

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

In re:)
) Chapter 11
)
BITCOIN DEPOT INC., *et al.*,) Case No. 26-90528 (CML)
)
Debtors. ¹) (Jointly Administered)
)

**APPLICATION FOR ENTRY OF AN ORDER AUTHORIZING THE RETENTION
AND EMPLOYMENT OF BERKELEY RESEARCH GROUP, LLC AS FINANCIAL
ADVISOR TO THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS
EFFECTIVE AS OF JUNE 2, 2026**

IF YOU OBJECT TO THE RELIEF REQUESTED, YOU MUST RESPOND IN WRITING. UNLESS OTHERWISE DIRECTED BY THE COURT, YOU MUST FILE YOUR RESPONSE ELECTRONICALLY AT [HTTPS://ECF.TXSB.USCOURTS.GOV/](https://ecf.txsb.uscourts.gov/) WITHIN TWENTY-ONE DAYS FROM THE DATE THIS MOTION WAS FILED. IF YOU DO NOT HAVE ELECTRONIC FILING PRIVILEGES, YOU MUST FILE A WRITTEN OBJECTION THAT IS ACTUALLY RECEIVED BY THE CLERK WITHIN TWENTY-ONE DAYS FROM THE DATE THIS MOTION WAS FILED. OTHERWISE, THE COURT MAY TREAT THE PLEADING AS UNOPPOSED AND GRANT THE RELIEF REQUESTED.

The Official Committee of Unsecured Creditors (the "Committee" or "UCC") of Bitcoin Depot Inc., *et al.*, as debtors and debtors in possession (collectively, the "Debtors" or "Bitcoin Depot"), submits this application (the "Application") for an order (the "Proposed Order"), substantially in the form attached hereto as **Exhibit A**, pursuant to sections 328(a), 330 and 1103(a) of title 11 of the United States Code (the "Bankruptcy Code"), Rules 2014(a) and 2016(a) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") and Rules 2014-1 and 2016-1 of the Bankruptcy Local Rules of the United States Bankruptcy Court for the Southern District of

¹ The Debtors in these chapter 11 cases and the last four digits of their respective federal tax identification numbers (if applicable) may be obtained on the website of the Debtors' claims and noticing agent at <https://restructuring.ra.kroll.com/bitcoindepot>. The location of the Debtors' corporate headquarters is: 8601 Dunwoody Place, Sandy Springs, Georgia 30350.

Texas (the “Local Rules”), authorizing the Committee to retain and employ Berkeley Research Group, LLC (“BRG”) as its financial advisor, effective as of June 2, 2026. In support of this Application, the Committee submits the *Declaration of Evan Hengel in Support of the Application for Entry of an Order Authorizing the Retention and Employment of Berkeley Research Group, LLC as Financial Advisor to the Official Committee of Unsecured Creditors Effective as of June 2, 2026* (the “Hengel Declaration”), which is attached hereto as **Exhibit B**, and which is incorporated herein by reference. In further support of this Application, the Committee respectfully represents as follows:

JURISDICTION, VENUE, AND STATUTORY AND LEGAL PREDICATES

1. The United States Bankruptcy Court for the Southern District of Texas (the “Court”) has jurisdiction to hear and determine this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Order of Reference to Bankruptcy Judges*, General Order 2012-6 (S.D. Tex. May 24, 2012) (Hinojosa, C.J.). The Committee confirms its consent, pursuant to Bankruptcy Rule 7008, to the entry of a final order by the Court in connection with this Application to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution. This matter is a core proceeding pursuant to 28 U.S.C. § 157(b)(2). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

2. The statutory and legal predicates for the relief requested herein are Bankruptcy Code sections 328(a), 330 and 1103(a), Bankruptcy Rules 2014(a) and 2016(a), and Local Rules 2014-1 and 2016-1.

BACKGROUND

3. On May 17, 2026 (the “Petition Date”), Bitcoin Depot Inc. and its affiliated debtors (collectively, the “Debtors”) each filed a voluntary petition for relief under chapter 11 of the

Bankruptcy Code (together the “Cases”). The Debtors are operating their businesses and managing their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No request for the appointment of a trustee or examiner has been made in these Cases.

4. These Cases are being jointly administered pursuant to Bankruptcy Rule 1015(b) and the Court’s *Amended Order Directing Joint Administration of the Debtors’ Chapter 11 Cases* entered on May 19, 2026 [Docket No. 34].

5. On May 28, 2026, the Office of the United States Trustee for the Southern District of Texas (the “U.S. Trustee”) appointed the Committee [Docket No. 101]. The Committee is presently comprised of the following members: (i) Cash Cloud, Inc.; (ii) WPS Kiosk Partners LLC; (iii) Loomis Armored US, LLC; (iv) OptConnect Management, LLC; (v) Legacy Vending Fund I, LLC; and (vi) Bibbeo.

6. On June 2, 2026, the Committee selected BRG to serve as its financial advisor. The Committee has also selected Willkie Farr & Gallagher LLP (“Counsel” or “Willkie”) to serve as its legal counsel.

RELIEF REQUESTED AND REASONS THEREFOR

7. By this Application, the Committee requests entry of the Proposed Order (i) authorizing the Committee to retain and employ BRG as its financial advisor effective as of June 2, 2026, pursuant to the terms set forth herein and (ii) granting related relief. The Debtors are a large, complex enterprise, and the Committee requires the services of an experienced financial advisor to enable the Committee to fulfill its fiduciary duties.

8. The Committee determined that the services of BRG are necessary to enable the Committee to assess and monitor the efforts of the Debtors and their professionals, to ensure that the Debtors are able to successfully reorganize (through a standalone reorganization and/or asset

sale(s)), and to maximize the value of the Debtors' estates for the benefit of the unsecured creditors. Additionally, BRG is well-qualified and able to represent the Committee in a cost-effective, efficient and timely manner.

9. Immediately upon its selection, BRG commenced work on several time-sensitive matters and promptly devoted substantial resources to these Cases pending submission and approval of this Application. In order to allow BRG to be compensated for work performed prior to and after the submission of this Application, the Committee seeks to retain and employ BRG as its financial advisor effective as of June 2, 2026.

A. Qualifications of Professionals

10. BRG has significant qualifications and experience in providing the services contemplated herein. BRG's Corporate Finance practice consists of senior financial, management consulting, accounting, and other professionals who specialize in, among other things, providing restructuring, transaction advisory, litigation support, solvency and valuation assistance and providing a focus on viable solutions that maximize value for companies and creditors, typically in distressed business settings. BRG has acted as financial advisor, crisis manager, and corporate officer in middle market to large multinational restructurings across a wide array of industries. Moreover, the BRG Corporate Finance professionals have assisted and advised debtors, independent boards, creditors, creditors' committees, bondholders, investors, and others in numerous bankruptcy cases, including: Genesis Global Holdco, LLC; BlockFi, Inc.; Voyager Digital Holdings, Inc.; Desolation Holdings LLC (a.k.a. Bittrex); Reliz Technology Group Holdings Inc. (a.k.a. BlockFills); SVB Financial Group; Inspired Healthcare Capital Holdings; Merit Street Media, Inc.; Sunnova Energy International Inc.; Eddie Bauer LLC; Mosaic Sustainable Finance Corporation; Conn's Inc.; TPI Composites, Inc.; WeWork Inc.; Saks Global

Enterprises LLC; Conn's, Inc.; Endo International, plc; Brazos Electric Power Cooperative, Inc.; The Hertz Corporation; Vyair Medical, Inc.; Ebix Inc.; Liberty Power Holdings, LLC; Sientra, Inc.; First Guarantee Mortgage Corporation; Clearside Biomedical, Inc.; Verity Health System of California; CBL & Associates Properties, Inc.; Nine West Holdings, Inc.; Speedcast International Limited; Neiman Marcus Group LTD LLC; Instant Brands Acquisition Holdings Inc.; and The Collected Group, LLC.

11. The Committee chose BRG to act as its financial advisor in these Cases based in large part on the experience outlined above. The Committee believes that BRG's services are necessary to enable the Committee to assess and monitor the Debtors' restructuring efforts in furtherance of the Committee's obligations to protect the interests of and maximize value for all unsecured creditors. Moreover, based on the experience of BRG's professionals in large, complex chapter 11 cases, the Committee believes that BRG is well-qualified to provide such services in a cost-effective, efficient, and timely manner.

B. Services to be Rendered

12. BRG will provide such financial advisory services to the Committee as the Committee deems appropriate and necessary in order to advise the Committee during the course of these Cases. The services to be rendered by BRG, which services may be subject to modification at the Committee's request, are necessary to enable the Committee to execute faithfully its statutory duties to the Debtors' unsecured creditors.

13. Subject to further order of this Court, the Committee has requested that BRG render financial advisory services with respect to the following areas:

- a) Develop strategies to maximize recoveries from the Debtors' assets and advise and assist the Committee with such strategies, including development of recovery models for use by the unsecured creditors;

- b) Monitor liquidity and cash flows throughout the Cases and scrutinize cash disbursements and capital requirements, including, but not limited to, critical vendor payments, lease and rent payments, and other payments permitted pursuant to first day motions;
- c) Develop and issue periodic monitoring reports to enable the Committee to effectively evaluate the Debtors' performance relative to projections and any relevant operational issues, including liquidity, any 363-sale processes, and subsequent wind-down activities on an ongoing basis;
- d) Advise and assist the Committee in its analysis and monitoring of the historical, current and projected financial affairs of the Debtors, including, schedules of assets and liabilities, statement of financial affairs, and monthly operating reports;
- e) Advise and assist the Committee with respect to use of cash collateral including evaluation of asserted liens thereon;
- f) Analyze both historical and ongoing intercompany and/or related party transactions and/or material unusual transactions of the Debtors and non-debtor affiliates;
- g) Advise and assist the Committee in its assessment of the Debtors' employee needs and related costs, including any recent (including prepetition) employee bonuses or retention payments and providing expert testimony related thereto;
- h) Advise and assist the Committee in reviewing and evaluating any court motions (including any assumption or rejection motions or objections thereto), applications, or other forms of relief filed or to be filed by the Debtors, or any other parties-in-interest;
- i) Advise and assist the Committee and Counsel in their review of any potential prepetition liens of secured parties;
- j) Advise the Committee with respect to any potential preference payments, fraudulent conveyances, and other potential causes of action that the Debtors' estates may hold against insiders and/or third parties and assist with any investigations related to such matters as required;
- k) Identify and assess the value of unencumbered assets;

- l) As appropriate and in concert with the Committee's other professionals, analyze and monitor any sale processes and transactions and assess the reasonableness of the process and the consideration received;
- m) Assist with the development and review of a cost/benefit analysis with respect to the assumption or rejection of various executory contracts and leases;
- n) Monitor the Debtors' claims management process, including analyzing guarantees and claims by entity, including preparing related summaries;
- o) Review and provide analysis of any bankruptcy plan and disclosure statement relating to the Debtors including, if applicable, the development and analysis of any bankruptcy plans proposed by the Committee to assess their achievability;
- p) Attend Committee meetings, court hearings, and auctions as may be required;
- q) Work with the Debtors' bankruptcy professionals on matters outlined above, as necessary;
- r) Provide other services as may be requested from time to time by the Committee and its counsel, consistent with the role of a financial advisor including rendering expert testimony, issuing expert reports and/or preparing for litigation, valuation and/or forensic analyses that have not yet been identified but as may be requested from time to time by the Committee and its Counsel.

14. In addition to services related to these areas, BRG understands that it may be requested to participate, at the Committee's request and to the extent appropriate, in meetings and discussions with the Committee, the Debtors, and the other parties-in-interest and with their respective professionals.

C. No Duplication of Services

15. The services to be provided by BRG will be at the request and direction of the Committee so as to avoid duplicative efforts among the Committee's professionals retained in these Cases.

16. BRG intends to communicate regularly with the Committee and its Counsel to ensure that the actual financial advisory services performed are appropriate based on the status of

these Cases and the needs of the Committee. BRG will coordinate all tasks with Counsel to achieve case efficiencies and avoid duplication of efforts. The Committee believes it is necessary to employ BRG as its financial advisor to render the foregoing professional services. In light of BRG's substantial experience and expertise and the complex nature of the Debtors' business and financial affairs, the Committee believes that BRG is well qualified to advise it in these Cases.

D. Use of Contractors

17. Notwithstanding anything in this Application to the contrary, BRG shall, to the extent that, with prior consent of the Committee, it uses the services of independent contractors or subcontractors (the "Contractors") in these Cases, (i) pass through the cost of Contractors to the Debtors at the same rate that BRG pays such Contractors; (ii) seek reimbursement for actual costs only; (iii) ensure that the Contractors are subject to the same conflict checks as required for BRG; and (iv) file with the Court such disclosures required by the Bankruptcy Code, Bankruptcy Rules, Local Rules, orders of the Court, and applicable law.

E. Indemnification and Limitation of Liability

18. The Committee understands that BRG's decision to accept this engagement is contingent upon its ability to be retained in accordance with the terms and conditions set forth below (the "Indemnity Provisions").

19. In connection with BRG's engagement to provide financial advisory services to the Committee, BRG seeks to be indemnified and held harmless by the Debtors against any and all losses, claims, damages, liabilities, penalties, judgments, awards, costs, fees, expenses and disbursements including, without limitation, defending any action, suit, proceedings or investigation (whether or not in connection with proceedings or litigation in which BRG is a party), directly or indirectly, caused by, relating to, based upon, arising out of or in connection with the

engagement of BRG hereunder or any services rendered pursuant to such engagement or any claim, litigation, investigation or proceeding relating to the foregoing, whether based on contract, tort or any other theory, whether brought by a third party or by the Debtors or their affiliates, and regardless of whether BRG is a party thereto, unless there is a final non-appealable order of a court of competent jurisdiction finding BRG directly liable for bad faith, fraud, gross negligence or willful misconduct. The foregoing indemnification obligations of the Debtors shall survive any termination of this engagement. These indemnification provisions extend to the principals, employees, representatives, agents, independent contractors, counsel and affiliates of BRG. All requests for payment of indemnity provided herein shall be made by means of an application and review of the Bankruptcy Court in accordance with an order of the Bankruptcy Court approving the Committee's engagement of BRG. BRG acknowledges that neither the Committee nor any of its individual members shall have any liability hereunder for the indemnification in favor of BRG by the Debtors.

20. Except in the case of conduct by BRG or its agents found, in a final non-appealable order of a court of competent jurisdiction, to be gross negligence, willful misconduct, bad faith, and/or fraud, the Committee has agreed that the parties shall not be liable to each other for any consequential, incidental, special, or punitive damages, nor shall BRG be liable for direct compensatory damages in excess of the fees actually received by BRG for the performance of services hereunder. The terms of this paragraph shall survive the termination of this retention and such commitments shall extend upon the terms set forth in this paragraph to any controlling person, director, officer, employee, or affiliate of BRG.

21. The Committee has agreed that BRG shall not be liable for any delays resulting from circumstances or causes beyond its reasonable control, including, without limitation, fire or

other casualty, act of God, strike or labor dispute, war or other violence, or any law, order or requirement of any governmental agency or authority.

22. The Committee submits that the Indemnity Provisions outlined above, which include qualifications and limitations on the indemnifications and limitation on liability provisions that are customary in chapter 11 cases in Texas, as may be modified by Court order, are customary and reasonable terms of engagement for financial advisors for engagements of this type in cases in this and other districts and thus should be approved.

F. Disinterestedness of Professionals

23. To the best of the Committee's knowledge and based upon and subject to the disclosures made in the Hengel Declaration filed contemporaneously herewith, BRG (inclusive of its affiliates) is a "disinterested person" as that term is defined in Bankruptcy Code section 101(14) and the Committee is satisfied that: (i) BRG represents no interest adverse to the Committee, the Debtors, their estates, or any other party in interest in the matters upon which it is to be engaged and that its employment is in the best interests of the estates; (ii) BRG, together with its Managing Directors and Directors, do not have any financial interests or business with the Debtors; (iii) BRG has no connection with the U.S. Trustee or any other person employed in the office of the U.S. Trustee; and (iv) BRG has no connection with the bankruptcy judge approving the employment of BRG as the Committee's financial advisor. BRG has not provided, and will not provide, any professional services to the Debtors, any other creditors, other parties in interest, or their respective attorneys and accountants with regard to any matter related to these Cases.

G. Professional Compensation

24. BRG has advised the Committee that it intends to charge its standard hourly rates for professional services rendered plus reimbursement of actual and necessary expenses incurred

by BRG. As discussed and agreed to with the Committee, based on the facts and circumstances and as a client accommodation solely for the purposes of this engagement, BRG has agreed to a 10% discount on its professional fees. The professional fees shall be calculated by multiplying the hours worked by the hourly billing rates in effect for the specific personnel involved and deducting 10% from the total fees incurred. The hourly rates charged by BRG for the services provided by its personnel differ based upon, among other things, each professional's level of experience, geographic differentials, and types of services being provided. In the ordinary course of business, BRG periodically revises its hourly rates to reflect promotions and other changes in personnel responsibilities, increases in experience, and increases in the cost of doing business.

25. BRG has advised the Committee that its fees will be commensurate with the fees charged to its other clients and in other cases of this size (provided such clients are billed hourly). BRG has also advised the Committee that it intends to make application to the Court for allowance of its compensation and reimbursement of expenses in accordance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and the terms of any order establishing procedures for interim compensation that may be entered in these Cases. BRG's compensation for services rendered on behalf of the Committee shall be fixed by the Court after due application.

26. For professional services, fees are usually based on BRG's standard hourly rates. The proposed rates of compensation, subject to final Court approval, are the customary hourly rates in effect when the services are performed by the professionals and paraprofessionals who provide services to the Committee. The current standard hourly rates for BRG personnel that are expected to work on this engagement are as follows:

Position	Hourly Rate²
Managing Directors	\$1,180 - \$1,450
Associate Directors & Directors	\$950 - \$1,150
Professional Staff	\$475 - \$925
Support Staff	\$195 - \$415

27. These standard hourly rates are subject to periodic adjustment, which shall be noted on the invoices for the first time period in which the revised rates become effective. The standard hourly rates for the BRG professionals anticipated to be assigned to this engagement are as follows: Mark Renzi (\$1,450), Evan Hengel (\$1,350), Michael Canale (\$1,300), and Alex Probst (\$1,000) (together with the assigned staff, the “BRG Personnel”). The Committee believes that those hourly rates are at or below those of national firms of similar stature to BRG.

28. To the extent BRG requires services of personnel from specialized practices or its international divisions, the standard hourly rates for that specialized practice or international division will apply.

29. Consistent with BRG’s policy with respect to its other clients, BRG will charge for all other services provided and for other charges and disbursements incurred in rendering services to the Committee. These customary items include, among other things, travel and lodging expenses, business meals, costs of reproduction, research, communications, BRG’s legal counsel, any applicable sales or excise taxes and other direct expenses. Internal costs or overhead costs and document production services (including regular secretarial and word processing time) will not be charged for separately.

² The ranges herein are for BRG professionals in the Corporate Finance practice group who may practice in bankruptcy and non-bankruptcy related matters, excluding certain engagements involving non-profit entities. They exclude BRG professionals in other industry practice groups who may also provide specialized services in these Cases. To the extent such other professionals provide services, they will charge their standard hourly rates as they would in non-bankruptcy matters.

30. BRG will also request compensation for any time and expenses (including, without limitation, reasonable legal fees and expenses, except in the case of legal fees pertaining to any fee defense) that may be incurred in considering or responding to discovery requests or other requests for documents or information, or in participating as a witness or otherwise in any legal, regulatory, or other proceedings, including, without limitation, those other than the instant matter, as a result of BRG's performance of these services.

31. BRG acknowledges that neither the Committee, its constituents, nor any of its advisors or professionals (including but not limited to Counsel) shall be liable for the fees, expenses, or other amounts payable to BRG.

32. Regardless of the time and manner of interim compensation, BRG understands that, subject to this Court's orders, BRG will be required to follow the procedures for final allowance of fees at the end of the Cases.

33. No promises have been made or received by BRG, nor any employee thereof, as to payment or compensation in connection with these Cases other than in accordance with the provisions of the Bankruptcy Code. Except for internal agreements among the employees of BRG regarding the sharing of revenue or compensation, neither BRG, nor any of its employees, has entered into an agreement or understanding to share compensation with any other entity as described in Bankruptcy Rule 2016.

NO PRIOR REQUEST

34. No prior application has been made in this or any other court.

NOTICE

35. Notice of this Application is being given to the following parties: (i) proposed counsel to the Debtors; (ii) the Office of the United States Trustee; and (iii) all parties that have

requested or that are required to receive notice pursuant to Bankruptcy Rule 2002. In light of the nature of the relief requested, no other or further notice is required or needed under the circumstances.

WHEREFORE, the Committee respectfully requests that the Court: (a) enter the Proposed Order, substantially in the form attached hereto, granting the relief requested herein and (b) grant such other and further relief as the Court may deem just, proper and equitable.

Dated: July 1, 2026

Respectfully submitted,

THE OFFICIAL COMMITTEE OF UNSECURED
CREDITORS OF BITCOIN DEPOT INC., *ET AL.*

By: /s/ William Sirignano

Name: William Sirignano of WPS Kiosk Partners LLC, solely in his capacity as Chairperson of the Official Committee of Unsecured Creditors of Bitcoin Depot Inc., *et al.*, and not in any other capacity

CERTIFICATE OF SERVICE

I certify that on July 1, 2026, I caused a copy of the foregoing document to be served by the Electronic Case Filing System for the United States Bankruptcy Court for the Southern District of Texas.

/s/ Jennifer J. Hardy
Jennifer J. Hardy

Exhibit A

Draft Order

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

In re:	)	
	)	Chapter 11
	)	
BITCOIN DEPOT INC., <i>et al.</i> , ¹	)	Case No. 26-90528 (CML)
	)	
Debtors.	)	(Jointly Administered)
	)	

**ORDER AUTHORIZING THE RETENTION AND EMPLOYMENT OF BERKELEY
RESEARCH GROUP, LLC AS FINANCIAL ADVISOR TO THE OFFICIAL
COMMITTEE OF UNSECURED CREDITORS
EFFECTIVE AS OF JUNE 2, 2026**

Upon the application (the “Application”)² of the Official Committee of Unsecured Creditors (the “Committee”) of Bitcoin Depot Inc. and its affiliated debtors and debtors-in-possession (collectively, the “Debtors”), for entry of an order (this “Order”) (i) authorizing the Committee to retain and employ Berkeley Research Group, LLC (“BRG”) as its financial advisor, effective as of June 2, 2026, and (ii) granting related relief, pursuant to sections 328(a), 330 and 1103(a) of title 11 of the United States Code (the “Bankruptcy Code”), Rules 2014(a) and 2016(a) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rules 2014-1 and 2016-1 of the Bankruptcy Local Rules of the United States Bankruptcy Court for the Southern District of Texas (the “Local Rules”); and the Court being satisfied, based on the representations made in the Application and the Hengel Declaration that (i) the terms and conditions of BRG’s employment, including the hourly compensation and indemnification provisions set forth in the Application are reasonable, (ii) the Committee’s employment of BRG is in the best interests of the

¹ The Debtors in these chapter 11 cases and the last four digits of their respective federal tax identification numbers (if applicable) may be obtained on the website of the Debtors’ claims and noticing agent at <https://restructuring.ra.kroll.com/bitcoindepot>. The location of the Debtors’ corporate headquarters is: 8601 Dunwoody Place, Sandy Springs, Georgia 30350.

² Any capitalized term not defined herein shall have the meaning ascribed to it in the Application.

Debtors' estates and their unsecured creditors, and (iii) BRG does not hold or represent any entity having an interest adverse to the interests of the Debtors' estates and is a "disinterested person" as that term is defined in section 101(14) of the Bankruptcy Code; and the Court having jurisdiction to consider the Application and the relief requested therein pursuant to 28 U.S.C. § 1334; and consideration of the Application and the requested relief being a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Application having been served, and it appearing that no other or further notice need be provided; and the Court having reviewed the Application and determined that the legal and factual bases set forth therein establish just cause for the relief granted herein; and upon all of the proceedings had before the Court and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. In accordance with sections 328(a) and 1103(a) of the Bankruptcy Code, Bankruptcy Rule 2014 and Local Rule 2014-1, the Committee is authorized to retain and employ BRG as its financial advisor effective as of June 2, 2026 for the purposes and on the terms set forth in the Application and the Hengel Declaration as modified herein.

2. BRG is authorized to perform the services set forth in the Application and the Hengel Declaration.

3. The terms of the Application, as modified herein, are approved and the indemnification, contribution, and reimbursement provisions as set forth therein are approved, subject, during the pendency of these cases, to the following modifications:

- (a) BRG shall not be entitled to indemnification, contribution, or reimbursement pursuant to the Application unless the indemnification, contribution, or reimbursement is approved by the Court;
- (b) Notwithstanding any provision of the Application to the contrary, the Debtors shall have no obligation to indemnify BRG, or provide contribution or reimbursement to BRG, for any claim or expense that is either: (i)

judicially determined (the determination having become final) to have arisen from BRG's gross negligence, willful misconduct, bad faith, breach of fiduciary duty (if any), fraud or self-dealing, (ii) for a contractual dispute in which the Debtors and/or Committee allege the breach of BRG's contractual obligations unless the Court determines that indemnification, contribution, or reimbursement would be permissible pursuant to *In re United Artists Theatre Co.*, 315 F.3d 217 (3d Cir. 2003), or (iii) settled prior to a judicial determination as to the exclusions set forth in clauses (i) and (ii) above, but determined by the Court, after notice and a hearing pursuant to subparagraph (c) to be a claim or expense for which BRG should not receive indemnity, contribution, or reimbursement under the terms of the Application as modified by this Order; and

- (c) If, before the earlier of (i) the entry of a final, non-appealable order confirming a chapter 11 plan in these cases, and (ii) the entry of an order closing these Cases, BRG believes that it is entitled to the payment of any amounts by the Debtors on account of the Debtors' indemnification, contribution, and/or reimbursement obligations under the Application (as modified by this Order), including without limitation the advancement of defense costs, BRG must file an application therefor in this Court, and the Debtors may not pay any such amounts to BRG 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 BRG for indemnification, contribution, or reimbursement, and not a provision limiting the duration of the Debtors' obligation to indemnify BRG. All parties in interest shall retain the right to object to any demand by BRG for indemnification, contribution, or reimbursement.

4. Except in the case of conduct by BRG or its agents involving gross negligence, willful misconduct, reckless misconduct, or fraud, BRG shall not be liable under this Order to the Committee or their respective successors, assigns or affiliates for damages in excess of the amount of the fees paid in connection with these Cases to BRG. The terms of this paragraph shall survive any termination of the Committee's retention and employment of BRG as its financial advisor in these Cases and such commitments shall extend upon the terms set forth in this paragraph to any controlling person, director, officer, employee, or affiliate of BRG.

5. In the event that, during the pendency of these cases, BRG seeks reimbursement for any attorneys' fees and/or expenses, the invoices and supporting time records from such

attorneys shall be included in BRG's fee applications and such invoices and time records shall be in compliance with the Local Rules, and shall be subject to the approval of the Court under the standards of Bankruptcy Code sections 330 and 331, without regard to whether such attorney has been retained under Bankruptcy Code section 327; provided, however, that BRG shall not seek reimbursement from the Debtors' estates for any fees or expenses incurred in defending any of BRG's fee applications in these Cases.

6. BRG shall file interim and final applications for allowance of compensation and reimbursement of expenses pursuant to the procedures set forth in and shall be compensated in accordance with sections 330 and 331 of the Bankruptcy Code, such Bankruptcy Rules or Local Rules as may then be applicable, and any applicable orders and procedures of this Court. For the avoidance of doubt, under no circumstances shall any of the compensation or expense reimbursement obligations approved by the Court be an obligation of, or paid by, the Committee or any of its members or professionals.

7. For billing purposes, BRG shall keep reasonably detailed time records in one tenth (1/10) hour increments. The U.S. Trustee shall retain the right to object to the fees payable to BRG based on the reasonableness standard provided for in section 330 of the Bankruptcy Code.

8. BRG shall, to the extent that, with the prior consent of the Committee, it uses the services of independent or third party contractors or subcontractors (the "Contractors") in these Cases, (i) pass-through the fees and costs of the Contractors at the same rate that BRG pays the Contractors; (ii) seek reimbursement for actual costs of the Contractors only; (iii) ensure that the Contractors are subject to the same conflict checks as required for BRG; and (iv) file with the Court such disclosures as required by the Bankruptcy Code, Bankruptcy Rules, Local Rules, orders of the Court and applicable law.

9. To the extent the Committee wishes to expand the scope of BRG's services beyond those services set forth in the Application, the Hengel Declaration, or this Order, the Committee shall be required to seek further approval from this Court. The Committee shall file notice of any proposed additional services (the "Proposed Additional Services") and any underlying engagement agreement with the Court and serve such notice on the U.S. Trustee, the Debtors, and any party requesting notice under Bankruptcy Rule 2002. If no such party files an objection within 21 days of the Committee's filing such notice, the Proposed Additional Services and any underlying engagement agreement may be approved by the Court by further order without further notice or hearing. All additional services shall be subject to the provisions of this Order.

10. In connection with any increases in BRG's rates set forth in the Application, BRG shall provide ten business days' notice to the Debtors, the United States Trustee, and the Committee prior to filing a fee statement or fee application reflecting such an increase which shall set forth the requested rate increase and explain the basis for the requested rate increase in accordance with Section 330(a)(3)(F) of the Bankruptcy Code and certify that the Committee has consented to the requested rate increases. The U.S. Trustee shall retain all rights to object to any rate increase on all grounds including the reasonableness standard provided for in section 330 of the Bankruptcy Code.

11. BRG shall use its reasonable efforts and coordinate with the Committee and their other retained professionals to avoid any duplication of services provided by any of the Committee's other retained professionals in these Cases.

12. The Committee and BRG are authorized to take all actions they deem necessary and appropriate to effectuate the relief granted pursuant to this Order in accordance with the Application.

13. To the extent there is an inconsistency between the terms and conditions set forth in the Application, the Hengel Declaration, and this Order, the provisions of this Order shall govern.

14. Notwithstanding any Bankruptcy Rule or Local Rule that might otherwise delay the effectiveness of this Order, the terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

15. The Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation of this Order.

Dated: _____, 2026
Houston, Texas

Honorable Christopher M. Lopez,
United States Bankruptcy Judge

Exhibit B

Hengel Declaration

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

In re:	)	
	)	Chapter 11
BITCOIN DEPOT INC., <i>et al.</i> , ¹	)	Case No. 26-90528 (CML)
	)	
Debtors.	)	(Jointly Administered)
	)	

**DECLARATION OF EVAN HENGEL IN SUPPORT OF THE APPLICATION
FOR ENTRY OF AN ORDER AUTHORIZING THE RETENTION AND
EMPLOYMENT OF BERKELEY RESEARCH GROUP, LLC AS FINANCIAL
ADVISOR TO THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS
EFFECTIVE AS OF JUNE 2, 2026**

Pursuant to Rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), Rule 2014-1 of the Bankruptcy Local Rules of the United States Bankruptcy Court for the Southern District of Texas (the “Local Rules”), and 28 U.S.C. § 1746, I, Evan Hengel, declare as follows:

1. I am a Managing Director of Berkeley Research Group, LLC (“BRG”), a professional services firm with numerous offices throughout the country. I am duly authorized to make this declaration on behalf of BRG (the “Declaration”). Unless otherwise stated in this Declaration, I have personal knowledge of the facts set forth herein and, if called as a witness, I could and would testify thereto.²

2. I submit this Declaration in support of the application (“Application”)³ of the Official Committee of Unsecured Creditors (the “Committee”) of the above-captioned debtors and

¹ The Debtors in these chapter 11 cases and the last four digits of their respective federal tax identification numbers (if applicable) may be obtained on the website of the Debtors’ claims and noticing agent at <https://restructuring.ra.kroll.com/bitcoindepot>. The location of the Debtors’ corporate headquarters is: 8601 Dunwoody Place, Sandy Springs, Georgia 30350.

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

³ Capitalized terms not otherwise defined herein shall have the meanings ascribed to such terms in the Application.

debtors in possession (collectively, the “Debtors”) seeking entry of an order authorizing the Committee to retain and employ BRG as financial advisor to the Committee effective as of June 2, 2026, pursuant to sections 328(a), 330 and 1103(a) of title 11 of the United States Code, 11 U.S.C. §§ 101 *et seq.* (as amended, the “Bankruptcy Code”), and pursuant to Bankruptcy Rules 2014(a) and 2016(a) and Local Rules 2014-1 and 2016-1.

3. On June 2, 2026, the Committee selected BRG to serve as its financial advisor to perform financial advisory and litigation support services in connection with these Cases. Since its retention by the Committee, BRG has become familiar with the Debtors’ businesses and financial affairs and is therefore particularly qualified to serve as the Committee’s financial advisor.

A. Qualifications of Professionals

4. BRG is well-suited to act as financial advisor to the Committee in these chapter 11 cases. BRG’s Corporate Finance practice consists of senior financial, management consulting, accounting, and other professionals who specialize in providing restructuring, transaction advisory, litigation support, solvency, and valuation assistance and providing a focus on viable solutions that maximize value for companies and creditors, typically in distressed business settings. BRG has acted as financial advisor, crisis manager, and corporate officer in middle market to large multinational restructurings across a wide array of industries. Moreover, the professionals at BRG have assisted and advised debtors, independent boards, creditors, creditors’ committees, bondholders, investors, and others in numerous bankruptcy cases, including: Genesis Global Holdco, LLC; BlockFi, Inc.; Voyager Digital Holdings, Inc.; Desolation Holdings LLC (a.k.a. Bittrex); Reliz Technology Group Holdings Inc. (a.k.a. BlockFills); SVB Financial Group; Inspired Healthcare Capital Holdings; Merit Street Media, Inc.; Sunnova Energy International Inc.; Eddie Bauer LLC; Mosaic Sustainable Finance Corporation; Conn’s Inc.; TPI Composites, Inc.;

WeWork Inc.; Saks Global Enterprises LLC; Conn's, Inc.; Endo International, plc; Brazos Electric Power Cooperative, Inc.; The Hertz Corporation; Vyair Medical, Inc.; Ebix Inc.; Liberty Power Holdings, LLC; Sientra, Inc.; First Guarantee Mortgage Corporation; Clearside Biomedical, Inc.; Verity Health System of California; CBL & Associates Properties, Inc.; Nine West Holdings, Inc.; Speedcast International Limited; Neiman Marcus Group LTD LLC; Instant Brands Acquisition Holdings Inc.; and The Collected Group, LLC.

5. The Committee chose BRG to act as its financial advisor in these Cases based in large part on the experience outlined above. BRG believes its services are necessary to enable the Committee to assess and monitor the Debtors' restructuring efforts in furtherance of the Committee's obligations to protect the interests of and maximize value for all unsecured creditors. Moreover, based on the experience of BRG's professionals in large, complex chapter 11 cases, BRG believes that it is well-qualified to provide such services in a cost-effective, efficient and timely manner.

B. Services to be Rendered

6. BRG will provide financial advisory services to the Committee pursuant to the terms of the Application. BRG's work product will encompass only matters that come to its attention in the course of its work that BRG perceives to be significant in relation to the objectives of its engagement. Because of the time and scope limitations implicit in BRG's engagement and the related limitations on the depth of BRG's analyses and the extent of BRG's verification of information, BRG may not discover all such matters or perceive their significance. Accordingly, BRG will be unable to and will not provide assurances in its work product concerning the integrity of the information used in its analyses and on which BRG's findings and advice to the Committee may be based. BRG understands, and the Committee acknowledges, that BRG is not being requested to perform an audit nor to apply generally accepted auditing standards or procedures.

BRG understands, and the Committee acknowledges, that BRG is entitled, in general, to rely on the accuracy and validity of the data disclosed to it or supplied to it by employees and representatives of the Debtors. BRG will not, nor is BRG under any obligation to, update data submitted to it or review any other areas unless the Committee specifically requests us to do so. BRG's work will be performed on a reasonable "level-of-effort" basis; that is, the circumstances of BRG's engagement may cause its advice to be limited in certain respects based upon, among other matters, the extent of sufficient and available data and the opportunity for supporting investigations in the time period.

7. Subject to further order of the Court, the Committee has requested that BRG render financial advisory services with respect to the following areas:

- a) Develop strategies to maximize recoveries from the Debtors' assets and advise and assist the Committee with such strategies, including development of recovery models for use by the unsecured creditors;
- b) Monitor liquidity and cash flows throughout the Cases and scrutinize cash disbursements and capital requirements, including, but not limited to, critical vendor payments, lease and rent payments, and other payments permitted pursuant to first day motions;
- c) Develop and issue periodic monitoring reports to enable the Committee to effectively evaluate the Debtors' performance relative to projections and any relevant operational issues, including liquidity, any 363-sale processes, and subsequent wind-down activities on an ongoing basis;
- d) Advise and assist the Committee in its analysis and monitoring of the historical, current and projected financial affairs of the Debtors, including, schedules of assets and liabilities, statement of financial affairs, and monthly operating reports;
- e) Advise and assist the Committee with respect to use of cash collateral including evaluation of asserted liens thereon;
- f) Analyze both historical and ongoing intercompany and/or related party transactions and/or material unusual transactions of the Debtors and non-debtor affiliates;

- g) Advise and assist the Committee in its assessment of the Debtors' employee needs and related costs, including any recent (including prepetition) employee bonuses or retention payments and providing expert testimony related thereto;
- h) Advise and assist the Committee in reviewing and evaluating any court motions (including any assumption or rejection motions or objections thereto), applications, or other forms of relief filed or to be filed by the Debtors, or any other parties-in-interest;
- i) Advise and assist the Committee and Counsel in their review of any potential prepetition liens of secured parties;
- j) Advise the Committee with respect to any potential preference payments, fraudulent conveyances, and other potential causes of action that the Debtors' estates may hold against insiders and/or third parties and assist with any investigations related to such matters as required;
- k) Identify and assess the value of unencumbered assets;
- l) As appropriate and in concert with the Committee's other professionals, analyze and monitor any sale processes and transactions and assess the reasonableness of the process and the consideration received;
- m) Assist with the development and review of a cost/benefit analysis with respect to the assumption or rejection of various executory contracts and leases;
- n) Monitor the Debtors' claims management process, including analyzing guarantees and claims by entity, including preparing related summaries;
- o) Review and provide analysis of any bankruptcy plan and disclosure statement relating to the Debtors including, if applicable, the development and analysis of any bankruptcy plans proposed by the Committee to assess their achievability;
- p) Attend Committee meetings, court hearings, and auctions as may be required;
- q) Work with the Debtors' bankruptcy professionals on matters outlined above, as necessary;
- r) Provide other services as may be requested from time to time by the Committee and its counsel, consistent with the role of a financial advisor including rendering expert testimony, issuing expert reports and/or preparing for litigation, valuation and/or forensic analyses that have not yet been identified but as may be requested from time to time by the Committee and its Counsel.

8. The terms and conditions of BRG's proposed retention were negotiated between the Committee and BRG and reflect the parties' mutual agreement as to the substantial efforts that will be required in this engagement.

C. No Duplication of Services

9. The services to be provided by BRG will be at the request and direction of the Committee so as to avoid duplicative efforts among the Committee's professionals retained in these Cases.

10. BRG intends to communicate regularly with the Committee and its Counsel to ensure that the actual financial advisory services performed are appropriate based on the status of the case and needs of the Committee. BRG will coordinate all tasks with Counsel to achieve case efficiencies and avoid duplication of efforts. The Committee believes it is necessary to employ BRG as its financial advisor to render the foregoing professional services. In light of BRG's substantial experience and expertise and the complex nature of the Debtors' business and financial affairs, the Committee believes that BRG is well qualified to advise it in these Cases.

D. Use of Contractors

11. Notwithstanding anything in this Application to the contrary, BRG shall (i) to the extent that, with prior consent of the Committee, it uses the services of independent contractors or subcontractors (the "Contractors") in these Cases, pass through the cost of Contractors to the Debtors at the same rate that BRG pays such Contractors; (ii) seek reimbursement for actual costs only; (iii) ensure that the Contractors are subject to the same conflict checks as required for BRG; and (iv) file with the Court such disclosures required by the Bankruptcy Code, Bankruptcy Rules, Local Rules, orders of the Court, and applicable law.

E. Disinterestedness of Professionals

12. BRG⁴ is a “disinterested person” as that term is defined in section 101(14) of the Bankruptcy Code because BRG and its Managing Directors and Directors:

- (a) are not creditors, equity security holders or insiders of the Debtors;
- (b) are not and were not, within two years before the Petition Date, directors, officers, or employees of the Debtors; and
- (c) do not have an interest materially adverse to the interest 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;
- (d) do not hold any debt or equity securities of the Debtors.

13. Moreover, to the best of my knowledge, information and belief formed after reasonable inquiry, BRG, its Managing Directors and Directors, and the BRG personnel assigned to the engagement team for this matter have no interests that are materially adverse to the Committee, the Debtors’ estates or the other creditors in these Cases.

14. To determine BRG’s relationship with the parties in interest identified by the Committee to BRG, in preparing this Declaration, I caused the names of the parties set forth in **Schedule 1**, (the “Potential Parties in Interest”) which is attached hereto, to be submitted to BRG’s internal conflicts procedures. It is important to note that the database maintained by BRG client intake includes all clients and related parties in matters in which an affiliate of BRG is engaged to perform services. This list was compiled by reviewing various documents submitted by the Debtors’ counsel to the Court, including their retention documents. Accordingly, BRG is relying on the accuracy and completeness of this information in connection with its conflict review and disclosure. BRG’s internal conflict check procedures consist of the querying of the Potential

⁴ As previously noted, “BRG” herein, in relation to disclosures regarding disinterestedness and relationships with interested parties, collectively refers to Berkeley Research Group, LLC and all of its affiliates.

Parties in Interest, within an internal computer database containing names of individuals and entities that are present or former clients of BRG. The database that BRG queries to determine its lack of conflicts and disinterestedness incorporates the names of individuals and entities that are present and former clients both of BRG and all of its affiliates. Additionally, new matters are circulated to all Directors and Managing Directors of BRG with a request to review and advise of any potential conflict of interest concerns. All responses are reviewed and addressed by an attorney on BRG's Conflicts team.

15. To the best of my knowledge, information and belief, neither I nor any other Managing Director or Director of BRG has any connection with or holds any interest adverse to the Debtors, their estates, creditors, shareholders, or any other party in interest herein or their respective attorneys in the matters for which BRG is proposed to be employed, except that BRG has provided other consulting services, and may in the future provide such services, to certain of the Debtors' creditors or other parties in interest in matters unrelated to the Debtors' cases. As set forth herein and in **Schedule 2**, which is attached hereto, BRG, inclusive of its affiliates, has certain relationships with certain parties in interest in these Cases, but such relationships are unrelated to either the Debtors or these Cases.

16. BRG hereby discloses that as of May 1, 2025, BRG is a portfolio company of investment funds managed by TowerBrook Capital Partners (such investment funds and manager, collectively, "TowerBrook"). TowerBrook, and any other portfolio company of any investment fund managed by TowerBrook or any other entities affiliated with TowerBrook, as disclosed by TowerBrook to BRG from time to time, (collectively, "TowerBrook Entities") are under separate managerial control from BRG and do not share any internal systems with BRG. The TowerBrook Entities have no ability to access BRG systems or confidential information, nor does BRG have the ability to access TowerBrook Entities systems or confidential information. Certain

TowerBrook personnel may serve as members of the BRG board of directors (the “BRG Directors”) and the BRG Directors may serve on boards of directors for certain of the TowerBrook Entities. However, the BRG Directors are subject to confidentiality obligations and fiduciary duties, which prohibit and prevent the sharing of confidential information between companies for which they have board of director responsibilities. Despite the separation between BRG and the TowerBrook Entities, in an abundance of caution, BRG discloses that it has performed a conflict check and none of the disclosed Potential Parties in Interest in these Cases listed on Schedule 1 are TowerBrook Entities. It is possible that a TowerBrook Entity may be an undisclosed party in interest in these Cases, including for example, as a potential bidder in any sale process. To the extent I discover any additional facts regarding the foregoing, and subject to any confidentiality restrictions with the Debtors, I will supplement the information contained in this Declaration.

17. Further, as part of its diverse practice, BRG 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 the Debtors’ chapter 11 cases. Also, BRG 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 proceedings. In addition, BRG has in the past, may currently and will likely in the future be working with or against other professionals involved in these cases in matters unrelated to the Debtors and these Cases. Moreover, BRG might have referred work to other professionals who are retained in these Cases. Likewise, certain such professionals who are retained in these Cases might have referred work to BRG. Based on our current knowledge of the professionals involved, and to the best of my knowledge, none of these relationships create interests materially adverse to the Debtors in matters upon which BRG is to be employed, and none are in connection with these Cases.

18. To the best of my knowledge, none of the Managing Directors, Directors, or BRG personnel assigned to the engagement team is a direct holder of any of the Debtors' securities. It is possible that certain BRG employees, Managing Directors, board members, equity holders, or affiliates of any of the foregoing, may own interests in mutual funds or other investment vehicles (including various types of private funds) that own the Debtors' or other Potential Parties in Interests' debt or equity securities or other financial instruments including bank loans and other obligations. Typically, the holders of such interests have no control over investment decisions related to such investment funds or financial instruments. BRG's policy prohibits its employees from personally trading in the Debtors' securities.

19. To the best of my knowledge, and except as disclosed herein, BRG has not been engaged to assist any entity or person other than the Committee on matters relating to, or in connection with, these cases. If the Court approves the proposed employment of BRG by the Committee, then BRG will not accept any engagement or perform any services in these cases for any entity or person other than the Committee. BRG may, however, continue to provide professional services to, and engage in commercial or professional relationships with, entities or persons that may be creditors of the Debtors in these cases; provided, however, that such services do not and will not relate to, or have any direct connection with, these cases.

20. I am not related or connected to and, to the best of my knowledge, no other Managing Director or Director of BRG is related or connected to any United States Bankruptcy Judge for the Southern District of Texas, the U.S. Trustee or any employee in the offices thereof.

21. To the extent I discover any additional facts bearing on the matters described herein and required to be disclosed during the period of the Committee's retention of BRG, I will supplement the information contained in this Declaration.

F. Professional Compensation

22. Subject to the Court's approval, and pursuant to sections 330 and 331 of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, the Bankruptcy Local Rules and any procedures which this Court may fix, BRG shall seek compensation on an hourly basis, plus reimbursement of its actual and necessary expenses incurred, in connection with advising the Committee in these Chapter 11 Cases.

23. As discussed and agreed to with the Committee, based on the facts and circumstances and as a client accommodation solely for the purposes of this engagement, and with respect to the services to be provided, BRG will be entitled to receive as compensation for its services, fees based on hours worked multiplied by the standard hourly rates, less a 10% discount on the total fees incurred, plus reimbursement of actual and necessary expenses incurred by BRG.

24. The hourly rates charged by BRG for the services provided by its personnel differ based upon, among other things, each professional's level of experience, geographic differentials, and types of services being provided. BRG's current standard hourly rates for the BRG personnel that will work on this engagement are as follows:⁵

Position	Hourly Rate
Managing Directors	\$1,180 - \$1,450
Associate Directors & Directors	\$950 - \$1,150
Professional Staff	\$475 - \$925
Support Staff	\$195 - \$415

⁵ The ranges herein are for BRG professionals in the Corporate Finance practice group who may practice in bankruptcy and non-bankruptcy related matters, excluding certain engagements involving non-profit entities. They exclude BRG professionals in other industry practice groups who may also provide specialized services in these Cases. To the extent such other professionals provide services, they will charge their standard hourly rates as they would in non-bankruptcy matters.

25. These standard hourly rates are subject to periodic adjustment, which shall be noted on the invoices for the first time period in which the revised rates become effective. The standard hourly rates for the BRG professionals anticipated to be assigned to this engagement are as follows: Mark Renzi (\$1,450), Evan Hengel (\$1,350), Michael Canale (\$1,300), and Alex Probst (\$1,000) (together with the assigned staff, the “BRG Personnel”). BRG believes that its standard hourly rates are at or below those of firms it considers its peers.

26. Consistent with BRG’s policy with respect to its other clients, BRG will charge for all other services provided and for other charges and disbursements incurred in rendering services to the Committee. These customary items include, among other things, travel and lodging expenses, business meals, costs of reproduction, research, communications, BRG’s legal counsel, any applicable sales or excise taxes and other direct expenses. Internal costs or overhead costs and document production services (including regular secretarial and word processing time) will not be charged for separately.

27. BRG will also request compensation for any time and expenses (including, without limitation, reasonable legal fees and expenses, except in the case of legal fees pertaining to any fee defense) that may be incurred in considering or responding to discovery requests or other requests for documents or information, or in participating as a witness or otherwise in any legal, regulatory, or other proceedings, including, without limitation, those other than the instant matter, as a result of BRG’s performance of these services.

28. BRG acknowledges that neither the Committee, its constituents, nor any of its advisors or professionals (including, but not limited to Counsel), shall be liable for the fees, expenses or other amounts payable to BRG.

29. BRG intends to apply to the Court for payment of compensation and reimbursement of expenses in accordance with applicable provisions of the Bankruptcy Code, the Bankruptcy

Rules, the Local Rules, and any applicable procedures and orders of the Court entered in these Cases.

30. Regardless of the time and manner of interim compensation, BRG understands that, subject to this Court's orders, BRG will be required to follow the procedures for final allowance of fees at the end of these Cases.

31. No promises have been made or received by BRG, nor any employee thereof, as to payment or compensation in connection with these cases other than in accordance with the provisions of the Bankruptcy Code. Except for internal agreements among the employees of BRG regarding the sharing of revenue or compensation, neither BRG nor any of its employees has entered into an agreement or understanding to share compensation as described in Bankruptcy Code Section 504 and Bankruptcy Rule 2016.

32. I understand that the Committee requires knowledgeable consultants to provide essential professional services in these Cases. I understand the Committee has selected BRG as its financial advisor because of the firm's diverse experience and extensive knowledge in the fields of bankruptcy, business reorganizations, and mergers and acquisitions. I also understand that the Committee believes that BRG's employment is in the best interests of the Debtors and their estates and creditors. I believe BRG is well qualified to perform these services in an efficient manner and represent the Committee's interests in these cases.

33. The foregoing constitutes the statement of BRG pursuant to Bankruptcy Code sections 504 and 1103(b), Bankruptcy Rules 2014(a), 2016(b) and 5002, and Local Rule 2014-1.

Executed on July 1, 2026

/s/ Evan Hengel

Evan Hengel
Managing Director
Berkeley Research Group, LLC

Schedule 1
List of Potential Parties in Interest

Debtors & Affiliates

AUS BTM Pty. Ltd.
BCD Merger Sub LLC
BitAccess, Inc.
Bitcoin Depot Inc.
Bitcoin Depot Operating, LLC
Bitcoin Depot, S. de R.L. de C.V.
Brazil BTM Limitada
BT Holdco, LLC
BTM International Holdings I LLC
BTM International Holdings II LLC
BTM Solutions India Private Ltd.
Cash Ramp LLC
Digital Gold Ventures, Inc.
Express Vending, Inc.
HK BTM Ltd.
Intuitive Software, LLC
Kiosk HoldCo, LLC
Kiosk Technicians LLC
Kutt Inc.
Lux Vending Kiosk LLC
MCA Services Group, LLC
Mintz Assets, Inc.
NZ BTM Ltd.
UK BTM Ltd.

Current and Former D&Os

Alexander W Holmes
Anthony Gagliardi III
Bradley R. Strock
Brandon Mintz
Christopher Ryan
Daniel Gardner
Daniel Stabile
David Masters
Elizabeth Simer
Felicity Lewis
Glen Leibowitz
Ivona Smith
Jackie Marks
James Phillipson
Mark Smalley
Menaka Sawhney
Philip Brown

Scott Buchanan
Teri Fontenot
Tim Vanderham

Current Shareholders

Advisory Services Network LLC
Alexander W Holmes
American Century Investment Management, Inc.
Aristides Capital LLC
Arrow Capital Management, Inc.
Bank of America, NA (Private Banking)
Bell Investment Advisors, Inc.
BlackRock Fund Advisors
Blue Bell Private Wealth Management LLC
BNP Paribas Financial Markets
BofA Securities, Inc.
Bradley R. Strock
Caitong International Asset Management Co., Ltd.
Canada Pension Plan Investment Board
Centiva Capital LP
Citigroup Global Markets, Inc. (Investment Management)
David M Gray
Engineers Gate Manager LP
Evergreen Capital Management LLC
Federated MDTA LLC
Fideuram Asset Management SGR SpA
Financial Network Wealth Advisors LLC
G1 Execution Services LLC
Geode Capital Management LLC
Global Retirement Partners LLC
Global X Management Co. LLC
Goldman Sachs & Co. LLC (Private Banking)
GSA Capital Partners LLP
Heights Capital Management, Inc.
Heron Bay Capital Management LLC
Hillsdale Investment Management, Inc.
Independent Advisor Alliance LLC
Invesco Capital Management LLC
Jacobi Capital Management LLC
Jane Street Capital LLC

JPMorgan Securities LLC (Investment Management)
 Kestra Private Wealth Services LLC
 Leap Investments LP
 LMR Partners LLP
 LPL Financial LLC
 Mariner LLC
 Marshall Wace LLP
 Merrill Lynch, Pierce, Fenner & Smith, Inc. (Invst Mgmt)
 Millennium Management LLC
 Morgan Stanley & Co. LLC
 Morgan Stanley Smith Barney LLC (Investment Management)
 NewEdge Advisors LLC
 Nine Masts Capital Ltd.
 Northern Trust Investments, Inc.(Investment Management)
 Numeric Investors LLC
 OMERS Administration Corp.
 Osaic Wealth, Inc. (Investment Management)
 O'Shaughnessy Asset Management LLC
 Owl Creek Asset Management LP
 PAUL ANDREW M (i.e., Sopris)
 Polar Asset Management Partners, Inc.
 Quadrature Capital Ltd.
 Quantbot Technologies LP
 Qube Research & Technologies Ltd.
 RBC Capital Markets LLC (Investment Management)
 RBC Global Asset Management, Inc.
 Renaissance Technologies LLC
 Revisor Wealth Management LLC
 Sabby Management LLC
 Shaolin Capital Management LLC
 Sierra Summit Advisors LLC
 Sigma Planning Corp.
 Simplex Trading LLC
 SSgA Funds Management, Inc.
 StoneX Group, Inc. (Investment Management)
 Susquehanna Financial Group LLLP
 Teri H Fontenot
 The Northwestern Mutual Life Insurance Co. (Invst Port)
 The Vanguard Group, Inc.

Tower Research Capital LLC
 Two Sigma Advisers LP
 Two Sigma Investments LP
 Two Sigma Securities LLC
 UBS Securities LLC
 UBS Switzerland AG (Investment Management)
 Vanguard Fiduciary Trust Co.
 Vanguard Global Advisers LLC
 Verdenca Capital Advisors LLC
 Welch Capital Partners LLC
 Wells Fargo Clearing Services LLC
 XTX Markets LLC

Professionals

Joele Frank
 Kroll
 Portage Point Partners
 Vinson & Elkins

Counsel to Board Subcommittee

Debevoise & Plimpton LLP

Banks

Bendigo
 Brex/Column N.A.
 Commonwealth Bank
 Evolve Bank & Trust
 JPMorgan Chase Bank, N.A.
 Lexicon
 Luminus Financial
 PeopleFirst Bank
 Santander
 Surety Bank
 The Commerical Bank

Secured Creditors

Silerview Special Situations Lending II LP
 Silerview Special Situations Lending LP
 Spearhead Insurance Solutions IDF, LLC

Insurance Carriers

American Alternative Insurance Corporation
 Ascot Specialty Insurance Company
 Associated Industries Insurance Company, Inc.
 CAC Specialty
 Federal Insurance Company

Great Northern Insurance Company
Hartford
Indemnity National Insurance Company
Lloyd's of London issued through Special
Risk Insurance Managers
National Union Fire Insurance Company of
Pittsburgh, PA
XL Specialty Insurance Company

UCC Lien Search

M&T Bank Corporation / M&T Bank
MKG Investments IRA LLC
NFS Leasing Inc.
Oakhurst Capital Fund II Limited
Partnership
Oakhurst Capital Fund, Limited Partnership
Silverpeak Credit Partners, LP
Silverview Credit Partners LP
VFS LLC
VFSOX, LLC

Benefits Provider

Admin America, Inc.
American Express National Bank
Anuvi, Inc.
Canada Life Assurance Company
Cigna Healthcare
The Guardian Life Insurance Company of
America
Vestwell Advisors, LLC
Wealthsimple Technologies Inc.

Litigation Parties

A Mart
Ali Amiraz Inc
Alpha 21, LLC
Ameris Bank, a Georgia bank
Apex MK, LLC
Arthur E. Ferdinand, as Tax Commissioner
of Fulton County
Barkley Smith Law, PLLC
BOLES WITOSKY STEWART LAW
PLLC
Cameron A. Kapperman
Camesha L. Mitchell
Canaccord Genuity Group Inc.
Carrie Carlson

Cash Cloud, Inc. d/b/a Coincloud
Century MK, LLC
Chappell MK, L.L.C.
Chevron U.S.A. Inc.
Christian F. Torgimson
Christopher M. Carr
Commonwealth of Massachusetts
Connecticut Department of Banking,
Consumer Credit Division
Conway Baxter Wilson LLP
Creek Point, L.L.C.
Daniel E. Oliva
DannLaw
David F. Ellison with Fortson, Bentley and
Griffin, P.A.
DAVIES WARD PHILLIPS & VINEBERG
LLP
FOX ROTHSCHILD LLP
Goldfarb Gross Seligman
Greg Gillen
Henrico MK, L.L.C.
HODGES KONNOR LORENZ
Iowa Solicitor General
Ivy N. Cadle
Jake Panno
Javan Gaynor
Joseph Fuchtman
Karen Lacey
Kayla L. Pfeifer
Kelly Guzzo PLC
Kevin Shamy
Logan B. Winkles
Massachusetts, MA Attorney General
Moe Adham
Nadia B. Saleem
Piedmont 1896, LLC
POLLEY FAITH LLP
Robert Lacey
Ronald J. Stay
Shayla Bivins
Shelby Cason
Sherin Atefi
Solon Phillips
State of Iowa
State of Iowa, Attorney General of Iowa
Steve Beckett
STEWART CHRISTOPHER CLARK

Synergy Capital Investments, LLC
Synergy Petroleum, LLC
THE JIMMERSON LAW FIRM, PC
Thomas Whitley
UAB Nuvei

Current and Former Employees

Adams, Hayden
Albert, Jeffrey S.
Allensworth, Sarah
Amacker, Jordan C.
Amboree, Elgin
Ashley, Alice J.
Bafford, Mark
BAHULEKAR, SAIPRASAD ANIL
Baldi, Joseph
Bane, Aidan F.
Barker, Lisa
Beauchamp, Micheal
Berg, Brandon
Berg, Tyler
Berry, Jb
Biafore, Thor A.
Biviano, Andrew
Blinow, Matthew
Blunt, Lindell
Boggs, Ashley
Bolton, Tyler E.
Boston, Dan
Boswell, Dallas L.
Boudreaux, Kirt P.
Boust, Leslie M.
Brennan, Rick
Bricker, Brody
Brillhart, Bonnie
Brookman, Jordan
Brown, Philip W.
Brunoldi, Kevin
Bryan, Mary
Buchanan, Scott
Buffington, Dylan
Buttrely, Jerry
Cabrejos, Gustavo
Caldwell, Justin
Campbell, Matthew
Cannon, Brandon
Caretsky, Richard

Carmody, George G.
Carson, Shenika H.
Castillo-Smallwood, Ailyn E.
Chang, Andre
Chesnut, Ryan
Clark, Samuel
Coffee, Rylee
Cook, Brandon
Cooper, Michael R.
Copeland, Jen
Cox, David A.
Croonquist, Peter
Crum, Christopher
Curry, James M.
Cyril, Steve
Davis, Benjamin P.
Davis, Richard
Dayley, Brendan W.
De Giorgi, Mauro
deBernard, Cameron J.
Deguzman, Courtney
Dejesus, Jeury
Diefenderfer, Melissa
Dinath, Riyaad
Dodgen, Patrick
Dominy, Theresa
Dragotta, Nicholas
Duarte, Francisco J.
Dubois, Kyle
Eaves Jr., Tony K.
Echterhoff, Susan
Edwards, Alonya C.
Edwards, Christopher L.
Eloi, Bryanna
Emmert, Angela M.
Engstrom, Christian
Enloe, Jeffrey
Eskew, Logan
Ewart, Christopher
Faraj, Mohammad
Farris, Toby
Fetter, Kristin
Fifelski, Zachary
Figueroa, Daniel
Foret, Alexandra
Garcia Magdaleno, Ulises
Garrity, Alicia

Geiselhart, Michael M.
Gillen, Gregory
Girard, Charles-Philippe
Goehring, Kevin M.
Goettel, Timothy D.
Golden, Eric C.
Gonzalez Jr., Otilio Z.
Gordon, David
Goyarts, Peter
Grant, Michael
Gray, David
Gray, Max
Gutierrez, Ricardo J.
Guyse, Michael L.
Haas, Tyler
Hamill, Angeline
Hanczyc, Kristen
Hansbury, Kurt E.
Harper, Sydney
Harrison, Joshua C.
Hayden, Ben
Heckman, Daniel
Herrera, Eric
Herring, Daryl
Hester, Gilda
Hill, Benjamin
Hoang, Phi
Hodzic, Mersiha
Holden, Ashley
Holloway, Joshua
Holmes, William A.
Hoover, Anthony
Howard, Danielle N.
Howard, Grant
Hubbard, Tehara
Hull Jr., Brandon N.
Huntley, Loren
Jacques, Thomas
James Tice
Jarreau, Haleigh
Jarvis, A'maria
Jasco, Kendall
Jenkins, Amanda
Jimenez, Victor
Johannson, Jodi
Johnson White, Arion
Johnson, Corey

Johnson-Ward, Judy L.
Jordan, Christopher M.
Joseph, Harvey
Joshi, Rimpal K.
Kaddoura, Hamzee
Kailihiwa, Arsena
Kane, Louis
Kelley, Michael
Kelly, Brandon
Kendall, Andrew A.
Kernell, Angela
Kerr, Connor
Khiria, Ritika
Kim, Suck Woo
King, Joseph
Kingsley, Brandon
Knoll, Bill
Konefat, Patrick M.
Koopman, Wade
Kumar, Monica
Landry, Joseph
Lara, Angela
Lawrence, Sean
LeBlanc, Griffin
Leibowitz, Glen
Leng, Marshall J.
Leopardi, Domenico
Leos, Alba
Lewis, Felicity
Liedkie, Paul
Lindler, Renee
Lindsey, Rusty
Lisboa-Nieves, Seth D.
Long, Sarah
Love, Elliot
Lubovnaya, Alona
Lynge, Morgan R.
Mahnic, Aaron
Malaela, Aaron
March, Justin
Marion, Shannon
Mautner, Brian
McClelland, Ethan L.
McCracken, Jana
McKee, Cody L.
Meadows, Sean
Medley, Racaiah

Mendiola, Roberto
Mesgun, Felmon
Michael, Nidhi
Midden, Adam
Milam, Timothy
Miller, Samantha L.
Mintz, Brandon
Mollett, Brian E.
Montgomery, Justin M.
Moore, Ron
Morales, Christopher
Murray, James
Nagar, Samir
Neely, Jon G.
Newman, Rudolf
NGUYEN, KHAI H.
Niblett, Linda L.
Norris, Mitchell
Nunemaker, Larry
Ocasio, George
Oliinyk, Oksana
Oliveira, Michelle
Otter, Jason T.
Overmier, Trudi
Owens, Bryan K.
Panno, Jake
Perez, Robert
Perez-Villarreal, Alexandra M.
Perrino-Mathieson, Emma C.
Petrella, James X.
Phillips, Jonathan
Phillips, Julie
Picha, Kyle
Pinto, Maria
Pollard, Soen
Potter, Anthony
Puffenbarger, Eric
Pugh, Christopher M.
Pyle, Dylan A.
Ramirez, Eduardo
Ramirez, Sara
Ramljak, Miko
Reber, Edith E.
Reese, Sanders R.
Reynolds, Kristin
Rimby, Joel
Robinson, Jarrett

Robison, Michael
Rodriguez, David
Rodriguez, Jacob
Rokkala, Steven
Rosario, Michael
Rushing, Dominique
Rusk, Wendy
Sacco, Jason
Sanchez, Agustin
Santiago Jr., Harry E.
Schott III, Bernard J.
Scott, Lashone
Seago, Dylan
Seal, Layton
Sebastian, Paul
Shah, Pooja
Shank, Julia
Shearer, Evan J.
Shelley, Aaron M.
Shoemaker, Chad
Shyrock, Chris
Sierra Serrano, Kenny A.
Simeon Harmon
Sjoberg, Kelly
Skaggs Jr., Christopher E.
Smalley, Mark
Smith, Ashley
Smith, Jacob
Smith, Joshua C.
Smith, Katie M.
Smith, Mark
Smusz, Maciej
Solomon, Eric
Soom Joseph, Sue
Soopal, Steven M.
Springer, Jesse
States, John
Strapponi, Gabrielle
Strickland, Cody
Sturgeon, James
Stypulkoski, Joseph
Sussman, Mark
Sweatt, Brian
Switzer, Elsa
Szyjka, Brooke
Taralson, Joshua
Tawil, Branden

Taylor, Ashton
 Taylor, Jasmine
 Taylor-Hill, Dasia
 Theiss, Lauren
 Theus, Antoinette
 Thomas, Caleb C.
 Thomas, Danielle
 Thomas, Jennifer
 Thomas, Landon
 Thompson, Marc
 Tobin, Alexander
 Todman El-Amin, Kimberly
 Toland, Ryan
 Tolbert, C'Quinn
 Tomlinson, Sam
 Troc, Jonathan E.
 Tucker, Nicholas
 Turner, Broderick
 Turner, Joy
 Udayabhanu, Ridin
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 Ventura, Lorenzo A.
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 Walker, Rob
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 Wessel, Sarah
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 Whyte, Kai
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 Winbun, Michael
 Winters, Charles
 Wise, Jordan
 Witt, Douglas
 Wright, Autum
 Wyman, Joseph P.
 Zenad, Maria
 Zimmerman, Lauren R.

OCP

Amundsen Davis LLC
 Baker Mckenzie LLP
 BAKER TILLY US LLP

Ballard Spar
 BDO Canada LLP
 Belin McCormick P.C.
 Brownstein Hyatt Farber Schreck LLP
 Burr & Forman LLP
 Carlton Fields LLP
 Catalyst Public Affairs Group LLC
 Compass Government Relations Partners,
 LLC
 CROWE LLP
 DLA Piper
 Elemental
 Fasken Martineau DuMoulin LLP
 FisherBroyles
 FordHarrison LLP
 Fortson Bentley and Griffin PA
 Furth, Wilensky, Mizrachi, Knaani Law
 Office
 Gentry Locke Rakes & Moore LLP
 Howse Williams
 HWL Ebsworth Lawyers
 KIBLER FOWLER & CAVE LLP
 Kochhar & Co.
 KPMG LLP
 Kroll Canada Limited
 KROLL LLC
 Laine Strategy Group LLC
 Larson King LLP
 Lathrop GPM LLP
 McCarter & English LLP
 McGuireWoods LLP
 McMillan LLP
 Miller Thomson LLP
 Nyemaster Goode, P.C.
 O'Neill and Partners LLC
 Parlee McLaws LLP
 Pinherioneto
 Rivkin Radler LLP
 RLV Law PLLC
 Simmons & Simmons LLP
 Torreys Canada
 Torsys LLP
 VALDES GARCIA MARIN AND
 MARTINEZ LLP
 Valdes, Garcia, Marin, & Martinez, LLP
 Wick Phillips Gould & Martin LLP
 William A. Farrell & Associates LLC

WITHUMSMITH BROWN PC

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 Dana, Jaska Rein S.
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 Danille Luz Yap
 David Ruiz
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 Drahnier Schmidt
 Eloisa Negron
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 Faustino, Ma Lesly Ann D.
 Felipe Garcia
 Fernandez, Maria Rizza F.
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 Gabriel Guillen
 Gianfranco Guerrera
 Gorsuch, Jeff
 Gowtham Raj
 Grecia Alcantara
 Guillermo Urbina
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 Helena Puig
 Hiedee Sotto
 Himala, Winkie P.
 Ignacio Chavez
 Isa Coll

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 Japzon, Getonny D.
 Jhonattan Ruiz
 Johann Ferreira
 Juan Nunez
 Karla Bracho
 Kim Stephen Buma-at
 Liberty Javier
 Loberiano, Judy N.
 Lubguban, Yhancy Joy R.
 Maria Delgado
 Maria Tagliaferro
 Mariana Perez
 Merry Daffodil Tan
 Mofar, Ma Theresa H.
 Nicolas de la Concha
 Nikolas Bouffard
 Omar Gonzalez
 Original, Leah G.
 Perillo, Bennie Carlo A.
 Peter Croonquist (Crown Branch LLC)
 Pietro Nikolas Bouffard
 Pratap Asi
 Ramandeep Singh
 Ravalesh Bhat
 Rebeca Capriles
 Ricardo Camacho
 Ruben Salguera
 Russ Sucre
 Santiago Colina
 Shailesh S
 Soledad, Soledad R.
 Stefany España
 Stephan Marques
 Tadena, Brenda M.
 Teresa Terajova
 Tinio, Lionel B.
 Vernino Gutierrez
 Veronica Bravo Leon

Landlord

NORTHRIDGE COMMONS JV LLC
 Paradigm Properties

Parties to Capital Leases

NFS Leasing Inc.
 VFS LLC

Top Unsecured Creditors

ATM Token Group Services Ltd.
Bibbeo LTD
BPO Hive LLC
Brinks Canada Limited
Burroughs
CashCloud
Cobra Capital Partners LLC
Consilio Inc.
Cummins-Allison Corp
DAC Group / Chicago, Inc.
Deel, Inc
Dentons Canada LLP
Donnelley Financial, LLC
Elliptic Inc.
Gardaworld
Garrison Management Group, LLC dba
AxAdvocacy, LLC
Google LLC
Greenberg Trauring, LLC
Kirkland & Ellis LLP
Lalchandani Simon PL
Latham & Watkins LLP
Legacy Vending, LLC
Loomis Armored US, LLC
OptConnect, Inc.
Professionals World LLC
Secretariat Advisors LLC
Sopris-Bitcoin Depot Investors LLC
Troutman Pepper Locke LLP
Wolf & Company, P.C.
WPS Kiosk Partners LLC

The Official Committee of Unsecured Creditors

Bibbeo
Cash Cloud, Inc.
Legacy Vending Fund I, LLC
Loomis Armored US, LLC
OptConnect, Inc.
WPS Kiosk Partners LLC

Non-Debtor Bankruptcy Professionals

Alston & Bird
Willkie Farr & Gallagher LLP

Utilities

Comcast Corporation
Georgia Power
Georgia Waste Systems, LLC
Southern Company
TekSavvy Solutions Inc.

Vendor

BitAccess, Inc.
Clark County Clerks Office
Collector of Taxes, Wallingford
Lafourche Parish Sheriff's Office
McGuireWoods LLP
Natchitoches Parish Sheriffs Office
NFS Leasing Inc.
Silverpeak Credit Partners, LP
Sopris-Bitcoin Depot Investors LLC
Treasurer City of Flint
United HealthCare Services, Inc.
UnitedHealthcare
Veronica Bravo Leon
WITHUMSMITH BROWN PC

Taxing and Regulatory Authorities

AASD Tax Office
Abington Town
Acadia Parish Tax Collector
Acton Town Tax Collector
Ada County Treasurer
Adams County Collector
Adams County Treasurer
Adrian City
Aiken County Treasurer
Alabama Department Of Revenue
Alachua County Tax Collector
Alamance County Tax Collector
Alamance County Tax Office
Alameda County
Alaska Department of Revenue - Tax
Division
Albany County Treasurer
Albemarle County
Allegany Tax and Utility Office
Alleghany County Treasurer
Allegheny County Treasurer
Allen County Treasurer
Amherst County Treasurer

Anderson County Sheriff
Anderson County Tax Office
Andrews County Tax Office
Angela Wood, Tax Collector
Anne Arundel County Office of Finance
Anoka County
Aransas County Tax Collector
Arapahoe County Treasurer
Arizona Department Of Revenue
Arkansas Department Of Finance And
Administration
Arlington County Treasurer
Ascension Parish Tax Collector
Ashford Tax Collector
Ashland County Treasurer
Ashley County Tax Collector
Ashtabula County Treasurer
Atascosa County Tax Collector
Athens County Treasurer
Audrain County Tax Collector
Augusta County Treasurer
Australian Taxation Office
Autauga County Revenue Commissioner
Avon Town
Bailey Central Appraisal District
Baldwin County Revenue Commissioner
Baldwin County Tax Office
Baltimore County
Bannock County Treasurer
Barbour County Revenue Commissioner
Barnegat Township
Barnwell County
Barren County Sheriff
Barrow County Tax Commissioner
Barry County Collector
Bartholomew County Treasurer
Barton County Treasurer
Bartow County Tax Commissioner
Battle Creek City
Bay City
Bay Co Tax Collector
Beaufort County Tax Collector
Beaufort County Treasurer
Beaver County Treasurer - Sandie Egley
Beckham County
Bedminster Township Somerset County
Belding City

Bell County Appraisal District
Ben Hill County Tax Office
Benton County Collector
Benton County Tax Collector
Benton County Treasurer
Benton Harbor City
Berkeley County Sheriff
Berkeley County Treasurer
Berkeley Township
Berks County Treasurer
Bernalillo County Treasurer
Bethel Town
Bexar County Tax Assessor-Collector
Black Hawk County Treasurer
Bladen County
Blount County Trustee
Blue Earth County
Bonner County Treasurer
Bonneville County Treasurer
Boone County Collector
Boone County Sheriff
Boone County Treasurer
Borough of Buena Tax Collector
Borough of Elmwood Park
Borough of Englishtown
Borough of Franklin
Borough of Garwood
Borough of Highlands Tax Collector
Borough of Keyport - Tax Collector
Borough of Middlesex
Borough of Morris Plains
Borough of North Haledon
Borough of Paulsboro
Borough of Red Bank
Borough of Riverdale Tax Office
Borough of Spring Lake
Borough of Westville Tax Collector
Borough of Woodstown
Boston City
Botetourt County Treasurer
Boulder County Treasurer
Bourbon County Sheriff
Boyd County Sheriff
Boyle County
Boyle County Tax Collector
Bradley County Trustee
Brandon Charter Township

Brattleboro Town Tax Collector	Calloway County Sheriff
Brazoria County Tax Assessor-Collector	Calvert County Treasurer
Brevard County Tax Collector	Camden County Collector
Bridgeton City Tax Collector	Camden County Tax Collector
Bridgewater Town	Camden County Tax Commissioner
Brighton City	Cameron County Tax Assessor-Collector
Bristol Tax Collector	Camp Central Appraisal District
Bristol Town Clerk/Treasurer	Campbell Co Treasurer
British Columbia Gst	Campbell County Sheriff
Brodhead City Treasurer	Canadian County Treasurer
Brookfield City Treasurer	Canadian Revenue Authority
Broward County Tax Collector	Canterbury Town Tax Collector
Brown County Appraisal District	Canyon County Tax Collector
Brown County Auditor- Treasurer	Cape Girardeau County Tax Collector
Brown County Treasurer	Carbon County Treasurer
Brunswick County Revenue Department	Carroll County Tax Commissioner
Bryan County Tax Commissioner	Carson City Treasurer
Bryan County Treasurer	Carter County Treasurer
Buchanan County Tax Collector	Carter County Trustee
Buchanan County, IA Treasurer	Carteret County Tax Collector
Buffalo County Treasurer	Carver County
Bullitt County Sheriff	Cascade County Treasurer
Bulloch County Tax Commissioner	Cass County
Buncombe County Tax Collections	Cass County Treasurer
Burke County Tax Collector	Cassia County Treasurer
Burleigh County	Catawba County Tax Collector
Burleson County Tax Office	Catoosa County Tax Commissioner
Burlington Tax Collector	Cecil County Treasurer
Burrillville Town	Central Bucks School District
Burton City	Central Columbia School District
Butler County	Central Coventry Fire District
Butler County Revenue Commissioner	Centre County Tax Office
Butler County Treasurer	Cerro Gordo County Treasurer
Butte County Tax Collector	Champaign County Collector
Butte-Silver Bow Co Treasurer	Charles County Treasurer
Byron Township	Charleston County Treasurer
Cabarrus County Tax Collector	Charleston Tax & Revenue Authority
Cabell County Courthouse	Charlotte Co Tax Collector
Cache County Treasurer	Charter Township of Caledonia
Caddo Parish Sheriff's Office	Chatham County Tax Commissioner
Calcasieu Parish Sheriff & Tax Collector	Chatham County Tax Commissioner (PP)
Caldwell County Sheriff's Office	Chelan County Treasurer
Calhoun County Tax Collector	Cherokee County Tax Commissioner
Calhoun County Treasurer	Cherokee County Treasurer
California Franchise Tax Board	Chesapeake City Treasurer
Callahan County Tax Collector	Cheshire Town
Callaway County	Chester County Treasurer

Chesterfield County Treasurer
Chilton County Revenue Commissioner
Chippewa Falls City
Christian County Collector
Christian County Sheriff
Churchill County Treasurer
Citrus Co Tax Collector
City & County of Honolulu
City and County of Broomfield
City of Alexandria
City of Amesbury
City of Ann Arbor Treasurer
City of Appleton
City of Asbury Park
City of Atlantic City
City of Attleboro
City of Auburn
City of Augusta
City Of Augusta Maine Department Of
Taxation
City of Baraboo
City of Beverly RE/PP
City of Bossier City
City of Brockton
City of Cambridge
City of Camden
City Of Campbellsville Department Of
Taxation
City Of Charlottesville Department Of
Taxation
City of Chelsea
City of Chicopee
City of Clifton
City of Coldwater Treasurer
City of Colonial Heights
City of Covington
City of Cranston Tax Collector
City Of Danbury Department Of Taxation
City of Danville
City of Dearborn
City Of Dunbar Department Of Taxation
City of Easthampton
City of Eau Claire
City of Elizabeth
City Of Fairmont WV Department Of
Taxation
City of Fall River

City of Fitchburg
City of Framingham
City of Franklin
City of Fredericksburg
City of Glendale Treasurer
City of Gloucester
City of Grand Rapids Treasurer
City of Greenfield
City Of Greenville Department Of Taxation
City of Grenada
City of Hartford
City of Holyoke
City Of Huntington Department Of Taxation
City of Jackson
City of Jasper
City Of Junction Department Of Taxation
City of Keene
City of Kenosha
City of Kentwood
City of Lafayette
City of Lenoir
City of Leominster
City of Linden
City of Lowell
City Of Lowell Department Of Taxation
City of Madison Treasurer
City of Manassas
City of Manitowoc Treasurer
City Of Marietta Department Of Taxation
City Of Marion Department Of Taxation
City of Marlborough
City of Marshfield
City Of Martinsburg Department Of
Taxation
City of Medford, MA
City of Menasha
City of Methuen RE/PP
City of Millville
City of Milwaukee
City Of Monroe Department Of Taxation
City of Muskegon Treasurer
City of Neenah Treasurer
City of New Bedford
City of New London
City of Newport News
City of Newton
City of Norfolk

City Of North Augusta Department Of
Taxation
City of Northampton
City of Novi
City Of Opelousas Department Of Taxation
City of Orange Township
City Of Oxford Ms Department Of Taxation
City of Paterson
City of Pawtucket
City of Peabody Tax Collector
City of Petersburg
City of Pittsfield
City Of Pittsfield Department Of Taxation
City of Pontiac
City of Portage
City of Portsmouth
City of Presque Isle
City of Providence Tax Collector
City of Quincy
City of Rahway
City of Rockford Treasurer
City of Rockland
City of Royal Oak
City of Rutland Treasurers Office
City of Salem
City of Salem Treasurer
City Of Sheboygan
City of South Milwaukee
City of Springfield
City Of Stamford Department Of Taxation
City of Sterling Heights
City of Summit
City of Taunton
City of Traverse City
City of Troy - Tax
City Of Vine Grove Department Of
Taxation
City of Waltham
City of Warwick Tax Collector
City of Watertown
City of Waukesha
City of Wausau
City of Wauwatosa
City of Waynesboro
City of West Allis Treasurer
City of West Bend Treasurer
City of West Haven Collector of Taxes

City Of West Haven Department Of
Taxation
City of Westfield
City of Westland
City of Williamsburg
City of Woburn
City of Woonsocket Tax Collector
City of Worcester
City of Wyoming
City Treasurer
Clackamas County
Clallam County Treasurer
Clark County Clerks Office
Clark County Sheriff
Clark County Treasurer
Clarke County Tax Commissioner
Clarkston City Tax Collector
Clay County Auditor - Treasurer
Clay County Collector
Clay County Department Of Taxation
Clay County Tax Collector
Clay County Treasurer
Clayton County Tax Commissioner
Clermont County Treasurer
Cleveland County Tax Collector
Cleveland County Treasurer
Clinton County
Clinton Township
Cobb County Tax Commissioner
Cochise County Treasurer
Coconino County Treasurer
Coffee County Revenue Commissioner
Coffee County Tax Commissioner
Coffee County Trustee
Colbert County Revenue Commissioner
Cole County Collector
Coles County Collector
Collector of Revenue
Collector of Taxes
Collector of Taxes - Hamden
Collector of Taxes, Wallingford
Collier Co Tax Collector
Collin County Tax Assessor-Collector
Coloma Charter Township
Colorado Department Of Revenue
Colquitt County Tax Commissioner
Colts Neck Township

Columbia Co Tax Collector
 Columbia County Tax Collector
 Columbia County Tax Commissioner
 Columbiana County
 Comal County Tax Assessor-Collector
 Comanche County Treasurer
 Commissioners of Carroll County
 Comptroller Of Maryland
 Consolidated Tax Collections of
 Washington County
 Contra Costa County Tax Collector
 Converse County
 Cook County Treasurer
 Cooke County Appraisal District
 Coos County Tax Office
 Coryell County Tax Collector
 Coshocton County Treasurer
 Cottage Grove Village
 County of Henrico
 County of Henrico - Tax Processing CTR
 County of Lehigh
 County of Lexington
 County of Loudoun
 County of Maui
 County of Northampton
 County of Roanoke, Treasurer
 Coventry Town Tax Collector
 Covington Revenue Commissioner
 Coweta County Tax Commissioner
 Cowley County Treasurer
 Cowlitz County Treasurer
 Craighead County Collector
 Craven County Tax Collector
 Crawford County Tax Collector
 Crawford County Treasurer
 Creek County Treasurer
 Crittenden County Sheriff
 Crittenden County Tax Collector
 Crow Wing County
 Cudahy City
 Cullman County
 Culpeper County Treasurer
 Cumberland County Tax Collector
 Cumberland County Trustee
 Cumberland Town
 Curry County Treasurer
 Cuyahoga County Treasurer

Dakota County PT&R
 Dale Co Revenue Commissioner
 Dallas County Collector
 Dallas County Tax Assessor/Collector
 Dallas County Treasurer
 Dannielle Kinner Tax Collector
 Dare County Tax Collections
 Darke County Treasurer
 Darlington County Treasurer
 Dauphin County Treasurer
 Davidson City
 Davidson County Metropolitan Trustee
 Davidson County Tax Collector
 Davie County Tax Collector
 Daviess County Sheriff
 Davis County Treasurer
 Dawson County
 Dearborn County Treasurer
 Debbie A. Heckman, Tax Collector
 Decatur County Tax Commissioner
 Decatur County Treasurer
 Decatur Township
 Deep River Town Tax Collector
 Defiance County Treasurer
 DEFOREST VILLAGE TREASURER
 DeKalb County Collector
 DeKalb County Revenue Commissioner
 DeKalb County Tax Commissioner
 Delaware County Treasurer
 Delaware Department Of Labor
 Delaware Department Of Revenue
 Delta Charter Township
 Delta County Treasurer
 Denton County Tax Assessor/Collector
 Denver City & County Treasury
 Department Of Treasury
 Des Moines County Treasurer
 Deschutes County Tax Collector
 DeSoto County Collector
 Desoto County Tax Collector
 Detroit City Tax Treasurer
 Dickinson County Treasurer
 Dickson County Trustee
 Director of Finance
 Director of Finance - Baltimore
 District Court Of Maryland
 District of Columbia

Dodge County Treasurer	Flagler Co Tax Collector
Dona Ana County Treasurer	Flathead County Treasurer
Dorchester County Treasurer	Flemington Tax Collector
Dougherty County Tax Department	Flint Charter Township
Douglas County Tax Collector	Florence County Treasurer
Douglas County Tax Commissioner	Florida Dept Of Financial Services
Douglas County Treasurer	Floyd County Tax Commissioner
Dubuque County Treasurer	Fond du Lac County Treasurer
DuPage County Collector	Ford County Treasurer
Durham County Tax Collector	Forrest County Collector
Duval Co Tax Collector	Forsyth County Tax Collector
Dyer County Trustee's Office	Forsyth County Tax Commissioner
East Baton Rouge Parish Sheriff's Office	Fort Atkinson City Treasurer
East Granby Tax Collector	Fort Bend County Tax Assessor/Collector
East Greenwich Town Tax Collector	Fort Gratiot Charter Township Treasurer
East Lansing City	Franklin County Collector
East Providence City - Taxes	Franklin County Sheriff
Eastpointe City	Franklin County Treasurer
Eaton Rapids City	Franklin County Trustee
Ector County Appraisal District	Franklin Town Tax Collector
Edgecombe County	Freeborn County Auditor-Treasurer
Effingham County Tax Collector	Freehold Borough
El Paso County	Fremont County
El Paso Tax Assessor/Collector	Fresno County Tax Collector
Elkhart County Treasurer	Frio County Tax Office
Elko County Property Tax	Fulton County Tax Commissioner
Ellis County Tax Office	Gallatin County Treasurer
Ellis County Treasurer	Gallia County Treasurer
Elmore County Revenue Commissioner	Galloway Township Tax Collector
Elmore County Tax Collector	Galveston County Tax Assessor Collector
Erath County Tax Office	Garfield County Treasurer
Erie County Treasurer	Garland County Tax Collector
Escambia Co Collector	Gaston County Tax Collector
Escambia County Tax Collector	Geary County Treasurer
Essex Tax Collector	Gem County Tax Collector
Fairbanks North Star Borough	Georgetown County Treasurer
Fairfax County	Georgia Department Of Revenue
Fairfield County Treasurer	Germantown Village
Fairfield Tax Collector	Gila County
Fannin Central Appraisal District	Gilmer County Tax Commissioner
Farmington Hills City	Glynn County Tax Commissioner
Farmington Town	Gonzales County Tax Assessor-Collector
Faulkner County Tax Collector	Gordon County Tax Commissioner
Fayette County Sheriff Office	Goshen County Treasurer
Fayette County Tax Commissioner	Grady County Tax Commissioner
Finney County Treasurer	Grady County Treasurer
Fitchburg City Treasurer	Grand Blanc City

Grand Forks County Treasurer
 Grandville City
 Grant County
 Grant County Treasurer
 Granville County Tax Collector
 Graves County Sherriff
 Grayson County Tax Collector
 Green Bay City Treasurer
 Greene County Collector of Revenue
 Greene County Tax Collector
 Greene County Treasurer
 Greenfield City Tax Collector
 Greenville County Tax Collector
 Greenwood County Tax Collector
 Gregg County Tax Assessor-Collector
 Guadalupe County Tax Assessor - Collector
 Guilford County Tax Department
 Gwinnett County Tax Commissioner
 Hainesport Township
 Hale County Appraisal District
 Hall County Tax Commissioner
 Hall County Treasurer
 Hamblen County Trustee
 Hamilton County Treasurer
 Hamilton County Trustee
 Hamilton Twp - Division of Revenue
 Collection
 Hampton City
 Hancock County Tax Collector
 Hancock County Treasurer
 Hanover County Treasurer
 Hardin County Collector
 Hardin County Sheriff
 Harford County, Maryland
 Harnett County Tax Department
 Harris County Tax Assessor-Collector
 Harrison County Tax Collector
 Harrison County Tax office
 Harrisonburg City
 Harvey County Treasurer
 Hastings City
 Haverhill City
 Hawaii Department of Taxation
 Hays County Tax Office
 Hazel Park City
 Hazlet Township

Hempfield Twp Tax Collector - Tammi
 Ross
 Henderson County Sheriff
 Henderson County Tax Assessor/Collector
 Henderson County Tax Collector
 Hendricks County Treasurer
 Hennepin County Treasurer
 Henry County Collector
 Henry County Tax Commissioner
 Henry County Tax Treasurer
 Henry County Treasurer
 Hermitage Treasurer
 Hernando County Tax Collector
 Hidalgo County Texas
 Highland Charter Township
 Highlands Co Tax Collector
 Hill County Tax Office
 Hillsborough County Tax Collector
 Hinds County Tax Collector
 Hoke County Tax Collector
 Holliston Town
 Hopkins County Sheriff
 Hopkins County Tax Office
 Horry County Treasurer
 Hot Spring County
 Houston County Revenue Commissioner
 Houston County Tax Commissioner
 Howard County Director of Finance
 Howard County Tax Office
 Howard County Treasurer
 Humboldt County Tax Collector
 Humboldt County Treasurer
 Humphreys County Trustee
 Hunt County Tax Office
 Huntington County Treasurer
 Huron County Treasurer
 Iberia Parish
 Idaho Department Of Revenue
 Illinois department of revenue
 Imperial County Tax Collector
 Indian River Co Tax Collector
 Indiana Department of Revenue
 Ingham County Treasurer
 Internal Revenue Service
 Iowa Department Of Revenue
 Iredell County Tax Collector
 Iron County Treasurer

Irving Independent School District	Kenton County Sheriff
Isle Of Wight County	Kern County Tax Collector
Isle of Wight County Treasurer	Kern County Tax Collector Payment Center
Jackson County	Kershaw County Treasurer
Jackson County Collector	King County Treasury
Jackson County Revenue Commissioner	Kings County Treasurer - Tax Collector
Jackson County Tax Collector	Kingston Department Of Revenue
Jackson County Tax Commissioner	Kitsap County Treasurer
Jackson County Taxation Office	Kittitas County Treasurer
Jackson County Treasurer	Klamath County Tax Collector
James City County Treasurer	Kleberg County Tax Assessor Collector
Jasper County Tax Collector	Knox County Collector
Jasper County Treasurer	Knox County Treasurer
Jeff Mack, Tax Collector	Knox County Trustee
Jefferson County	Kootenai County Treasurer
Jefferson County Sheriff	La Crosse City Treasurer
Jefferson County Tax Assessor-Collector	La Plata County Treasurer
Jefferson County Tax Collector	Laclede County Tax Collector
Jefferson County Tax Commissioner	Lafayette County Tax Collector
Jefferson County Treasurer	Lafayette Parish Tax Collector
Jefferson Davis Parish	Lafourche Parish Sheriff's Office
Jefferson Parish Sheriff & Tax Collector	Lafourche Parish Taxing Authority
Jerome County Tax Collector	Lake County Collector
Jessamine County Sheriff's Office	Lake County Tax Collector
Jim Wells CAD	Lake County Treasurer
Johnson County Tax Assessor-Collector	Lakewood Township Tax Collector
Johnson County Treasurer	Lamar County Appraisal District
Johnson County Trustee	Lancaster County Treasurer
Johnston County Tax Collector	Lane County Tax Collector
Jones County Appraisal District	Lansing City
Jones County Tax Assessor - Collector	LaPorte County Treasurer
Jones County Tax Commissioner	Laramie County Treasurer
Joseph W Haight, Tax Collector	Larimer County Treasurer
Josephine County Tax Collector	LaSalle County Collector
Kalamazoo City	Latah County Tax Collector
Kandiyohi County Auditor-Treasurer	Lauderdale County Collector
Kane County Treasurer	Lauderdale County Revenue Commissioner
Kankakee County Collector	Laurel County Sheriff
Kansas Department Of Labor	Laurens County Tax Commissioner
Kansas Department Of Revenue	Lea County Treasurer
Kauai County Tax Collector	Leavenworth County Treasurer
Kaufman County Tax Office	Lebanon County Treasurer
Kay County Treasurer	Lee County Collector
Kendall Appraisal District	Lee County Revenue Commissioner
Kendall County Collector	Lee County Tax Collector
Kent County	Lee County Treasurer
Kent County Treasurer	Leflore County Tax Collector

Lenoir County Tax Collector
 Leon Co Tax Collector
 Lewis & Clark County Treasurer
 Lewis County Treasurer
 Liberty County Tax Commissioner
 Liberty County Tax Office
 Licking County Treasurer
 Limestone County Revenue Commissioner
 Lincoln Charter Township
 Lincoln County Collector
 Lincoln County Tax Department
 Lincoln County Treasurer
 Lincoln Parish Sheriff
 Lincoln Parish Sheriff & Tax Collector
 Lincoln Town Tax Collector
 Linn County Tax Collector
 Linn County Treasurer
 Little Egg Harbor Township
 Livingston Parish Tax Collector
 Livonia City Treasurer
 Logan County Sheriff
 Logan County Treasurer
 Lonoke County Tax Collector
 Lori L. Patterson, Tax Collector
 Los Angeles County Tax Collector
 Loudon County Trustee
 Louisiana Department Of Revenue
 Lowndes County Collector
 Lowndes County Tax Commissioner
 Lubbock Central Appraisal District
 Luzerne County Treasurers Office
 Lycoming County Treasurer
 Lynchburg City
 Lynn City
 Lyon County Treasurer
 Macon County Collector
 Macon-Bibb County Tax Commissioner
 Madera County Tax Collector
 Madison County Collector/Sheriff
 Madison County Tax Collector
 Madison County Tax Department
 Madison County Treasurer
 Madison County Trustee
 Mahoning County Treasurer
 Maine Bureau Of Tax
 Malden City Tax Collector
 Manatee Co Tax Collector

Maricopa County Treasurer
 Marin County Tax Collector
 Marion County Collector
 Marion County Sheriff
 Marion County Tax Collector
 Marion County Treasurer
 Marquette County Treasurer
 Marshall County Revenue Commissioner
 Marshall County Sheriff
 Martin County Tax Collector
 Massachusetts Department Of Revenue
 Matanuska-Susitna Borough
 Maury County
 MAUSTON CITY TREASURER
 Maverick County Tax Assessor-Collector
 McCracken County Sheriff
 McDonough County Collector
 McDowell County Tax Collector
 McFarland Village Treasurer
 McHenry County Collector
 McIntosh County Treasurer
 McKinley County Treasurer
 McLean County Collector
 McLennan County Tax Office
 McMinn County Trustee
 McPherson County
 Mecklenburg County Tax Collector
 Medina County Tax Office
 Medina County Treasurer
 Melissa B Tzan, Fayette County Treasurer
 Mequon City
 Merced County Tax Collector
 Mercer County
 Meredith Town
 Meriden Tax Collector
 Mesa County Treasurer
 Miami County Treasurer
 Miami-Dade Co Tax Collector
 Michigan Department Of Revenue
 Middleton, City of
 Midland Central Appraisal District
 Midland County Treasurer
 Milford Town Tax Collector
 Millcreek Tax Collector
 Miller County Tax Collector
 Minnehaha County Treasurer
 Minnesota Department Of Revenue

Mississippi Department Of Revenue	Nash County Collector
Missoula County Treasurer	Natchitoches Parish Sheriffs Office
Missouri Department of Revenue - Taxation Division	Navajo County Treasurer
Mobile County Revenue Commissioner	Navarro Tax Assessor-Collector
Mohave County Treasurer	Nebraska Department Of Revenue
Monona, City of	Nevada County
Monroe City	Nevada Department Of Tax
Monroe City Treasurer	New Britain City
Monroe County Tax Collector	New Castle County
Monroe County Treasurer	New Hampshire Department Of Revenue
Monroe Township Tax Collector	New Hanover County Tax Office
Montana Department of Revenue	New Jersey Department Of Revenue
Monterey County Tax Collector	New London Tax Collector
Montgomery County Collector	New York State Department of Taxation and Finance
Montgomery County Department Of Revenue	Newark City Tax Collector
Montgomery County MD	Newington Revenue Collector
Montgomery County Revenue Commissioner	Newton County Tax Commissioner
Montgomery County Sheriff	Nez Perce Co Treasurer
Montgomery County Tax Assessor/Collector	Noble County
Montgomery County Treasurer	North Carolina Department Of Revenue
Montgomery County Trustee	North Dakota Department Of Revenue
Montrose County Treasurer	Norwich Tax Collector
Morgan County	Nueces County Tax Assessor-Collector
Morgan County Revenue Commissioner	Nye County Treasurer
Morgan County Tax Commissioner	Ochiltree CAD
Morgan County Treasurer	Oconee County Tax Commissioner
Morrow County Treasurer	Office of Tax Commissioner
Morton County Treasurer	Ogle County Tax Collector
Mount Laurel Township	Ohio Department Of Revenue
Mower County	Okaloosa Co Tax Collector
Muhlenberg County	Okfuskee County Treasurer
Multnomah County Tax Collector	Oklahoma City PID-Downtown
Municipality of Anchorage	Oklahoma County Treasurer
Municipio De Humacao	Oklahoma Department Of Revenue
Murray County Auditor - Treasurer	Oktibbeha County Tax Collector
Muscatine County Treasurer	Old Orchard Beach Town
Muscogee County Tax Commissioner	Olmsted County PRL
Muskego City	Onslow County Tax Collector
Muskingum County	Orange County
Muskogee County Treasurer	Orange County Tax Collector
N.P.S.O.	Orange County Tax Office
Nacogdoches Central Appraisal District	Orangeburg County Treasurer
Napa County Tax Collector	Oregon Department of Revenue
	Osceola County Tax Collector
	Oshkosh City Treasurer
	Otero County Treasurer

Otoe County Treasurer
 Ottawa County Treasurer
 Ouachita Parish Tax Collector
 Outagamie County Treasurer
 P.J. Lynd, Tax Collector
 Palo Pinto County Tax Collector
 Panola County Tax Assessor Collector
 Parish of St. Charles
 Parish of Terrebonne
 Park County Treasurer
 Parke County Treasurer
 Parker County Appraisal District
 Pasco County Tax Collector
 Pasquotank County Tax Collector
 Paulding County Tax Commissioner
 Peach County Tax Commissioner
 Pearl River County Tax Collector
 Pender County Tax Collections
 Pennington County Treasurer
 Pennsylvania Department Of Revenue
 Peoria County Collector
 Person County Tax Collector
 Philadelphia City
 Pickens County Tax Commissioner
 Pickens County Treasurer
 Pierce County Finance
 Pierce County Tax Commissioner
 Pierce County Treasurer
 Pike County
 Pike County Revenue Commissioner
 Pima County Treasurer
 Pinal County Treasurer
 Pinellas County Tax Collector
 Pitt County Tax Collector
 Pittsylvania County
 Placer County Tax Collector
 Plaquemines Parish Sheriff
 Platte County Collector
 Plumsted Township
 Polk County
 Polk County Tax Collector
 Polk County Tax Office
 Polk County Treasurer
 Pontotoc County Tax Collector
 Pontotoc County Treasurer
 Portage County Treasurer
 Porter County Treasurer

Portsmouth City Treasurer
 Pottawatomie County Treasurer
 Pottawattamie County Treasurer
 Potter County Tax Assessor/Collector
 Prentiss County Tax Collector
 Prince George County Treasurer
 Prince George's County Treasury Division
 Prince William County
 Pueblo County Treasurer
 Puerto Rico Department Of Taxation
 Puerto Rico Ivu Department Of Taxation
 Pulaski County Treasurer
 Putnam Co Tax Collector
 Putnam County Tax Collector
 Putnam County Trustee
 Racine City Tax Payments
 Radford City
 Raleigh County Sheriff
 Ramsey County
 Randolph County Tax Collector
 Randolph Town
 Randolph Township
 Rankin County Tax Collector
 Rapides Parish Sheriff's Office
 Readington Township Tax Office
 Rebecca Dodd Talbert, Tax Collector
 Reno County Treasurer
 Revenue Collector
 Revenue Commissioner Etowah County
 Rhode Island Division of Taxation
 Rice County Property Taxes
 Richardson Independent School District
 Richland County Treasurer
 Richland Twp Tax Collector
 Richmond City Dept of Finance
 Richmond County
 Richmond County Tax Commissioner
 Riley County Treasurer
 Riverside County Treasurer
 Robertson County Trustee
 Rock County Treasurer
 Rock Island County Collector
 Rockdale County Tax Commissioner
 Rockingham County Tax Collector
 Rockwall Central Appraisal District
 Rogers County Treasurer
 Ross County Treasurer

Rowan County Taxes
 Rusk County Tax Office
 Russell County Revenue Commissioner
 Rutherford County Tax Office
 Rutherford County Trustee
 Sacramento County Tax Collector
 Saginaw City
 Salem City Tax Collector
 Salem Property Tax Authority
 Saline County Tax Collector
 Saline County Treasurer
 Salt Lake County Assessor
 Sampson County Tax Collector
 San Diego City Treasurer
 San Diego County Tax Collector
 San Francisco Tax Collector
 San Juan County Treasurer
 San Luis Obispo County Tax Collector
 San Mateo County Tax Collector
 Sandoval County Treasurer
 Santa Barbara County
 Santa Cruz County Tax Collector
 Santa Fe County Treasurer
 Sarasota Co Tax Collector
 Sarpy County Treasurer
 SBC Tax Collector
 SCC DTAC
 Scott County
 Scott County Sheriff
 Scott County Treasurer
 Scotts Bluff County
 SDTTC
 Seaside Park Boro Collector
 Sebastian County Collector
 Sedgwick County Treasurer
 Seminole Co Tax Collector
 Sevier County Trustee
 Seward County Treasurer
 Shasta County
 Shawnee County Treasurer
 Shelby County
 Shelby County Treasurer
 Shelby County Trustee
 Shenandoah County Treasurer
 Sheriff & Treasurer of Harrison County
 Sheriff of Kanawha County
 Sheriff of Monongalia County

Sheriff of Ohio County
 Sheriff of Putnam County
 Sheriff of Wood County
 SJC TTC
 Skagit County Treasurer
 Smith County Tax Assessor/Collector
 Snohomish County Treasurer
 Socorro County
 Solano County, Tax Collector
 Sonoma County Tax Collector
 South Carolina Department Of Revenue
 South Dakota Department Of Revenue
 South Hadley Town
 South Orange Village
 Southbury Town
 Southfield City Treasurer
 Spalding County Tax Commissioner
 Spartanburg County Treasurer
 Spokane County Treasurer
 Springfield Department Of Revenue
 St Bernard Parish Sheriff
 St Charles County Collector of Revenue
 St Clair County Tax Collector
 St Croix County Treasurer
 St John Sheriff Tax Collector
 St Louis City Collector of Revenue
 St Louis County Auditor
 St Martin Parish Sheriff
 St Mary's County Treasurer
 St Tammany Parish Tax Collector
 St. Clair County Collector
 St. Clair County Revenue Commissioner
 St. Clair County Treasurer
 St. Clair Shores
 St. Francis County Collector
 St. Francois County Collector
 St. John The Baptist Parish
 St. Johns Co Tax Collector
 St. Joseph County Treasurer
 St. Landry Parish Sheriff
 St. Landry Parish Tax Collector
 St. Lucie Co Tax Collector
 Stafford County Treasurer
 Stafford Tax Collector
 Stan Colie Nichols, Tax Collector
 Stanislaus County
 Stark County Treasurer

Staunton City	Tax Collector, Town of Southington
Stearns County Auditor/Treasurer	Tax Collector, Town of Vernon
Steele County Treasurer	Tax Collector, Town of Wethersfield
Stephens County	Tax Collector, Wilton
Stephenson County Treasurer	Taylor Central Appraisal District
Stevens Point Treasurer	Taylor Co Sheriff
Story County Treasurer	Taylor County Tax Collector
Stutsman County Treasurer	Tazewell County Treasurer
Suffolk City Treasurer	Teller County Treasurer
Sullivan County Trustee	Tennessee Department Of Revenue
Summit County Fiscal Office	Teton County Treasurer
Summit County Treasurer	Texas Comptroller Of Public Accounts
Sumner County Trustee	The City of Frederick
Sumter County Tax Collector	The City Of Leesville
Sumter County Treasurer	The City Of Paris
Sunbury City Tax Collector - Lisa J Martina	Three Rivers City
Surry County Tax Collector	Thurston County Treasurer
Sussex County	Tift County Tax Commissioner
Sutter County Tax Collector	Tippecanoe County Treasurer
Sweetwater County Treasurer	Tom Green County Appraisal District
Sylvan Lake City	Toms River Township
Talladega County Revenue Commissioner	Tooele County
Taney County Collector	Torrington Tax Collector LLC
Tangipahoa Parish Sheriff's Office	Town of Agawam
Tarrant County Tax Assessor-Collector	Town Of Amesbury Department Of Revenue
Tauton Tax Collector	Town of Amherst
Tax Assessor-Collector	Town of Andover
Tax Collector	Town of Arlington
Tax Collector - Alicia J Leydig	Town of Ashburnham
Tax Collector - City of New Haven	Town of Ashland
Tax Collector - Kenilworth	Town of Athol
Tax Collector - Simsbury	Town of Auburn
Tax Collector City of Milford	Town Of Avon Department Of Revenue
Tax Collector Town of East Windsor	Town of Barnstable
Tax Collector, City of Ansonia	Town of Belchertown
Tax Collector, City of Bridgeport	Town of Belmont
Tax Collector, City of Danbury	Town of Billerica
Tax Collector, City of Manchester, NH	Town of Blackstone
Tax Collector, City of Middletown	Town of Bloomfield, Tax Collector
Tax Collector, City of Nashua	Town of Braintree
Tax Collector, City of Norwalk	Town of Branford - Tax Collector
Tax Collector, City of Waterbury	Town Of Brattleboro Department Of Revenue
Tax Collector, North Haven	Town of Burlington
Tax Collector, Palm Beach County	Town of Canton
Tax Collector, Prospect	Town of Charlton
Tax Collector, Town of Beacon Falls	
Tax Collector, Town of Plymouth	

Town of Chelmsford
 Town Of Cheshire Department Of Revenue
 Town of Clinton
 Town of Conway
 Town of Cromwell
 Town Of Cromwell Tax Collector
 Town of Danvers
 Town of Dighton
 Town of Dover Taxes
 Town of Dracut
 Town of Duxbury Tax Collector
 Town of East Haven
 Town Of Easthampton Department Of
 Revenue
 Town of Easton
 Town of Ellsworth Treasurer
 Town of Enfield
 Town of Essex
 Town of Fairfield
 Town Of Fairfield Tax Collector
 Town of Fairhaven
 Town Of Fairhaven Tax Collector
 Town of Foxborough
 Town Of Franklin Tax Collector
 Town of Fryeburg Tax Collector
 Town of Glastonbury
 Town of Grafton
 Town of Greenwich
 Town Of Greenwich Tax Collector
 Town of Groton
 Town of Hadley
 Town of Hingham
 Town of Holden Tax Collector
 Town of Hudson
 Town of Johnston
 Town of Kingston
 Town of Leeds
 Town of Leicester
 Town of Lexington Collector of Taxes
 Town of Litchfield, Tax Collector
 Town of Littleton
 Town of Littleton Tax Collector
 Town of Ludlow
 Town of Madison
 Town of Manchester
 Town Of Manchester Department Of
 Revenue

Town of Mansfield
 Town of Marblehead
 Town of Marshfield
 Town of Maynard
 Town of Mendon
 Town of Merrimack Tax Collector
 Town of Middleborough
 Town of Middlebury
 Town of Middleton, RI Tax Collector
 Town of Milford
 Town of Millbury
 Town Of Monroe Department Of Revenue
 Town of Monroe Tax Collector
 Town of Morristown
 Town of Nantucket
 Town of New Milford
 Town of Newton
 Town of North Hampton Tax Collector
 Town of North Kingstown
 Town of North Providence
 Town of North Reading
 Town of North Smithfield
 Town of Northbridge
 Town Of Northbridge Department Of
 Revenue
 Town of Norway
 Town of Norwood
 Town of Oxford
 Town of Palmer
 Town of Pelham
 Town of Penobscot
 Town of Plainfield
 Town of Plainville
 Town of Plymouth Tax Collector
 Town Of Prospect Department Of Revenue
 Town of Putnam
 Town of Raymond
 Town of Raynham
 Town of Reading
 Town of Rockland
 Town of Rocky Hill
 Town Of Rocky Hill Department Of
 Revenue
 Town of Salem
 Town of Salisbury
 Town of Scituate, Tax Collector
 Town of Seymour - Tax Collector

Town of Shrewsbury
 Town of Skowhegan
 Town of Somerset
 Town of South Hadley
 Town of Southampton
 Town of Southborough
 Town of Stoneham
 Town of Stow
 Town of Stratford
 Town of Sudbury
 Town of Tewksbury
 Town of Thomaston
 Town of Tilton
 Town of Tolland
 Town of Topsham, Tax Collector
 Town of Wakefield
 Town Of Wallingford Department Of
 Revenue
 Town of Walpole
 Town of Wareham
 Town of Warren
 Town of Wayland
 Town of Webster
 Town of Wellesley
 Town of Wells
 Town of Westfield Tax Collector
 Town of Weston
 Town of Westport, Tax Collector
 Town of Weymouth
 Town of Williamsburg
 Town Of Wilmington Department Of
 Revenue
 Town of Wilmington Treasurer-Collector
 Town of Winchester
 Town of Windsor Locks
 Town Treasurer/Collector
 Townsend Tax Collector
 Township of Belleville
 Township of Berkeley Heights, Tax
 Collector
 Township of Bloomfield
 Township of Brick - Kelly Napolitano
 Township of Cedar Grove
 Township of Fairfield Tax office
 Township of Greenwich
 Township of Haddon
 Township of Howell

Township of Jackson
 Township of Lacey
 Township of Maplewood
 Township of Mount Olive
 Township of Ocean
 Township of Stafford-Taxes
 Township of Union
 Township of Wayne
 Township of West Milford
 Travis County Tax Collector
 Treasurer - Lawrence County
 Treasurer - Tax Collector
 Treasurer City of Bristol, Virginia
 Treasurer City of Falls Church
 Treasurer City of Flint
 Treasurer of Delaware County
 Treasurer of Frederick County
 Treasurer of Lucas County
 Treasurer of Montgomery County
 Treasurer of Scott County
 Treasurer of Warren County
 Treasurer Spotsylvania County
 Treasurer, City of Charlottesville
 Treasurer, City of Hopewell
 Treasurer, City of Roanoke
 Treasurer, City of Virginia Beach
 Treasurer, City of Winchester
 Trigg County Sheriff
 Troup County Tax Commissioner
 Trumbull County Treasurer
 Trumbull Tax Collector
 Tulare County Tax Collector
 Tulsa County Treasurer
 Tuscaloosa County Tax Collector
 Tuscarawas County Treasurer
 Twin Falls County Treasurer
 Twp of Parsippany - Troy Hills
 Twp of Springfield Tax Collector
 Tyler County Tax Collector
 Uinta County Treasurer
 Uma County Tax Collector
 Unified Government Treasury
 Union Beach Tax
 Union County
 Union County Tax Office
 Union County Treasurer
 Upson County Tax Commissioner

Utah County Assessors	Watauga County Tax Administrator
Utah County Treasurer	Waterford Charter Township
Utah Department Of Revenue	Waterford Tax Collector
Utah Property Tax	Waukesha County Treasurer
Val Verde County Tax Collector	Wayne County
Valencia County	Wayne County Sheriff
Vance County Tax Collector	Wayne County Tax Collector
Vanderburgh County Treasurer	Wayne County Tax Commissioner
VC Tax Collector	Wayne County Treasurer
Vermilion County Treasurer	Webb County Tax Assessor-Collector
Vernon Parish Sheriff Tax Collector	Weber County Assessor
Vernon Township Tax Collector	Weber County Treasurer
Victoria County Tax Collector	Webster County Collector
Vigo County Treasurer	Webster County Treasurer
Village of Brown Deer	Webster Parish Sheriff
Village of Hales Corners	Weld County Treasurer
Village of Shorewood Treasurer	Wendy Bogart Shiffer
Vineland City Tax Collector	West Baton Rouge Parish
Virgina Department Of Revenue	West Hartford Town
Volusia Co Tax Collector	West Virginia Department Of Revenue
Wake County Tax Administration	West Virginia Department Of Treasury
Walker County Appraisal District	West Warwick Town
Walker County Revenue Commissioner	Whatcom County Treasurer
Walker County Tax Commissioner	White County Tax Collector
Walla Walla County Treasurer	White Lake Township
Walton County Tax Collector	Whiteside County Collector
Walton County Tax Commissioner	Whitfield County Tax Commissioner
Walworth County Treasurer	Whitley County Sheriff
Wapello County Treasurer	Whitman County Treasurer
Ward County	Wichita County Tax Assessor Collector
Ware County Tax Commissioner	Wichita County Treasurer
Warren City Treasurer	Wicomico County
Warren County Collector	Wilkes County Tax office
Warren County Sheriff	Will County Treasurer
Warren County Tax Collector	Williams County Treasurer
Warren County Treasurer	Williamson County Tax Assessor/Collector
Wasatch County	Williamson County Tax Collector
Washington Co Tax Collector	Williamson County Treasurer
Washington County	Williamson County Trustee
Washington County Assessor	Wilson County Tax Collector
Washington County Tax Collector	Wilson County Trustee
Washington County Treasurer	Windham Revenue Department
Washington County Trustee	Winnebago County Treasurer
Washington Department Of Revenue	Winneshiek County Treasurer
Washington Twp Tax Collector	Winona County Auditor-Treasurer
Washoe County Treasurer	Wisconsin Department Of Revenue
Washtenaw County Treasurer	Wood County Treasurer

Woodbury County Treasurer
Woodland Park Tax Department
Worth County Tax Office
Wright County Taxpayer Services
Wyoming Department Of Revenue
Wyoming Secretary Of State
Wythe County Treasurer
Yakima County Treasurer
Yamhill County Tax Collector
Yavapai County Treasurer
Yazoo County Collector
Yellowstone County Treasurer
Yolo County Financial Services
York City Tax Collector
York County Treasurer
Ypsilanti City
Yuba County
Yuma County Treasurer

UST Office Employees

Barcomb, Alicia
Caluza, Alethea
Chapman, E'Lon
Chilton, Samantha
Duran, Hector
Elliott, Ramona
Epstein, Kevin
Gaona, Mayra
Garza, Vianey
Gerhard, Ivette
Henault, Brian
Jimenez, Andrew
Johnson-Davis, Luci
Krishnan, Rajalakshmi
Motton, Linda
Nguyen, Ha
Otto, Glenn
Rivera, Yasmine
Ruff, Jayson
Sall, Millie Aponte
Samko-Yu, Alina
Simmons, Christy
Smith, Gwen
Travis, Christopher
Whitworth, Jana

SD TX Bankruptcy Judges and Staff

Barrera, Velma
Castro, Ana
Chavez, Jeannie
Cole, Garrett
Conrad, Tracey
D'Venturi, Rosy
Hansen, Darlene
Holden, Shannon
House, Akeita
Isgur, Marvin
Jackson, Aaron
Laws, Tyler
Lila, Yesenia
Lopez, Christopher M.
Norman, Jeffrey P.
Ochsner, Nathan
Perez, Alfredo R.
Reimann, Lana
Rodriguez, Eduardo
Salazar, Ana
Saldana, Rosario
Smith, Lucia
Thomas-Anderson, Sierra
Veliz, Aimee

Schedule 2

List of potential parties in interest, or affiliates thereof that currently or formerly engage(d) BRG, sorted by their relationship to the Debtors, that are unrelated to these Cases¹

Current Shareholders

Bank of America, NA (Private Banking)
BlackRock Fund Advisors
BNP Paribas Financial Markets
BofA Securities, Inc.*
Canada Pension Plan Investment Board*
Citigroup Global Markets, Inc. (Investment Management)
Goldman Sachs & Co. LLC (Private Banking)*
Invesco Capital Management LLC*
JPMorgan Securities LLC (Investment Management)*
Merrill Lynch, Pierce, Fenner & Smith, Inc. (Inv't Mgmt)*
Morgan Stanley & Co. LLC
Morgan Stanley Smith Barney LLC (Investment Management)
Owl Creek Asset Management LP*
RBC Capital Markets LLC (Investment Management)
RBC Global Asset Management, Inc.
Renaissance Technologies LLC*
The Vanguard Group, Inc.
Tower Research Capital LLC*
Two Sigma Advisers LP*
Two Sigma Investments LP*
Two Sigma Securities LLC*
UBS Securities LLC*
UBS Switzerland AG (Investment Management)
Vanguard Fiduciary Trust Co.
Vanguard Global Advisers LLC
Wells Fargo Clearing Services LLC*
XTX Markets LLC

Professionals

Kroll*
Vinson & Elkins*

Counsel to Board Subcommittee
Debevoise & Plimpton LLP

Banks

Commonwealth Bank
Evolve Bank & Trust
JPMorgan Chase Bank, N.A.
Santander*

Insurance Carriers

American Alternative Insurance Corporation*
Federal Insurance Company
Hartford
Lloyd's of London issued through Special Risk Insurance Managers*
National Union Fire Insurance Company of Pittsburgh, PA*
XL Specialty Insurance Company*

UCC Lien Search

M&T Bank Corporation / M&T Bank
Benefits Provider
American Express National Bank*
Cigna Healthcare
The Guardian Life Insurance Company of America

Litigation Parties

Canaccord Genuity Group Inc.
Chevron U.S.A. Inc.
Commonwealth of Massachusetts
Connecticut Department of Banking, Consumer Credit Division
FOX ROTHSCHILD LLP
Iowa Solicitor General*
Massachusetts, MA Attorney General*
State of Iowa*
State of Iowa, Attorney General of Iowa*

¹ Potential Parties in Interest marked with an asterisk (*) are related to closed matters.

OCP

Baker McKenzie LLP
Ballard Spahr
BDO Canada LLP
Brownstein Hyatt Farber Schreck LLP
Burr & Forman LLP
Carlton Fields LLP
DLA Piper
Fasken Martineau DuMoulin LLP*
FisherBroyles*
KPMG LLP
Kroll Canada Limited*
KROLL LLC*
Larson King LLP*
Lathrop GPM LLP
McCarter & English LLP
McGuireWoods LLP
McMillan LLP*
Rivkin Radler LLP*
Simmons & Simmons LLP*
Torys LLP*
Wick Phillips Gould & Martin LLP*

Contractor

Felipe Garcia*

Top Unsecured Creditors

Bibbeo LTD
Brinks Canada Limited*
Deel, Inc*
Dentons Canada LLP*
Gardaworld*
Google LLC
Greenberg Trauring, LLC
Kirkland & Ellis LLP
Latham & Watkins LLP*
OptConnect, Inc.
Troutman Pepper Locke LLP
WPS Kiosk Partners LLC

The Official Committee of Unsecured Creditors

Bibbeo
OptConnect, Inc.
WPS Kiosk Partners LLC

Non-Debtor Bankruptcy Professionals

Alston & Bird
Willkie Farr & Gallagher LLP*

Utilities

Comcast Corporation
Georgia Power*
Southern Company

Vendor

McGuireWoods LLP
United HealthCare Services, Inc.
UnitedHealthcare

Taxing and Regulatory Authorities

Alameda County*
Alaska Department of Revenue - Tax Division*
Arizona Department Of Revenue*
Arkansas Department Of Finance And Administration*
Australian Taxation Office*
California Franchise Tax Board*
Campbell Co Treasurer*
Canadian Revenue Authority*
City & County of Honolulu
City of Augusta
Colorado Department Of Revenue*
Comptroller Of Maryland
County of Maui
Delaware Department Of Revenue
Department Of Treasury*
District of Columbia
Florida Dept Of Financial Services*
Georgia Department Of Revenue*
Hawaii Department of Taxation
Illinois department of revenue*
Indiana Department of Revenue*
Internal Revenue Service*
Iowa Department Of Revenue*
Jefferson County
Jefferson County Treasurer
Los Angeles County Tax Collector
Maine Bureau Of Tax
Massachusetts Department Of Revenue
Michigan Department Of Revenue
Minnesota Department Of Revenue

Mississippi Department Of Revenue*
Missouri Department of Revenue - Taxation
Division
Nevada Department Of Tax
New Hampshire Department Of Revenue
New Jersey Department Of Revenue
New York State Department of Taxation and
Finance
North Carolina Department Of Revenue
Ohio Department Of Revenue*
Oklahoma Department Of Revenue
Oregon Department of Revenue
Pennsylvania Department Of Revenue
Philadelphia City
Puerto Rico Department Of Taxation
Puerto Rico Ivu Department Of Taxation
Rhode Island Division of Taxation
San Mateo County Tax Collector*
Santa Barbara County
South Carolina Department Of Revenue*
South Dakota Department Of Revenue*
Tennessee Department Of Revenue
Texas Comptroller Of Public Accounts
Town of Fairfield*
Utah Department Of Revenue*
Wasatch County*
Washington Department Of Revenue
Wayne County*
West Virginia Department Of Revenue*
West Virginia Department Of Treasury*
Wisconsin Department Of Revenue
Wyoming Department Of Revenue
Wyoming Secretary Of State