurers Newkirk Oklahoma
 Kelly Township Lewisburg Pennsylvania
 Kendall County Health Dept Yorkville, Illinois
 Kenosha County Health Dept Kenosha Wisconsin
 Kenton County Tax Collector Erlanger Kentucky
 Kentucky Agricultural Lexington Kentucky
 Kentucky Dept of Agriculture Frankfort Kentucky
 Kentucky Dept of Revenue Frankfort Kentucky
 Kentucky Dept of Treasury Frankfort Kentucky
 Kentucky State Treasurer Frankfort Kentucky
 Kentwood City Treasurer (Kent) Kentwood Michigan
 Kentwood Tax Collector Kentwood Michigan
 Kern County Treasurer Los Angeles California
 Kern Valley Sun Lake Isabella California
 Kerr County Tax Office Kerrville Texas
 Kerrville Independent School Kerrville Texas
 Kershaw County Treasurer Camden South Carolina
 Keystone Collections Group Irwin Pennsylvania
 King County Treasury Seattle Washington
 Kings County Health Dept Hanford California
 Kings County Tax Collector Hanford California
 Kingsport City Tax Collector Kingsport Tennessee
 Kingsport City Treasurer Kingsport Tennessee
 Kitsap County Healty District Bremerton Washington
 Kitsap County Treasurer Port Orchard Washington
 Klamath County Tax Collector Klamath Falls Oregon
 Knox County Clerk Knoxville Tennessee
 Knox County Health Department Galesburg, Illinois
 Knox County Health Dept Mount Vernon, Ohio
 Knox County Health Dept Vincennes Indiana
 Knox County Tax Collector Barbourville Kentucky
 Knox County Trustee Knoxville Tennessee
 Knoxville, City of Knoxville Tennessee
 Kochville Township Office Saginaw Michigan
 Kochville Township Treasurer (Saginaw) Saginaw Michigan
 Kootenai County Sales Tax Div Coeur D Alene Idaho
 Kosciusko County Treasurer Warsaw Indiana
 Kosciusko County Warsaw Indiana
 Kristen M. Scalise, Cpa, Cfe Akron, Ohio
 KS State Board Of Pharmacy Topeka Kansas
 LA County Inglewood California
 LA Crosse County Health Department La Crosse Wisconsin
 LA Dept of Revenue & Taxation Baton Rouge Louisiana
 LA Porte County Recorder La Porte Indiana
 Laclede County Health Department Lebanon Missouri
 Laclede County Tax Collector Lebanon Missouri
 Lafayette Consolidated Government Lafayette Louisiana
 Lafayette County Collector Lexington Missouri

Lafayette Parish School Board Lafayette Louisiana
 Lafayette Parish Tax Collector Lafayette Louisiana
 Lafourche Parish School Board Thibodaux
 Louisiana
 Lafourche Parish Sheriffs Office Thibodaux
 Louisiana
 Lafourche Parish Tax Collector Dallas Texas
 Lake County Health Dept Crown Point Indiana
 Lake County Tax Collector Lady Lake Florida
 Lake County Treasurer Crown Point Indiana
 Lake Havasu City Lake Havasu City Arizona
 Lamar C.I.S.D. Dallas Texas
 Lamar County Appraisal Dist Paris Texas
 Lamar County Clerk Paris Texas
 Lamar County Tax Collector Purvis Mississippi
 Lancaster Co Tax Bureau Lancaster Pennsylvania
 Lancaster County Treasurer Lancaster South Carolina
 Lancaster County Treasurer Lincoln Nebraska
 Lancaster Public Health Center Lancaster, Ohio
 Lane County Tax Collector Eugene Oregon
 Laramie County Treasurer Cheyenne, WY
 Laredo Isd Tax Office Laredo Texas
 Larimer County Dept of Health Fort Collins
 Colorado
 Larimer County Tax Collector Fort Collins Colorado
 Lasalle County Health Dept Ottawa, Illinois
 Lauderdale County Revenue Florence Alabama
 Lauderdale County Sales Tax Dv Hartselle Alabama
 Lauderdale County Tax Collector Florence, AL
 Laurel County Health Dept London Kentucky
 Laurens County Tax Commissioner Dublin Georgia
 Laurens County Treasurer Laurens South Carolina
 Laurinburg City Tax Collector Laurinburg North
 Carolina
 Lawrence County Clerk Lawrenceburg Tennessee
 Lawrence County Health Dept Bedford Indiana
 Lawrence County Treasurer Bedford Indiana
 Lawrence County Trustee Lawrenceburg Tennessee
 Lawrenceburg City Tax Collector Lawrenceburg
 Tennessee
 LDAF/Revenue Baton Rouge Louisiana
 Lee Co Tax Collector Tupelo Mississippi
 Lee County Tax Collector Fort Myers Florida
 Lee County Tax Collector Sanford North Carolina
 Leflore County Tax Collector Greenwood
 Mississippi
 Lenawee County Treasurer Adrian Michigan
 Lenoir City Tax Collector Lenoir North Carolina
 Lenoir City Treasury Lenoir City Tennessee
 Lenoir County Tax Collector Kinston North Carolina
 Leon County Tax Collector Tallahassee Florida
 Lewis And Clark County Treasurer Helena, MT
 Lewis County Treasurer Chehalis Washington
 Lewisville Health & Code Enfor Lewisville Texas
 Lexington Fayette Urban County Lexington
 Kentucky

Lexington Fayette Urban Lexington Kentucky
 Liberty County Tax Comm Hinesville Georgia
 Licking County Auditor Newark, Ohio
 Licking County Health Dept Newark, Ohio
 Lillian H Trautman Collector Washington
 Pennsylvania
 Limestone County Health Dept. Athens Alabama
 Lincoln Co Tax Administrator Charlotte North
 Carolina
 Lincoln County Register Of Deeds Lincolnton North
 Carolina
 Lincoln County Tax Collector Lincolnton North
 Carolina
 Lincoln County Tax Collector Newport Oregon
 Linn County Recorder Cedar Rapids Iowa
 Linn County Tax Collector Albany Oregon
 Livingston Parish Tax Collector Livingston
 Louisiana
 Logan County Health Dept Bellefontaine, Ohio
 London City Tax Collector London Kentucky
 London Utility Commission London Kentucky
 Los Angeles Co Dept of Health Van Nuys California
 Los Angeles County Clerk Norwalk California
 Los Angeles County Health Dept Lancaster
 California
 Los Angeles County Los Angeles California
 Los Angeles County Tax Los Angeles California
 Los Angeles County Treasurer Los Angeles
 California
 Los Angeles Daily News Los Angeles California
 Loudon County Clerk Loudon Tennessee
 Loudon Co Trustee Loudon Tennessee
 Louisiana Department of Rev Baton Rouge
 Louisiana
 Louisiana Dept of Ag & Forestry Baton Rouge
 Louisiana
 Louisiana Sec Of State Baton Rouge Louisiana
 Louisville Metro Health Dept Louisville Kentucky
 Louisville/Jefferson County Re Louisville Kentucky
 Lowndes County Tax Commissioner Valdosta
 Georgia
 Lynchburg City Tax Collector Lynchburg Virginia
 Lyon County Treasurer Emporia Kansas
 Macon County Health Dept Decatur, Illinois
 Macon County Tax Collector Charlotte North
 Carolina
 Madera County Tax Collector Madera, CA
 Madison Co Health Dept Richmond Kentucky
 Madison County Health Department Huntsville
 Alabama
 Madison County Health Dept Wood River, Illinois
 Madison County Health Dept. Anderson Indiana
 Madison County Tax Collector Huntsville Alabama
 Madison County Tax Collector Richmond Kentucky
 Madison County Treasurer Anderson Indiana

Madisonville City Tax Collector Madisonville
 Kentucky
 Maine Bureau Of Taxation Augusta Maine
 Maine Dept of Revenue Augusta Maine
 Manatee County Tax Collector Bradenton Florida
 Manitowoc City Treasure Manitowoc Wisconsin
 Mansfield Regulatory Compliance Dep Mansfield
 Texas
 Mansfield Richland County Mansfield, Ohio
 Marathon County Health Dept Wausau Wisconsin
 Marathon County Treasurer Wausau Wisconsin
 Maricopa County Environmental Phoenix Arizona
 Maricopa County Treasurer Phoenix, AZ
 Marietta City Health Dept Marietta, Ohio
 Marin County Clerk San Rafael California
 Marin County Tax Collector San Rafael California
 Marion City Tax Collector Marion North Carolina
 Marion County Collector Hannibal Missouri
 Marion County Health Dept Hannibal Missouri
 Marion County Health Dept Indianapolis Indiana
 Marion County Health Dept Marion, Ohio
 Marion County Recorder Indianapolis Indiana
 Marion County Tax Collector Fairmont West
 Virginia
 Marion County Tax Collector Ocala Florida
 Marion County Tax Collector Portland Oregon
 Marion County Treasurer Indianapolis Indiana
 Marshall Co Judge Of Probate Guntersville Alabama
 Marshall County Health Dept Guntersville Alabama
 Marshall County Health Dept Moundsville West
 Virginia
 Marshall County Recorder Plymouth Indiana
 Marshall County Tax Collector Guntersville Alabama
 Marshall County Tax Collector Moundsville West
 Virginia
 Martin County Tax Collector Stuart Florida
 Maryland Dept of Assessments Baltimore Maryland
 Maryland State Dept of Baltimore, Md
 Mason County Fiscal Court Maysville Kentucky
 Mason County Sheriff Maysville, Ky
 Massachusetts Department of Revenue Boston, Ma
 Mattress Recycling Council Chantilly, Va
 Mayfield City Tax Collector Mayfield, Ky
 McCracken County Clerk Paducah, Ky
 McCracken County Sheriff Paducah, Ky
 McCracken County Tax Administrator Paducah, Ky
 McDowell County Health Dept Wilcoe West
 Virginia
 McDowell County Register Of Deeds Marion North
 Carolina
 McDowell County Tax Collector Marion North
 Carolina
 McDuffie County Tax Collector Thomson Georgia
 McIntosh County Clerk Darien Georgia
 McIntosh Superior Court Darien Georgia
 McKinley County Treasurer Gallup New Mexico

McKinney Indep. School Dist. McKinney Texas
 Mclean County Health Department Bloomington,
 Illinois
 McLennan County Clerk Waco Texas
 McLennan County Tax Office Waco Texas
 McMinn County Tax Collector Athens Tennessee
 McMinnville City Tax Collector Mc Minnville
 Tennessee
 Meckleburg County Charlotte North Carolina
 Mecklenburg Cnty Tax Collector Charlotte North
 Carolina
 Medina County Auditor's Office Medina, Ohio
 Medina County Health Dept Medina, Ohio
 Memphis & Shelby Cnty Hlth Dep Memphis
 Tennessee
 Memphis And Shelby County Memphis Tennessee
 Memphis City Tax Collector Memphis Tennessee
 Mercantile Tax Collector Aliquippa Pennsylvania
 Merced County Tax Collector Whittier, CA
 Mercer County Bd Of Health Bluefield West Virginia
 Mercer County Health Dept Bluefield West Virginia
 Mesa County Health Department Grand Junction
 Colorado
 Mesa County Treasurer Grand Junction Colorado
 Methuen Health Department Methuen Massachusetts
 Metropolitan Trustee Nashville Tennessee
 MFI Oklahoma Sales Tax Oklahoma CITY
 Oklahoma
 Miami County Public Health Troy, Ohio
 Miami-Dade County Tax Collector Miami Florida
 Michigan Dept of Labor Lansing Michigan
 Michigan Dept of Treasury Lansing Michigan
 Michigan Tax Tribunal Lansing Michigan
 Mid Ohio Valley Health Dept Parkersburg West
 Virginia
 Middlesboro Independent School Middlesboro
 Kentucky
 Middletown Health Dept Middletown, Ohio
 Midland Appraisal District Midland Texas
 Midland County Midland Texas
 MIFFCO Tax Service Inc Lewistown Pennsylvania
 Milford City Tax Collector Milford Connecticut
 Milledgeville City Tax Collector Milledgeville
 Georgia
 Milwaukee City Collector (Milwaukee) Milwaukee
 Wisconsin
 Minnesota Dept of Agriculture Saint Paul Minnesota
 Minnesota Dept of Commerce Saint Paul Minnesota
 Minnesota Dept of Revenue St Paul Minnesota
 Minnesota Secretary Of State Saint Paul Minnesota
 Mintax Inc East Brunswick New Jersey
 Mississippi Dept of Agriculture. Jackson Mississippi
 Mississippi Dept of Revenue Jackson Mississippi
 Mississippi Secretary Of States Jackson Mississippi
 Mississippi State Treasurer Jackson Mississippi
 Missoula County Treasurer Missoula, MT

Missouri Dept of Agriculture Jefferson City Missouri
 Missouri Dept of Revenue Jefferson City Missouri
 Missouri Division Of Jefferson City Missouri
 Missouri Secretary Of State Jefferson City Missouri
 Mobile Co Revenue Commissioner Mobile Alabama
 Mobile County License Commissioner Mobile Alabama
 Mobile County Mobile Alabama
 Mohave Co Dept of Health & Social Bullhead City Arizona
 Monongalia County Tax Collector Morgantown West Virginia
 Monroe Charter Township Monroe Michigan
 Monroe City Tax Collector Monroe North Carolina
 Monroe County Health Dept Bloomington Indiana
 Monroe County Treasurer Bloomington Indiana
 Montana Department of Agrte Helena, MT
 Montana Department of Revenue Helena, MT
 Monterey County Health Dept Monterey California
 Monterey County Health Dept Salinas California
 Monterey County Tax Collector Salinas, CA
 Monterey County Tax Collector Whittier, CA
 Monterey County Treasurer Salinas California
 Montgomery Co Sheriff Mount Sterling Kentucky
 Montgomery Co Treasurer Dayton, Ohio
 Montgomery County Clerk Conroe Texas
 Montgomery County Health Department Pottstown Pennsylvania
 Montgomery County Health Dept Conroe Texas
 Montgomery County Health Dept Crawfordsville Indiana
 Montgomery County Health Dept Montgomery Alabama
 Montgomery County Health Dept Mt Sterling Kentucky
 Montgomery County Health District Dayton, Ohio
 Montgomery County Probate Judge Montgomery Alabama
 Montgomery County Revenue Comm Montgomery Alabama
 Montgomery County Rockville Maryland
 Montgomery County Tax Assessor Conroe Texas
 Montgomery County Tax Collector Philadelphia Pennsylvania
 Montgomery County Treasurer Mount Sterling Kentucky
 Montgomery County Trustee Clarksville Tennessee
 Moore Co. Tax Dept Charlotte North Carolina
 Moore County Carthage North Carolina
 Moore County Tax Collections Carthage North Carolina
 Morehead City Tax Collector Morehead City North Carolina
 Morehead City Tax Collector Morehead Kentucky
 Moreno Valley Moreno Valley California
 Morgan County Decatur Alabama

Morgan County Health Dept Jacksonville, Illinois
 Morgan County Treasurer Martinsville Indiana
 Morganton City Tax Collector Morganton North Carolina
 Morristown City Tax Collector Morristown Tennessee
 Mount Airy City Tax Collector Mount Airy North Carolina
 Mount Pleasant Village Treasurer Mount Pleasant Wisconsin
 Mountain Press Prather California
 MS Certificate Service Ridgeland Mississippi
 MS Dept of Agriculture & Commerce Mississippi
 State Mississippi
 MS Tax Commission Jackson Mississippi
 Ms. Lori Waddell Tax Collector Rochester Pennsylvania
 Muhlenberg Township Reading Pennsylvania
 Muhlenburg Twp Temple Pennsylvania
 Multnomah County Portland Oregon
 Multnomah County Tax Collector Portland Oregon
 Municipal Revenue Collection San Juan, Puerto Rico
 Municipality Of Carolina, Puerto Rico
 Municipality Of Hatillo Finance Dept Hatillo, Puerto Rico
 Municipality Of Monroeville Pennsylvania
 Murfreesboro City Tax Collector Murfreesboro Tennessee
 Murray City Corporation Murray Utah
 Murray City Tax Collector Murray Kentucky
 Muscogee County Tax Collector Columbus Georgia
 Muskogee County Treasurer Muskogee Oklahoma
 Myatt Electric Co Inc Charleston South Carolina
 N Carolina Secretary Of State Raleigh North Carolina
 Nacogdoches County Chief Appraiser Nacogdoches Texas
 Nacogdoches County Clerk Nacogdoches Texas
 Nash County Tax Collector Nashville North Carolina
 Natchitoches City Tax Collector Natchitoches Louisiana
 Natchitoches Parish Tax Collector Natchitoches Louisiana
 Natchitoches Tax Commission Natchitoches Louisiana
 Nationwide Consulting Co Glen Rock New Jersey
 Natrona County Tax Collector Casper, WY
 Natrona County Treasurer Casper, WY
 Navajo County Public Health Holbrook Arizona
 Navajo County Treasurer Holbrook Arizona
 Navarro County Clerk Corsicana Texas
 Navarro County Tax Assessor Corsicana Texas
 NCDA & CS Budget & Finance Raleigh North Carolina
 NCO Financial Systems Inc Philadelphia Pennsylvania

Nebraska Department of Revenue Lincoln Nebraska
 Nebraska Dept of Agriculture Lincoln Nebraska
 Nebraska State Treasurer Lincoln Nebraska
 Nestle Waters Closeouts Stamford Connecticut
 Nevada Department of Taxation Las Vegas Nevada
 Nevada Dept of Agriculture Sparks Nevada
 Nevada Legal News Las Vegas Nevada
 Nevada Legal Press Pahrump Nevada
 Nevada Secretary Of State Carson City Nevada
 New Castle Township Pottsville Pennsylvania
 New Hampshire Dept of Revenue Concord New Hampshire
 New Hanover County Tax Collector Charlotte North Carolina
 New Jersey Dept of Agriculture Trenton New Jersey
 New Jersey Dept of Finance Trenton New Jersey
 New Jersey Div Of Taxation Trenton New Jersey
 New Mexico Dept of Agriculture Las Cruces New Mexico
 New Mexico State Corp Santa Fe New Mexico
 New Milford Town Tax Collector Hartford Connecticut
 New York Department of State Albany, New York
 New York State Corporation Tax Albany, New York
 New York State Department of Albany, New York
 New York State Department of Buffalo, New York
 New York State Dept Taxation And Albany, New York
 New York State Sales Tax New York, New York
 Newington Revenue Collector Hartford Connecticut
 Newington Town Clerk Newington Connecticut
 Newton County Tax Commissioner Covington Georgia
 Nez Perce County Tax Collector Lewiston Idaho
 Nicholas County Health Dept Summersville West Virginia
 Nicholas County Sheriff Summersville West Virginia
 Niles Township Treasurer (Berrien) Niles Michigan
 NJ Department of Agriculture Trenton New Jersey
 NJ Sales & Use Tax Trenton New Jersey
 Norfolk Dept of Public Health Norfolk Virginia
 North Carolina Department of Raleigh North Carolina
 North Carolina Dept of Revenue Raleigh North Carolina
 North Carolina Dept of State Raleigh North Carolina
 North Central Dist Health Dept Shelbyville Kentucky
 North Central Iowa Mason City Iowa
 North College Hill Ohio Cincinnati, Ohio
 North Dakota Dept of Agriculture Bismarck North Dakota
 North Dakota Dept of Trust Lands Bismarck North Dakota
 North Haven Town Clerk North Haven Connecticut
 North Haven Town Tax Collector Hartford Connecticut

North Hills School District Pittsburgh Pennsylvania
 Northeast Texas Public Health Tyler Texas
 Northern Kentucky District Florence Kentucky
 Nueces County Clerk Corpus Christi Texas
 Nueces County Tax Assessor-Collector Corpus Christi Texas
 NYC Department of Finance Kingston, New York
 NYC Department of Finance New York, New York
 NYC Dept of Finance Brooklyn, New York
 NYS Assessment Receivables Binghamton, New York
 NYS Dept of Taxation & Finance Albany, New York
 NYS Employment Taxes New York, New York
 NYS Tax Dept Albany, New York
 Oak Ridge City Tax Collector Oak Ridge Tennessee
 Oakland County Treasurer Pontiac Michigan
 Obion County Clerk Union City Tennessee
 Obion County Trustee Union City Tennessee
 Oconee County Treasurer West Union South Carolina
 ODJFS Columbus, Ohio
 Office of Fayette Cnty Sheriff Lexington Kentucky
 Office of Finance & Treasury Washington, DC
 Office of Indiana State West Lafayette Indiana
 Office of Tax Revenue Washington, DC
 Office of The City Clerk Livonia Michigan
 Office of The City Clerk Southgate Michigan
 Office of The Clark County Treasure Las Vegas Nevada
 Office of The Comptroller Washington, DC
 Office of The County Clerk Gainesville Texas
 Office of The Secretary Of Olympia Washington
 Office of The Secretary Topeka Kansas
 Office of The Sonoma County Clerk Santa Rosa California
 Office of The State Controller Sacramento California
 Office of The State Treasurer Augusta Maine
 Office of The State Treasurer Pierre South Dakota
 Office of The Texas State Chem College Station Texas
 Ohio Department of Taxation Columbus, Ohio
 Ohio Development Services Agency Columbus, Ohio
 Ohio Secretary Of State Columbus, Ohio
 Okaloosa County Tax Collector Niceville Florida
 Oklahoma County Treasurer Oklahoma City Oklahoma
 Oklahoma Dept of Agriculture Oklahoma City Oklahoma
 Oklahoma Office of State Treas Oklahoma City Oklahoma
 Oklahoma State Dept of Health Oklahoma City Oklahoma
 Oklahoma Tax Commission Oklahoma City Oklahoma
 Old Orchard Brands LLC Chicago, Illinois

Onslow County Tax Collector Jacksonville North Carolina
 Orange County Appraisal Dist Orange Texas
 Orange County Auditor-Controll Santa Ana California
 Orange County Clerk Recorder Santa Ana California
 Orange County Health Care Santa Ana California
 Orange County Recorder Santa Ana California
 Orange County Reporter Santa Ana California
 Orange County Tax Assessor-Collector Orange Texas
 Orange County Tax Collector Orlando Florida
 Orange County Tax Collector Santa Ana California
 Orangeburg County Treasurer Orangeburg South Carolina
 Oregon Beverage Recycling Clackamas Oregon
 Oregon Department of Salem Oregon
 Oregon Dept of Revenue Salem Oregon
 Oregon Employment Dept. Salem Oregon
 Oregon Secretary Of State Portland Oregon
 Oregon Secretary Of State Seattle Washington
 Osceola County Tax Collector Kissimmee Florida
 Oshkosh City Treasurer Oshkosh Wisconsin
 Otoe County Treasurer Nebraska City Nebraska
 Owensboro City Tax Collector Owensboro Kentucky
 Ozaukee County West Bend Wisconsin
 PA Dept of Revenue Harrisburg Pennsylvania
 PA Municipal Code Alliance Chambersburg Pennsylvania
 Paint Recycling Alberta Edmonton, AB
 Palm Beach County Tax Collector West Palm Beach Florida
 Paramus Board Of Health Paramus New Jersey
 Paris Lamar County Health Dept Paris Texas
 Parish of East Baton Rouge Dallas Texas
 Parish of Jefferson Gretna Louisiana
 Parish of St Bernard Chalmette Louisiana
 Parish of St Mary Sales & Use Tax Morgan City Louisiana
 Parish Of St Tammany New Orleans Louisiana
 Parish Sales Tax Fund Houma Louisiana
 Parker County Appraisal District Weatherford Texas
 Pasadena Independent School Pasadena Texas
 Pasco County Tax Collector Dade City Florida
 Pasquotank Co Tax Collector Elizabeth City North Carolina
 Pasquotank County Register Of Elizabeth City North Carolina
 Payne County Stillwater Oklahoma
 Peach County Tax Commissioner Fort Valley Georgia
 Penn Hills School District Tax Pittsburgh Pennsylvania
 Pennsylvania Dept of Agri. Tunkhannock Pennsylvania

Pennsylvania Municipal Service Oakmont Pennsylvania
 Perry Co Occupational Hazard Kentucky
 Perry County Sheriff Hazard Kentucky
 Person County Tax Collector Roxboro North Carolina
 Petoskey City Treasurer (Emmet) Petoskey Michigan
 Pettis County Collector Sedalia Missouri
 Phelps County Tax Collector Rolla Missouri
 Phelps/Maries County Health Rolla Missouri
 Pickaway County Health Dept Circleville, Ohio
 Pickens County Treasurer Columbia South Carolina
 Pierce County Tacoma Washington
 Pike Co Health Department Pikeville Kentucky
 Pike County Clerk Pikeville Kentucky
 Pike County Tax Collector Pikeville Kentucky
 Pima County Health Dept Tucson Arizona
 Pima County Justice Court Tucson Arizona
 Pima County Treasurer Phoenix Arizona
 Pima County Treasurer Tucson Arizona
 Pinal County Treasurer Florence Arizona
 Pine Tree ISD Longview Texas
 Pinellas County Clearwater Florida
 Pinellas County Tax Collector Tampa Florida
 Pitt County Register Of Deeds Greenville North Carolina
 Pitt County Tax Collector Greenville North Carolina
 Pittsfield Charter Treasurer Ann Arbor Michigan
 Pittsfield Health Department Pittsfield Massachusetts
 Placer County Tax Collector Auburn California
 Plymouth Municipal Tax Collector Boston Massachusetts
 Polk County Health Dept Des Moines Iowa
 Polk County Tax Collector Bartow Florida
 Pontotoc County Health Department Ada Oklahoma
 Pontotoc County Treasurer Ada Oklahoma
 Port Huron Township Treasurer (Saint Clair) Port Huron Michigan
 Portage County Health & Human Stevens Point Wisconsin
 Portage County Health Dept Ravenna, Ohio
 Porter County Health Dept Valparaiso Indiana
 Portsmouth Circuit Court Portsmouth Virginia
 Portsmouth City Treasurer Richmond Virginia
 Pottawatomie County Treasurer Shawnee Oklahoma
 Potter County Tax Assessor Amarillo Texas
 Practicing Law Institute New York, New York
 PricewaterhouseCoopers LLP Columbus, Ohio
 Prince George County Largo Maryland
 Prince George County Tax Collector Prince George Virginia
 Prince George County Treasurer Prince George Virginia
 Prince George's County Baltimore Maryland
 Prince George's County Gvmt Largo Maryland

Prince George's County Tax Collector Philadelphia
 Pennsylvania
 Prince William County Prince William Virginia
 Prince William County Tax Collector Philadelphia
 Pennsylvania
 Product Care Association Surrey, BC
 Professional Education Systems Eau Claire
 Wisconsin
 Prothonotary Kent County Dover Delaware
 Pueblo County Tax Collector Pueblo Colorado
 Pulaski County Tax Collector Somerset Kentucky
 Pulaski County Treasurer Little Rock Arkansas
 Putnam County Tax Collector Winfield West
 Virginia
 Quinnipiack Valley Health North Haven Connecticut
 Raleigh County Tax Collector Beckley West Virginia
 Randall County Clerk Canyon Texas
 Randall Tax Assessor Collection Canyon Texas
 Randolph Co Tax Dept Charlotte North Carolina
 Randolph County Tax Collector Asheboro North
 Carolina
 Rankin County Tax Collector Brandon Mississippi
 Rapides Parish OLT Fund Alexandria Louisiana
 Raynham Board Of Health Raynham Massachusetts
 Raynham Municipal Tax Collector Raynham Center
 Massachusetts
 RC Env Hlth Riv Riverside California
 Receiver General For Canada Summerside, PE
 Recorder/County Clerk San Diego, CE
 Reginal Income Tax Agency Brecksville, Ohio
 Register of Deeds Cabarrus County Concord North
 Carolina
 Register of Deeds Durham Coun Durham North
 Carolina
 Register of Deeds Lumberton North Carolina
 Register of Deeds Macon County Franklin North
 Carolina
 Register of Deeds Murphy North Carolina
 Register of Deeds Nash County Nashville North
 Carolina
 Register of Deeds Shawnee Coun Topeka Kansas
 Registration Trust Fee Milwaukee Wisconsin
 Rensselaer County Troy, New York
 Rental Service Corp Atlanta Georgia
 Revenue Collection Division Columbus Georgia
 Revenue Collections Ventura California
 Revenue Commissioner Cullman Alabama
 Revenue Commissioner Dothan Alabama
 Revenue Commissioner Gadsden Alabama
 Revenue Commissioner Morgan Co Decatur
 Alabama
 Revere Municipal Tax Collector Revere
 Massachusetts
 Rhode Island Department of Providence Rhode
 Island
 Richardson Independent School Dallas Texas

Richardson ISD Tax Office Richardson Texas
 Richland Co Treasurer Columbia South Carolina
 Richland County Columbia South Carolina
 Richmond City Tax Collector Richmond Kentucky
 Riverside County Record Riverside California
 Riverside County Tax Collector Riverside California
 Roanoke County Treasurer Baltimore Maryland
 Robertson County Trustee Springfield Tennessee
 Robeson County Tax Collector Charlotte North
 Carolina
 Rock County Treasurer Janesville Wisconsin
 Rock Island County Collector Rock Island, Illinois
 Rockbridge County Clerk Lexington Virginia
 Rockdale Citizen Conyers Georgia
 Rockdale County Tax Comm Conyers Georgia
 Rockdale Superior Court Conyers Georgia
 Rockwall Central Appraisal District Rockwall Texas
 Rockwall County Clerk Rockwall Texas
 Rockwood City Tax Collector Rockwood Tennessee
 Rocky Mount City Tax Collector Rocky Mount
 North Carolina
 Rogersville City Tax Collector Rogersville
 Tennessee
 Ronald A Leggett Collector O Saint Louis Missouri
 Roseville Press Tribune Roseville California
 Ross County Health Dept Chillicothe, Ohio
 Rowan County Finance Director Morehead Kentucky
 Rowan County Tax Collector Charlotte North
 Carolina
 Roy Martin Services Charleston West Virginia
 Rumsey Conshohocken Pennsylvania
 Russell County Health Dept Phenix City Alabama
 Russell County Tax Collector Phenix City, AL
 Rutherford Co Register of Deed Rutherfordton North
 Carolina
 Rutherford County Tax Collector Rutherfordton
 North Carolina
 Rutherford County Trustee Murfreesboro Tennessee
 Sacramento County Planning Dpt Sacramento
 California
 Sacramento County Tax Sacramento California
 Sacramento County Treasure Sacramento California
 Sacramento Gazette Sacramento California
 Saint Joseph County Treasurer South Bend Indiana
 Saint Louis County Collector of Revenue -St. Louis
 Missouri
 Saint Paul Ramsey County Dept Saint Paul
 Minnesota
 Saint Tammany Parish Tax Collector Covington
 Louisiana
 Sales Tax Division Birmingham Alabama
 Salina Electric Inc Salina Kansas
 Salt Lake County Assessor Salt Lake City Utah
 San Antonio Metro Health Dist San Antonio Texas
 San Bernardino County San Bernardino California
 San Diego Business Journal San Diego California

San Diego County Tax Collector San Diego, CA
 San Diego County Treasurer San Diego California
 San Francisco Dept of Public San Francisco
 California
 San Francisco Tax Collector San Francisco
 California
 San Joaquin County Phs/Ehd Stockton California
 San Joaquin County Tax Collector Stockton, CA
 San Juan County Treasurer Albuquerque New
 Mexico
 San Juan County Treasurer Aztec New Mexico
 San Luis Obispo Co Clerk Recod San Luis Obispo
 California
 San Luis Obispo County Tax Collector San Luis
 Obispo, CA
 San Mateo County Environmental San Mateo
 California
 San Mateo County Tax Collector Redwood City
 California
 San Patricio County Public Sinton Texas
 Sandoval County Tax Collector Bernalillo New
 Mexico
 Sandoval County Treasurer Albuquerque New
 Mexico
 Sandra O'Brien Auditor Jefferson, Ohio
 Sandusky County Health Dept. Fremont, Ohio
 Sandy City Business License Sandy Utah
 Sangamon County Dept of Public Springfield, Illinois
 Santa Barbara County Public Health Santa Barbara
 California
 Santa Barbara County Tax Collector Santa Barbara,
 CA
 Santa Clara County Dept of Tax City of Industry
 California
 Santa Clara County San Jose California
 Santa Cruz County Tax Collector Santa Cruz, CA
 Santa Cruz Environmental Santa Cruz California
 Santa Cruz Tax Collector Santa Cruz California
 Santa Fe County Tax Collector Santa Fe New
 Mexico
 Santa Rosa Cty Tax Collector Milton Florida
 Sarasota County Florida Sarasota Florida
 Sarasota County Tax Sarasota Florida
 SBC Tax Collector San Bernardino California
 SC Department of Revenue Columbia South Carolina
 SCDCA Columbia South Carolina
 Scioto County Health Dept Portsmouth, Ohio
 Scotland County Tax Collector Laurinburg North
 Carolina
 Scott County Clerk Georgetown Kentucky
 Scott County Collector Benton Missouri
 Scott County Schools Georgetown Kentucky
 Scott County Sheriff Georgetown Kentucky
 Scott County Tax Administrator Georgetown
 Kentucky

Sealer Of Weights & Measures Springfield
 Massachusetts
 Sebastian County Tax Collector Fort Smith Arkansas
 Secretary of Agriculture Des Moines Iowa
 Secretary of State Annual Reports Concord New
 Hampshire
 Secretary of State Austin Texas
 Secretary of State Baton Rouge Louisiana
 Secretary of State Corporate Jackson Mississippi
 Secretary of State Corporate Montgomery Alabama
 Secretary of State Hartford Connecticut
 Secretary of State Jackson Mississippi
 Secretary of State Pierre South Dakota
 Secretary of State RI Providence Rhode Island
 Secretary of State Salem Oregon
 Secretary of State-NJ Trenton New Jersey
 Secretary of Treasury San Juan, Puerto Rico
 Sedgwick County Treasurer Wichita, Ks
 Seekonk Municipal Tax Collector Medford, Ma
 Seminole County Tax Collector Sanford, Fl
 Seminole County VAB Sanford Florida
 Seneca County General Health Tiffin, Ohio
 Shasta County Treasurer Redding California
 Shawnee County Treasurer Kansas City Missouri
 Sheboygan County Treasurer Sheboygan Wisconsin
 Shelby County Clerk Memphis Tennessee
 Shelby County Health Dept Shelbyville Indiana
 Shelby County Memphis Tennessee
 Shelby County Recorder Shelbyville Indiana
 Shelby County Tax Collector Columbiana, AL
 Shelby County Treasurer Sidney, Ohio
 Shelby County Trustee Memphis Tennessee
 Shelby Township Treasurer (Macomb) Shelby
 Township Michigan
 Shelbyville Treasure Shelbyville Tennessee
 Sheriff & Ex-Officio Tax Collector Dallas Texas
 Sheriff & Ex-Officio Tax Collector Houma
 Louisiana
 Sheriff & Ex-Officio Tax La Place Louisiana
 Sheriff & Tax Collector Alexandria Louisiana
 Sheriff of Berkeley County Martinsburg West
 Virginia
 Sheriff of Boyd County Catlettsburg Kentucky
 Sheriff of Hopkins County Madisonville Kentucky
 Sheriff of Logan Co Logan West Virginia
 Sheriff of Mercer Co Princeton West Virginia
 Sheriff of Nicholas County Summersville West
 Virginia
 Sheriff of Upshur County Buckhannon West Virginia
 Sheriff of Wood County Parkersburg West Virginia
 Sheriff-Lyon County Eddyville Kentucky
 Sheriff-Treasurer Of Randolph Elkins West Virginia
 Sidney Shelby Co Health Dept Sidney, Ohio
 Smith County Tax Assessor-Collector Tyler Texas
 Snohomish County Treasurer Seattle Washington
 Solano County Fairfield California

Solano County Tax Collector Fairfield, CA
 Somerset City Tax Collector Somerset Kentucky
 Sonoma County Herald Recorder Santa Rosa
 California
 South Carolina Dept of Revenue Columbia South
 Carolina
 South Dakota Division Of Ins. Pierre South Dakota
 South Plainfield Health Dept South Plainfield New
 Jersey
 Southwest Regional Tax Bureau Scottsdale
 Pennsylvania
 Spalding County Tax Comm Griffin Georgia
 Spartanburg County Treasurer Columbia South
 Carolina
 Special Tax Collector Johnstown Pennsylvania
 Spokane County Treasurer Spokane Washington
 Spotsylvania County Tax Collector Spotsylvania
 Virginia
 Spring ISD Tax Office Houston Texas
 Springdale Health Department Springdale, Ohio
 Springdale Tax Commission Cincinnati, Ohio
 Springfield City Tax Collector Springfield Tennessee
 Springfield Greene County Springfield Missouri
 St Francois County Farmington Missouri
 St Johns County Tax Collector Saint Augustine
 Florida
 St Joseph County Health Dept South Bend Indiana
 St Louis County Dept of Health Saint Louis Missouri
 St Lucie County Tax Collector Fort Pierce Florida
 St Mary's County Leonardtown Maryland
 St. Clair County Health Dept Belleville, Illinois
 St. John Baptist Sheriff's Off La Place Louisiana
 St. John The Baptist Parish La Place Louisiana
 St. Mary's County Treasurer Leonardtown Maryland
 Stafford Co Ofc Fire Marshall Stafford Virginia
 Stafford County Circuit Court Stafford Virginia
 Stafford County Tax Collector Stafford Virginia
 Stanislaus County Tax Collector Modesto California
 State Corporation Commission Richmond Virginia
 State of Alabama Montgomery Alabama
 State of Alaska Juneau Arkansas
 State of Arizona Phoenix Arizona
 State of Arkansas Little Rock Arkansas
 State of California Sacramento California
 State of Colorado Denver Colorado
 State of Colorado Lakewood Colorado
 State of Connecticut Hartford Connecticut
 State of Delaware Wilmington Delaware
 State of Hawaii Honolulu, HI
 State of Idaho Boise Idaho
 State of Louisiana Baton Rouge Louisiana
 State of Maryland Comptroller Baltimore Maryland
 State of Michigan Lansing Michigan
 State of Missouri Jefferson City Missouri
 State of Montana Helena, MT

State of Nevada Business Tax Return Las Vegas
 Nevada
 State of Nevada Las Vegas Nevada
 State of Nevada Phoenix Arizona
 State of New Hampshire Concord New Hampshire
 State of New Jersey Newark New Jersey
 State of New Jersey Trenton New Jersey
 State of New Mexico Taxation Santa Fe New Mexico
 State of North Dakota Bismarck North Dakota
 State of Texas Waco Texas
 State of Utah Insurance Dept Salt Lake City Utah
 State of Utah Salt Lake City Utah
 State of Washington Employment Seattle
 Washington
 State of West Virginia Charleston West Virginia
 State of Wisconsin Madison Wisconsin
 State Tax Commission Jackson Mississippi
 State Tax Department Charleston West Virginia
 State Taxation Institute Chicago, Illinois
 State Treasurer Texas Austin Texas
 State Treasurer Unclaimed Prop Salt Lake City Utah
 Statesboro City Tax Collector Statesboro Georgia
 Step Up For Students Jacksonville Florida
 Steuben County Recorder Angola Indiana
 Suffolk City Tax Collector Suffolk Virginia
 Suffolk County Department of Hauppauge, New
 York
 Sullivan County Tax Collector Blountville Tennessee
 Summit County Fiscal Office Akron, Ohio
 Summit County Health Dept Akron, Ohio
 Sumner County Trustee Gallatin Tennessee
 Sumter County Treasurer Columbia South Carolina
 Sungard Business Systems LLC Jacksonville Florida
 Surry County Tax Collector Dobson North Carolina
 Susquehanna Twp Health Dept Harrisburg
 Pennsylvania
 Sutter County Community Serv Yuba City California
 Swansea Municipal Tax Collector Boston
 Massachusetts
 Tacoma Pierce County Health Tacoma Washington
 Talbot County Health Department Easton Maryland
 Talladega County Revenue Commissioner Talladega,
 AL
 Taney County Collector Forsyth Missouri
 Tangipahoa Parish School Sys Amite Louisiana
 Tangipahoa Parish Sheriff Covington Louisiana
 Tangipahoa Parish Tax Collector Robert Louisiana
 Tarrant County Assessor Fort Worth Texas
 Tarrant County Clerk Fort Worth Texas
 Tarrant County Consumer Health Fort Worth Texas
 Tarrant County Clerk Fort Worth Texas
 Tax Assessor Collector Brownsville Texas
 Tax Assessor Collector Hill Co Hillsboro Texas
 Tax Assessor Collector Lufkin Texas
 Tax Assessor Collector Victoria Texas
 Tax Assessor-Collector Sherman Texas

Tax Assessor-Collector Texarkana Texas	Tomball ISD Tax Office Tomball Texas
Tax Collections Hillsboro Texas	Toombs County Tax Commissioner Lyons Georgia
Tax Collector Alameda County Oakland California	Torrington City Tax Collector Torrington Connecticut
Tax Collector Alcorn County Corinth Mississippi	Town Commissioners of Queenstown Maryland
Tax Collector Borough Hall Reading Pennsylvania	Town of Aberdeen North Carolina
Tax Collector Citrus County Inverness Florida	Town of Ashland Virginia
Tax Collector City of Derby Connecticut	Town of Ashland Reading Massachusetts
Tax Collector Contra Costa Cty Martinez California	Town of Auburn Massachusetts
Tax Collector Corsicana Texas	Town of Auburn Reading Massachusetts
Tax Collector Green Cove Springs Florida	Town of Berlin, VT
Tax Collector Hendersonville North Carolina	Town of Billerica Massachusetts
Tax Collector Jacksonville Florida	Town of Bluefield Virginia
Tax Collector Lake County Tavares Florida	Town of Boone North Carolina
Tax Collector Lauderdale Co Meridian Mississippi	Town of Bristol Wisconsin
Tax Collector Lee County Opelika Alabama	Town of Brunswick Maine
Tax Collector New Orleans Louisiana	Town of Buchanan Appleton Wisconsin
Tax Collector Ouachita Parish Monroe Louisiana	Town of Cary North Carolina
Tax Collector Putnam County Palatka Florida	Town of Christiansburg Virginia
Tax Collector Sebastian County Fort Smith Arkansas	Town of Collierville Tennessee
Tax Collector Shelby County Columbiana Alabama	Town of Culpeper Virginia
Tax Collector Starkville Mississippi	Town of Danvers Massachusetts
Tax Commissioner Of Chatham Co Atlanta Georgia	Town of Dedham Massachusetts
Tax Executives Institute Inc Uniondale, New York	Town of Dennis Health Dept South Dennis Massachusetts
Tax Executives Institute Inc Washington, DC	Town of Dennis Medford Massachusetts
Tax Trust Account Fresno California	Town of Dudley Massachusetts
Taxation & Revenue Department Monroe Louisiana	Town of East Hartford East Hartford Connecticut
Taylor City Treasurer (Wayne) Taylor Michigan	Town of Elkton Maryland
Taylor County Chief Appraiser Abilene Texas	Town of Fairhaven Massachusetts
Taylor County Clerk Abilene Texas	Town of Farmington Maine
Taylor County Tax Collector Campbellsville Kentucky	Town of Forest City Forest City North Carolina
Tazewell County Tax Collector Tazewell Virginia	Town of Franklin North Carolina
Tennessee Department of Revenue Nashville Tennessee	Town of Front Royal Front Royal Virginia
Tennessee Dept of Agriculture Nashville Tennessee	Town of Iowa Louisiana
Tennessee Secretary of State Nashville Tennessee	Town of Kittery Maine
Terrebonne Parish Tax Collector Gray Louisiana	Town of Knightdale North Carolina
Texarkana Bowie County Family Texarkana Texas	Town of Leesburg Virginia Leesburg Virginia
Texas Comptroller of Public Accts Austin Texas	Town of Lexington South Carolina
Texas Department of Agriculture Austin Texas	Town of Manchester Connecticut
Texas Department of Health Austin Texas	Town of Matthews North Carolina
Texas Parks And Wildlife Dept Austin Texas	Town of Milford Tax Collector Reading Massachusetts
Texas State Treasurer Austin Texas	Town of Moncks Corner Moncks Corner South Carolina
Thibodaux City Tax Collector Thibodaux Louisiana	Town of Murphy North Carolina
Thomas County Tax Commissioner Thomasville Georgia	Town of Niagara Falls, New York
Thomas E Roberts Clerk Staunton Virginia	Town of Orange Connecticut
Thomasville City Tax Collector Thomasville Georgia	Town of Paradise California
Thurston County Treasurer Olympia Washington	Town of Parker Denver Colorado
Tift County Tax Commissioner Tifton Georgia	Town of Payson Arizona
Tippecanoe County Treasurer Lafayette Indiana	Town of Plaistow New Hampshire
Tipton County Trustee's Office Covington Tennessee	Town of Plymouth Board Of Health Plymouth Massachusetts
Titus County Appraisal District Mount Pleasant Texas	Town of Plymouth Massachusetts
TN Certificate Service Nashville Tennessee	Town of Putnam Connecticut
Tom Green Cty Appraisal Dist San Angelo Texas	

Town of Raynham Center Massachusetts	Treasurer of Gibson County Princeton Indiana
Town of Rising Sun Rising Sun Maryland	Treasurer of Madison County London, Ohio
Town of Rutland Treasurer Center Rutland, VT	Treasurer of Michigan City Michigan City Indiana
Town of Shallotte North Carolina	Treasurer of Montgomery Christiansburg Virginia
Town of Smyrna Tennessee	Treasurer of Montgomery County Norristown Pennsylvania
Town of Speedway Indiana	Treasurer of Montgomery County Willow Grove Pennsylvania
Town of Spindale North Carolina	Treasurer of Porter County South Bend Indiana
Town of Spring Lake Spring Lake North Carolina	Treasurer of Rockbridge County Lexington Virginia
Town of Summerville South Carolina	Treasurer of Shelby County Shelbyville Indiana
Town of Swansea Massachusetts	Treasurer of State Augusta Maine
Town of Waynesville North Carolina	Treasurer of State Of Ohio Columbus, Ohio
Town of Weaverville North Carolina	Treasurer of Vigo County Indianapolis Indiana
Town of West Bridgewater Massachusetts	Treasurer of Virginia Merrifield Virginia
Town of West Springfield West Springfield Massachusetts	Treasurer of Wayne Co Richmond Indiana
Town of Westbrook Connecticut	Treasurer of Waynesboro Virginia
Town of Wilkesboro North Carolina	Treasurer of Wythe Co Wytheville Virginia
Town of Wise Virginia	Treasurer Spotsylvania County Spotsylvania Virginia
Town of Yucca Valley Yucca Valley California	Treasurer State of Connecticut Hartford Connecticut
Township of Aston Media Pennsylvania	Treasurer State of Illinois Springfield, Illinois
Township of Barnegat New Jersey	Treasurer State of Maine Augusta Maine
Township of Brick New Jersey	Treasurer State of NH Concord New Hampshire
Township of East Brunswick East Brunswick New Jersey	Treasurer State of Ohio Reynoldsburg, Ohio
Township of Falls Fairless Hills Pennsylvania	Treasurer Tax Collector Yuba City California
Township of Gloucester Laurel Springs New Jersey	Treasurer Town of Culpeper VA Culpeper Virginia
Township of Lopatcong Phillipsburg New Jersey	Treasurer Town of Vinton Virginia
Township of Lumberton New Jersey	Treasurer Vil of Mt Pleasant Racine Wisconsin
Township of Springfield New Jersey	Treasurer/Tax Collector Santa Barbara California
Township of Union Dept of Health Union New Jersey	Treasury Dept Harrisburg Pennsylvania
Township of Whitehall Pennsylvania	Tremont Township Pine Grove Pennsylvania
Township of Woodbridge New Jersey	Tri County Health Dept Greenwood Village Colorado
Travis County DRO Austin Texas	Tri-County Sentry Oxnard California
Travis County Health Austin Texas	Troup County Tax Comm. Lagrange Georgia
Travis County Tax Collector Austin Texas	Tukwila Fire Department Tukwila Washington
Treasure of Perry County Tell City Indiana	Tulare Advance Register Visalia California
Treasurer & Tax Collector Irwin Pennsylvania	Tulare County Pasadena California
Treasurer Chesapeake Virginia	Tulare County Tax Collector Visalia California
Treasurer City of Bowling Green Kentucky	Tullahoma City Tax Collector Tullahoma Tennessee
Treasurer City of Hawthorne California	Tulsa County Treasurer Tulsa Oklahoma
Treasurer City of Jackson Michigan	Tuolumne County Tax Collector Sonora, CA
Treasurer City of Norfolk Atlanta Georgia	Tuscaloosa County Sales Tax Tuscaloosa Alabama
Treasurer City of Norfolk Virginia	Tuscarawas Co Treasurer New Philadelphia, Ohio
Treasurer City of Portsmouth Virginia	Tuscola County Treasurer Caro Michigan
Treasurer City of Suffolk Virginia	Umatilla County Tax Collector Pendleton Oregon
Treasurer Columbiana County Lisbon, Ohio	Unclaimed Property Division Providence Rhode Island
Treasurer Coshocton County Coshocton, Ohio	Unemployment Compensation Div Augusta Maine
Treasurer Ector County Odessa Texas	Unified Government License Div Kansas City Kansas
Treasurer Hart County Munfordville Kentucky	Unified Government Treasurer Kansas City Kansas
Treasurer Newport News Virginia	Union City Tax Collector Union City Georgia
Treasurer of Amherst County Amherst Virginia	Union County Auditor Marysville, Ohio
Treasurer of Campbell County Rustburg Virginia	Union County Health Dept Marysville, Ohio
Treasurer of Cass County Logansport Indiana	Union County of Arkansas Coll El Dorado Arkansas
Treasurer of Clark County Jeffersonville Indiana	
Treasurer of Fredrick County Merrifield Virginia	

Union County Tax Collector Charlotte North Carolina
 United ISD Tax Office Laredo Texas
 United States Treasury Atlanta Georgia
 United States Treasury Cincinnati, Ohio
 University of Kentucky Lexington Kentucky
 Upper Merion Township Bridgeport Pennsylvania
 US Department of Labor Philadelphia Pennsylvania
 US Fish & Wildlife Service Atlanta Georgia
 US Fish & Wildlife Service, Office Bloomington Minnesota
 USDA Aphis vs Ncie Riverdale Maryland
 USDA PACA Manassas Virginia
 Utah Division of Corp & Comm Salt Lake City Utah
 Utah State Tax Commission Salt Lake City Utah
 Utah State Treasurer Salt Lake City Utah
 Utah Unemployment Compensation Salt Lake City Utah
 Value Adjustment Board Vero Beach Florida
 Van Wert County Auditor Van Wert, Ohio
 Van Wert County Health Dept Van Wert, Ohio
 Vance County Tax Office Henderson North Carolina
 Vanderburgh Co. Health Dept. Evansville Indiana
 Vanderburgh County Treasurer Evansville Indiana
 Ventura County- Tax Collector Los Angeles, CA
 Vermont Department of Taxes Montpelier, VT
 Vermont State Treasurers Montpelier, VT
 Victoria County Clerk Victoria Texas
 Victoria Farina City Treasurer Lower Burrell Pennsylvania
 Vigo County Health Department Terre Haute Indiana
 Vigo County Treasurer Indianapolis Indiana
 Village of Glen Carbon Glen Carbon, Illinois
 Village of Ashwaubenon Green Bay Wisconsin
 Village of Bradley, Illinois
 Village of Carpentersville, Illinois
 Village of Hartville, Ohio
 Village of Homewood, Illinois
 Village of Los Rancho De Albuq Albuquerque New Mexico
 Village of Menomonee Falls Menomonee Falls Wisconsin
 Village of New Boston Portsmouth, Ohio
 Village of Niles, Illinois
 Village of Ontario Ohio Ontario, Ohio
 Village of Palmetto Bay Palmetto Bay Florida
 Village of Plover Wisconsin
 Village of Round Lake Beach Round Lake, Illinois
 Village of Schiller Park Schiller Park, Illinois
 Village of Woodridge, Illinois
 Virginia Beach City Treasurer Virginia Beach Virginia
 Virginia Department of Richmond Virginia
 Virginia Dept of Taxation Richmond Virginia
 Volusia County Tax Collector Deland Florida
 WA Dept of Revenue Seattle Washington

Waco-McLennan County Public Waco Texas
 Wade Steen-Franklin Co Treas. Columbus, Ohio
 Wake County Revenue Department Charlotte North Carolina
 Wake County Revenue Dept Raleigh North Carolina
 Wake County Tax Collector Charlotte North Carolina
 Walker Co Revenue Commissioner Jasper Alabama
 Walker County Health Dept Jasper Alabama
 Walker County Jasper Alabama
 Wallingford Health Department Wallingford Connecticut
 Walton County Tax Comm Monroe Georgia
 Ware County Tax Commissioner Waycross Georgia
 Warner Robins City Tax Collector Warner Robins Georgia
 Warren City Health District Warren, Ohio
 Warren City Treasurer (Macomb) Warren Michigan
 Warren Co Tax Collector Vicksburg Mississippi
 Warren Co Trustee Mc Minnville Tennessee
 Warren County Clerk Mc Minnville Tennessee
 Warren County Health Department Oxford New Jersey
 Warren County Health District Lebanon, Ohio
 Warren County Sheriff Bowling Green Kentucky
 Warren County Tax Collector Bowling Green Kentucky
 Warren County Tax Collector Front Royal Virginia
 Washington City Washington Utah
 Washington County Treasurer Bartlesville Oklahoma
 Washington County Treasurers Hagerstown Maryland
 Washington County Trustee Jonesborough Tennessee
 Washington Dept of Revenue Seattle Washington
 Washington Javonn Detroit Michigan
 Washington State Department of Olympia Washington
 Washington State Gambling Comm Olympia Washington
 Washington State Treasurer Olympia Washington
 Washington State Treasurer Seattle Washington
 Washoe County Clerk Reno Nevada
 Washoe County Reno Nevada
 Washoe County Treasurer Reno Nevada
 Watauga County Tax Administrator Hermitage Pennsylvania
 Waterbury City Tax Collector Hartford Connecticut
 Waterbury Health Department Waterbury Connecticut
 Waterford Town Clerk Waterford Connecticut
 Waterford Township Treasurer (Oakland) Waterford Michigan
 Waukesha County Treasurer Waukesha Wisconsin
 Wayne County Health Dept Wooster, Ohio
 Wayne County Tax Collector Charlotte North Carolina
 Wayne County Treasurer Detroit Michigan

Waynesboro City Tax Collector Binghamton, NY
 Waynesboro City Tax Collector Waynesboro Georgia
 Waynesville City Tax Collector Waynesville North Carolina
 Weakley Co Trustee Dresden Tennessee
 Weakly County Clerk Dresden Tennessee
 Webb County Clerk Laredo Texas
 Webb County Tax Assessor-Collector Laredo Texas
 Weber County Treasurer Ogden Utah
 Webster Municipal Tax Collector Reading Massachusetts
 Weld County Treasurer Greeley Colorado
 Weld Dept of Public Health & Greeley Colorado
 Wentzville City Collector Wentzville Missouri
 West Bend City Collector (Washington) West Bend Wisconsin
 West Hazelton Borough West Hazleton Pennsylvania
 West Springfield Municipal Tax Collector West Springfield Massachusetts
 West Valley City Salt Lake City Utah
 West Virginia Dept of Rev Charleston West Virginia
 West Virginia State Division Charleston West Virginia
 West Virginia State Tax Dept Charleston West Virginia
 Weston Treasurer Schofield Wisconsin
 Whatcom County Treasurer Seattle Washington
 White County Tax Collector Searcy Arkansas
 Whitfield Cnty Tax Commissioner Dalton Georgia
 Wichita County Tax Assessor-Collector Wichita Falls Texas
 Wicomico County Clerk of Circuit Co Salisbury Maryland
 Wicomico County Health Dept Salisbury Maryland
 Wicomico County Tax Collector Salisbury Maryland
 Wilkes County Tax Office Charlotte North Carolina
 Wilkes-Barre Township Pittsburgh Pennsylvania
 Will County Health Dept Joliet, Illinois
 Williamson Co Trustee Pleasanton California
 Williamson County And Georgetown Texas
 Williamson County Georgetown Texas
 Williamson County Tax Assessor-Collector Georgetown Texas
 Williamson County Trustee Franklin Tennessee
 Wilson County Clerk Lebanon Tennessee
 Wilson County Tax Collector Charlotte North Carolina
 Wilson County Trustee Lebanon Tennessee
 Windsor Town Clerk Windsor Connecticut
 Wisconsin Dept of Agriculture Madison Wisconsin
 Wisconsin Dept of Agriculture Milwaukee Wisconsin
 Wisconsin Dept of Revenue Madison Wisconsin
 Wisconsin Dept of Revenue Milwaukee Wisconsin
 Wisconsin Dept of Revenue Oshkosh Wisconsin
 Wise County Tax Collector Wise Virginia
 Wood Dale City Clerk Wood Dale, Illinois

Woods Cross City Woods Cross Utah
 WSDA Seed Program Yakima Washington
 WY State Treasurers Office Cheyenne, WY
 WY State Use 2058499 Cheyenne, WY
 Wyandotte County Treasurer Kansas CITY Kansas
 Wyoming Co Courthouse Pineville West Virginia
 Wyoming Department of Agriculture Cheyenne, WY
 Wyoming Dept of Revenue Cheyenne, WY
 Wyoming State Treasurers Office Cheyenne, WY
 Wyoming Unemployment Insurance Casper, WY
 Yakima County Tax Collector Yakima Washington
 Yavapai County Treasurer Prescott Arizona
 Yellowstone County Treasurer Billings, MT
 Yolo County Agriculture Dept Woodland California
 Yolo County Clerk Woodland California
 Yolo County Environmental Woodland California
 Yolo County Treasurer's Office Whittier California
 York Area Earned Income Tax York Pennsylvania
 York County Clerk Of Circuit Ct Yorktown Virginia
 York County Tax Collector Baltimore Maryland
 York County Treasurer York South Carolina
 Youngstown City Health Dept Youngstown, Ohio
 Ypsilanti Township Treasurer (Washtenaw) Ypsilanti Michigan
 Yuma County Treasurer Yuma Arizona
 Yuma County Yuma Arizona
 Zanesville Muskingum County Zanesville, Ohio

Temporary Labor/ Staffing Agencies

Adecco Employment Services
 Akkodis
 Avi Foodsystems Inc
 Avriel Ralys
 Bam Marketing Services Ltd
 Boren Brothers Waste Services
 CHEP USA
 City of Kentwood Treasurer
 Compass Group
 D&J Master Clean Inc
 Daily Services
 Distribution Solutions
 Erg Staffing Service LLC
 Everest Technologies
 Express Services Inc
 Forte Transportation
 Fun Online Corporation
 Furnituresource
 Infosys Limited
 It Xcel Consulting
 Maxwell Consulting LLC
 Minute Men Staffing Svc
 Partners Personnel Management
 Peopleshare LLC
 Pridestaff
 Retail Logistics Excellence Relexo
 Snider Blake Personnel

Supriya Kolhatkar
Surge Staffing
Texoma Business Services LLC
Vertiv Corporation
Winsor Staffing LI&C

Utility Providers

0117 Waste Pro Pembroke Pines
ABCWUA
ACC Water Business
Ada City Utilities OK
AEP - Appalachian Power
AEP/24406-Wheeling Power
AES Indiana
AES Ohio
Alabama Power
Albany Utilities GA
Albemarle County Service Authority
Allen County Public Health
Alliant Energy
Alliant Energy/IPL
Alliant Energy/WPL
Alpena Power Company
Altoona Water Authority
Ameren Illinois
Ameren Missouri
American Electric Power
American Electric Power/24002
American Electric Power/24418
American Fork City Utah
AmeriGas
AmeriGas - 9220
AmeriGas - 9335
Amherst County Service Authority
Andalusia Utilities
Anderson City Utilities Indiana
Anne Arundel County Water and Wastewater
Anniston Water Works Alabama
Appalachian Electric Cooperative
Appalachian Natural Gas Distribution Co.
Appalachian Power
APS
AQUA IL
Aqua Indiana, Inc.
Aqua New Jersey
Aqua OH
Aqua Pennsylvania
Aquarion Water Company of Connecticut
Arkansas Oklahoma Gas Corp (AOG)
Arlington Utilities
Artesian Water Company, Inc.
AT&T
AT&T Mobility
Athens Utilities Board Tennessee
Atlantic City Electric
Atmos Energy

Atmos Energy/630872/740353
Auburn Water District Massachusetts
Augusta Utilities Department
Aurora Utilities Indiana
Aurora Water/City of Aurora Colorado
Austell Natural Gas System
Avista Utilities
AW Billing Service LLC
Baldwin EMC
Beaufort-Jasper Water & Sewer Authority
Beaumont - Cherry Valley Water District
Beckley Water Company West Virginia
Bedford City Utilities Indiana
Belmont County Water & Sewer District
BEMC
Benton Charter Township Michigan
Benton PUD
Benton Utilities
Berkeley County Public Service Sewer
Berkeley County Water & Sanitation
Berkeley Electric Cooperative
Berkshire Gas Company
Berks-Montgomery Municipal Authority
Bessemer Utilities
BGE
Big Sandy RECC Kentucky
Black Hills Energy
Blue Ridge Energy/NC
Board of Public Utilities Cheyenne, Wyoming
Board of Public Works-Gaffney South Carolina
Board of Public Works-Hannibal Missouri
Board of Water Works of Pueblo Colorado
Bonita Springs Utilities, Inc
Borough of Boyertown Pennsylvania
Borough of Chambersburg Pennsylvania
Borough of Ephrata Pennsylvania
Borough of Glassboro New Jersey
Borough of Lansdale Pennsylvania
Bossier City Utilities Dept. LA
Bowling Green Municipal Utilities
Brick Township Municipal Utilities
Bright Ridge
Bristol Tennessee Essential Services
Broad River Water Authority
Brownsville Public Utilities Board
Brunswick & Topsham Water District
Brunswick County NC Public Utilities
Brunswick Sewer District
Brunswick-Glynn County Joint
Buckeye Water District, Ohio
Burlington Municipal Waterworks Iowa
Butler Area Sewer Authority
Butler County Water & Sewer Department
California American Water Company
California Water Service-Bakersfield
California Water Service-Chico

California Water Service-Livermore	City of Athens Tennessee
California Water Service-Rancho Domingue	City of Athens Utilities
California Water Service-Salinas	City of Attleboro Massachusetts
California Water Service-Stockton	City of Austin Texas
Calvert County Government Maryland	City of Avon Park Florida
Cambria Township Sewer Authority	City of Bakersfield California
Campbell County Utilities/Ccusa	City of Barberton, Ohio
Campbellsville Municipal Water Sewer	City of Bartlesville Oklahoma
Cape Fear Public Utility Authority	City of Battle Creek Michigan
Carmichael Water District California	City of Baytown Texas
Carroll EMC	City of Beaumont California
Carson City Utilities	City of Beaumont Texas
Cascade Natural Gas	City of Bedford Texas
Caseyville Township Sewer System Illinois	City of Bellefontaine Utilities Department
CenterPoint Energy	City of Belmont North Carolina
CenterPoint Energy Minnegasco	City of Big Rapids Michigan
CenterPoint Energy/1325/4981/2628	City of Billings, MT-30958
CenterPoint Energy/1423	City of Blaine Minnesota
CenterPoint Energy/2006	City of Bloomington Utilities Indiana
CenterPoint Energy/4849	City of Boynton Beach Florida
Central Hudson Gas & Electric Co	City of Bradenton Florida
Central Maine Power (CMP)	City of Bradford Pennsylvania
Charles County Government	City of Bradford Refuse Collection
Charleston Sanitary & City of Charleston	City of Brandenburg Kentucky
Charleston Water System	City of Bridgeport West Virginia
Charlotte County Utilities	City of Bristol Tennessee
Charter Township of Madison Michigan	City of Broken Arrow Oklahoma
Charter Township of Port Huron Michigan	City of Brooksville Florida
Charter Township of Union Michigan	City of Brownwood Texas
Chattanooga Gas Company	City of Buena Park California
Chelan County Public Utility District	City of Buford Georgia
Chesapeake Utilities	City of Bullhead City Arizona
Chester Metropolitan District	City of Burleson Texas
Chester Water Authority Pennsylvania	City of Burton Michigan
Chesterfield Township Michigan	City of Callaway Florida
Chillicothe Utilities Dept, Ohio	City of Calumet City Illinois
Citizens Energy Group	City of Cambridge Ohio Utilities Department
Citizens Gas Fuel Co MI	City of Camden South Carolina
City Finance Director	City of Carlsbad Utility Billing Division
City of Abilene Texas	City of Carrollton Texas
City of Adrian Michigan	City of Cartersville Georgia
City of AikenSouth Carolina	City of Casa Grande Arizona
City of Alamogordo New Mexico	City of Centralia, Illinois
City of Albemarle North Carolina	City of Chardon, Ohio
City of Albert Lea Minnesota	City of Charlottesville Virginia
City of Alcoa Utilities Tennessee	City of Chattanooga Tennessee
City of Alhambra California	City of Cheyenne Wyoming
City of Alliance Water Utility, Ohio	City of Chico California
City of Amarillo Utility Billing Department	City of Chino California
City of Anaheim California	City of Circleville, Ohio
City of Apopka Florida	City of Clearwater Florida
City of Arcadia California	City of Cleburne Texas
City of Ardmore Oklahoma	City of Clewiston Florida
City of Asheboro North Carolina	City of Clifton Sewer Department
City of Ashland Kentucky	City of Clinton Mississippi
City of Athen Ohio-Water Department	City of Clovis California

City of Clovis New Mexico
 City of Cocoa Florida
 City of Coconut Creek Florida
 City of Coeur d Alene Idaho
 City of Colorado Springs Colorado
 City of Columbia Missouri
 City of Columbia South Carolina Water
 City of Concord North Carolina
 City of Conroe Dept 2026
 City of Conway South Carolina
 City of Cookeville Tennessee
 City of Cornelia Georgia
 City of Corona California
 City of Corpus Christi
 City of Corsicana Texas
 City of Country Club Hills, Illinois
 City of Covington Georgia
 City of Covington Louisiana
 City of Covington Tennessee
 City of Crest Hill, Illinois
 City of Crestview Florida
 City of Crossville Tennessee
 City of Crystal River
 City of Cullman Water Sewer & Sanitation
 City of Cumberland Maryland
 City of Cumming Georgia
 City of Cuyahoga Falls, Ohio
 City of Dade City Florida
 City of Dallas Texas
 City of Danville Kentucky
 City of Danville Virginia
 City of Danville, Illinois
 City of Davenport Iowa
 City of Daytona Beach Florida
 City of Dearborn Michigan
 City of Decatur, Illinois
 City of Defiance, Ohio
 City of Deland Florida
 City of Delano California
 City of Delaware, Ohio
 City of Denham Springs Louisiana
 City of Denton Texas
 City of DeSoto Texas Utilities
 City of Diberville Mississippi
 City of Douglasville Georgia
 City of Dover Utility
 City of Dublin Georgia
 City of Dunkirk Water Department NY
 City of Dunn North Carolina
 City of Durham North Carolina Sewer/Water
 City of Eastpointe Michigan
 City of Eau Claire Wisconsin
 City of Edinburg Texas
 City of Edmond Oklahoma
 City of Elizabeth City North Carolina
 City of Elizabethton Tennessee Water/Sewer

City of Elyria - Elyria Public Utilities
 City of Elyria - Stormwater
 City of Enid Oklahoma
 City of Escondido California
 City of Eustis Florida
 City of Everett Utilities Washington
 City of Fairmont West Virginia
 City of Farmers Branch Texas
 City of Farmington New Mexico
 City of Fayetteville Arkansas
 City of Findlay, Ohio
 City of Fitchburg Massachusetts
 City of Florence South Carolina
 City of Foley Alabama
 City of Fond Du Lac Wisconsin
 City of Fontana California
 City of Fort Lauderdale Florida
 City of Fort Myers Florida
 City of Fort Oglethorpe Georgia
 City of Fort Walton Beach Florida
 City of Franklin Tennessee
 City of Fresno California
 City of Frisco Texas
 City of Gainesville Georgia
 City of Galax Virginia
 City of Galesburg, Illinois
 City of Gallipolis, Ohio
 City of Gallup New Mexico
 City of Galveston Texas
 City of Garden City Idaho
 City of Garland Utility Services
 City of Gastonia North Carolina
 City of Gilroy Utility Billing
 City of Glendale Arizona/500
 City of Goldsboro North Carolina
 City of Goose Creek South Carolina
 City of Granbury Texas
 City of Grand Rapids Michigan
 City of Grandville Michigan
 City of Greensboro North Carolina
 City of Greenwood South Carolina
 City of Griffin Georgia
 City of Groves Texas
 City of Gulfport Water and Sewer
 City of Haines City Florida
 City of Hallandale Beach Florida
 City of Hammond Louisiana
 City of Hanford California
 City of Harlingen Texas
 City of Harrison Arkansas
 City of Harrisonburg Virginia
 City of Hartsville South Carolina
 City of Hattiesburg Mississippi
 City of Hazard Utilities Kentucky
 City of Heath Utilities Department Ohio
 City of Helena Montana

City of Henderson Kentucky	City of Lewisville
City of Hermiston Oregon	City of Lima - Utilities, Ohio
City of Hermitage Pennsylvania	City of Lincolnton North Carolina
City of Hickory North Carolina	City of Live Oak FL
City of High Point North Carolina	City of Livermore California
City of Hinesville Georgia	City of Lodi California
City of Hobbs New Mexico	City of Logan Utah
City of Hollywood Florida	City of Lompoc California
City of Houston Texas Water/Wastewater	City of Long Beach California
City of Huber Heights, Ohio	City of Longmont Colorado
City of Idaho Falls Idaho	City of Longview Texas
City of Independence Utilities	City of Longwood Florida
City of Inglewood California	City of Lorain, Ohio Water
City of Inverness Florida	City of Los Banos California
City of Irving Texas	City of Lubbock Utilities Texas
City of Jackson Tennessee	City of Lufkin Texas
City of Jackson Utility Billing Michigan	City of Lumberton North Carolina
City of Jacksonville North Carolina	City of Lynchburg Virginia
City of Jamestown Board of Public Utilities	City of Lynnwood Washington
City of Jasper Alabama	City of Madera California
City of Joplin Missouri	City of Madison Heights Michigan
City of Kannapolis North Carolina	City of Manteca California
City of Kennewick Washington	City of Marianna Florida
City of Kent Washington	City of Marietta, Ohio
City of Kentwood Michigan	City of Marion North Carolina
City of Kilgore Texas	City of Marshall Texas
City of Killeen Texas	City of Marysville Washington
City of Kingman Arizona	City of Marysville, Ohio
City of Kingsport Tennessee	City of Mattoon, Illinois
City of Kinston North Carolina	City of Maysville Utility Department
City of La Habra California	City of McKinney Texas
City of La Verne California	City of Medford Oregon
City of Lacey Washington	City of Melbourne Florida
City of Lafayette Indiana	City of Merced California
City of LaGrange Georgia	City of Meridian Idaho
City of Lake Charles Water Division	City of Mesa Arizona
City of Lake City Florida	City of Mesquite Texas
City of Lake Jackson Texas	City of Methuen Water & Sewage
City of Lake Worth Texas	City of Miamisburg Ohio
City of Lancaster Pennsylvania	City of Middletown Ohio
City of Lancaster South Carolina	City of Midland Texas
City of Lapeer Michigan	City of Milford Delaware
City of Laredo Utilities	City of Milford, Ohio
City of Las Cruces New Mexico	City of Milledgeville GA
City of Las Vegas Sewer	City of Millington Tennessee
City of Laurel Mississippi Public Utility	City of Millville New Jersey
City of Laurinburg North Carolina	City of Milpitas California
City of Lawrenceville Georgia	City of Milton Florida
City of Lawton Oklahoma	City of Modesto CA
City of Lebanon Missouri	City of Moline, Illinois
City of Lebanon Pennsylvania	City of Monroe
City of Lebanon Tennessee	City of Monroe North Carolina
City of Lebanon, Ohio	City of Morganton North Carolina
City of Leesburg Florida	City of Moses Lake Washington
City of Lenoir North Carolina	City of Moundsville West Virginia Municipal Fee
City of Lewiston Idaho	City of Mount Airy North Carolina

City of Mount Pleasant Texas	City of Portland Texas
City of Mountain Home Arkansas	City of Portsmouth, Ohio
City of Mt. Vernon, Illinois	City of Prescott Arizona
City of Muskegon Michigan	City of Puyallup - Utilities
City of Muskogee Oklahoma	City of Raleigh North Carolina
City of Myrtle Beach South Carolina	City of Redding California
City of Naples Florida	City of Redlands California
City of Natchitoches Louisiana	City of Reedley California
City of New Bern North Carolina	City of Revere Massachusetts
City of New Port Richey Florida	City of Richardson Texas
City of Newberry South Carolina	City of Richland Washington
City of Newton North Carolina	City of Richmond Virginia
City of Niles, Ohio	City of Rio Rancho Water and Wastewater
City of Noblesville Utilities	City of Rochester New Hampshire
City of North Augusta South Carolina	City of Rock Hill South Carolina
City of North Las Vegas Nevada Finance Department	City of Rockwall Texas
City of North Myrtle Beach South Carolina	City of Rocky Mount
City of Northampton Massachusetts	City of Rohnert Park California
City of Northport Alabama	City of Rome Georgia
City of Norton Virginia	City of Roseburg Oregon
City of Norwalk, Ohio	City of Roseville California
City of Oak Ridge Tennessee	City of Roswell New Mexico Water Department
City of Ocala Florida	City of Round Rock Texas
City of Ocean Springs Mississippi	City of Rowlett Texas
City of Odessa Texas	City of Roxboro North Carolina
City of O'Fallon, Illinois	City of Rutland Vermont
City of Oklahoma City Oklahoma	City of Sacramento California Department of Utilities
City of Olathe Kansas	City of Salem Oregon
City of Olean, New York	City of Salem Virginia
City of Olympia Washington	City of Salina Kansas
City of Oregon, Ohio	City of San Angelo Utility Billing
City of Ormond Beach Florida	City of San Bernardino California Water
City of Oswego, New York	City of Sanford Florida
City of Panama City Florida	City of Sanford North Carolina
City of Paris Texas	City of Santa Ana California
City of Park Hills Water Department Missouri	City of Santa Clara California
City of Pearl Mississippi	City of Santa Fe New Mexico
City of Pearland Water Department	City of Santa Maria California
City of Pembroke Pines Florida	City of Santa Rosa California Tax Bills
City of Pensacola Florida	City of Santa Rosa California Water & Sewer
City of Peru, Illinois	City of Sarasota Florida
City of Petoskey Michigan	City of Sault Ste. Marie Michigan
City of Phoenix Arizona	City of Savannah Georgia
City of Pikeville Kentucky	City of Seaford Delaware
City of Pinehurst Texas	City of Searcy Sanitation Department
City of Piqua, Ohio	City of Seattle/Seattle City Light
City of Pittsburg Kansas	City of Sedalia Missouri
City of Plant City Florida	City of Sevierville Tennessee
City of Plantation Florida	City of Seymour SMSU
City of Plattsburgh, New York	City of Shawnee Oklahoma
City of Pocatello Idaho	City of Shelby North Carolina
City of Pompano Beach Florida	City of Sherman Texas
City of Port Angeles Washington	City of Shreveport Louisiana
City of Port Hueneme California	City of Sierra Vista AZ
City of Port Orange Florida	City of Simi Valley California
City of Portage Michigan	

City of Slidell Louisiana	City of Vienna West Virginia
City of Smyrna Georgia	City of Waco Water Office
City of Snellville Sanitation Department	City of Warner Robins Georgia
City of Southaven Mississippi	City of Warren, Ohio
City of Southfield Michigan	City of Warsaw Wastewater Payment Office
City of Spokane Washington	City of Washington Missouri
City of Springfield, Ohio	City of Watertown, New York
City of St. Augustine Florida	City of Watsonville Utilities California
City of St. Joseph Missouri	City of Waxahachie Texas
City of St. Marys, Ohio	City of Waycross Georgia
City of St. Petersburg Florida	City of Waynesboro Georgia
City of Statesboro Georgia	City of Waynesboro Virginia
City of Statesville North Carolina	City of Weatherford Texas
City of Stephenville Texas	City of Webster Texas
City of Stillwater Oklahoma	City of Weirton West Virginia
City of Stuart Florida	City of West Columbia South Carolina
City of Sumter South Carolina	City of West Monroe Louisiana
City of Surprise Arizona	City of West Plains Missouri
City of Tacoma Public Utilities	City of Westerville, Ohio
City of Tallahassee Florida	City of Westland Water
City of Tampa Utilities	City of Westminster California
City of Tarpon Springs Florida	City of Westminster Colorado
City of Taylor Michigan Water Department	City of Westminster Maryland
City of Tempe Arizona	City of Whiteville North Carolina
City of Temple Texas	City of Whittier
City of Terre Haute/Sewer	City of Wichita Falls Texas
City of Terrell Texas	City of Wilmington Delaware
City of Thomasville Georgia	City of Wilson North Carolina
City of Thomson Georgia	City of Winston-Salem North Carolina
City of Tiffin, Ohio	City of Winter Garden Florida
City of Tifton Georgia	City of Wood Dale, Illinois
City of Toledo-Dept of Public Utilities	City of Woodland California
City of Tomball Texas	City of Yuba City
City of Topeka Kansas	City of Yukon Oklahoma
City of Tracy California	City of Yuma Arizona
City of Troy Alabama	City of Zanesville, Ohio
City of Troy, New York	City Utilities - Huntington Indiana
City of Tucson Arizona	City Utilities Commission Kentucky
City of Tulare California	City Utilities of Springfield Missouri
City of Tulsa Utilities	City Water & Light (CWL)
City of Turlock California	City Water Light & Power Springfield Illinois
City of Tyler Texas	Clark Public Utilities
City of Ukiah California	Clarksville Department of Electricity
City of Union City Georgia	Clarksville Gas & Water Department
City of Union City Tennessee	Clarksville Wastewater Treatment Department
City of Upland California Waste	Clay County Utility Authority Florida
City of Upland California Water/Sewer	Clay Electric Cooperative
City of Vacaville California	Clearfield Municipal Authority Pennsylvania
City of Valdosta Georgia	Clearwater Enterprises LLC
City of Van Wert Water Department Ohio	Clico Power LLC
City of Vancouver Washington	Clermont County Water Resources, Ohio
City of Venice Florida	Cleveland Utilities
City of Vicksburg Mississippi	Clinton Newberry Natural Gas Authority
City of Victoria Texas	Clinton Township Treasurer Michigan
City of Victorville California Water	Clinton Utilities Board Tennessee
City of Vidalia Georgia	Cloverland Electric Cooperative/Dafer

Cobb County Water System	Destin Water Users, Inc.
Cobb EMC	Dickson Electric System
Coldwater Board of Public Utilities Michigan	Direct Energy
College Station Utilities Texas	Direct Energy/643249/660749
College Township Water Authority Pennsylvania	Division of Water and Wastewater, Ohio
Colorado Springs Utilities	Dixie Electric Power Association
Columbia County Water Utility	Dominion Energy
Columbia Gas of Kentucky	Dominion Energy North Carolina
Columbia Gas of Maryland - GTS	Dominion Energy Ohio
Columbia Gas of Ohio	Dominion Energy South Carolina
Columbia Gas of Ohio - GTS	Dominion VA/NC Power
Columbia Gas of Pennsylvania	Dothan Utilities
Columbia Gas of Virginia	Dover Water Commissioners New Jersey
Columbia Power & Water Systems (CPWS)	DTE Energy
Columbiana County Water & Sewer	Duke Energy
Columbus City Treasurer	Duke Energy/1326/1327
Columbus City Utilities	Duquesne Light Company
Columbus Water Works	Durant City Utility Oklahoma
ComEd	Dyersburg Electric
Commissioners of Public Wks Greenwood South Carolina	Dyersburg Gas & Water Dept
Community Water Company of Green Valley	Easley Combined Utilities South Carolina
Connecticut Natural Gas Corp (CNG)	East Brunswick Twp Water/Sewer
Connexus Energy	East Central Electric/OK
Consolidated Waterworks District #1	East Norriton Township
Constellation NewEnergy	East Peoria Water & Sewer Dept.
Constellation NewEnergy Gas Div LLC	Eastgrove Shopping Center
Consumers Energy	Easton Utilities
Conway Corporation	Ebensburg Borough Pennsylvania
Coos Bay-North Bend Water Board	EBMUD-East Bay Municipal Utility Dist
Coral Springs Improv. Dist.	El Paso Electric
Corning Natural Gas	El Paso Water Utilities
CoServ	Electric Board of Guntersville AL
Coshocton Water Department, Ohio	Electric City Utilities
County of Henrico Virginia	Elizabethton Electric System
County Water Dist. of Billings Height	Elizabethtown Gas
Covington Electric System	Elizabethtown Utilities Kentucky
Coweta-Fayette EMC	Elk Grove Water Works California
Cowlitz County PUD	Elkhart Public Utilities
CPS Energy	Elkton Gas
Crawfordsville Electric Light & Power	Elmira Water Board NY
Crawfordsville Utilities Indiana	Emerald Coast Utilities Authority
Crescenta Valley Water District	EMWD-Eastern Municipal Water District
Crossroads X LLC	Energio
CRWWD - Clark Regional Wastewater Dist	Energy Management Systems Dept 2159
Cullman Power Board	Energy West - Montana
Cullman-Jefferson Counties Gas District	Engie Power & Gas LLC
Dalton Utilities	Engie Resources
Decatur Utilities Alabama	Englewood Water District Florida
Dekalb County	Entergy Arkansas, Inc.
Delmarva Power	Entergy Gulf States LA, LLC
Delta Natural Gas Co Inc	Entergy Louisiana, Inc.
DEMCO (Dixie Electric Membership Corp)	Entergy Mississippi, Inc.
Dennis Water District	Entergy Texas, Inc.
Department of Public Utilities South Carolina	EPB
Dept of Water Works - Sanitary District	EPCOR Water
	Erie County Sewer & Water

Erie County Water Authority
 Erie Water Works
 Eugene Water & Electric Board (EWEB)
 Evansville Water and Sewer Utility
 Evergy Kansas Central
 Evergy KS MO Metro MO West
 Eversource Energy
 Eversource Energy 660753/56007
 Eversource Energy/56002
 Eversource Energy/56003
 Eversource Energy/56004
 Eversource Energy/56005
 Fairfield Electric Cooperative, Inc.
 Fairfield Utilities-City of Fairfield
 Fairhope Public Utilities
 Farmington Water Department/ME
 Fayetteville Public Works Commission
 First Utility District of Knox County
 Fleming-Mason Energy
 Flint EMC
 Florence Utilities Alabama
 Florida City Gas
 Florida Public Utilities
 Fontana Water Company
 Fort Hill Natural Gas Authority
 Fort Payne Improvement Authority
 Fort Payne Water Works Board
 Fort Pierce Utilities Authority
 Fort Wayne City Utilities
 Fort Worth Water Department
 Foster Township Sewer Dept PA
 FPL - Florida Power & Light Company
 FPL Northwest FL
 Frankfort Plant Board
 Franklin County Sanitary Engineering
 Frederick Water
 Freeborn-Mower Cooperative Services
 Fremont Dept. of Utilities
 Fremont Water Office
 Frenchtown Water
 FRSA-Payments
 Fruitland Mutual Water Company
 Gainesville Regional Utilities
 Gallatin Department of Electricity
 Gallatin Public Utilities
 Gallia Rural Water Association
 Gardner Water Department
 GCWW Greater Cincinnati WW
 Georgia Natural Gas
 Georgia Power
 GEUS/City of Greenville Texas
 Glasgow Electric Plant Board
 Glasgow Water Co.
 Gloucester Township New Jersey
 GMWSS
 Golden State Water Co.

Grand Traverse County Dept of Pub Works
 Grant County Public Utility District
 Great Lakes Energy
 Greater Augusta Utility District Maine
 Greater Dickson Gas Authority
 Greater Peoria Sanitary District
 Greco Gas Inc.
 Green Bay Water Utility
 Green Mountain Power Corporation
 Greeneville Light & Power System
 Greeneville Water Commission
 Greenfield Utilities Indiana
 Greenville Utilities Commission North Carolina
 Greenville Water South Carolina
 Greenwood Utilities Mississippi
 Greer CPW
 GreyStone Power Corporation (Elec)
 Guardian Water & Power
 Guardian/007912
 Guntersville Water & Sewer Board
 Gwinnett Co Water Resources
 Hamilton Township MUA
 Hancock-Wood Electric Cooperative, Inc.
 Hardin County Water District # 2
 Haring Township Utility Department
 Harris County MUD 102
 Harris County MUD 81
 Harrison Township Pennsylvania-Water Authority
 Harrison Utilities
 Harrisonburg Electric Commission
 HarveyCo LLC
 Helix Water District
 Hellers Gas Inc Jonestown
 Heller's Gas Inc./ Berwick Pennsylvania
 Henry County Public Service Authority
 Hermiston Energy Services Oregon
 Hernando County Utilities Florida
 Hesperia Water District California
 Hi-Desert Water District
 Highland Sewer & Water Authority
 Hillsborough County Water Resource -BOCC
 Hixson Utility District Tennessee
 Holland Board of Public Works
 Holland Charter Township Michigan
 Holston Electric Cooperative, Inc.
 Hope Gas Inc
 Hopewell Township Pennsylvania
 Hopkinsville Electric System Kentucky
 Hopkinsville Water Environment Auth
 HRSD/HRUBS
 Huntsville Utilities Alabama
 Idaho Power
 Illinois American Water
 Imperial Irrigation District California
 Indian Nations Fiber Optics
 Indian River County Utilities Florida

Indiana American Water	Lees Summit Water Utility
Indiana Michigan Power	Legal Tax Service Inc
Indio Water Authority	Lehigh County Authority
Intermountain Gas Company	Lenoir City Utilities Board (LCUB)
Iowa American Water Company	Level 3 Communications
Irving Energy	Lexington Utilities North Carolina
Jackson Energy Authority	Lexington-Fayette Urban County Govt
Jackson Utilities Dept - City of Jackson	LG&E - Louisville Gas & Electric
Janesville Water & Wastewater Utility	Liberty Utilities Arizona
Jasper Municipal Utilities	Liberty Utilities Georgia
Jasper Waterworks & Sewer Board, Inc AL	Liberty Utilities New Hampshire
JEA	Liberty Utilities New York
Jefferson City Utilities Missouri	Liberty Utilities/219094
Jefferson City Water Department Tennessee	Liberty Utility California
Jefferson County AL, Sewer Service Fund	Liberty Utility Missouri
Jefferson County Water & Sewer Dist	Lincoln Electric System
Jefferson Parish Louisiana	Lockport Waterworks and Sewerage System
Jersey Central Power & Light	Logan Township Pennsylvania
Johnson City Utility System	Logansport Municipal Utilities
Johnson County Wastewater	Los Angeles Dept of Water & Power
Jordan Tax Service Township of Collier	Loudoun Water
Kansas City Board of Public Utilities	Louisville Water Company
Kansas Gas Service	LUC-London Utility Commission
Kearns Improvement District	Lynn Water Sewer Commission
Kenergy Corp	M.C. MUD 19
Kentucky American Water Company	Macon Water Authority Georgia
Kentucky Power Co	Madison Suburban Utility District
Kerrville PUB	Madison Water and Sewage Indiana
Keter Environmental Services	Madisonville Municipal Utilities Kentucky
King Co Water Dist 49	Magic Valley Electric Co-op
Kissimmee Utility Authority	Maine Natural Gas Maine
Kochville Township Michigan	Marion County Sanitary Eng Dept Ohio
KSJWA-Kittanning Suburban Joint Water Authority	Marion County Utilities Florida
KUB-Knoxville Utilities Board	Marion Municipal Utilities Indiana
KU-Kentucky Utilities Company	Marpan Supply Co., Inc.
LA Canada Irrigation District	Marshall County Gas Dist Alabama
LA County Waterworks	Martin County Utilities
La Crosse Water Utility	MAWC-Municipal Auth of Westmoreland Cty
Lackawanna River Basin-LRBSA	Mayfield Electric & Water Systems
Lafayette Utilities Systems (LUS)	McAllen Public Utility Texas
Lafollette Utilities	McMinnville Electric System
Lake Havasu City	McMinnville TN-Water & Sewer Dept
Lakeland Electric/City of Lakeland Florida	MCUD-Manatee County Utilities Department
Lakeview Light & Power Co.	Meade County KY-Rural Electric
Lakewood Water District	Meadville Area Water Authority PA
Lancaster County South Carolina/Lancaster	Medford Water Commission Oregon
Lancaster Utilities Collection-Office	Medina County Sanitary Engineers
Lansing Board of Water & Light	Memphis Light, Gas & Water Division
Latrobe Municipal Authority Pennsylvania	MEPB - Murphy Electric Power Board
Laurens Electric Cooperative	Met-Ed
Lawrence County Solid Waste Service Tennessee	Metro Water Services Tennessee
Lawrenceburg Utility Systems Tennessee	Metropolitan St. Louis Sewer Dist 437
LCEC- Lee County Electric Cooperative	Metropolitan Telecommunication
LCWSA-Lycoming County Water & Sewer	Metropolitan Utilities District
Authority	MHOG Utilities
Lee County Utilities Florida	Miami-Dade Water and Sewer Dept

Michigan Gas Utilities	New Castle Sanitation Authority
Mid Valley Disposal	New Jersey American Water Company
MidAmerican Energy Company	New Mexico Gas Company
Middle Tennessee Electric	New Philadelphia Water Office
Middle Tennessee Natural Gas	New River Light & Power Company/NC
Middlesex Water Company	Newark Water Office
Midland Public Service District West Virginia	Newnan Utilities Georgia
Mifflin County Municipal Authority	Newport News Waterworks
Minnesota Energy Resources	Nicor Gas
Mishawaka Utilities Indiana	Niles Township Michigan
Mississippi Power	NIPSCO - Northern Indiana Public Serv Co
Missouri American Water	NJNG
Modesto Irrigation District	North Beckley PSD
Mohave Electric Cooperative	North Bergen Municipal Util Authority -NBMUA
Mohawk Valley Water Authority	North Georgia EMC
Moncks Corner Waterworks	North Little Rock Electric
MonPower/Monongahela Power	North Park Public Water District
Monroe County Water Authority	North Penn Water Authority
Monroeville Municipal Authority	North Richland Hills Water Dept
Montana-Dakota Utilities Co	North Versailles Township Sanitary Auth
Monterey One Water	NorthWestern Energy, MT
Montgomery County Environmental Svs, Ohio	Northwestern Water and Sewer District
Montgomery Water Works	Norwich Public Utilities
Moon Township Municipal Authority	NOVEC
Morehead Utility Plant Board	NRG Business Solutions
Morgantown Utility Board	NV Energy/30073 North Nevada
Morristown Utility Commission	NV Energy/30150 South Nevada
Morrisville Water & Light Department	NW Natural
Moulton Niguel Water	NYSEG-New York State Electric & Gas
Moundsville Water Board West Virginia	O.C.W.R.C. - Oakland County
Mountain Water District	Oak Hill Sanitary Board
Mountaineer Gas	Oak Ridge Utility Dist TN
Mt. Sterling Water & Sewer System	OEC-Oklahoma Electric Cooperative
Muhlenberg Township Authority Pennsylvania	OG&E -Oklahoma Gas & Electric Service
Muncie Sanitary District	Ohio Edison
Municipal Authority of Allegheny Twp	Ohio Gas Company
Municipal Utilities City of Bowling	Oildale Mutual Water Company
Municipal Utilities/Poplar Bluff Missouri	Okaloosa County Water & Sewer
Murfreesboro Water Resources Department	Okaloosa Gas District Florida
Murphy Water Works	Oklahoma Natural Gas Co: Kansas City
Murray City Corporation Utah	Omaha Public Power District
Murray Electric System	Ontario Municipal Utilities Company
Murray Municipal Utilities	Ontario Water Utilities, New York
MWAA-Municipal Water Authority of Aliquippa	Orange and Rockland Utilities (O&R)
Nashville Electric Service	Orange County Utilities
National Fuel Gas	Orlando Utilities Commission
National Fuel Resources	Otay Water District
National Fuel/371835	Owensboro Municipal Utilities (OMU)
National Grid	Pace Water Systems, Inc
National Grid - New York	Pacific Gas & Electric
National Grid - Pittsburgh/371382	Pacific Power-Rocky Mountain Power
National Grid Pittsburgh	Paducah Power System
Navopache Electric Cooperative	Paducah Water Works
Neenah Water Utility	Palatka Gas Authority
New Albany Municipal Utilities	Palm Beach County Water Utilities Dept
New Braunfels Utilities Texas	Paradise Irrigation District

Paragould Light Water & Cable	Riverside Public Utilities California
Pascagoula Utilities Mississippi	Riviera Utilities - Foley Alabama
Pasco County Utilities	Roane County Public Utility
Passaic Valley Water Commission	Roanoke Gas Company
Paulding County Water System Georgia	Roanoke Rapids Sanitary Dist North Carolina
Pea Ridge Public Serv Dist	Roberts Crossing LLC
PECO	Rockwood Electric Utility
PECO Energy Company	Rockwood Water, Sewer & Gas
Pedernales Electric Cooperative, Inc.	Rogers Water Utilities
Pelham Water Works	Rogersville Water Commission
Penelec	Rolla Municipal Utilities
Penn Power	Rome City Treasurer, New York
Pennsylvania American Water	Roseburg Urban Sanitary Authority
Peoples Energy	Ross Township Pennsylvania
Peoples Water Service Co of Florida	Rostraver Township Sewage Authority
PEPCO (Potomac Electric Power Company)	Ryland Environmental
Phenix City Utilities Alabama	Sacramento County Utilities
Philadelphia Gas Works	Sacramento Suburban Water District
Piedmont Natural Gas	San Antonio Water System Texas
Pierce County Sewer Washington	San Diego Gas & Electric
Pinedale County Water District	San Gabriel Valley Water Company
Pinellas County Utilities Florida	San Jose Water Company
Plainfield Charter Township	Santee Cooper
PNM Public Service Company of New Mexico	Saraland Water Service
Porter MUD Texas	Saugerties Water/Sewer Department
Porter Special Utility District	Sawnee EMC
Portland General Electric (PGE)	Scana Energy
Portland Water District Maine	Scharman Propane Gas Serv. Inc.
POTOMAC EDISON	Schuylkill County Municipal Authority
Powell-Clinch Utility District	Scioto Co. Sanitary Engineering Dept
PPL Electric Utilities	Scioto Water, Inc.
PPL Electric Utilities/Allentown	Scott Township Authority
Prattville Water Works Board	SCV Water - Santa Clarita Division
Prestonsburg City's Utilities Commission	Searcy Water & Sewer System
Prince George County Utility Department	SECO Energy
Princeton Sanitary Board	Semco Energy Gas Company
PSE&G-Public Service Elec & Gas Co	Seneca Light & Water
PSEGLI	Sevier County Electric System
Public Service Company of Oklahoma	Sevier County Utility District (SCUD)
Public Works & Utilities Kansas	Sheboygan Water Utility Wisconsin
Puget Sound Energy	Shelby Township Dept of Public Works
Putnam Public Service District	Shelbyville Public Utilities Indiana
PWCSA - Prince William County Services	Singing River Electric Cooperative
PWSD #1 of Cole County Missouri	SMECO (Southern Maryland Electric Coop)
Randolph EMC	SMUD
Rappahannock Electric Coop	Smyrna Utilities TN
Receiver of Taxes -Town of Riverhead	Snapping Shoals EMC
Regional Water Authority	Snohomish County PUD
Reid Road MUD #1	Somerset Utilities
Reliant Energy Solutions	South Central Power CO, Ohio
Republic Services #046	South Jersey Gas Company
RG&E - Rochester Gas & Electric	South Ogden City Corporation
Rhode Island Energy	South Stickney Sanitary District
Rialto Water Services	Southeast Brunswick Sanitary Dist/NC
Richmond Power & Light	Southeast Gas Andulasia
Richmond Utilities	Southern California Edison

Southern California Gas (The Gas Co.)	Town of Ashland Massachusetts
Southern Connecticut Gas (SCG)	Town of Auburn Massachusetts
Southern Pine Electric Power	Town of Babylon, New York
Southgate Water Department Michigan	Town of Billerica Massachusetts
Southwest Gas	Town of Boone North Carolina
Southwest Suburban Sewer District Washington	Town of Cary North Carolina
Southwestern Electric Power	Town of Christiansburg Virginia
Spartanburg Water System	Town of Clay Uniform Water
Speedway Waterworks	Town of Collins Water
Spire/Birmingham	Town of Cortlandt
Spire/St Louis	Town of Cortlandt/Cortlandt Manor
Spokane County Environmental Services	Town of Cortlandville, New York
Sprague Operating Resources LLC	Town of Culpeper Virginia
Sprague Operating Resources LLC/782532	Town of Danvers Massachusetts-Electric Division
Springfield Dept. of Utilities	Town of Derry New Hampshire
Springfield Utility Board	Town of Elkin North Carolina
SRP - Salt River Project	Town of Fairhaven Massachusetts
St John The Baptist Parish Utilities	Town of Franklin Massachusetts
St. Mary's County Metropolitan Commssn	Town of Franklin North Carolina
Stafford County Utilities	Town of Front Royal Virginia
Stevens Point Public Utilities	Town of Fuquay-Varina North Carolina
STRR South Tulare RichGrove Refuse Inc	Town of Gilbert Arizona
Suburban Propane	Town of Greeneville Tennessee
Suburban Propane-1217	Town of Jefferson North Carolina
Suffolk County Water Authority - NY	Town of Leesburg Virginia
Sugarcreek Borough Pennsylvania	Town of Lexington South Carolina
Sulphur Springs Valley Elec Coop	Town of Lockport, New York
Summersville Water Works	Town of Manchester Connecticut
Summerville CPW	Town of Massena Electric Department, New York
Summit Natural Gas of Maine Inc	Town of Mocksville North Carolina
Summit Natural Gas of Missouri Inc	Town of Mooresville North Carolina
Summit Utilities Arkansas Inc	Town of Morehead City North Carolina
Summit Utilities Oklahoma Inc	Town of Niagara, New York
Susquehanna Township Authority Pennsylvania	Town of Plymouth Massachusetts
Swansea Water District	Town of Richlands Virginia
Sweetwater Authority	Town of Rising Sun Maryland
Sylacauga Utilities Board	Town of Schererville Indiana
Symmetry Energy Solution LLC	Town of Selma North Carolina
T- Mobile USA Inc	Town of Shallotte North Carolina
Taunton Muni Lighting Plant (TMLP)	Town of Ulster, New York
Tax Collector, City of Waterbury Connecticut	Town of Vestal, New York - Utility Fund
Taylor County Rural Electric Coop Corp	Town of Wake Forest North Carolina
TECO Tampa Electric Company	Town of Wallkill, New York
TECO: Peoples Gas	Town of Waynesville North Carolina
Tennessee American Water Company	Town of Weaverville North Carolina
Texarkana Water Utilities	Town of Wilkesboro North Carolina
Texas Gas Service	Town of Wise Virginia
The Energy Cooperative	Township of Alpena Michigan
The Illuminating Company	Township of Falls Authority
The Torrington Water Company	Township of Greenwich Sewer Department
The United Illuminating Company	Township of Ocean Utilities New Jersey
Toho Water Authority	Treasurer - Spotsylvania County
Toho Water Authority	Treasurer, Chesterfield County
Toledo Edison	Truckee Meadows Water Authority
Town of Aberdeen North Carolina	Trumbull County Water & Sewer Dept.
Town of Apple Valley California	Trussville Gas and Water

Tucson Electric Power Company	Vincennes Water Department Indiana
Tullahoma Utilities Authority	Virginia American Water Company
Tupelo Water & Light Dept	Virginia Natural Gas
Turlock Irrigation District	Volunteer Energy Cooperative/Crossville
TVWD/CWS	Volusia County Water & Sewer
TXU Energy	Wadsworth Utilities Ohio
TXU Energy/650638	Wallingford Electric Division Connecticut
UAJA - University Area Joint Authority	Walton EMC / Walton Gas
UBS-Utility Billing Services	Washington Gas
UGI Energy Services LLC	Washington Suburban Sanitary Commission
UGI Utilities Inc	Waste Connections LS
Ukiah Valley Sanitation District	Waste Connections of KY Inc
Union City Energy Authority	Waste Management
Union Oil & Gas Incorporated	Waste Management National Services, Inc.
United Cooperative Services	Water Authority of Dickson County
United Power	Water District - LVVWD
Unitil MA Electric & Gas Operations	Water Service Corp of Kentucky
Unitil ME Gas Operations	Waterford Water & Sewer Department
Unitil NH Gas Operations	WaterOne (Water Dist No 1 of Johnson Co)
Unity Township Municipal Authority Pennsylvania	WE Energies
UNS Electric Inc	West Bend Water Utility
UNS Gas Inc	West Deptford Township New Jersey
Upper Allegheny Joint Sanitary Auth Pennsylvania	West Penn Power
Utilities Board of Rainbow City Alabama	West River Shopping Center LLC
Utilities Commission Florida	West View Water Authority
Utility Billing Services	West Virginia American Water Company
Ventura Water	Western Municipal Water District
Veolia Water New Jersey	Western Virginia Water Authority
Veolia Water Pennsylvania	WHAWPCA
Veolia Water Toms River	Wilkinsburg-Penn Joint Water Authority
Vera Water & Power	Williamson Water & Sewer Depts
Verizon Wireless	Wilmington Utility Billing
Vermont Gas Systems, Inc.	Winter Haven Water
Village of Arcade, New York	Wisconsin Electric/Gas
Village of Bradley, Illinois	Wisconsin Public Service
Village of Dansville, New York	Withlacoochee River Electric Cooperative
Village of Franklin Park, Illinois	Xcel Energy
Village of Granville, New York	York County Natural Gas
Village of Hamilton, New York	Yorkshire Water District #1
Village of Hartville, Ohio	Youngstown Water Dept.Ohio
Village of Massena, New York	Ypsilanti Community Utilities Authority
Village of Menomonee Falls Utilities	Zia Natural Gas Company/Hobbs
Village of Potsdam, New York	
Village of Round Lake Beach, Illinois	
Village of Wappingers Falls, New York	
Village of Wintersville, Ohio	

EXHIBIT B

Parties-in-Interest Noted for Court Disclosure

Relationships in Matters Related to These Proceedings

None

Relationships in Unrelated Matters - Current

Debtors' Advisors

A&G Real Estate Partners
Davis Polk & Wardwell LLP
Guggenheim Securities
Morris, Nichols, Arsht, Tunnell LLP

Debtors' Professionals

A&G Real Estate Partners
Davis Polk & Wardwell
Guggenheim Securities, LLC
Morris, Nichols, Arsht & Tunnell LLP

Former Directors

Sandra Y. Campos

Benefit Providers

Anthem, Inc.
Metropolitan Life Insurance Company
The Allstate Corporation

Official Creditors' Committee Attorneys

Cole Schotz P.C.
McDermott Will & Emery LLP

Official Creditors' Committee Members

Twin Star International, Inc.

**Official Creditors' Committee Members'
Attorneys**

Katten Muchin Rosenman LLP
King & Spalding LLP
Kirkland & Ellis LLP
Morris James LLP
Sidley Austin LLP

Top Unsecured Creditor

3M Company
Serta inc.

Twin Star International

Creditor Professionals

Berkeley Research Group, LLC
Blank Rome LLP
Choate, Hall & Stewart LLP
Otterbourg P.C.
Richards, Layton & Finger, P.A.

**Depository Banks, Sureties, and Letter of
Credit Providers**

Bank Of America
Fifth Third Bank
Liberty Mutual Insurance Company
PNC BANK
PNC Bank, National Association
Truist Bank
US Bank
Wells Fargo Bank

Insurance Providers

ACE American Insurance Co.
ACE Insurance
ACE Property and Casualty Insurance Company
AIG Specialty Insurance Company
Allied World Assurance Company (AWAC)
Allied World Assurance Company Ltd (AWAC)
Aon PLC
Aspen
AXA XL
AXA XL (Indian Harbor)
AXA XL/XL Insurance America Inc.
AXIS Insurance Co
Axis Surplus Insurance Company
Beazley - Lloyd's Syndicate 2623/623
Beazley Insurance Company, Inc.
Berkshire Hathaway Specialty Insurance Co.
C.N.A

Chubb
Chubb/Ace American Insurance Co.
Continental Casualty Company
Endurance American Insurance Company
(Sompo)
Everest Indemnity Insurance Company
Federal Insurance Co
Federal Insurance Company
Federal Insurance Company/CHUBB
Homeland Insurance Co Of Ny
Hub International Limited
Hudson Insurance Company
Lexington Insurance Company
Lloyds of London
Lloyds of London
Marsh LLC
National Union Fire Insurance Co of Pittsburgh
Pennsylvania
National Union Fire Insurance Company of PA
(AIG)
Partner Re-Insurance Ltd.
RSUI Indemnity Company
Starr Indemnity & Liability Company
The Ohio Casualty Insurance Company
(Liberty)
Travelers Casualty and Surety Company of
America
Twin City Fire Insurance Company (The
Hartford)
XL Insurance America, Inc.
Zurich
Zurich American Insurance Company

Litigation Parties

Federal Trade Commission
United States of America

Litigation Parties' Opposing Counsel

Arnold & Porter Kaye Scholer LLP
Bailey Cavalieri, LLC
Simon & Simon, PC
United States of America
US Department of Justice
Wilshire Law Firm

Ordinary Course Professionals

Baker & Hostetler LLP
Baker McKenzie
Benesch Friedlander Coplan
Bradley Arant Boult Cummings
Deloitte & Touche LLP

Fish & Richardson PC
Galloway Johnson Tompkins
Gibbs & Bruns LLP
Gordon Rees Scully & Mansukhani LLP
Greenberg Traurig LLP
Hall & Evans LLC
Ice Miller LLP
KPMG LLP
Moore & Van Allen PLLC
Morgan Lewis & Bockius LLP
Norton Rose Fulbright US LLP
PricewaterhouseCoopers LLP
Reed Smith LLP
Steptoe & Johnson PLLC
Thompson Hine LLP
Vorys Sater Seymour Pease LLP

Real Estate Lessors/ Landlords

Albertson's Inc.
Albertson's LLC
ARCTRUST
CMPC LLC
Franklin Square LP
Kent Holding, LLC
Kimco
Kirkland & Ellis LLP
M&T Bank
Robinson, Bradshaw & Hinson, P.A.
Supervalu Inc
The Kroger Company
Wal-Mart East, LP
Westerman Ball Ederer Miller
Westerman Ball Ederer Miller & Sharfstein,
LLP

Secured Lenders

Bank of America, N.A.
Fifth Third Bank, National Association
MUFG Bank, Ltd.
PNC Bank, National Association
Truist Bank
U.S. Bank National Association
Wells Fargo Bank, National Association

Shareholders

BlackRock, Inc.
FMR LLC
The Vanguard Group, Inc.

Suppliers and Vendors

Procter & Gamble

Serta INC

Taxing Authorities

City of Leesburg Florida
City of Philadelphia Pennsylvania
County of Los Angeles Los Angeles California
Internal Revenue Service Washington, DC
Los Angeles County Los Angeles California
PricewaterhouseCoopers LLP Columbus, Ohio
San Bernardino County San Bernardino
California
State of Alaska Juneau Arkansas
State of Louisiana Baton Rouge Louisiana
State of North Dakota Bismarck North Dakota
State of Utah Salt Lake City Utah
State of West Virginia Charleston West Virginia

Temporary Labor/ Staffing Agencies

Akkodis
Compass Group
Infosys Limited

Utility Providers

American Electric Power
AT&T
AT&T Mobility
Atmos Energy
CenterPoint Energy
City of Corpus Christi
City of Las Cruces New Mexico
City of Leesburg Florida

City of Lufkin Texas
Duke Energy
El Paso Electric
Energo
Engie Power & Gas LLC
Entergy Arkansas, Inc.
Eversource Energy
Level 3 Communications
Los Angeles Dept of Water & Power
Mountaineer Gas
National Grid
New Mexico Gas Company
Nicor Gas
NV Energy/30073 North Nevada
NV Energy/30150 South Nevada
Pacific Gas & Electric
PEPCO (Potomac Electric Power Company)
PECO Energy Company
PECO
PSE&G-Public Service Elec & Gas Co
Southern California Edison
Southern California Gas (The Gas Co.)
Southwest Gas
T-Mobile USA Inc
TECO Tampa Electric Company
TECO: Peoples Gas
Verizon Wireless
Waste Management
Xcel Energy

Relationships in Unrelated Matters - Former

Top Unsecured Creditor

Ashley Furniture
KEECO LLC

Depository Banks, Sureties, and Letter of Credit Providers

Citizens Bank Of Pennsylvania

Insurance Providers

FIRST Insurance Funding, a Division of Lake Forest Bank & Trust Company, N.A.
Starr Specialty Insurance Company

Litigation Parties' Opposing Counsel

Glankler Brown PLLC

Potential Purchasers/ Investors

Nexus Capital Management LP

Real Estate Lessors/ Landlords

MIDEB Nominees, Inc.
Safeway Inc.
Safeway Inc. Attn: Real Estate Law
Safeway, Inc.
Salisbury Holdings, L.P.

Suppliers and Vendors

Ashley Furniture

Taxing Authorities

City of Dallas Texas

City of Los Angeles Los Angeles California
City of Los Angeles Ofc Of Los Angeles California
Parish of St Bernard Chalmette Louisiana
State of Arizona Phoenix Arizona
State of California Sacramento California

Utility Providers

AmeriGas
Black Hills Energy
City of Dallas Texas
City of Richmond Virginia
Columbia Gas of Pennsylvania
Dalton Utilities
Delmarva Power
Direct Energy
Dominion Energy
DTE Energy
Duquesne Light Company
Elizabethtown Gas
Entergy Louisiana, Inc.
Entergy Mississippi, Inc.
National Fuel Gas
NJNG
NW Natural
Orange and Rockland Utilities (O&R)
Philadelphia Gas Works
Piedmont Natural Gas
South Jersey Gas Company
Southern Connecticut Gas (SCG)
UGI Utilities Inc