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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re	:	
	:	Chapter 11 Case No.
Allegiance Telecom, Inc., et al.,	:	03-_____ ( )
	:	
Debtors.	:	Jointly Administered
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**MOTION PURSUANT TO SECTIONS 105(a), 363, AND 541 OF THE BANKRUPTCY CODE FOR ORDER (A) AUTHORIZING THE DEBTORS TO PAY SALES AND USE TAXES AND REGULATORY AND UNIVERSAL SERVICE FEES, AND (B) AUTHORIZING AND DIRECTING APPLICABLE BANKS AND OTHER FINANCIAL INSTITUTIONS TO RECEIVE, PROCESS, HONOR AND PAY ALL CHECKS PRESENTED FOR PAYMENT**

TO THE HONORABLE UNITED STATES BANKRUPTCY JUDGE:

Allegiance Telecom, Inc. and its direct and indirect subsidiaries, as debtors and debtors in possession (collectively, "Allegiance" or the "Debtors"), respectfully represent:

**Introduction**

1. On the date hereof (the "Commencement Date"), the Debtors each commenced with this Court a voluntary case under chapter 11 of title 11, United States Code (the "Bankruptcy Code"). The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107 and 1108

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of the Bankruptcy Code. Simultaneously with the filing of their petitions and this Application, the Debtors requested an order for the joint administration of their chapter 11 cases pursuant rule 1015(b) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules").

### **Jurisdiction**

2. This Court has subject matter jurisdiction to consider and determine this Motion pursuant to 28 U.S.C. § 1334. This is a core proceeding within the meaning of 28 U.S.C. § 157(b). Venue is proper before this court pursuant to 28 U.S.C. §§ 1408 and 1409.

### **An Overview of Allegiance's Business**

3. Allegiance is a facilities-based national local exchange carrier that provides integrated telecommunications products and services to small and medium-sized business customers, large businesses (*i.e.*, national customers with multiple locations), governmental entities, wholesale customers and other institutional users. Allegiance offers its customers a variety of services, including:

- local and long distance voice services, including basic telephone services and advanced calling features;
- broadband and other Internet and data services, including high-speed Internet access, wide area network interconnection, domain name registration, web hosting, email and colocation services;
- integrated local long distance/Internet access offerings, which provide customers with integrated voice and Internet access over a single broadband line;
- wholesale services to other regional and national service providers, including equipment colocation, managed modem ports and Internet protocol traffic aggregation; and
- customer premise equipment sales and maintenance services.

4. Allegiance serves more than 100,000 business customers in 36 markets. Allegiance employs approximately 3,560 people, of which approximately 97 employees are covered by collective bargaining agreements.

5. As of the Commencement Date, the Debtors have approximately \$245 million of cash. As of December 31, 2002, the Debtors' consolidated books and records reflected assets totaling approximately \$1.441 billion and liabilities totaling approximately \$1.397 billion. For the three months ending December 31, 2002, the Debtors, on a consolidated basis, reported revenues of approximately \$204.91 million, EBITDA (i.e., earnings before interest, taxes, depreciation, amortization, non-cash deferred compensation expense and non-cash goodwill impairment charges) of approximately negative \$34 million and net losses of approximately \$120 million.

**Allegiance is Critical to Promoting Sustainable  
Competition in the Local Telecommunication Marketplace**

***The Telecommunications Act of 1996***

6. In February of 1996, Congress enacted the Telecommunications Act of 1996 (the "Telecom Act"), with the stated purpose of:

promot[ing] competition and reduc[ing] regulation in order to secure lower prices and higher quality services for American telecommunications consumers and encourage the rapid deployment of new telecommunications technologies.

H.R. REP No. 104-204(I), 104<sup>th</sup> Cong. 1<sup>st</sup> Sess. 1995 (July 24, 1995), reprinted in 1996 U.S.C.C.A.N. 10, \*\*10. In that regard, the Telecom Act required Incumbent Local Exchange Carriers, including the Regional Bell Operating Companies ("ILECs") – i.e., existing telecommunications monopolies – to allow newly created Competitive Local Exchange Carriers ("CLECs") to (a) interconnect with the ILECs, (b) access portions of the ILEC network and (c) collocate their equipment in ILEC facilities all at forward-

looking cost based rates. In addition, CLECs were permitted to purchase ILEC services at wholesale prices and resell them to customers at retail prices.

7. The enactment of the Telecom Act spurred entrepreneurs to start hundreds of new businesses to compete in the local telecommunications marketplace. During the late 1990s, investors recognized the growth opportunity inherent in the opening of a competitive local telecommunications marketplace and invested billions of dollars in equity and debt capital into a multitude of telecommunications companies primed to provide competing services to American consumers.

8. Funded with significant amounts of investment capital, two types of CLECs emerged. The first type of CLECs were “resellers”. Specifically, “reseller” CLECs purchased telecommunications services from ILECs at a discount and resold the services to customers at a higher price. Thus, these CLECs simply offered consumers the same services supplied by ILECs - generally at lower prices. To be successful with this low margin business model, “reseller” CLECs invested their capital in sales and marketing efforts designed to acquire a substantial customer-base and attendant market-share in a relatively short period of time and ahead of their many competitors. However, because resellers were providing the identical services as the ILECs (with no differentiation) and were attempting to build a large market share in a highly competitive market, this business model was flawed and many in the telecommunications industry believe that the “resale” business will fail.

9. The second type of CLECs were “facilities-based” CLECs. These CLECs invested significant sums of money to build their own proprietary infrastructure and network in order to effectively compete with the ILECs. Specifically, facilities-based

CLECs combined elements of an ILEC's network with their own to provide consumers with true differentiated services. As Michael Powell stated in his partial dissent to the FCC's 2003 Triennial Review:

Facilities -based competition means a competitor can offer real differentiated service to consumers . . . . Facilities-based competitors own more of their own network and control more of their costs, thereby offering consumers real potential for lower prices. Facilities-based competitors offer greater rewards for the economy – buying more equipment from other suppliers . . . and creating more jobs. . . . And, facilities providers create vital redundant networks that can serve own nation if other facilities are damaged by those hostile to our way of life.

F.C.C., 2003 Triennial Review - Open Meeting, Separate Statement of Chairman Michael R. Powell, dissenting in part (February 20, 2003) (transcript available at [www.fcc.gov/wcb/cpd/triennial\\_review/](http://www.fcc.gov/wcb/cpd/triennial_review/)). Allegiance is such a facilities-based CLEC with a nationwide network and a facility-based business strategy.

***The Allegiance Nationwide Network – Servicing 36 Metropolitan Areas***

10. In 1997, a management team of industry veterans launched Allegiance and focused on building a reliable nationwide network based on proven technologies, a nationwide direct sales force primarily focused on the small to medium sized business enterprise and information processing systems to support its operations. Allegiance was one of the first major local exchange carriers to open markets utilizing the “smart build” strategy. This strategy allowed a more rapid ramp-up in operations than the traditional competitive local exchange model in which extensive networks were built, including fiber networks, prior to the generation of significant revenues. In contrast, Allegiance's initial network build-out simply required (a) deploying digital switching platforms with local and long distance capability and (b) leasing transport facilities from the incumbent local exchange carriers and other competitive local exchange carriers to

connect its switches with its transmission equipment colocated in the incumbent local exchange carrier's central offices. Once traffic volume justified further "success-based" investment, Allegiance leased dark fiber or built specific network segments. This strategy offered two major economic benefits. First, it enabled Allegiance to enter new markets with alacrity and reduce up-front capital requirements for entering individual markets prior to revenue generation. Second, in contrast to the traditional competitive local exchange carriers that generally built their networks in highly concentrated downtown areas due to the high cost of constructing fiber networks, Allegiance's business model enabled it to provide services to customers in downtown areas as well as the more geographically dispersed, less competitive areas of its targeted markets.

11. Allegiance's initial business plan proposed entering into 24 of the largest metropolitan areas in the United States. Subsequently, management expanded its business plan to (a) increase the total number of target markets to 36, (b) increase its service area, i.e., its colocation "footprint" in its original 24 markets, and (c) acquire long-term rights to use dark fiber rings to replace network elements leased by the Debtors from the incumbent local exchange carriers.

12. In addition to internal growth, Allegiance's business plan included growth through strategic acquisitions. For example, in December 2001, Allegiance acquired certain assets of Intermedia Business Internet (the "Intermedia Acquisition"). The Intermedia Acquisition enabled Allegiance to (a) become a Tier 1 Internet access provider, (b) provide large quantities of data transmitted at high-speeds over the Internet to and from a customer's premises, (c) efficiently exchange traffic with other Internet backbone providers giving Allegiance greater control over its Internet access, and (d)

leverage its local service presence to provide additional services to its target market. In June 2003, Allegiance acquired certain assets of Shared Technologies (the "Shared Technologies Acquisition"). The Shared Technologies Acquisition (a) added customer premises equipment sales, installation and maintenance to Allegiance's portfolio of integrated products and services, (b) strategically enhanced Allegiance's target market of small to medium size business enterprises, and (c) allowed Allegiance to provide a complete communications solution to business customers.

13. As of the date hereof, Allegiance provides its telecommunications services in major metropolitan areas across the United States, including the following 36 markets: Atlanta, Austin, Baltimore, Boston, Chicago, Cleveland, Dallas, Denver, Detroit, Fort Lauderdale, Fort Worth, Houston, Long Island, Los Angeles, Miami, Minneapolis/St. Paul, New York City, Northern New Jersey, Oakland, Ontario/Riverside, CA, Orange County, Philadelphia, Phoenix, Pittsburgh, Portland, Sacramento, St. Louis, San Antonio, San Diego, San Francisco, San Jose, Seattle, Tampa, Washington, D.C., West Palm Beach/Boca Raton and White Plains. Allegiance is colocated in 849 central offices and has a Tier 1 Internet backbone.

***The FCC Recognizes the Importance of Allegiance***

14. Federal policy recognizes the importance of facilities-based CLECs and Allegiance is the model. In that regard, the Federal Communications Commission (the "FCC") recently published its latest rules for local competition in the *FCC Triennial Review*. In reviewing these rules, a Kaufman Bros. Equity Research Report, dated March 4, 2003, stated that "*Allegiance is the blueprint for local competition proposed by the FCC.*" In addition, Kevin J. Martin, Commissioner of the FCC has noted:

Allegiance has focused on building a business that adheres to the letter of the Telecom Act while leveraging the entrepreneurial spirit of the law, as well. Today, Allegiance stands as a model of what Congress intended in 1996, and what we hope to achieve in the years ahead – new entrants that have the opportunity to continue to invest in infrastructure, bring innovation and offer new service offerings to consumers in local markets that are open to fair and robust competition.

Kevin J. Martin, Commissioner, F.C.C., Address to the Telecommunications Law Conference and the Texas Chapter of the Federal Communications Bar Association (March 7, 2002) (transcript available at [www.fcc.gov/Speeches/Martin/2002/spkjm203.html](http://www.fcc.gov/Speeches/Martin/2002/spkjm203.html)).

15. Thus, it is clear that Allegiance, by focusing on an intelligent – well thought out business model – building its own network and offering its consumers innovative services, is an integral player in the telecommunications marketplace and a model for the nation’s policy of promoting sustainable facilities-based competition in the local telecommunications arena. With an appropriate capital structure and a reduction in unnecessary costs, Allegiance believes it will be one of the most successful telecommunications companies in the United States.

### **Capital Structure of the Debtors**

#### ***Capital Stock***

16. Allegiance Telecom, Inc. has two classes of authorized stock: (a) 750,000,000 shares of common stock, with par value of \$0.01 per share and (b) 1,000,000 shares of preferred stock, with par value of \$0.01 per share. As of December 31, 2002, Allegiance Telecom, Inc. had (i) 124,830,110 shares of common stock issued and outstanding, with 295 registered holders and at least 20,000 beneficial owners, and (ii) no shares of preferred stock outstanding. Allegiance Telecom, Inc.’s common stock is publicly traded on the Nasdaq National Market under the symbol “ALGX.”



17. Allegiance Telecom, Inc. owns 100% of the capital stock of Allegiance Telecom Company Worldwide (“ATCW”), and ATCW directly or indirectly owns 100% of the capital stock of each of the other Debtors.

***Prepetition Notes***

18. In 1998, Allegiance Telecom, Inc. issued two series of notes: (i) 11 3/4% Senior Discount Notes with a face value of \$445 million, due on February 15, 2008 (the “Senior Discount Notes”) and (ii) 12 7/8% Senior Notes with a face value of \$205 million, due on May 15, 2008 (the “Senior Notes”). The Senior Discount Notes were issued under that certain Indenture, dated as of February 3, 1998, between Allegiance Telecom, Inc. and The Bank of New York, as Indenture Trustee. The Senior Notes were issued under that certain Indenture, dated as of July 7, 1998, between Allegiance Telecom, Inc. and The Bank of New York, as Indenture Trustee. Neither the Senior Discount Notes nor the Senior Notes are secured by any assets of the Debtors or guaranteed by any of the Debtors.

***Prepetition Credit Agreement***

19. Prior to the Commencement Date, ATCW entered into that certain Credit and Guaranty Agreement, dated as of February 15, 2000, as amended as of November 27, 2002 (the “Prepetition Credit Agreement”), among ATCW, as borrower; all of the other Debtors, as guarantors; Goldman Sachs Credit Partners L.P. (“Goldman Sachs”), as syndication agent and sole lead arranger; General Electric Capital Corporation (“GECC”) (as successor to Toronto Dominion (Texas), Inc.), as administrative agent, BankBoston, N.A. (“BankBoston”) and Morgan Stanley Senior Funding, Inc. (“Morgan Stanley”), as co-documentation agents; Goldman Sachs, GECC, BankBoston, Morgan Stanley, certain managing agents, and lenders party thereto from

time to time (collectively, the “Prepetition Lenders”). As of the Commencement Date, the amount outstanding under the Prepetition Credit Agreement was approximately \$465.3 million. The Debtors have pledged substantially all of their assets as collateral under the Prepetition Credit Agreement, including (a) the capital stock of ATCW and (b) substantially all of the assets of ATCW and its direct and indirect subsidiaries, including the capital stock owned by ATCW in each of its Debtor subsidiaries. As of the Commencement Date, there were 27 Prepetition Lenders under the Prepetition Credit Agreement.

### **Events Leading to Chapter 11 Filing**

20. The distressed economic environment in the United States that followed the economic boom of the late 1990s has had a global and adverse impact on the telecommunications industry. In the late 1990s, in an effort to finance operations and build their networks, telecommunications companies borrowed significant amounts of money from lenders and the public through the issuance of debt. The resulting significant indebtedness incurred by telecommunications companies, combined with poor economic conditions required many companies, including the Debtors, to focus on reducing their debt either through out of court restructurings or the chapter 11 process.

21. Many of Debtors’ existing and potential customers have experienced their own financial difficulties, thereby decreasing customer demand for existing and new services. The financial difficulties of the Debtors’ customers has led to non-payment, partial payment, or slow payment of bills for services provided by the Debtors. The financial instability of other companies in the telecommunications industry has adversely affected the willingness of potential customers to move their telecommunications services to the Debtors. In addition, certain of the Debtors’ suppliers

have requested deposits, letters of credit, or other types of security. Moreover, telecommunications carriers that owe reciprocal and/or intercarrier compensation to the Debtors have either refused to pay or failed to pay in a timely manner for the services provided by the Debtors.

22. As a consequence of the foregoing, the Debtors' business operations were adversely impacted and, due to revenue trends and continuing negative EBITDA, the Debtors determined that their current level of indebtedness needed to be significantly reduced. Thus, in order to maximize the long-term wealth generating capacity of their business operations, the Debtors, among other things, (a) established a special restructuring committee of the Board of Directors of Allegiance Telecom, Inc., (b) retained restructuring advisors, and (c) commenced extensive negotiations with their senior lenders and bondholders, as detailed below.

***Negotiations with the Prepetition Lenders and the Ad Hoc Committee of Bondholders***

23. The Debtors, in the exercise of their sound business judgment - and in recognition of the distressed economic environment and the need for the Debtors' businesses to focus on profitability instead of high revenue growth - determined that a meaningful de-leveraging of their capital structure was crucial for the preservation and maximization of the value of their businesses. In that regard, the Debtors, in conjunction with their financial advisors and the Board of Directors of Allegiance Telecom, Inc., commenced the process of determining the appropriate capital structure for their business operations. After determining the appropriate capital structure, the Debtors commenced negotiations with the Prepetition Lenders and the Ad Hoc Committee (as defined below) to effectuate a restructuring transaction.

24. In October of 2002, Allegiance began negotiations with its Prepetition Lenders regarding a potential restructuring of its long-term debt. On November 27, 2003, Allegiance and its Prepetition Lenders entered into that certain First Amendment to the Prepetition Credit Agreement (the “Amendment”). Pursuant to the Amendment, the Debtors obtained a moratorium on their financial covenants through April 30, 2003. In exchange for the Amendment, Allegiance agreed, among other things, (a) that an event of default would occur on April 30, 2003 unless it reduced its long term debt to a level not to exceed \$645 million, and (b) to repay \$15 million to the Prepetition Lenders on account of debt owed under the Prepetition Credit Agreement. During the latter part of 2002 and to meet covenants under the Amendment, the Debtors significantly lowered their capital expenditures, reduced headcount, substantially decreased growth, eliminated less profitable products and services, and continued to optimize their existing network assets.

25. After entering into the Amendment, the Debtors commenced negotiations with the Prepetition Lenders to consummate a permanent restructuring. In connection with the negotiations regarding the permanent restructuring, the Debtors commenced negotiations with an *ad hoc* committee of noteholders, which is comprised of certain holders of the Senior Notes and the Senior Discount Notes (the “Ad Hoc Committee”).

26. The Debtors, the Prepetition Lenders and the Ad Hoc Committee were not able to reach an agreement concerning the permanent restructuring prior to the April 30 deadline. On April 29, 2003, in order to avoid the occurrence of certain events of default under the Prepetition Credit Agreement, the Debtors and the Prepetition

Lenders entered into a forbearance agreement (the “Forbearance Agreement”), which expires on May 15, 2003. The Forbearance Agreement provided for, among other things, a pay down of \$5 million of principal owed under the Prepetition Credit Agreement.

27. After entering into the Forbearance Agreement, the Debtors continued their negotiations with the Prepetition Lenders and the Ad Hoc Committee. However, the parties were unable to reach an agreement prior to the expiration of the term of the Forbearance Agreement. Consequently, the Debtors, in the exercise of their prudent business judgment, determined that it was in the best interests of all of their stakeholders and for the maximization of the value of their businesses to commence these chapter 11 cases and consummate a restructuring of their indebtedness under the auspices of this Court.

#### **Relief Requested**

28. By this Motion (the “Motion”), the Debtors seek the entry of an order (a) authorizing, but not requiring, the Debtors to pay prepetition sales and use taxes, and regulatory and universal service fees and such other similar taxes and fees as the Debtors, in their sole and absolute discretion, deem appropriate and necessary and (b) authorizing and directing applicable banks and other financial institutions to receive, process, honor and pay all checks presented for payment that were drawn in satisfaction of the prepetition amounts referenced herein.

#### **Prepetition Sales and Use Taxes and Regulatory and Universal Service Fees**

29. In connection with the normal operation of their businesses, the Debtors collect and remit an assortment of taxes to various federal, state, and local taxing authorities (the “Taxing Authorities”), including those Taxing Authorities listed in Exhibit “A” annexed hereto. The Debtors also pay various regulatory fees to federal,

state, and local regulatory authorities (the “Regulatory Authorities”), including those Regulatory Authorities listed in Exhibit “B” annexed hereto.

***Sales Taxes***

30. In the normal course of their business, the Debtors sell international, interstate, and intrastate telecommunication services and equipment to their customers. In connection with such sales, the Debtors collect and remit an assortment of sales, local gross receipts, and utility users taxes (collectively, the “Sales Taxes”) to the Taxing Authorities. On a periodic basis — typically monthly — the Debtors remit the Sales Taxes collected during the preceding month to the Taxing Authorities. Some Taxing Authorities require the Debtors to prepay an estimated amount of Sales Taxes that the Debtors will collect in the coming month.

***Use Taxes***

31. The Debtors also are responsible for the payment of use taxes (the “Use Taxes”) when they purchase any tangible personal property, including switches, routers, and other telecommunications-related equipment from vendors. The Use Taxes arise when the Debtors purchase equipment from a vendor in a state in which the vendor has no business operations. Without such nexus, the vendor is not obligated to charge or remit sales taxes for sales to parties within the state. Nevertheless, the purchasers, — i.e., the Debtors — are obligated to self-assess and pay the Use Taxes. The Debtors remit the Use Taxes to the Taxing Authorities on a monthly basis.

***Federal Excise Taxes***

32. The Debtors pay a three percent (3%) federal excise tax (the “Federal Excise Tax”) on most intrastate and interstate telecommunication services. A

Federal Excise Tax return is filed with the relevant Taxing Authorities on a quarterly basis. The Debtors remit payment for such Federal Excise Taxes twice a month.

***Municipal Franchise Fees***

33. Some municipalities require the Debtors to collect and/or pay a municipal franchise fee (the “Municipal Franchise Fees”) for providing service in the municipality. The basis for the calculation and the method of collection of Municipal Franchise Fees are based on gross billed revenue in the jurisdiction. In many instances, the Debtors collect the Municipal Franchise Fees as an agent for the Taxing Authorities, while in other instances the Debtors pass through the Municipal Franchise Fee to their customers.

34. As of the Commencement Date, the Debtors estimate that they owe approximately \$7.22 million in Sales Taxes, Use Taxes, Federal Excise Taxes and Municipal Franchise Fees to the Taxing Authorities.

***Gross Receipts Taxes***

35. The District of Columbia, Maryland, New Mexico, New York, Ohio, Pennsylvania, Virginia and Washington impose a gross receipts tax (the “Gross Receipts Tax”) on the Debtors’ telecommunications services. The Gross Receipts Tax is assessed at a rate between 2% and 5% of the cost of the service, and the Debtors pass along this expense to their customers in the form of a surcharge. The Gross Receipts Tax is assessed annually on a calendar year basis, but paid quarterly through estimated payments that are due March on 15th, June 15th, September 15th and December 15th. The Debtors estimated that \$225,000 in Gross Receipts will come due on June 15, 2003 for the period of January 1, 2003 through December 31, 2003. In addition, as of April 20, 2003, the Debtors did not owe any additional Gross Receipts Taxes for the year 2002.

### ***Michigan Single Business Tax***

36. The Debtors pay a state income tax in Michigan, which is known as the “Michigan Single Business Tax” (the “MSB Tax”). Michigan law imposes personal liability on the directors and officers of a corporation if that corporation fails to pay the MSB Tax. As the Commencement Date, the Debtors believe that they do not owe any MSB Tax. Nonetheless, out of an abundance of caution, the Debtors seek authority to pay any MSB Tax that is subsequently determined upon audit to be owed for periods prior to the Commencement Date.

### ***Business License Fees***

37. Many municipal and county governments require the Debtors to obtain a business license and to pay corresponding business license fees (the “Business License Fees”). The criteria requiring a company to obtain a business license and the manner that the business license fees are computed vary greatly according to the local tax laws. Some business license fees are based upon gross receipts derived from the local jurisdiction. Other business license fees are based on a flat fee or upon the number of employees working in the jurisdiction. The Debtors estimate that they pay approximately \$160,000 annually in Business License Fees to the Taxing Authorities.

### ***Regulatory Fees and Universal Service Fees***

38. The Debtors pay regulatory fees (the “Regulatory Fees”) and universal service fees (the “Universal Service Fees”) to the Regulatory Authorities. The Regulatory Fees and Universal Service Fees are assessed as a percentage of the Debtors’ revenues derived from the provision of telecommunication services within the jurisdiction of the relevant Regulatory Authority and remitted on a periodic basis depending on the payment requirements of the various Regulatory Authorities. The



Regulatory Fees are used to fund various federal and state agencies, while the Universal Service Fees are used to subsidize the high cost of local telecommunications services and other governmental program obligations such as telecommunications relay services. The Debtors estimate that they owe approximately \$450,000 in Regulatory Fees and Universal Service Fees to the Regulatory Authorities for periods prior to the Commencement Date.

***Method of Payment***

39. As described above, the Debtors pay to the Taxing Authorities and the Regulatory Authorities (collectively, the “Taxing or Regulatory Authorities”) Sales Taxes, Use Taxes, Gross Receipts Taxes, Federal Excise Taxes, MSB Taxes, and Municipal Franchise Fees (collectively, the “Sales and Use Taxes”) and Business License Fees and Regulatory Fees and Universal Service Fees (collectively, the “Regulatory and Universal Service Fees”) on a periodic basis with funds drawn by checks (the “Checks”) or by means of electronic fund transfers (the “Electronic Transfers”). Prior to the Commencement Date, certain Taxing or Regulatory Authorities were sent Checks or Electronic Transfers in respect of such obligations that may not have cleared the Debtors’ banks or other financial institutions (together, the “Banks”) as of the Commencement Date.

40. The Debtors seek authority to pay all prepetition Sales and Use Taxes and Regulatory Fees owed to the Taxing or Regulatory Authorities, including all Sales and Use Taxes and Regulatory and Universal Service Fees subsequently determined upon audit to be owed for periods prior to the Commencement Date. To the extent any Check or Electronic Transfer has not cleared the Banks as of the Commencement Date, the Debtors request the Court to authorize and direct the Banks,

when requested by the Debtors in their sole discretion, to receive, process, honor, and pay such Checks or Electronic Transfers. To the extent the Taxing or Regulatory Authorities have otherwise not received payment for all prepetition Sales and Use Taxes and Regulatory and Universal Service Fees owed, the Debtors seek authorization to issue replacement checks, or to provide for other means of payment to the Taxing or Regulatory Authorities, to the extent necessary to pay all outstanding Sales and Use Taxes and Regulatory and Universal Service Fees owing for periods prior to the Commencement Date.

**Cause Exists to Authorize the Debtors' Payment of  
Prepetition Sales and Use Taxes and Regulatory Fees**

41. Pursuant to sections 105(a), 363, and 541(d) of the Bankruptcy Code, the Debtors request (a) authorization to pay all prepetition Sales and Use Taxes and Regulatory and Universal Service Fees owed to the Taxing or Regulatory Authorities, including all Sales and Use Taxes and Regulatory and Universal Service Fees subsequently determined upon audit to be owed for periods prior to the Commencement Date, and (b) that the Court direct the Debtors' Banks to honor and process checks and transfers related to such relief.

42. Pursuant to section 105(a) of the Bankruptcy Code, the "court may issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of this title." 11 U.S.C. § 105(a). The Debtors submit that the relief requested herein is necessary and appropriate to carry out the provisions of the Bankruptcy Code.

43. Section 541(d) of the Bankruptcy Code provides, in relevant part, as follows:

Property in which the debtor holds, as of the commencement of the case, only legal title and not an

equitable interest . . . becomes property of the estate under subsection (a)(1) or (2) of this section only to the extent of the debtor's legal title to such property, but not to the extent of any equitable interest in such property that the debtor does not hold.

11 U.S.C. § 541(d).

44. To the extent that the Debtors have collected Sales Taxes and Federal Excise Taxes from their customers, such funds are held in trust by the Debtors for the benefit of the Taxing Authorities and do not constitute property of the Debtors' estates. See, e.g., Begier v. Internal Revenue Service, 496 U.S. 53 (1990); In re Shank, 792 F.2d 829,830 (9th Cir. 1986) (sales taxes required by state law to be collected by sellers from their customers are "trust fund" taxes); DeChiaro v. New York State Tax Commission, 760 F.2d 432, 433 (2d Cir. 1985) (sales taxes are "trust fund" taxes); In re American Int'l Airways, Inc., 70 B.R. 102, 103 (Bankr. E.D. Pa. 1987) (excise and withholding taxes); In re Tap, Inc., 52 B.R. 271,272 (Bankr. D. Mass. 1985) (withholding taxes). Because the Sales Taxes and Federal Excise Taxes are not property of the Debtors' estates, these funds are not available for the satisfaction of creditors' claims.

45. In addition, Sales Taxes, Use Taxes, Federal Excise Taxes, Municipal Franchise Fees, and Gross Receipts Taxes are afforded priority status under section 507(a)(8) of the Bankruptcy Code. As priority claims, Sales Taxes, Use Taxes, Federal Excise Taxes, Municipal Franchise Fees, and Gross Receipts Taxes must be paid in full before any general unsecured obligations of a Debtor may be satisfied. The Debtors submit that sufficient assets exist to pay all prepetition Sales Taxes, Use Taxes, Federal Excise Taxes, Municipal Franchise Fees, and Gross Receipts Taxes in full under any plan or reorganization that may ultimately be proposed and confirmed by this Court. Accordingly, the proposed relief will only affect the timing — and not the amount — of

the payment of the prepetition Sales Taxes, Use Taxes, Federal Excise Taxes, Municipal Franchise Fees, and Gross Receipts Taxes, and, therefore, will not prejudice the rights of general unsecured creditors or other parties in interest.

46. The Regulatory and Universal Service Fees are also entitled to priority status under section 507(a)(8)(A), as “tax [as] . . . measured by income or gross receipts.” Despite being labeled “fees.” these expenditures fall within the category of taxes. For bankruptcy purposes, a tax is characterized as (a) an involuntary pecuniary burden, regardless of name, laid upon the individual or property; (b) imposed by, or under authority of the legislature; (c) for the public purposes, including the purposes of defraying expenses of government or undertakings authorized by it; and (d) under the police or taxing power of the state. LTV Steel Company, Inc. v. Shalala (In re Chateaugay Corp.), 53 F.3d 478, 498 (2d Cir. 1995) (citation omitted). The Regulatory Fees are both involuntary pecuniary burdens, generally imposed by the authority of a federal, state or local legislature under its police or taxing power and used for the public purposes of funding various federal and state agencies and subsidizing the high cost of local telecommunications services and other governmental support services. As a tax assessed as a percentage of the Debtors’ revenue derived from the provision of telecommunication services within the jurisdiction of the relevant regulatory body, the Regulatory and Universal Service Fees qualify for a priority under section 507(a)(8) of the Bankruptcy Code. According to section 507(a)(8), the Regulatory and Universal Service Fees must be paid in full before any general unsecured obligations of a Debtor may be satisfied. Therefore, the proposed relief will only affect the timing of the

payment of the prepetition Regulatory Fees, and therefore, will not prejudice the rights of general unsecured creditors or other parties in interest.

47. Many federal and state statutes hold officers and directors of collecting entities personally liable for certain taxes owed by those entities. To the extent that any Sales Taxes, Use Taxes, Federal Excise Taxes, and MSB Taxes remain unpaid by the Debtors, the Debtors' directors and officers may be subject to lawsuits or criminal prosecution during the pendency of these chapter 11 cases. Any such lawsuit or criminal prosecution (and the ensuing potential liability) would distract the Debtors and their officers and directors from their attempt to implement a successful reorganization strategy, to the detriment of all parties in interest in these chapter 11 cases.

48. Payment of the Business License Fees and the Regulatory Fees is critical to the Debtors' operations. If the prepetition Business License Fees and Regulatory and Universal Service Fees are not paid, the Taxing or Regulatory Authorities could potentially challenge the applicability of the automatic stay under section 362(b)(4) of the Bankruptcy Code with concomitant expense to the Debtors' estate. See In re Fed. Communications Comm'n, 217 F.3d 125, 137 (2d Cir. 2000). In light of the de minimus amounts of Business License Fees and Regulatory and Universal Service Fees owed, the benefit to the Debtors for making these payments far outweighs their cost. Failing to pay all prepetition Business License Fees and Regulatory and Universal Service Fees may harm the Debtors to the detriment of the Debtors' estates, creditors, and all parties in interest.

49. In numerous chapter 11 cases, bankruptcy courts in this district have exercised their equitable powers under section 105 of the Bankruptcy Code to

authorize debtors to pay prepetition tax obligations. See, e.g., In re Adelpia Bus. Solutions, Inc., et al., Ch. 11 Case No. 02-41729 (REG) (Bankr. S.D.N.Y. 2002); In re Global Crossing Ltd., et al., Ch. 11 Case Nos. 02-40187 (REG) through 02-40241 (REG) (Bankr. S.D.N.Y. 2002); In re Enron Corp., Case No. 01-16034 (AJG) (Bankr. S.D.N.Y. 2001); In re AI Realty Marketing of N.Y., Inc., Case Nos. 01-40252 through 01-40290 (AJG) (Bankr. S.D.N.Y. 2001); In re CWT Specialty Stores, Inc., Case No. 00-B-10758 (JHG) (Bankr. S.D.N.Y. 2000); In re County Seat Stores, Inc., Case No. 99-10010 (CB) (Bankr. S.D.N.Y. 1999); In re Best Prods. Co., Inc., Case Nos. 91 B 10048 through 91 B 10053 (TLB) (Bankr. S.D.N.Y. 1991). The Debtors submit that the present circumstances warrant similar relief in these chapter 11 cases.

**Payment of Checks Issued and Other Transfers  
Made in Respect of Prepetition Sales and Use Taxes**

50. The Debtors further request that all applicable Banks, a list of which is annexed hereto as Exhibit "C", be authorized and directed, when requested by the Debtors in their sole discretion, to receive, process, honor, and pay any and all Checks or Electronic Transfers drawn on the Debtors' accounts to pay all prepetition Sales and Use Taxes and Regulatory and Universal Service Fees owed to the Taxing or Regulatory Authorities whether those Checks were presented prior to or after the Commencement Date, and to make other transfers provided that sufficient funds are available in the applicable accounts to make such payments. The Debtors represent that each of these Checks or transfers can be readily identified as relating directly to the authorized payment of prepetition Sales and Use Taxes and Regulatory and Universal Service Fees. Accordingly, the Debtors believe that Checks and transfers other than those relating to authorized payments will not be honored inadvertently.

51. Nothing in this Motion should be construed as impairing the Debtors' right to contest the amount of any Sales and Use Taxes and Regulatory and Universal Service Fees that may be owed to any Taxing or Regulatory Authority, and the Debtors expressly reserve all of their rights with respect thereto.

**Waiver of Memorandum of Law**

52. Because there are no novel issues of law presented herein, the Debtors respectfully request that the Court waive the requirement that the Debtors file a memorandum of law in support of this Motion pursuant to rule 9013-1(b) of the Local Bankruptcy Rules for the Southern District of New York.

**Notice**

53. Notice of this Motion has been provided to: (a) the Office of the United States Trustee for the Southern District of New York; (b) attorneys for the Prepetition Lenders; and (c) attorneys for the Ad Hoc Committee. In light of the nature of the relief requested herein, the Debtors submit that no other or further notice is required.

**No Prior Request**

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

WHEREFORE, the Debtors respectfully request entry of an order granting the relief requested herein and such other or further relief is just.

Dated: New York, New York  
May 14, 2003

Respectfully submitted,

/s/ Matthew A. Cantor

Matthew A. Cantor (MC-7727)

Jonathan S. Henes (JH-1979)

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Facsimile: (212) 446-4900

Attorneys for Debtors and Debtors in Possession



**EXHIBIT A**  
**Taxing Authorities**

<u>Taxing Authority</u>	<u>Account Number(s)</u>	<u>Street Address</u>	<u>City</u>	<u>State</u>	<u>Zip</u>
Town of Anthony	75-2721493	P O Box 1269	Anthony	TX	79821
City of Abbott	75-2721493	210 E Walnut/PO Box 44	Abbott	TX	76621
City of Alamo Heights	75-2721493	6116 Broadway	San Antonio	TX	78209
City of Albany	75-2721493	POBox 595	Albany	TX	76430
City of Alpine	75-2721493	309 W Sul Ross Ave	Alpine	TX	79830
City of Alton	75-2721493	PO Drawer 9004	Mission	TX	78572
City of Alvin	75-2721493	216 West Sealy St	Alvin	TX	77511
City of Anna	75-2721493	PO Box 776	Anna	TX	77409
City of Aubrey	75-2721493	107 South Main	Aubrey	TX	76227
City of Abilene	75-2721493	555 Walnut, Rm 211	Abilene	TX	79601
City of Alamo	75-2721493	423 N. Tower Rd	Alamo	TX	78516
City of Aledo	75-2721493	200 Old Annetta Rd., POBox 1	Aledo	TX	76008
City of Alice	75-2721493	POBox 3229	Alice	TX	78333
City of Allen	75-2721493	One Butler Cir.	Allen	TX	75013
City of Alvarado	75-2721493	104 West College	Alvarado	TX	76009
City of Amarillo	75-2721493	POBox 1971	Amarillo	TX	79105
City of Angleton	75-2721493	121 S Velasco	Angleton	TX	77515
City of Arlington	75-2721493	POBox 231	Arlington	TX	76004
City of Austin	75-2721493	POBox 1088	Austin	TX	78767
Town of Addison	75-2721493	POBox 9010-Finance Dept	Addison	TX	75001
City of Balch Springs	75-2721493	3117 Hickory Tree Rd	Balch Springs	TX	75180
City of Balcones Heights	75-2721493	123 Altdelt	Balcones Heights	TX	78201
City of Bastrop	75-2721493	POBox 427	Bastrop	TX	78602
City of Bay City	75-2721493	1901 Fifth Street	Bay City	TX	77414
City of Beaumont	75-2721493	POBox 3827	Beaumont	TX	77704
City of Bedford	75-2721493	2000 Forest Ridge Drive	Bedford	TX	76021
City of Beeville	75-2721493	400 North Washington	Beeville	TX	78102
City of Bellaire	75-2721493	7008 South Rice Ave	Bellaire	TX	77401
City of Bellmead	75-2721493	3015 Bellmead Drive	Bellmead	TX	76705
City of Belton	75-2721493	POBox 120, Finance Dept	Belton	TX	76513
City of Benbrook	75-2721493	911 Winscott Road	Benbrook	TX	76126
City of Big Spring	75-2721493	310 Nolan St	Big Spring	TX	79720
City of Borger	75-2721493	POBox 5250	Borger	TX	79008
City of Bowie	75-2721493	304 Lindsey Street	Bowie	TX	76230
City of Breckenridge	75-2721493	105 N. Rose Ave	Breckenridge	TX	76424
City of Brenham	75-2721493	PO Box 1059	Brenham	TX	77834
City of Bridge City	75-2721493	PO Box 846	Bridge City	TX	77611
City of Brownsville	75-2721493	P O. Box 911	Brownsville	TX	78520
City of Burkburnett	75-2721493	501 Sheppard Rd	Burkburnett	TX	76354

City of Burleson	75-2721493	141 West Renfro St	Burleson	TX	76028
City of Bandera	75-2721493	P.O. Box 896	Bandera	TX	78003
City of Bellville	75-2721493	30 South Holland	Bellville	TX	77418
City of Brackettville	75-2721493	P.O. Box 526	Brackettville	TX	78832
City of Brazoria	75-2721493	201 S Main St	Brazoria	TX	77422
City of Brookside Village	75-2721493	6243 Brookside Rd	Brookside Village	TX	77581
City of Bunker Hill Village	75-2721493	11977 Memorial Drive	Houston	TX	77024
City of Cameron	75-2721493	P O. Box 833	Cameron	TX	76520
City of Castle Hills	75-2721493	209 Lemmonwood	Castle Hills	TX	78213
City of Castroville	75-2721493	1209 Foilla	Castroville	TX	78009
City of Celina	75-2721493	302 W. Walnut	Celina	TX	75009
City of Cisco	75-2721493	P.O. Box 110	Cisco	TX	76437
City of Converse	75-2721493	P O Box 36	Converse	TX	78109
City of Crandall	75-2721493	P.O. Box 277	Crandall	TX	75114
City of Crystal City	75-2721493	101 East Dimmit St	Crystal City	TX	78839
City of Carrizo Springs	75-2721493	P.O. Box 329	Carrizo Springs	TX	78834
City of Carrollton	75-2721493	1945 E. Jackson Rd.	Carrollton	TX	75006
City of Carthage	75-2721493	P O Box 400	Carthage	TX	75633
City of Cedar Hill	75-2721493	P.O. Box 96	Cedar Hill	TX	75106
City of Cedar Park	75-2721493	600 North Bell Blvd.	Cedar Park	TX	78613
City of China Grove	75-2721493	2456 FM 1516 S	China Grove	TX	78263
City of Cleburne	75-2721493	P.O. Box 677	Cleburne	TX	76033
City of Clute	75-2721493	P.O. Box 997	Clute	TX	77531
City of Cockrell Hill	75-2721493	4125 W Clarendon	Cockrell Hill	TX	75211
City of Colleyville	75-2721493	P O Box 185	Colleyville	TX	76034
City of Columbus	75-2721493	P O Box 87	Columbus	TX	78934
City of Corpus Christi	75-2721493	P O Box 9277	Corpus Christi	TX	78496
City of Corsicana	75-2721493	200 North 12th St	Corsicana	TX	75110
City of Crowley	75-2721493	P O Box 747	Crowley	TX	76036
City of Cuero	75-2721493	P O Box 512/ 212 E Main	Cuero	TX	77954
City of Danbury	75-2721493	P.O. Box 258	Danbury	TX	77534
City of Dayton	75-2721493	111 N Church	Dayton	TX	77535
City of Dallas	75-2721493	1500 Marilla, Rm 2 B South	Dallas	TX	75201
City of DeSoto	75-2721493	211 E. Pleasant Run Rd	DeSoto	TX	75115
City of Deer Park	75-2721493	P O Box 700	Deer Park	TX	77536
City of Denison	75-2721493	P O Box 347	Denison	TX	75021
City of Duncanville	75-2721493	P O Box 280380	Duncanville	TX	75138
Town of Edgecliff Village	75-2721493	1605 Edgecliff Rd	Edgecliff	TX	76134
City of Eagle Lake	75-2721493	P.O. Box 38	Eagle Lake	TX	77434
City of Eagle Pass	75-2721493	100 South Monroe St	Eagle Pass	TX	78852
City of Edinburg	75-2721493	P O Box 1079	Edinburg	TX	78540
City of Edna	75-2721493	126 West Amin	Edna	TX	77957
City of El Campo	75-2721493	315 E Jackson	El Campo	TX	77437

City of El Paso	75-2721493	2 Civic Center Plaza	El Paso	TX	79901
City of Elgin	75-2721493	P.O. Box 591	Elgin	TX	78621
City of Euless	75-2721493	201 North Ector Dr	Euless	TX	76039
City of Everman	75-2721493	212 N Race St	Everman	TX	76140
City of Farmersville	75-2721493	205 South Main	Farmersville	TX	75442
City of Fort Worth	75-2721493	1000 Throckmorton St	Ft Worth	TX	76102
City of Farmers Branch	75-2721493	P O Box 819010	Farmers Branch	TX	75381
City of Forest Hill	75-2721493	6800 Forest Hill Dr	Forest Hill	TX	76140
City of Forney	75-2721493	P O Box 826	Forney	TX	75126
City of Fort Stockton	75-2721493	P.O. Box 100	Fort Stockton	TX	79735
City of Freeport	75-2721493	200 West 2nd St	Freeport	TX	77541
City of Friendswood	75-2721493	Drive	Friendswood	TX	77546
City of Frisco	75-2721493	6891 Main St	Frisco	TX	75034
City of Goliad	75-2721493	P O Box 939	Goliad	TX	77963
City of Gainesville	75-2721493	200 Rusl	Gainesville	TX	76240
City of Garden Ridge	75-2721493	9357 Schoenthal Rd.	Garden Ridge	TX	78266
City of Garland	75-2721493	P.O. Box 469002	Garland	TX	75046
City of Graham	75-2721493	P.O. Box 1449	Graham	TX	76450
City of Grandbury	75-2721493	116 West Bridge Street	Grandbury	TX	76048
City of Grand Prairie	75-2721493	College	Grand Prairie	TX	75053
City of Grapevine	75-2721493	P.O. Box 95104	Grapevine	TX	76099
City of Greenville	75-2721493	P.O. Box 1049	Greenville	TX	75403
City of Hearne	75-2721493	210 Cedar Street	Hearne	TX	77859
City of Hempstead	75-2721493	1125 Austin St	Hempstead	TX	77445
City of Hereford	75-2721493	222 N Lee	Hereford	TX	79045
City of Hildalgo	75-2721493	704 East Texano Dr.	Hildalgo	TX	78557
City of Hill Country Village	75-2721493	116 Aspen Lane	San Antonio	TX	78232
City of Hollywood Park	75-2721493	2 Mecca Dr	San Antonio	TX	78232
City of Hudson	75-2721493	201 Mt Carmel Rd.	Lufkin	TX	75904
City of Hallettsville	75-2721493	101 N. Main	Hallettsville	TX	77964
City of Haltom City	75-2721493	5024 Broadway Blvd	Haltom City	TX	76117
City of Harlingen	75-2721493	P O Box 2207	Harlingen	TX	78550
City of Hedwig Village	75-2721493	955 Piney Point Rd.	Hedwig Village	TX	77024
City of Helotes	75-2721493	P.O. Box 507	Helotes	TX	78023
City of Henrietta	75-2721493	P.O. Box 409	Henrietta	TX	76365
City of Hewitt	75-2721493	P O Box 610	Hewitt	TX	76643
City of Hillshire Village	75-2721493	333 Clay St. #3485	Hillshire Village	TX	77002
City of Hondo	75-2721493	1600 Avenue M	Hondo	TX	78861
City of Houston	75-2721493	611 Walker, 10th Fl.	Houston	TX	77002
City of Humble	75-2721493	P O Box 1627	Humble	TX	77347
City of Huntsville	75-2721493	1212 Avenue M	Huntsville	TX	77340
City of Hurst	75-2721493	901 Precinct Line Rd	Hurst	TX	76053
City of Hutchins	75-2721493	P.O. Box 500	Hutchins	TX	75141

Town of Highland Park	75-2721493	4700 Drexel Drive	Highland Park	TX	75205
City of Irving	75-2721493	825 West Irving Blvd	Irving	TX	75060
City of Italy	75-2721493	101 W. Main St	Italy	TX	76651
City of Itasca	75-2721493	126 N Hill Street	Itasca	TX	76055
City of Jacksboro	75-2721493	112 W. Belknap	Jacksboro	TX	76458
City of Jacinto City	75-2721493	10301 Market Street Rd	Jacinto City	TX	77029
City of Jasper	75-2721493	P.O. Box 610	Jasper	TX	75951
City of Jersey Village	75-2721493	333 Clay Street. # 3485	Jersey Village	TX	77002
City of Karnes City	75-2721493	314 East Calvert	Karnes City	TX	78118
City of Keller	75-2721493	P O. Box 770	Keller	TX	76244
City of Kenedy	75-2721493	303 West Main Street	Kenedy	TX	78119
City of Katy	75-2721493	P.O. Box 617	Katy	TX	77492
City of Kennedale	75-2721493	P O Box 268	Kennedale	TX	76060
City of Kingsville	75-2721493	P O Box 1458	Kingsville	TX	78364
City of Kirby	75-2721493	112 Bauman St	Kirby	TX	78219
City of La Marque	75-2721493	1111 Bayou Rd	La Marque	TX	77658
City of La Porte	75-2721493	P.O. Box 1115	La Porte	TX	77571
City of Lake Worth	75-2721493	3805 Adam Grubb	Lake Worth	TX	76135
City of Lancaster	75-2721493	211 N Henry St	Lancaster	TX	75146
City of Laredo	75-2721493	P.O. Box 579	Laredo	TX	78042
City of Leon Valley	75-2721493	6400 El Verde Rd	Leon Valley	TX	78154
City of Lewisville	75-2721493	P.O. Box 299002	Lewisville	TX	75029
City of Liberty	75-2721493	1829 Sam Houston	Liberty	TX	77575
City of Lindale	75-2721493	P.O. Box 130	Lindale	TX	75771
City of Lockhart	75-2721493	P.O. Box 239	Lockhart	TX	78644
City of Longview	75-2721493	P O. Box 1952	Longview	TX	75615
City of Los Fresnos	75-2721493	200 North Brazil	Los Fresnos	TX	78566
City of Lubbock	75-2721493	P.O. Box 2000	Lubbock	TX	79457
City of Lago Vista	75-2721493	P O Box 4727	Lago Vista	TX	78645
City of Lake Jackson	75-2721493	25 Oak Drive	Lake Jackson	TX	77566
City of Lakeside City	75-2721493	P O. Box 4287	Wichita Falls	TX	76308
City of Leander	75-2721493	P.O. Box 319	Leander	TX	78646
City of Live Oak	75-2721493	8001 Shin Oak Dr	Live Oak	TX	78233
City of Luling	75-2721493	P.O. Box 630	Luling	TX	78648
City of Lytle	75-2721493	14916 Main Street/POBox 743	Lytle	TX	78052
City of Manvel	75-2721493	P.O. Box 187	Manvel	TX	77578
City of Mathis	75-2721493	411 East San Patricino Ave	Mathis	TX	78368
City of Madisonville	75-2721493	210 W. Cottonwood St	Madisonville	TX	77864
City of Magnolia	75-2721493	P.O. Box 396	Magnolia	TX	77353
City of Mansfield	75-2721493	1305 E. Broad Street	Mansfield	TX	76063
City of Marshall	75-2721493	P.O. Box 698	Marshall	TX	75671
City of McAllen	75-2721493	P.O. Box 220	McAllen	TX	78505
City of McKinney	75-2721493	222 N. Tennessee	McKinney	TX	75070

City of Melissa	75-2721493	P.O Box 409	Melissa	TX	75454
City of Mesquite	75-2721493	P O Box 850137	Mesquite	TX	75181
City of Mexia	75-2721493	P O. Box 207	Mexia	TX	76667
City of Midland	75-2721493	P O Box 1152	Midland	TX	79702
City of Midlothian	75-2721493	104 W Ave E.	Midlothian	TX	76065
City of Mineral Wells	75-2721493	P O Box 460	Mineral Wells	TX	76068
City of Mission	75-2721493	900 Doherty Ave	Mission	TX	78572
City of Mt. Pleasant	75-2721493	501 N. Madison	Mount Pleasant	TX	75455
City of Nacodoches	75-2721493	P O Drawer 630648	Nacodoches	TX	75963
City of Nederland	75-2721493	P O. Box 967	Nederland	TX	77627
City of New Braunfels	75-2721493	424 South Cassieu Ave	New Braunfels	TX	78136
City of Newark	75-2721493	P O. Box 156	Newark	TX	76701
City of North Richland Hills	75-2721493	7301 NE Loop 820	North Richland Hills	TX	76180
City of Odessa	75-2721493	8th Street	Odessa	TX	79760
City of Orange	75-2721493	P O. Box 520	Orange	TX	77631
City of Ovilla	75-2721493	105 Cockrell Hill Rd	Ovilla	TX	75154
Town of Pantego	75-2721493	1614 S. Bowen Rd.	Pantego	TX	76013
City of Pearsall	75-2721493	213 South Oak	Pearsall	TX	78061
City of Pinehurst	75-2721493	3640 Mockingbird	Orange	TX	77630
City of Pampa	75-2721493	P O. Box 2499	Pampa	TX	79066
City of Paris	75-2721493	P O Box 90037	Pans	TX	75461
City of Pasadena	75-2721493	P.O. Box 672	Pasadena	TX	77501
City of Pearland	75-2721493	3519 Liberty Dr.	Pearland	TX	77581
City of Pflugerville	75-2721493	P.O Box 589	Pflugerville	TX	78691
City of Pharr	75-2721493	P.O. Box B	Pharr	TX	78577
City of Plainview	75-2721493	901 Broadway	Plainview	TX	79072
City of Plano	75-2721493	P.O. Box 860358	Plano	TX	75086
City of Pleasanton	75-2721493	P O Box 209	Pleasanton	TX	78064
City of Port Arthur	75-2721493	444 4th Street	Port Arthur	TX	77640
City of Princeton	75-2721493	P O Box 970	Princeton	TX	75407
City of Port Isabel	75-2721493	305 East Maxan Street	Port Isabel	TX	78578
City of Port Neches	75-2721493	P.O. Box 758	Port Neches	TX	77651
City of Poteet	75-2721493	P.O. Box 378	Poteet	TX	78065
City of Pottsboro	75-2721493	528 E Hwy 120	Pottsboro	TX	75076
City of Rancho Viejo	75-2721493	3461 Carmen Ave	Rancho Viejo	TX	78575
City of Richwood	75-2721493	215 Halbert	Richwood	TX	77531
City of Rollingwood	75-2721493	403 Nixon Dr.	Rollingwood	TX	78746
City of Red Oak	75-2721493	P O Box 393	Red Oak	TX	75154
City of Richardson	75-2721493	P.O. Box 831907	Richardson	TX	75083
City of Richland Hills	75-2721493	3200 Diana Drive	Richland Hills	TX	76118
City of Richmond	75-2721493	402 Morton Street	Richmond	TX	77469
City of River Oaks	75-2721493	4900 River Oaks Blvd	River Oaks	TX	76114
City of Roanoke	75-2721493	201 Bowie Street	Roanoke	TX	76262

City of Rockdale	75-2721493	P O. Box 586	Rockdale	TX	76567
City of Rockport	75-2721493	P O. Box 1059	Rockport	TX	78381
City of Rockwall	75-2721493	205 West Rusk Street	Rockwall	TX	75087
City of Rosenberg	75-2721493	P O Box 32	Rosenburg	TX	77471
City of Round Rock	75-2721493	221 East Main Street	Round Rock	TX	78664
Town of Refugio	75-2721493	P.O Box 1020	Refugio	TX	78377
Town of South Padre Island	75-2721493	P O Box 3410	South Padre Island	TX	78597
City of Sealy	75-2721493	P O. Box 517	Sealy	TX	77474
City of Shiner	75-2721493	P O. Box 308	Shiner	TX	77984
Town of Sunnyvale	75-2721493	537 Long Creek Road	Sunnyvale	TX	75182
City of Sabinol	75-2721493	P.O. Box 838	Sabinol	TX	78881
City of Seabrook	75-2721493	1700 First Street	Seabrook	TX	77586
City of Saginaw	75-2721493	P O Box 79070	Saginaw	TX	76179
City of San Antonio	75-2721493	P O. Box 839996	San Antonio	TX	78283
City of San Benito	75-2721493	485 N. Sam Houston	San Benito	TX	78586
City San Juan	75-2721493	709 S. Nebraska	San Juan	TX	78589
City of Sansom Park	75-2721493	5500 Buchanan	Sansom Park	TX	76114
City of Schertz	75-2721493	P O. Drawer 1	Schertz	TX	78154
City of Seagoville	75-2721493	702 N Hwy 175	Seagoville	TX	75159
City of Seguin	75-2721493	P.O. Box 591	Seguin	TX	78156
City of Selma	75-2721493	9375 Corporate Dr	Selma	TX	78154
City of Silsbee	75-2721493	105 S. 3rd Street	Silsbee	TX	77656
City of Snyder	75-2721493	P.O. Box 1341	Snyder	TX	79550
City of South Houston	75-2721493	P O Box 238	South Houston	TX	77587
City of Spring Valley	75-2721493	1025 Campbell Rd.	Spring Valley	TX	77055
City of Stafford	75-2721493	2610 South Main	Stafford	TX	77477
City of Sweetwater	75-2721493	P O Box 450	Sweetwater	TX	79556
Town of Trophy Club	75-2721493	100 Municipal Club	Trophy Club	TX	76262
City of Taylor	75-2721493	P.O Box 810	Taylor	TX	76574
City of Temple	75-2721493	2 North Main Street	Temple	TX	76501
City of Terrell	75-2721493	P O Box 310	Terrell	TX	75160
City of Texas City	75-2721493	1801 9th Ave. North	Texas City	TX	77590
City of The Colony	75-2721493	5151 N Colony Blvd	The Colony	TX	75056
City of Tomball	75-2721493	401 West Market St	Tomball	TX	77375
City of Tyler	75-2721493	P.O Box 2039	Tyler	TX	75710
City of Universal City	75-2721493	P O Box 3008	Universal City	TX	78148
City of University Park	75-2721493	3800 University Blvd	University Park	TX	75205
City of Uvalde	75-2721493	P O Box 799	Uvalde	TX	78802
City of Vernon	75-2721493	P O Box 1423	Vernon	TX	76385
City of Venus	75-2721493	P.O. Box 380	Venus	TX	76084
City of Victoria	75-2721493	P.O Box 1758	Victoria	TX	77902
City of Vidor	75-2721493	170 North Main Street	Vidor	TX	77662
City of Waller	75-2721493	P.O. Box 239	Waller	TX	77484

City of West Orange	75-2721493	2700 Austin Ave	West Orange	TX	77630
City of Wharton	75-2721493	120 E Caney	Wharton	TX	77488
City of Wylie	75-2721493	2000 Hwy 78N	Wylie	TX	75098
City of Waco	75-2721493	P O Box 2570	Waco	TX	76702
City of Watauga	75-2721493	7101 Whitley Rd	Watauga	TX	76148
City of Waxahachie	75-2721493	P O Box 757	Waxahachie	TX	76165
City of Weatherford	75-2721493	P O. Box 255	Weatherford	TX	76086
City of Webster	75-2721493	311 Pennsylvania	Webster	TX	77598
City of Wichita Falls	75-2721493	1300 Seventh	Wichita Falls	TX	76307
City of Willow Park	75-2721493	101 Stagecoach Trail	Willow Park	TX	76087
City of Wills Point	75-2721493	P O. Box 505	Wills Point	TX	75169
City of Windcrest	75-2721493	8601 Midcrown	Windcrest	TX	78239
Town of Westlake	75-2721493	3 Village Circle, Ste 207	Solana Westlake	TX	76262
City of Yoakum	75-2721493	P O. Box 738	Yoakum	TX	77995
Sherman Police Department	75-2721493	317 South Travis St	Sherman	TX	75090
Tarrant County 911 District	75-2721493	100 East 15th St , #420, Lockbox 12	Ft. Worth	TX	76102
Lubbock County Emerg Comm Di	75-2721493	1611 10th Street, Suite 200	Lubbock	TX	79401
Wylie Police & Fire Communicator	75-2721493	200 N Hwy 78	Wylie	TX	75098
Wichita-Wilbarger 9-1-1 District	75-2721493	P.O Box 1829, Attn. 911 Fees	Wichita Falls	TX	76307
Midland Emerg. Comm Dist	75-2721493	731 W. Wadley Ave. Bldg O-208	Midland	TX	79705
Mesquite Police Dept	75-2721493	P O Box 85137	Mesquite	TX	75185
Medina County 9-1-1 District	75-2721493	1410 Avenue K	Hondo	TX	78861
Mclennan County Emerg Assistan	75-2721493	4825 Lakeshore Dr	Waco	TX	76710
University Park Police Dept	75-2721493	3800 University Blvd.	University Park	TX	75205
Town of Addison	75-2721493	P O. Box 9010-Finance Dept	Addison	TX	75001
Texas Eastern 9-1-1 Network	75-2721493	200 N Marshall	Henderson	TX	75652
Plano Public Safety Commission	75-2721493	P.O. Box 860358	Plano	TX	75086
Potter-Randall Emerg Comm. Dist	75-2721493	405 W 8th	Amarillo	TX	79101
Duncanville Central	75-2721493	P O. Box 380280	Duncanville	TX	75138
Montgomery County Emerg Comn	75-2721493	P O Box 1830	Conroe	TX	79101
9-1-1 Network of East Texas	75-2721493	1121 E SE Loop 323, Ste 220	Tyler	TX	75071
Hutchins Police Department	75-2721493	P.O Box 500	Hutchins	TX	75141
Highland Park Dept of Public Safe	75-2721493	4700 Drexel Dr.	Dallas	TX	75205
Abilene/Taylor County 9-1-1 Dist	75-2721493	555 Walnut St, Room 206	Abilene	TX	79601
Austin County Emerg Comm Dist	75-2721493	P.O. Box 911	Bellville	TX	77418
Bexar Metro 9-1-1 Network District	75-2721493	911 Saddletree Court	San Antonio	TX	78231
Cameron County Emerg Comm C	75-2721493	513 E. Jackson Ste 323	Harlingen	TX	78550
City of Richardson	75-2721493	P O Box 831907 - Accts Rec	Richardson	TX	75083
Cedar Hill Police Dept	75-2721493	601 E Beltline Rd	Cedar Hill	TX	75106
City of Lancaster	75-2721493	P O Box 940, attn. T L Rhodes-A/R	Lancaster	TX	75146
City of Longview	75-2721493	P O Box 1952	Longview	TX	75601
City of Dallas Emerg Comm. Office	75-2721493	1500 Marilla St., Rm L1/A/N	Dallas	TX	75201
Denco Area 911 District	75-2721493	P O Box 293058	Lewisville	TX	75209

Denison Fire Department	75-2721493	700 West Chestnut	Denison	TX	75020
Galveston County Emerg Comm.	175-2721493	1718 Amburn Rd Ste B	Texas City	TX	77591
Garland City	75-2721493	217 N. Fifth St	Garland	TX	75040
Greater Harris County 911 Emerg	75-2721493	602 Sawyer, #710	Houston	TX	77007
El Paso County 9-1-1 Emerg Com	75-2721493	2829 Montana Ste 205	El Paso	TX	79903
Emergency Comm District of Ecto	75-2721493	700 North Grant Ave., Ste. 7-C	Odessa	TX	79761
Ennis Police Department	75-2721493	119 West Brown	Ennis	TX	75119
Farmers Branch Police Dept	75-2721493	3723 Valley View Lane	Farmers Branch	TX	75244
DeSoto Police Dept	75-2721493	714 East Bellline Rd	DeSoto	TX	75115
Comptroller of Public Accounts	1-75-2721493-0	111 East 17th Street	Austin	TX	78774
City of Alameda	75-2729796	2263 Santa Clara Ave., Rm 220	Alameda	CA	94501
City of Albany	75-2729796	1000 San Pablo Ave	Albany	CA	94706
City of Alhambra	75-2729796	111 South First Street	Alhambra	CA	91801
City of Arcadia	75-2729796	240 West Huntington	Arcadia	CA	91007
City of Baldwin Park	75-2729796	14403 East Pacific	Baldwin Park	CA	91706
City of Bell	75-2729796	6330 Pine Avenue	Bell	CA	90201
City of Berkeley	75-2729796	2081 Center Street	Berkeley	CA	94704
City of Burbank	75-2729796	P O Box 6459	Burbank	CA	91510
City of Chula Vista	75-2729796	P.O. Box 1087	Chula Vista	CA	92012
City of Compton	75-2729796	205 South Willowbrook	Compton	CA	90220
City of Culver City	75-2729796	9770 Culver Blvd	Culver City	CA	90232
City of Cupertino	75-2729796	10300 Torre Avenue	Cupertino	CA	95014
City of Daly City	75-2729796	333 90th Street	Daly City	CA	94015
City of Downey	75-2729796	P.O. Box 7016	Downey	CA	90241
City of El Cerrito	75-2729796	10890 San Pablo Ave.	El Cerrito	CA	94530
City of El Monte	75-2729796	11333 Valley Blvd	El Monte	CA	91731
City of El Segundo	75-2729796	350 Main St.	El Segundo	CA	90245
City of Emeryville	75-2729796	1333 Park Avenue	Emeryville	CA	94608
City of Gardena	75-2729796	1700 West 162nd St	Gardena	CA	90247
City of Gilroy	75-2729796	7351 Rosanna St	Gilroy	CA	95020
City of Glendale	75-2729796	141 North Glendale Ave.	Glendale	CA	91206
City of Hawthorne	75-2729796	4455 West 126th St	Hawthorne	CA	90250
City of Huntington Beach	75-2729796	P O. Box 711	Huntington Beach	CA	92648
City of Huntington Park	75-2729796	6550 Miles Ave , Rm 127	Huntington Park	CA	90255
City of Inglewood	75-2729796	One Manchester Blvd	Inglewood	CA	90301
City of Irvine	75-2729796	P.O Box 19575	Irvine	CA	92623
City of La Habra	75-2729796	P.O. Box 337	La Habra	CA	90633
City of Lawndale	75-2729796	14717 Burin Ave.	Lawndale	CA	90260
City of Long Beach	75-2729796	333 West Ocean Blvd, 6th Fl	Long Beach	CA	90802
City of Los Alamitos	75-2729796	3191 Katella Ave	Los Alamitos	CA	90720
City of Los Altos	75-2729796	One North San Antonio Rd	Los Altos	CA	94022
City of Los Angeles	75-2729796	111 N. Hope Street, Rm L68	Los Angeles	CA	90012
City of Monterey	75-2729796	399 Madison St	Monterey	CA	93940



City of Monterey Park	75-2729796	320 West Newmark Ave.	Monterey Park	CA	91754
City of Mountain View	75-2729796	500 Castro St	Mountain View	CA	94039
City of Norwalk	75-2729796	12700 Norwalk Blvd	Norwalk	CA	90650
City of Oakland	75-2729796	P O Box 60000, File Number 73142	San Francisco	CA	94160
City of Palm Springs	75-2729796	P O Box 2743	Palm Springs	CA	92263
City of Palo Alto	75-2729796	250 Hamilton Ave	Palo Alto	CA	94301
City of Paramount	75-2729796	16400 Colorado Ave	Paramount	CA	90723
City of Pasadena	75-2729796	100 North Garfield Ave , Rm 345	Pasadena	CA	91109
City of Placentia	75-2729796	401 East Chapman Ave	Placentia	CA	92870
City of Pleasant Hill	75-2729796	100 Gregory Lane	Pleasant Hill	CA	94523
City of Redwood City	75-2729796	1017 Middlefield Road	Redwood City	CA	94063
City of Richmond	75-2729796	2600 Barrett Ave	Richmond	CA	94804
City of Riverside	75-2729796	3900 Main Street	Riverside	CA	92522
City of Sacramento	75-2729796	915 "I" Street, Rm 104	Sacramento	CA	95814
City of San Bernardino	75-2729796	300 North D Street	San Bernardino	CA	92418
City of San Gabriel	75-2729796	532 W. Mission Drive	San Gabriel	CA	91776
City of San Jose	75-2729796	801 North First Street, Rm 217	San Jose	CA	95110
City of San Leandro	75-2729796	835 East 14th Street	San Leandro	CA	94577
City of San Pablo	75-2729796	1 Alvarado Square	San Pablo	CA	94806
City of Santa Ana	75-2729796	P O Box 1964	Santa Ana	CA	92702
City of Santa Cruz	75-2729796	809 Center Street	Santa Cruz	CA	95060
City of Santa Monica	75-2729796	1685 Main Street Rm 104	Santa Monica	CA	90401
City of Stanton	75-2729796	7800 Katella Ave.	Stanton	CA	90680
City of Sunnyvale	75-2729796	P O. Box 3707	Sunnyvale	CA	94088
City of Torrance	75-2729796	3031 Torrance Blvd	Torrance	CA	90503
City of Westminster	75-2729796	8200 Westminster Blvd	Westminster	CA	92683
City of Whittier	75-2729796	13230 Penn Street	Whittier	CA	90602
San Francisco Tax Collector	75-2729796	P O Box 7427	San Francisco	CA	94120
Town of Mammoth Lakes	75-2729796	P O Box 1609	Mammoth Lakes	CA	93546
City of Bellflower	75-2729796	16600 Civic Center Drive	Bellflower	CA	90706
City of Calabasas	75-2729796	26135 Mureau Road	Calabasas	CA	91302
City of Citrus Heights	75-2729796	6237 Fountain Square	Citrus Heights	CA	95621
City of Claremont	75-2729796	P.O. Box 217	Claremont	CA	91711
City of East Palo Alto	75-2729796	2415 University Ave	East Palo Alto	CA	94303
City of Fontana	75-2729796	8353 Sierra Ave	Fontana	CA	92335
City of Irwindale	75-2729796	5050 N Irwindale Ave	Irwindale	CA	91706
City of Lakewood	75-2729796	P.O. Box 220	Lakewood	CA	90714
City of Lynwood	75-2729796	11330 Bullis Rd	Lynwood	CA	90262
City of Maywood	75-2729796	4319 E. Slauson Ave	Maywood	CA	90270
City of Montclair	75-2729796	5111 Benito	Montclair	CA	91763
City of Piedmont	75-2729796	120 Vista Ave.	Piedmont	CA	94611
City of Rancho Palos Verdes	75-2729796	30940 Hawthorn Blvd	Rancho Palos Verde:CA		90278
City of Redondo Beach	75-2729796	P.O. Box 167	Redondo Beach	CA	94063

City of San Marino	75-2729796	2200 Huntington Drive	San Marino	CA	91108
City of Santa Rosa	75-2729796	P O. Box 1673	Santa Rosa	CA	95402
City of South Pasadena	75-2729796	1414 Mission Street	South Pasadena	CA	91030
City of Vallejo	75-2729796	P O Box 3068	Vallejo	CA	94590
Town of Fairfax	75-2729796	144 Bolinas Rd	Fairfax	CA	94930
City of Osage-Beach	75-2827397	1000 City Pkwy	Osage	MO	65065
City of Overland	75-2827397	9119 Lackland Rd	Overland	MO	63114
City of Pacific	75-2827397	300 Hoven Dr	Pacific	MO	63069
City of Pagedale	75-2827397	1404 Ferguson Ave	Pagedale	MO	63133
City of Park Hills	75-2827397	9 Bennet Street	Park Hills	MO	63601
City of Farmington	75-2827397	110 W. Columbia St	Farmington	MO	63640
City of Hazelwood	75-2827397	415 Elm Grove Lane	Hazelwood	MO	63042
City of Lamar	75-2827397	1104 Broadway	Lamar	MO	64759
City of Mexico	75-2827397	300 North Coal	Mexico	MO	65265
City of Moberly	75-2827397	101 W. Reed	Moberly	MO	65270
City of Olivette	75-2827397	9473 Olive Blvd	Olivette	MO	63132
City of Saint Joseph	75-2827397	1100 Frederick, Rm 107	Saint Joseph	MO	64501
City of Saint Louis	75-2827397	Room 311 City Hall	St Louis	MO	63103
City of Union	75-2827397	500 E Locust St	Union	MO	63084
City of Webster Grove	75-2827397	4 East Lakewood Ave	Webster Grove	MO	63119
City of Perryville	75-2827397	120 North Jackson	Perryville	MO	63775
City of Pevely	75-2827397	P O. Box 358	Pevely	MO	63070
City of Pine Lawn	75-2827397	6250 Steve Marre	St Louis	MO	63121
City of Portageville	75-2827397	P O. Drawer B	Portageville	MO	63873
City of Raytown	75-2827397	10000 E. 59th St	Raytown	MO	64133
City of Republic	75-2827397	213 North Main Street	Republic	MO	65738
City of Richmond Heights	75-2827397	1330 S. Big Bend Blvd	Richmond Heights	MO	63117
City of Rock Hill	75-2827397	9620 Manchester Rd.	Rock Hill	MO	63119
City of Saint Ann	75-2827397	10405 Saint Charles Rockroad	Saint Ann	MO	63074
City of Saint Charles	75-2827397	200 North Second St	Saint Charles	MO	63301
City of Saint Clair	75-2827397	#1 Paul Parks Drive	Saint Clair	MO	63077
City of Saint John	75-2827397	8944 Saint Charles Rockroad	Saint John	MO	63114
City of Scott City	75-2827397	618 Main St.	Scott City	MO	63780
City of Sedalia	75-2827397	P O Box 1707	Sedalia	MO	65302
City of Senath	75-2827397	P.O. Box 609	Senath	MO	63876
City of Shrewsbury	75-2827397	5200 Shrewsbury	Shrewsbury	MO	63119
City of Sikeston	75-2827397	105 E Center	Sikeston	MO	63801
City of Slater	75-2827397	232 North Main	Slater	MO	65349
City of Smithville	75-2827397	107 West Main	Smithville	MO	64089
City of Springfield	75-2827397	P O Box 8368	Springfield	MO	65801
City of Sunset	75-2827397	3939 South Lindbergh	Sunset Hills	MO	63127
City of Town and Country	75-2827397	1011 Municipal Ctr Dr	Town and Country	MO	63131
City of University City	75-2827397	6801 Delmar Blvd	University City	MO	63130

City of Valley Park	75-2827397	320 Benton St	Valley Park	MO	63088
City of Versailles	75-2827397	104 North Fischer	Versailles	MO	65084
City of Vienna	75-2827397	P O Box 196	Vienna	MO	65882
City of Vinita Park	75-2827397	8374 Midland	Vinita Park	MO	63114
City of Warson Woods	75-2827397	10015 Manchester Rd	Warson Woods	MO	63122
City of Washington	75-2827397	405 Jefferson St	Washington	MO	63090
City of Webb City	75-2827397	P O Box 3068	Webb City	MO	64870
City of Wellston	75-2827397	1414 Evergreen	Saint Louis	MO	63133
City of Wellsville	75-2827397	200 West Hudson	Wellsville	MO	63384
City of Wildwood	75-2827397	16962 Manchester Rd	Wildwood	MO	63040
City of Woodson Terrace	75-2827397	9351 Guthrie	Woodson Terrace	MO	63134
Eureka City Hall	75-2827397	P O. Box 125	Eureka	MO	63025
Jasper City Hall	75-2827397	P O. Box 247	Jasper	MO	64755
Winchester City Hall	75-2827397	109 Lindy Blvd	Winchester	MO	63021
City of Independence	75-2827397	P O Box 1019	Independence	MO	64051
City of Jefferson City	75-2827397	320 E McCarty St.	Jefferson City	MO	65101
City of Jennings	75-2827397	2120 Hord Ave	Jennings	MO	63136
City of Joplin	75-2827397	303 East 3rd St	Joplin	MO	64801
City of Kansas City	75-2827397	414 East 12th Street	Kansas City	MO	64106
City of Kennett	75-2827397	200 Cedar St	Kennett	MO	63857
City of Kirksville	75-2827397	201 South Franklin	Kirksville	MO	63501
City of Kirkwood	75-2827397	139 S Kirkwood Dr.	Kirkwood	MO	63122
City of Knob Noster	75-2827397	218 N. State St	Knob Noster	MO	65336
City of La Due	75-2827397	9345 Clayton Road	La Due	MO	63124
City of Lancaster	75-2827397	P.O Box 477	Lancaster	MO	63548
City of Leadington	75-2827397	12 Weir St	Leadington	MO	63601
City of Lees Summit	75-2827397	P O. Box 1600	Lees Summit	MO	64063
City of Liberty	75-2827397	P O. Box 159	Liberty	MO	64069
City of Lilbourn	75-2827397	P O Box 643	Lilbourn	MO	63862
City of Linn	75-2827397	P O. Box 498	Linn	MO	65051
City of Louisiana	75-2827397	202 3rd Street	Louisiana	MO	63353
City of Malden	75-2827397	201 S Madison St	Malden	MO	63863
City of Manchester	75-2827397	14318 Manchester Rd	Manchester	MO	63011
City of Maplewood	75-2827397	7601 Manchester	Maplewood	MO	63143
City of Marble Hill	75-2827397	P O. Box 799	Marble Hill	MO	63764
City of Marceline	75-2827397	116 North Main Street	Marceline	MO	64658
City of Marston	75-2827397	P O. Box F	Marston	MO	63866
City of Maryland Heights	75-2827397	212 Millwell Dr	Maryland Heights	MO	63043
City of Meta	75-2827397	106 E Main St	Linn	MO	65051
City of Monett	75-2827397	P.O Box 110	Monett	MO	65708
City of Montgomery	75-2827397	723 North Sturgeon	Montgomery	MO	63361
City of Neosho	75-2827397	203 East Main	Neosho	MO	64850
City of Nevada	75-2827397	110 South Ash	Nevada	MO	64772

City of New Madrid	75-2827397	P.O. Box 96	New Madrid	MO	63869
City of Normandy	75-2827397	7700 Natural Bridge Road	Normandy	MO	63121
City of North Kansas City	75-2827397	2010 Howell St	North Kansas City	MO	64116
City of Oronogo	75-2827397	P.O. Box 201	Oronogo	MO	64855
City of Byrnes Mill	75-2827397	P.O. Box 255	House Springs	MO	63051
City of Campbell	75-2827397	302 West Grand	Campbell	MO	63933
City of Carl Junction	75-2827397	P.O. Box 447	Carl Junction	MO	64834
City of Carrollton	75-2827397	201 West Benton	Carrollton	MO	64633
City of Carthage	75-2827397	326 Grant Street	Carthage	MO	64836
City of Caruthersville	75-2827397	200 West 3rd St., P.O. Box 874	Caruthersville	MO	63830
City of Chaffee	75-2827397	222 West Yoakum	Chaffee	MO	63740
City of Chesterfield	75-2827397	16052 Swingley Ridge Rd.	Chesterfield	MO	63017
City of Chillicothe	75-2827397	715 Washington Street	Chillicothe	MO	64601
City of Clarksville	75-2827397	P.O. Box 528	Clarksville	MO	63336
City of Clarkton	75-2827397	P.O. Box 98	Clarkton	MO	63837
City of Clayton	75-2827397	10 N. Bemiston	Clayton	MO	63017
City of Columbia	75-2827397	701 E. Broadway	Columbia	MO	65201
City of Crestwood	75-2827397	1 Detjen Dr.	Crestwood	MO	63126
City of Creve Coeur	75-2827397	300 N. New Ballas Rd	Creve Coeur	MO	63141
City of Crystal City	75-2827397	130 Mississippi Ave	Crystal City	MO	63019
City of Dellwood	75-2827397	1415 Chambers Rd	Dellwood	MO	63135
City of Des Peres	75-2827397	12325 Manchester Rd	Des Peres	MO	63131
City of Dexter	75-2827397	301 E Stoddard St	Dexter	MO	63841
City of East Prairie	75-2827397	219 N Washington	East Prairie	MO	63845
City of Edina	75-2827397	208 East Monticello	Edina	MO	63537
City of Eldon	75-2827397	P.O. Box 355	Eldon	MO	65026
City of Ellisville	75-2827397	1 Weis Ave	Ellisville	MO	63011
City of Elsberry	75-2827397	201 Broadway	Elsberry	MO	63343
City of Fayette	75-2827397	117 S Main	Fayette	MO	65248
City of Fenton	75-2827397	625 New Smizer Mill Rd	Fenton	MO	63026
City of Ferguson	75-2827397	110 Church St	Ferguson	MO	63135
City of Festus	75-2827397	711 W. Main	Festus	MO	63028
City of Florissant	75-2827397	955 Rue St. Francois	Florissant	MO	63031
City of Frankford	75-2827397	P.O. Box 55	Frankford	MO	63441
City of Fredericktown	75-2827397	P.O. Box 549	Fredericktown	MO	63645
City of Frontenac	75-2827397	10555 Clayton Rd	Frontenac	MO	63131
City of Gideon	75-2827397	P.O. Box 396	Gideon	MO	63848
City of Gladstone	75-2827397	P.O. Box 10719	Gladstone	MO	64188
City of Glasgow	75-2827397	100 Market St.	Glasgow	MO	65254
City of Glendale	75-2827397	424 North Sappington	Glendale	MO	63122
City of Grain Valley	75-2827397	P.O. Box 364	Grain Valley	MO	64029
City of Grandview	75-2827397	1200 Main St	Grandview	MO	64030
City of Greendale	75-2827397	P.O. Box 210578	Greendale	MO	63121

City of Hannibal	75-2827397	320 Broadway	Hannibal	MO	63401
City of Hayti	75-2827397	300 East Broadway, P.O. Box 552	Hayti	MO	63851
City of Herculaneum	75-2827397	#1 Parkwood Court	Herculaneum	MO	63048
City of Higbee	75-2827397	P.O. Box 156	Higbee	MO	65257
City of Hillsboro	75-2827397	P.O. Box 196	Hillsboro	MO	63050
City of Howardville	75-2827397	P.O. Box 6916 Hwy 61	Howardville	MO	63869
Cape Girardeau County	75-2827397	100 Court Street	Jackson	MO	63755
City of Alternburg	75-2827397	City Hall	Altenberg	MO	63732
City of Arbyrd	75-2827397	P.O. Box 338	Arbyrd	MO	63821
City of Archie	75-2827397	P.O. Box 346	Archie	MO	64725
City of Arnold	75-2827397	2101 Jeffco Blvd	Arnold	MO	63010
City of Ash Grove	75-2827397	P.O. Box 235	Ash Grove	MO	65604
City of Ballwin	75-2827397	14811 Manchester Rd	Ballwin	MO	63011
City of Bell City	75-2827397	P.O. Box 206	Bell City	MO	63735
City of Belton	75-2827397	506 Main	Belton	MO	64012
City of Benton	75-2827397	P.O. Box 185	Benton	MO	63736
City of Berkeley	75-2827397	6140 N. Hanley Rd	Berkeley	MO	63134
City of Bertrand	75-2827397	P.O. Box 27	Bertrand	MO	63823
City of Beverly Hills	75-2827397	7150 Natural Bridge	St Louis	MO	63121
City of Billings	75-2827397	P.O. Box 207	Billings	MO	65610
City of Bismark	75-2827397	P.O. Box 27	Bismark	MO	63624
City of Bloomfield	75-2827397	P.O. Box 350	Bloomfield	MO	63825
City of Bloomsdale	75-2827397	P.O. Box 3	Bloomsdale	MO	63627
City of Blue Springs	75-2827397	903 W. Main St.	Blue Springs	MO	64015
City of Bonne Terre	75-2827397	P.O. Box 418	Bonne Terre	MO	63628
City of Boonville	75-2827397	525 E Spring St	Boonville	MO	65233
City of Bowling Green	75-2827397	16 West Church	Bowling Green	MO	63334
City of Brentwood	75-2827397	2348 Brentwood Blvd	Brentwood	MO	63144
City of Bridgeton	75-2827397	11955 Natural Bridge Rd	Bridgeton	MO	63044
City of Brookfield	75-2827397	116 W Brooks	Brookfield	MO	64628
City of Auburn	75-2777348	25 W Main St	Auburn	WA	98001
City of Bainbridge Island	75-2777348	280 Madison Ave N	Bainbridge Island	WA	98110
City of Bellingham	75-2777348	P.O. Box "V"	Bellingham	WA	98227
City of Bothell	75-2777348	Treasurer's Office	Bothell	WA	98011
City of Burien	75-2777348	415 SW 150th St	Burien	WA	98166
City of Chelan	75-2777348	P.O. Box 1669	Chelan	WA	98816
City of Clyde Hill	75-2777348	9605 NE 24th St	Clyde Hill	WA	98004
City of Des Moines	75-2777348	21630 11th Ave South	Des Moines	WA	98198
City of Edmonds	75-2777348	121 5th Ave North	Edmonds	WA	98020
City of Mercer Island	75-2777348	Finance Department	Mercer Island	WA	98040
City of Issaquah	75-2777348	P.O. Box 1307	Issaquah	WA	98027
City of Kent	75-2777348	220 4th Ave. South	Kent	WA	98032
City of Kirkland	75-2777348	123 Fifth Ave	Kirkland	WA	98033

City of Lake Forest Park	75-2777348	17425 Ballinger Way NE	Lake Forest Park	WA	98155
City of Mountlake Terrace	75-2777348	23204 58th Avenue West	Mountlake Terrace	WA	98043
City of Normandy Park	75-2777348	801 SW 174th St	Normandy Park	WA	98166
City of Olympia	75-2777348	P.O. Box 1967	Olympia	WA	98507
City of Puyallup	75-2777348	218 W Pioneer	Puyallup	WA	98371
City of Shoreline	75-2777348	17544 Midvale Ave North	Shoreline	WA	98133
City of Spokane	75-2777348	808 W Spokane Falls Blvd	Spokane	WA	99201
City of Stanwood	75-2777348	10220 270th Street NW	Stanwood	WA	98292
City of Tacoma	75-2777348	P.O. Box 11640	Tacoma	WA	98411
City of Vancouver	75-2777348	P.O. Box 8995	Vancouver	WA	98668
City of Winthrop	75-2777348	P O. Box 459	Winthrop	WA	98862
City of Bellvue	75-2777348	Tax Office	Bellvue	WA	98009
State of Washington	75-2777348	P.O. Box 34052	Seattle	WA	98124
City of Everett	75-2777348	2930 Wetmore	Everett	WA	98201
City of Redmond	75-2777348	P.O. Box 97010	Redmond	WA	98073
City of Renton	75-2777348	200 Mill Ave South	Renton	WA	98055
City of Seattle Finance Division	75-2777348	700 5th Avenue # 4250	Seattle	WA	98104
City of Wenatchee	75-2777348	P O. Box 519	Wenatchee	WA	98807
City of Yakima	75-2777348	129 N 2nd St	Yakima	WA	98901
Prince George's County Govt	75-2747670	14741 Governor Oden Bowie Dr	Upper Marlboro	MD	20772
Montgomery County Maryland Dep	75-2747670	255 Rockville Pike, Suite L	Rockville	MD	20850
County of Baltimore	75-2747670	400 Washington Ave	Towson	MD	21204
Baltimore City Director of Finance	75-2747670	200 Holiday Street	Baltimore	MD	21202
County of Anne Arundel	75-2747670	P.O. Box 1786	Annapolis	MD	21404
Town of Herndon	75-2747676	P.O. Box 427	Herndon	VA	20172
Prince William County	75-2747676	1 County Complex Court	Prince William	VA	22192
Fairfax County Government	75-2747676	12000 Government Center Pkwy, #:	Fairfax	VA	22035
County of Loudoun	75-2747676	P.O. Box 7000	Leesburg	VA	20177
City of Falls Church	75-2747676	300 Park Ave.	Falls Church	VA	22046
City of Fairfax	75-2747676	City Hall, RM 210	Fairfax	VA	22030
City of Alexandria Revenue Divisio	75-2747676	P.O. Box 1786	Alexandria	VA	22313
City of Aurora	75-2792938	1470 S. Havana	Aurora	CO	80011
ADCOM Center/Adams County 91	75-2792938	7321 Birch St	Commerce City	CO	80022
Arapahoe County Finance	75-2792938	5334 S. Prince St.	Littleton	CO	80166
Archuleta County	75-2792938	P.O. Box 1507, 1122 Hwy 84	Pagosa Springs	CO	81147
City of Boulder	75-2792938		Boulder	CO	
Boulder County	75-2792938		Boulder	CO	
City and County of Denver	75-2792938	1331 Cherokee St., #302	Denver	CO	80204
Douglas County Emergency Telepl	75-2792938	4000 Justice Way	Castle Rock	CO	80104
Gunnison/Hinsdale E911 Authority	75-2792938	P.O. Box 239	Gunnison	CO	81230
Jefferson County E-911	75-2792938	447 S Allison Parkway	Lakewood	CO	80226
Lake County	75-2792938	P.O. Box 205	Leadville	CO	80461
Larimer Emergency Telephone Aul	75-2792938	P.O. Box 578	Ft. Collins	CO	80522

County of Alachua	75-2777353	913 SE 5th St.	Gainesville	FL	32602
County of Bay	75-2777353	P O. Box 1818	Panama City	FL	32402
County of Brevard	75-2777353	2725 Judge Fran Jamieson Way, Rt	Viera	FL	32940
Broward County Board of Cnty Cor	75-2777353	115 S. Andrews Ave, Ste 325	Ft. Lauderdale	FL	33301
County of Clay	75-2777353	1 Doctors Drive	Green Cove Springs	FL	32043
Duval County 911 System Adminis	75-2777353	3832-010 Baymeadows Road	Jacksonville	FL	32217
County of Escambia	75-2777353	2920 North "L" Street	Pensacola	FL	32501
County of Flagler	75-2777353	1200 E. Moody Blvd., No. 2	Bunnell	FL	32110
Hillsborough County 911	75-2777353	P.O. Box 1110	Tampa	FL	33601
County of Hernando	75-2777353	18900 Cortez Blvd	Brooksville	FL	34601
County of Indian River	75-2777353	1840 25th Street	Vero Beach	FL	32960
County of Martin	75-2777353	800 SE Monterey Rd	Stuart	FL	33494
Miami-Dade County Finance Dept	75-2777353	111 NW First St., Ste 2620	Miami	FL	33128
Monroe Co Board of Commissione	75-2777353	500 Whitehead St	Key West	FL	33040
County of Nassau	75-2777353	50 Bobby Moore Circle	Yulee	FL	32097
Orange County - 911	75-2777353	6590 Amory Ct	Winter Park	FL	32792
Palm Beach County	75-2777353	20 S. Military Trail	West Palm Beach	FL	33415
Pasco County Courthouse	75-2777353	38053 Live Oak Ave, Rm 209	Dade City	FL	33525
Pinellas County 911	75-2777353	400 S Ft Harrison Ave	Clearwater	FL	33756
Seminole County 9-1-1	75-2777353	P.O. Box 8080	Sanford	FL	32772
County of St. Johns	75-2777353	4010 Lewis Speedway	St. Augustine	FL	34945
St. Lucie County BOCC	75-2777353	101 N. Rock Road	Ft. Pierce	FL	34945
County of Volusia	75-2777353	59 Keyton Drive	Daytona Beach	FL	32124
County of Taylor	75-2777353	108 North Jefferson Street	Perry	FL	32347
County of Sumter	75-2777353	209 N. Florida Street	Bushnell	FL	33513
Santa Rosa E911	75-2777353	P.O. Box 7100	Milton	FL	32572
County of Putnam	75-2777353	1802 North Highway 19	Palatka	FL	32177
County of Marion	75-2777353	2630 SE 3rd Street	Ocala	FL	34471
Troup County Sherrif	75-2927223	130 Sam Walker Dr	La Grange	GA	30241
Tift County, Georgia	75-2927223	P O Box 826	Tifton	GA	31793
Thomas County	75-2927223	P O Box 920	Thomasville	GA	31799
Spalding County 911	75-2927223	1438 Merwether Street	Griffin	GA	30224
Rockdale County 911	75-2927223	2120 Farmer Rd	Conyers	GA	30012
Polk County	75-2927223	P.O. Box 268	Cedartown	GA	30125
Peach County	75-2927223	205 W. Church St. Ste. 204	Fort Valley	GA	31030
Oconee County E911	75-2927223	P.O. Box 145	Watkinsville	GA	30677
Newton County Board of Commiss	75-2927223	1113 Usher Street	Covington	GA	30014
Muscogee County-GA-E911-Counl	75-2927223	Government Centre	Columbus	GA	31901
Mitchell County	75-2927223	P.O. Box 187	Camilla	GA	31370
Laurens County E911 Comm. Cen	75-2927223	511 Southern Pines Blvd.	Dublin	GA	31021
Houston County-GA E911-Tax Ass	75-2927223	Courthouse	Perry	GA	31069
Hall County 911	75-2927223	P.O. Drawer 1435	Gainesville	GA	30503
Gwinnett Cnty Board of Commissic	75-2927223	75 Langley Dr.	Lawrenceville	GA	30046

Gordon County Sheriff's Office	75-2927223	101 S. Piedmont St	Calhoun	GA	30701
Glynn Department of Finance	75-2927223	1725 Reynolds St., 3rd Floor	Brunswick	GA	31521
Fulton County E911	75-2927223	130 Peachtree St.	Atlanta	GA	30303
Fayette County Govt.	75-2927223	140 Stonewall Ave.	Fayetteville	GA	30214
Floyd County Sheriff	75-2927223	5 Government Plz	Rome	GA	30161
Forsyth County Sheriff	75-2927223	P.O. Box 41	Cumming	GA	30025
Emanuel County-GA E911-Tax Co	75-2927223	101 South Main St.	Swainsboro	GA	30401
Dougherty County 911	75-2927223	225 Pine St.	Albany	GA	31707
Douglas County Board of Commis:	75-2927223	8595 Club Dr.	Douglasville	GA	30134
DeKalb County 911 System	75-2927223	1300 Commerce Dr.	Decatur	GA	30030
Crisp County	75-2927223	210 S Seventh St	Cordele	GA	31015
Coweta County Government Sherif	75-2927223	P.O. Box 911	Newnan	GA	30264
College Park 911 Fund	75-2927223	P.O. Box 87137	College Park	GA	30337
Cobb County Board of Commissior	75-2927223	100 Cherokee St, #410	Marietta	GA	30090
Clayton Cnty E911	75-2927223	112 Smith St.	Jonesboro	GA	30326
City of Union City / City Hall	75-2927223	5047 Union St.	Union City	GA	30291
City of Roswell 911	75-2927223	38 Hill St.	Roswell	GA	30075
City of Macon Finance Office	75-2927223	700 Popular St (Box 247)	Macon	GA	31202
City of East Point E911 Fund	75-2927223	2777 East Point E911 Fund	East Point	GA	30344
City of Decatur	75-2927223	P O. Box 220	Decatur	GA	30031
City of Chamblee	75-2927223	5468 Peachtree Rd.	Chamblee	GA	30031
City of Atlanta	75-2927223	55 Trinity Ave. Ste 1350	Atlanta	GA	30335
Cherokee County 911	75-2927223	400 E. Main St.	Canton	GA	30114
Carroll County E911	75-2927223	1000 Newman Rd.	Carrollton	GA	30117
Butts County EMA - 911	75-2927223	25 3rd Street, Suite 28	Jackson	GA	30233
Augusta-Richmond County E911	75-2927223	530 Green St.	Augusta	GA	30911
Banks County	75-2927223	P.O. Box 130	Homer	GA	30547
Barrow County Board of Commissi	75-2927223	233 East Broad Street	Winder	GA	30680
Athens-Clarke County	75-2927223	P.O. Box 1748	Athens	GA	30603
Alpharetta City Hall	75-2927223	2 South Main St	Alpharetta	GA	30004
City of Chicago-Dept of Revenue	21209	22149 Network Place	Chicago	IL	60673
Village of Lynwood	75-2729797	21460 E. Lincoln Hwy	Lynwood	IL	60411
Broadview ETSB	75-2729797	2350 South 25th Ave	Broadview	IL	60155
Village of Palos Park	75-2729797	8901 W. 123rd St	Palos Park	IL	60464
City of Champaign	75-2729797	102 N. Neil St.	Champaign	IL	61820
Village of Glenwood	75-2729797	1 Asselborn Way	Glenwood	IL	60425
Village of Highland Park	75-2729797	1677 Old Deerfield Road	Highland Park	IL	60035
Village of Bellwood	75-2729797	3200 Washington	Bellwood	IL	60501
Village of Blue Island	75-2729797	130131 Greenwood Ave	Blue Island	IL	60406
Village of Bolingbrook	75-2729797	375 W Briarcliff Rd.	Bolingbrook	IL	60440
City of Brookfield	75-2729797	8820 Brookfield Ave	Brookfield	IL	60513
Village of Burr Ridge	75-2729797	7660 County Line Rd	Burr Ridge	IL	60521
Village of Calumet Park	75-2729797	12409 S. Throop St.	Calumet Park	IL	60827



Chicago Heights Treasurer's Office	75-2729797	1601 Chicago Rd	Chicago Heights	IL	60411
Cicero 911 ETSB	75-2729797	5303 W. 25th Street	Cicero	IL	60804
Village of Country Club Hills	75-2729797	3700 West 175th Place	Country Club Hills	IL	60478
Village of Dolton	75-2729797	14014 South Park	Dolton	IL	60419
Village of Elmwood Park	75-2729797	11 Conti Parkway	Elmwood Park	IL	60707
Village of Evanston Budget Dept.	75-2729797	2100 Ridge Ave	Evanston	IL	60201
Village of Forest Park	75-2729797	517 Des Plaines Ave	Forest Park	IL	60130
Village of Franklin Park E911	75-2729797	9545 Belmont	Franklin Park	IL	60131
Village of Forest View	75-2729797	7000 W. 46th St.	Forest View	IL	60402
Village of Glencoe	75-2729797	675 Village Court	Glencoe	IL	60022
Village of Glenview	75-2729797	1215 Waukegan Rd.	Glenview	IL	60025
Village of Harvey	75-2729797	15301 South Dixie Hwy	Harvey	IL	60426
Village of Harwood Heights	75-2729797	7343 W Lawrence	Harwood Heights	IL	60706
Village of Hazel Crest	75-2729797	3000 W. 170th Place	Hazel Crest	IL	60429
Village of Hickory Hills	75-2729797	8652 West 95th Street	Hickory Hills	IL	60457
Village of Highwood	75-2729797	17 Highwood Ave	Highwood	IL	60040
Village of Hillside	75-2729797	30 North Wolf	Hillside	IL	60162
Village of Indian Head Park	75-2729797	201 Acacia Drive	Indian Head Park	IL	60525
Village of La Grange	75-2729797	304 West Burlington	La Grange	IL	60525
Village of La Grange Park	75-2729797	447 N. Catherine Ave	La Grange Park	IL	60526
City of La Salle	75-2729797	745 Second Street	La Salle	IL	61301
Village of Lake Bluff	75-2729797	40 E. Center Ave.	Lake Bluff	IL	60044
Village of Lake Forest	75-2729797	255 West Deerpath	Lake Forest	IL	60045
Lansing ETSB	75-2729797	2710 170th	Lansing	IL	60438
Village of Lincolnshire	75-2729797	One Olde Half Day Rd	Lincolnshire	IL	60069
Village of Lincolnwood	75-2729797	6900 N Lincoln Ave	Lincolnwood	IL	60712
Village of Lyons	75-2729797	7801 Ogden	Lyons	IL	60534
Village of Maywood	75-2729797	700 Saint Charles Rd	Maywood	IL	60153
Village of Melrose Park	75-2729797	1000 North 25th Ave	Melrose Park	IL	60160
City of Midlothian	75-2729797	14801 South Pulaski	Midlothian	IL	60445
Village of Morton Grove	75-2729797	6101 Capulina Ave	Morton Grove	IL	60053
City of Naperville Emerg Telephone	75-2729797	1350 Aurora Ave	Naperville	IL	60540
Village of Niles	75-2729797	1000 Civic Center Dr	Niles	IL	60714
Village of North Riverside	75-2729797	2401 S. Des Plaines Ave	North Riverside	IL	60546
Village of Northbrook	75-2729797	1225 Cedar Lane	Northbrook	IL	60062
Village of Northfield	75-2729797	350 Walnut	Northfield	IL	60093
Village of Oak Park	75-2729797	123 Madison Street	Oak Park	IL	60302
Orland Joint ETSB	75-2729797	14600 Ravinia Ave	Orland Hills	IL	60462
Park Forest	75-2729797	200 Lake Wood	Park Wood	IL	60466
Village of Posen	75-2729797	2440 147th St	Posen	IL	60469
Village of Richton Park	75-2729797	4455 West Sauk Trail	Richton	IL	60471
Village of Riverdale	75-2729797	157 West 144th Street	Riverdale	IL	60827
Village of River Forest	75-2729797	400 Park Ave.	River Forest	IL	60305

Village of River Grove	75-2729797	2621 Thatcher Ave	River Grove	IL	60171
Village of Riverside	75-2729797	31 Riverside Rd.	Riverside	IL	60546
Village of Rosemont	75-2729797	9501 W. Devon Ave	Rosemont	IL	60018
Sauk Village	75-2729797	21701 Torrence	Sauk Village	IL	60411
Village of Schiller Park	75-2729797	9526 Irving Park Rd.	Schiller Park	IL	60176
Village of South Holland	75-2729797	16226 Wausau Ave	South Holland	IL	60473
Village of Summit Argo	75-2729797	S. Archer Rd	Summit Argo	IL	60501
City of Waukegan	75-2729797	410 Robert V. Sabonjian Place	Waukegan	IL	60087
Village of Western Springs	75-2729797	740 Hillgrove	Western Springs	IL	60558
Village of Willow Springs	75-2729797	8156 Archer Ave	Willow Springs	IL	60480
Village of Winthrop Harbor	75-2729797	18 N County St, Rm 1001	Waukegan	IL	60085
City of Zion	75-2729797	2828 Sheridan Rd.	Zion	IL	60099
Cen Com	75-2729797	911 Lotus	Round Lake Beach	IL	60073
DuPage Cnty Emerg Telephone Sy	75-2729797	421 N. County Farm Rd	Wheaton	IL	60187
Grundy County	75-2729797	112 E. Washington Street	Morrie	IL	60450
Joint Systems Board	75-2729797	1420 Miner St	Des Plaines	IL	60016
Kane County 911	75-2729797	1460 East River Rd	Montgomery	IL	60538
NW Central 911 System	75-2729797	1975 Davis St.	Arlington Heights	IL	60005
Quadcom	75-2729797	505 Elm Ridge	Carpentersville	IL	60110
Southwest Central Dispatch	75-2729797	7611 W. College Dr.	Palos Heights	IL	60463
Will County 911 Systems	75-2729797	830 S. State St.	Lockport	IL	60441
State of MD Comptroller of the Tre.	75-2747670	P.O. Box 207	Annapolis	MD	21411
Branch County Treasurer Office	75-2777344	31 Division St	Coldwater	MI	49036
Detroit Police Department	75-2777344	1300 Beaubien, Rm #816	Detroit	MI	48226
Downriver Community Conference	75-2777344	15100 Northline Rd	Southgate	MI	48195
Genesee County	75-2777344	1101 Beach St	Flint	MI	48502
Ingham County	75-2777344	P.O. Box 215	Mason	MI	48854
Jackson County	75-2777344	120 West Michigan	Jackson	MI	49201
Kent County	75-2777344	300 Monroe Ave, NVV	Grand Rapids	MI	49503
Lapeer County-Central Dispatch	75-2777344	255 Clay St.	Lapeer	MI	48446
Livingston County	75-2777344	300 S. Highlander Way	Howell	MI	48843
Macomb County	75-2777344	10 N Main St	Mount Clemens	MI	48043
Macomb County	75-2777344	One South Main ST., 9th Floor	Mount Clemens	MI	48043
Monroe County-Central Dispatch	75-2777344	100 East 2nd St.	Monroe	MI	48161
Muskegon County	75-2777344	990 Terrace, P.O. Box 177	Muskegon	MI	49855
Oakland County	75-2777344	1200 N. Telegraph Rd.	Pontiac	MI	48341
Sanilac County Treasurer	75-2777344	60 West Sanilac Rd	Sandusky	MI	48602
St. Clair County	75-2777344	200 Grand River Ave	Port Huron	MI	48060
Wayne County Eastern Conference	75-2777344	795 Lake Shore Rd.	Grosse Pointe	MI	48236
Washentaw County Treasurer	75-2777344	P.O. Box 8645	Ann Arbor	MI	48017
Conference of Western Wayne	75-2777344	39293 Plymouth Road, Ste #101	Livonia	MI	48150
Clinton County	75-2777344	100 E State St, #2400	St. John's	MI	48879
Calhoun County	75-2777344	315 W. Green St.	Marshall	MI	49068

Benzie County	75-2777344	448 Court Pl.	Beulah	MI	49617
Bay County	75-2777344	515 Center Ave	Bay City	MI	48708
Chippewa County	75-2777344	319 Court St	Sault	MI	49783
Charlevoix County	75-2777344	203 Antriam	Charlevoix	MI	49720
Clare County	75-2777344	P.O. Box 438	Harrison	MI	48625
Eaton County	75-2777344	911 Courthouse Dr.	Charlotte	MI	48813
Emmet County	75-2777344	450 Bay St.	Petoskey	MI	49770
Grand Traverse City	75-2777344	400 Boardman Ave	Traverse City	MI	49684
Huron County	75-2777344	P.O. Box 69	Bad Axe	MI	48413
Iosco County	75-2777344	P.O. Box 538	Tawas City	MI	48764
Kalamazoo County	75-2777344	201 West Kalamazoo Ave	Kalamazoo	MI	49007
Saginaw County	75-2777344	111 South Michigan Ave.	Saginaw	MI	48602
Ottawa County	75-2777344	414 Washington Ave	Grand Haven	MI	49417
Marquette County	75-2777344	234 West Baraga Ave	Marquette	MI	49855
Stoddard County 911 Services	75-2827397	P.O. Box 55	Dexter	MO	63841
Madison County	75-2827397	Court Square	Fredericktown	MO	63645
Maries County	75-2827397	County Courthouse	Vienna	MO	65582
Clay County	75-2827397	1 Courthouse Square	Liberty	MO	64068
Franklin County Commission	75-2827397	300 East Main, Rm 201	Union	MO	63084
Greene County	75-2827397	940 Booneville Ave	Springfield	MO	65802
Grundy County	75-2827397	700 Main St	Trenton	MO	64683
Jackson County	75-2827397	308 West Kansas Ave	Independence	MO	64050
Jefferson County	75-2827397	5475 Buckeye Valley Rd	House Springs	MO	63051
Johnson County	75-2827397	County Courthouse	Warrensburg	MO	64093
Lawrence County Emergency Cor	75-2827397	P O. Box 46	Mount Vernon	MO	65712
Lincoln County	75-2827397	201 Main Street	Troy	MO	63379
Livingston County	75-2827397	901 Webster	Chilicothe	MO	64601
Morgan County Courthouse	75-2827397	100 E. Newton	Varsailles	MO	65084
New Madrid County	75-2827397	P.O. Box 68	New Madrid	MO	63869
Newton County	75-2827397	101 S. Wood	Neosho	MO	64850
Platte County	75-2827397	415 3rd Street, Ste 10	Platte City	MO	64079
Randolph County	75-2827397	110 S Main St	Huntsville	MO	65259
Ray County	75-2827397	100 W Main St	Richmond	MO	64085
Scott County	75-2827397	County Courthouse	Benton	MO	63736
Sedalia Pettis County Emergency I	75-2827397	319 S Lamine Ave., #10	Sedalia	MO	65301
St. Louis County Police Departmer	75-2827397	7900 Forsyth Blvd.	St. Louis	MO	63105
Ste. Genevieve County	75-2827397	55 South 3rd Street	Ste. Genevieve	MO	63670
Minnesota 911 Program Office	75-2862620	658 Cedar St.	St. Paul	MN	55155
Nassau County Comptroller	75-2729221	240 Old Country Rd.	Mineola	NY	11501
NYC Dept. of Finance	75-2729221	1 Centre St., Rm #727	New York	NY	10007
Suffolk County Police Department	75-2729221	30 Yaphank Ave.	Yaphank	NY	11980
County of Westchester	75-2729221	148 Martine Ave, Rm 241	White Plains	NY	10601
Oregon Department of Revenue	1138817-0	P.O. Box 14110	Salem	OR	97309

Beaver County	75-2777346	810 3rd St.	Beaver	PA	15009
Armstrong County	75-2777346	Treasurer-E911	Kittaning	PA	16201
Lycoming County	75-2777346	Tax Assessment Bureau-E911	Williamsport	PA	17701
County of Allegheny	75-2777346	400 N Lexington, Suite 200	Pittsburg	PA	15208
City of Allentown 911	75-2777346	435 Hamilton St., Room 110	Allentown	PA	18101
Berks County Courthouse	75-2777346	633 Court Street	Reading	PA	19601
Bucks County Treasurer's Office	75-2777346	55 E. Court St.	Doylestown	PA	18901
Chester County Emergency Serv	75-2777346	601 Westtown Rd., #12	West Chester	PA	19382
Delaware County Government	75-2777346	Delaware County Courthouse	Media	PA	19063
Huntingdon County Courthouse	75-2777346	223 Penn Street	Huntingdon	PA	16652
Lehigh County Courthouse	75-2777346	455 Hamilton Street	Allentown	PA	17042
Luzerne County	75-2777346	100 Young Street	Wilkes Barre	PA	18706
Montgomery County Treasurer	75-2777346	50 Eagleville Rd	Eagleville	PA	19403
County of Northampton	75-2777346	669 Washington St.	Easton	PA	18042
City of Philadelphia	75-2777346	City Hall, Rm 632	Philadelphia	PA	19107
Westmoreland County Department	75-2777346	911 Public Safety Road	Greensburg	PA	15601
City of Alexandria Revenue Divisio	75-2747676	P.O. Box 178	Alexandria	VA	22313
Arlington County 911	75-2747676	2100 Clarendon Blvd., #210	Arlington	VA	22201
Fairfax County Government	75-2747676	12000 Government Center Pkwy, #	Fairfax	VA	22035
City of Fairfax	75-2747676	City Hall, Rm. 210	Fairfax	VA	22030
City of Falls Church	75-2747676	300 Park Ave., Office of Treasurer	Falls Church	VA	22046
Prince William County 911	75-2747676	1 County Complex Court	Prince William	VA	22192
County of Loudoun	75-2747676	P.O. Box 7000	Leesburg	VA	20177
Treasurer of Madison County	75-2747676	P.O. Box 309	Madison	VA	22727
King County E911 Program Office	75-2777348	7300 Perimeter Rd., South, Rm 128	Seattle	WA	98108
Arlington County	75-2747676	2100 Clarendon Blvd., #210	Arlington	VA	22201
City of Alexandria	75-2747676	301 King Street, City Hall, 1510	Alexandria	VA	22314
City of Falls Church	75-2747676	300 Park Ave., Office of Treasurer	Falls Church	VA	22046
City of Herndon	75-2747676	777 Lynn Street, First Floor	Herndon	VA	20170
City of Vienna	75-2747676	127 Center Street	Vienna	VA	22180
Fairfax City of Treasurer	75-2747676	10455 Armstrong Street	Fairfax	VA	22030
Comptroller of Public Accounts	3-20038-8394-2	111 East 17th Street	Austin	TX	78774
ULTS-Bank of America NA	U-5934-C	333 S. Beaudry Ave	Los Angeles	CA	90017
California PUC	U-5934-C	505 Van Ness Ave	San Francisco	CA	94102
DEAF Trust-Bank of America NA	U-5934-C	P.O. Box 60000	San Francisco	CA	94160
California Teleconnect Fund	U-5934-C	P.O. Box 45254	San Francisco	CA	94145
CHCF-B	U-5934-C	P.O. Box 60000	San Francisco	CA	94160
CHCF-A	U-5934-C	P.O. Box 45118	San Francisco	CA	94145
Florida Department of Revenue	0000229033	5050 W. Tennessee St., P.O. Box 6	Tallahassee	FL	32399
Illinois Department of Revenue	2900-5116	P.O. Box 19019	Springfield	IL	62794
Arizona Department of Revenue	75-2837257	P.O. Box 29010	Phoenix	AZ	85038
City of Chandler	100044854	25 S Arizona Pl., Ste 202	Chandler	AZ	85225
City of Glendale	100030303-0	P.O. Box 800	Glendale	AZ	85301

City of Mesa	75-2837257	P.O. Box 16350	Mesa	AZ	85211
City of Peoria	75-2837257	8401 W. Monroe Street	Peoria	AZ	85345
Phoenix City Treasurer	75-2837257	P.O. Box 29690	Phoenix	AZ	85038
City of Scottsdale	75-2837257	7447 E Indian School Rd., Ste 110	Scottsdale	AZ	85251
City of Tempe	75-2837257	P.O. Box 5002	Tempe	AZ	85280
Board of Equalization	SU 97912858	P.O. Box 942879	Sacramento	CA	94279
City of Arvada	2234500	P.O. Box 8101	Arvada	CO	80001
City of Aurora	122375	Tax and Licensing Dept. 800	Denver	CO	80291
Town of Breckinridge	75-2792938	P O Box 1237	Breckinridge	CO	80424
City of Brighton	75-2792938	22 So 4th Avenue	Brighton	CO	80601
City and County of Broomfield.	06-25238-0000	P O. Box 407	Broomfield	CO	80038
City of Commerce City	13567	5291 E. 60th Ave. P.O. Box 40	Commerce City	CO	80037
City of Colorado Springs	75-2792938	P O. Box 2408	Colorado Springs	CO	80901
City of Edgewater	75-2792938	2401 Sheridan Blvd	Edgewater	CO	80214
City of Englewood	180448	P.O. Box 2900, Sales Tax	Englewood	CO	80150
City of Federal Heights	75-2972938	2380 W. 90th Avenue	Federal Heights	CO	80260
City of Golden	75-2972938	Dept 440	Denver	CO	80291
City of Glenwood Springs	75-2972938	806 Cooper Ave., P.O. Box 458	Glenwood Springs	CO	81602
City of Greenwood Village	75-2972938	P.O. Box 4837	Greenwood Village	CO	80155
City of Glendale	75-2972938	950 South Birch Street	Glendale	CO	80246
City and County of Denver	110048260	114 West Colfax Ave PO Box 1743	Denver	CO	80217
City of LaFayette	02526	P.O. Box 250	LaFayette	CO	80026
City of Louisville	75-2972938	749 Main Street	Louisville	CO	80027
City of Lone Tree	75-2972938	P.O. Box 2789	Littleton	CO	80161
City of Lakewood	75-2972938	P.O. Box 261450	Lakewood	CO	80226
City of Littleton	75-2972938	2255 W Berry Ave.	Littleton	CO	80165
City of Northglen	75-2972938	P.O. Box 330061	Northglen	CO	80233
City of Thornton	75-2972938	9500 Civic Center Dr	Thornton	CO	80229
City of Wheat Ridge	06454	7500 W. 29th Ave.	Wheat Ridge	CO	80215
City of Westminster	75-2972938	4800 W 92nd Ave.	Westminster	CO	80030
Colorado Department of Revenue	06-25238	1375 Sherman Street	Denver	CO	80261
D.C. Treasurer	4800-0241557	P O. Box 679	Washington	DC	20044
Florida Department of Revenue	75-00-091700-66-8	5050 W. Tennessee St.	Tallahassee	FL	32399
Georgia Department of Revenue	175-99-41294-0	P.O. Box 105296	Atlanta	GA	30348
Illinois Commerce Commission	75-2729797	527 East Capitol Ave., P.O. Box 19	Springfield	IL	62794
Illinois Department of Revenue	2900-5116	Retailers' Occupation Tax	Springfield	il	62796
State Dept. of Assessments and T	MDF04919973	301 West Preston St	Baltimore	MD	21201
State of Maryland-Comptroller of t	0891.0668	110 Carroll Street	Annapolis	MD	21411
Commonwealth of Mass	75-2747677	P.O. Box 7039	Boston	MA	02204
State of Michigan	ME-0144559	Dept. 77003	Detroit	MI	48277
City of Duluth	75-2862620	P.O. Box 229	Duluth	MN	55802
Minnesota Dept. of Revenue	4937119	P.O. Box 64622	St. Paul	MN	55164
Missouri Dept. of Revenue	17204496	P.O. Box 3300	Jefferson City	MO	65105

Division of Taxation	752-729-799	CN 999	Trenton	NJ	08646
New York State Sales Tax	752729221	P.O. Box 1208	New York	NY	10116
Treasurer of State of Ohio	1512983	P.O. Box 16560	Columbus	OH	43216
PA Department of Revenue	81077465	Dept. 280437	Harrisburg	PA	17128
PA Department of Revenue	00-88888-0	Dept. 280437	Harrisburg	PA	17128
State Comptroller	1-75-2721493-0	111 E. 17th Street	Austin	TX	78774
State Comptroller	1-75-27789-08-9	111 E. 17th Street	Austin	TX	78774
State of Washington	601-884-7666	P.O. Box 47476	Olympia	WA	98504
Commonwealth of Mass.	75-2965464	P.O. Box 7043	Boston	MA	02204
Treasurer of State of Ohio	75-2965464	P.O. Box 16560	Columbus	OH	43266
Tennessee Department of Revenue	75-2965464	500 Deadrick Street	Nashville	TN	37242
State of Maryland	75-2965464	110 Carroll Street	Annapolis	MD	21401
D.C. Treasurer	75-2965464	P.O. Box 679	Washington	DC	20044
Comptroller of Public Accounts	17529654646	111 E. 17th Street	Austin	TX	78774
Board of Equalization	75-2965464	P.O. Box 942879	Sacramento	CA	94279
Florida Department of Revenue	75-2965464	5050 W. Tennessee Street	Tallahassee	FL	32399
Indiana Department of Revenue	75-2965464	100 N. Senate Ave	Indianapolis	IN	46204
New York State Sales Tax	75-2965464	P.O. Box 1208	New York	NY	10116
PA Department of Revenue	75-2965464	Dept. 280437	Harrisburg	PA	17128
Sales and Use Tax	75-2965464	P.O. Box 999	Trenton	NJ	08646
Oklahoma Tax Commission	75-2965464	PO Box 26850	Oklahoma City	OK	73126
Virginia Dept. of Taxation	001997520-7	P.O. Box 26626	Richmond	VA	23261
Alabama Dept. of Revenue	68SU 48108	P.O. Box 327750	Montgomery	AL	36132
City of Birmingham	33-1009098	P.O. Box 10566	Birmingham	AL	35296
Jefferson County	33-1009098	P.O. Box 830710	Birmingham	AL	35283
City of Daphne	33-1009098	P.O. Drawer 1047	Daphne	AL	36526
City of Helena	33-1009098	P.O. Box 613	Helena	AL	35080
City of Montgomery	33-1009098	P.O. Box 830469	Birmingham	AL	35283
Montgomery County	33-1009098	P.O. Box 4779	Montgomery	AL	36103
Shelby County	33-1009098	P.O. Box 800	Columbiana	AL	35051
Arkansas Department of Finance	33-1009098	P.O. Box 1272	Little Rock	AR	72203
Board of Equalization	SC OHC 100-170550	P.O. Box 942879	Sacramento	CA	94279
Colorado Department of Revenue	25-33594-0000	1375 Sherman Street	Denver	CO	80261
City of Arvada	33-1009098	P.O. Box 8101	Arvada	CO	80001
City of Aurora	33-1009098	Tax and Licensing Dept. 800	Denver	CO	80291
Town of Breckinridge	33-1009098	P.O. Box 1237	Breckinridge	CO	80424
City of Brighton	33-1009098	22 So 4th Avenue	Brighton	CO	80601
City and County of Broomfield	33-1009098	P.O. Box 407	Broomfield	CO	80038
City of Commerce City	33-1009098	5291 E. 60th Ave. P.O. Box 40	Commerce City	CO	80037
City of Colorado Springs	33-1009098	P.O. Box 2408	Colorado Springs	CO	80901
City of Edgewater	33-1009098	2401 Sheridan Blvd	Edgewater	CO	80214
City of Englewood	33-1009098	P.O. Box 2900, Sales Tax	Englewood	CO	80150
City of Federal Heights	33-1009098	2380 W. 90th Avenue	Federal Heights	CO	80260

City of Fort Collins	33-1009098	P O Box 440	Fort Collins	CO	80522
City of Golden	33-1009098	Dept 440	Denver	CO	80291
City of Glenwood Springs	33-1009098	806 Cooper Ave., P.O. Box 458	Glenwood Springs	CO	81602
City of Greenwood Village	33-1009098	P.O. Box 4837	Greenwood Village	CO	80155
City of Glendale	33-1009098	950 South Birch Street	Glendale	CO	80246
City and County of Denver	110192670	114 West Colfax Ave PO Box 17430	Denver	CO	80217
City of LaFayette	33-1009098	P.O. Box 250	LaFayette	CO	80026
City of Loveland	33-1009098	Sales Tax Administration Div.	Loveland	CO	80539
City of Louisville	33-1009098	749 Main Street	Louisville	CO	80027
City of Lone Tree	33-1009098	P O. Box 2789	Littleton	CO	80161
City of Lakewood	33-1009098	P.O. Box 261450	Lakewood	CO	80226
City of Littleton	33-1009098	2255 W Berry Ave.	Littleton	CO	80165
City of Northglenn	33-1009098	P.O. Box 330061	Northglenn	CO	80233
City of Thornton	33-1009098	9500 Civic Center Dr.	Thornton	CO	80229
City of Wheat Ridge	33-1009098	7500 W. 29th Ave.	Wheat Ridge	CO	80215
City of Westminster	33-1009098	4800 W. 92nd Ave.	Westminster	CO	80030
Dept. of Revenue Services	1590108-000	P.O. Box 5030	Hartford	CT	06102
D.C. Treasurer	350000044146	P.O. Box 679	Washington	DC	20044
Florida Department of Revenue	78-41-101330-72-9	5050 W. Tennessee St.	Tallahassee	FL	32399
Georgia Department of Revenue	175485998	4245 International Parkway Suite A	Hapeville	GA	30354
Oahu District Office	10684028	P.O. Box 1425	Honolulu	HI	96806
City of Ketchum	33-1009098	Box 2315	Ketchum	ID	83340
City of Sun Valley	33-1009098			ID	
City of Lava Hot Springs	33-1009098	P.O. Box 187	Lava Hot Springs	ID	83246
Illinois Department of Revenue	3337-4872	Retailers' Occupation Tax	Springfield	IL	62796
Indiana Department of Revenue	0114002983		Indianapolis	IN	46204
Iowa Dept of Rev & Fin.	2-00-146498	P.O. Box 10412	Des Moines	IA	50306
Department of Revenue	004-331009098F-01	915 SW Harrison Street	Topeka	KS	66625
Commonwealth of Kentucky	248803	Revenue Cabinet	Frankford	KY	40619
Dept of Revenue & Taxation	33-1009098	P.O. Box 3138	Baton Rouge	LA	70821
Parish of East Baton Rouge	33-1009098	P.O. Box 2590	Baton Rouge	LA	70821
Parish of Jefferson	33-1009098	P.O. Box 248	Gretna	LA	70054
LaFayette Parish School Board	33-1009098	P.O. Box 3883	LaFayette	LA	70502
City of New Orleans	33-1009098	City Hall, Room 1W-15	New Orleans	LA	70112
Caddo-Shreveport Parish	33-1009098	P.O. Box 104	Shreveport	LA	71161
Terrebonne Parish Sales Tax Func	33-1009098	P.O. Box 670	Houma	LA	70361
Bossier City	33-1009098	P.O. Box 5337	Bossier City	LA	71171
Calcasieu Parish	33-1009098	P.O. Drawer 2050	Lake Charles	LA	70602
Parish of St. Tammany	33-1009098	P.O. Box 808	Slidell	LA	70459
Taxation and Revenue Dept	33-1009098	P.O. Box 1237	Monroe	LA	71210
Maine Bureau of Taxation	1065357	P.O. Box 1065	Augusta	ME	04332
Controller of the Treasure	10768174	110 Carroll Street	Annapolis	MD	21411
Massachusetts Department of Rev	33-1009098	P.O. Box 7039	Boston	MA	02204

Michigan Department of Treasury	33-1009098	Dept 77003	Detroit	MI	48277
Minnesota Dept. of Revenue	0060670083	Mail Station 1110	St Paul	MN	55146
Missouri Dept. of Revenue	33-1009098	P.O. Box 840	Jefferson City	MO	65105
Nebraska Dept of Revenue	8911320	P.O. Box 94818	Lincoln	NE	68509
Nevada Department of Taxation	498301908	1550 E College Pkwy, Ste 115	Carson City	NV	89706
Division of Taxation	331-009-098/000	CN 999	Trenton	NJ	08646
New Mexico Taxation and Revenue	02-501357-00 2	P.O. Box 25127	Santa Fe	NM	87504
NY State Sales Tax	331009098	P.O. Box 1208	New York	NY	10116
Dept. of Revenue	600384697	P.O. Box 25000	Raleigh	NC	27640
North Dakota Tax Commissioner	33-1009098	600 E Boulevard Ave.	Bismark	ND	58505
Treasurer of State of Ohio	99043666	P O. Box 16560	Columbus	OH	43266
Oklahoma Tax Commission	33-1009098	PO Box 26850	Oklahoma City	OK	73126
Pennsylvania Department of Revenue	82-381-486	Department 280406	Harrisburg	PA	17128
Division of Taxation	331009098	One Capitol Hill	Providence	RI	02908
Department of Revenue	33-1009098	Sales Tax Return	Columbia	SC	29214
Department of Revenue	73-001-331009098E ST	P.O. Box 5055	Sioux Falls	SD	57117
Tennessee Department of Revenue	103754814	500 Deadrick Street	Nashville	TN	37242
Comptroller of Public Accounts	1-33-1009098-3	111 East 17th Street	Austin	TX	78774
Utah State Tax Commission	E99137	210 N. 1950 W.	Salt Lake City	UT	84134
Washington Department of Revenue	602 221 256	P.O. Box 34054	Seattle	WA	98124
Department of Tax & Revenue	33-100-9098-001	P.O. Box 1826	Charleston	WV	25327
Department of Revenue	005 0000443014 01	Box 93389	Milwaukee	WI	53293
Wyoming Department of Revenue	33-1009098	122 West 25th St., Herschler Bldg	Cheyenne	WY	82002
Michigan Department of Treasury	ME-0145626	Dept. 77003	Detroit	MI	48277
DC Treasurer	75-2747673	P.O. Box 556	Washington	DC	20044
NYC Department of Finance	75-2729221	25 Elm Place	Brooklyn	NY	11201
Michigan Department of Treasury	144559	Dept. 77003	Detroit	MI	48277
City of Detroit Treasurer	75-2777344	P.O. Box 67000	Detroit	MI	48267
NECA TXUSF	TX-000188	P.O. Box 121033	Dallas	TX	75312
City and County of Denver	110048260-T	114 West Colfax Ave PO Box 1743	Denver	CO	80217
State Comptroller	1-75-2778908-9	111 East 17th Street	Austin	TX	78774
Telecommunications Infrastructure	2900-5116	P O. Box 19019	Springfield	IL	62794
Chicago Department of Revenue	21209	22149 Network Place	Chicago	IL	60673
Comptroller of Public Accounts	1-75-2721493-0	111 East 17th Street	Austin	TX	78774
Internal Revenue Service	75-2837257		Cincinnati	OH	45999
Internal Revenue Service	75-2729796		Cincinnati	OH	45999
Internal Revenue Service	75-2792938		Cincinnati	OH	45999
Internal Revenue Service	75-2747673		Cincinnati	OH	45999
Internal Revenue Service	75-2777353		Cincinnati	OH	45999
Internal Revenue Service	75-2729223		Cincinnati	OH	45999
Internal Revenue Service	75-2729797		Cincinnati	OH	45999
Internal Revenue Service	75-2747670		Cincinnati	OH	45999
Internal Revenue Service	75-2747677		Cincinnati	OH	45999



Internal Revenue Service	75-2777344		Cincinnati	OH	45999
Internal Revenue Service	75-2862620		Cincinnati	OH	45999
Internal Revenue Service	75-2827397		Cincinnati	OH	45999
Internal Revenue Service	75-2729799		Cincinnati	OH	45999
Internal Revenue Service	75-2729221		Cincinnati	OH	45999
Internal Revenue Service	75-2827398		Cincinnati	OH	45999
Internal Revenue Service	75-2876503		Cincinnati	OH	45999
Internal Revenue Service	75-2777346		Cincinnati	OH	45999
Internal Revenue Service	75-2721493		Cincinnati	OH	45999
Internal Revenue Service	75-2747676		Cincinnati	OH	45999
Internal Revenue Service	75-2777348		Cincinnati	OH	45999
Internal Revenue Service	75-2876438		Cincinnati	OH	45999
Internal Revenue Service	36-4363445		Cincinnati	OH	45999
City of Newport Beach	BT98041710	P.O. Box 1768	Newport Beach	CA	92658-8915
City of San Jose	1273244D2	P.O. Box 45710	San Francisco	CA	94145-0710
City of Pleasant Hill	ALL0095	100 Gregory Lane	Pleasant Hill	CA	94523-3323
City of Los Angeles	948486-40	201 N. Main St., Rm. 101 - City Hall	Los Angeles	CA	90012
City of Los Angeles	914330-90	201 N. Main St., Rm. 101 - City Hall	Los Angeles	CA	90012
City of Chula Vista	36815	P.O. Box 7549	Chula Vista	CA	91912
City of Oakland	1856960	File 72918, P.O. Box 61000	San Francisco	CA	94161-2918
City of Santa Ana	187841	P.O. Box 1964	Santa Ana	CA	92702-1964
City of San Francisco	321892	P.O. Box 7425	San Francisco	CA	94120-7425
City of El Monte	23553	11333 Valley Blvd.	El Monte	CA	91731
San Francisco Tax Collector	353425	P.O. Box 7425	San Francisco	CA	94120-7425
San Francisco Tax Collector	353425	P.O. Box 7425	San Francisco	CA	94120-7425
City of San Diego	B1999006013 4	P.O. Box 121536	San Diego	CA	92112-1536
City of Ontario	BL00053343	303 East "B" Street	Ontario	CA	91764
City of Culver City	53587	9770 Culver Blvd	Culver City	CA	90232
City of Moreno Valley	9501	14177 Frederick Street	Moreno Valley	CA	92552-0805
City of Sunnyvale	43709	P.O. Box 3707	Sunnyvale	CA	94088-3707
City of Santa Rosa	47598	P.O. Box 1673	Santa Rosa	CA	95402
Town of Mammoth Lakes	3821	P.O. Box 1609	Mammoth Lakes	CA	93546
City of Emeryville	030ALL	1333 Park Avenue	Emeryville	CA	94608
City of Gardena	21019	1700 West 162nd Street, Rm. 104	Gardena	CA	90247
Washington, DC	Unassigned	1350 Pennsylvania Ave., NW	Washington	DC	20004
Washington, DC	6629	1350 Pennsylvania Ave., NW	Washington	DC	20004
Hillsborough County	47606	601 E. Kennedy Blvd., 14th Floor	Tampa	FL	33602-4931
Miami-Dade County	458830-8	140 W. Flagler St. - 14th Floor	Miami	FL	33130-1573
Broward County	377-0008352	115 S. Andrews Ave., Room A-100	Ft. Lauderdale	FL	33301
Ft. Lauderdale	708624	300 NW 1 Avenue	Ft. Lauderdale	FL	33301
City of Atlanta	078557 LGB	55 Trinity Ave., Ste. 1350 SW	Atlanta	GA	30335
City of Jonesboro	34227	124 North Avenue	Jonesboro	GA	30236
City of Chamblee	2003NONPS-0411	5468 Peachtree Road	Chamblee	GA	30341

City of Marietta	9918042	205 Lawrence St , NE, Drawer 609	Marietta	GA	30061
City of Marietta	9918041	205 Lawrence St., NE, Drawer 609	Marietta	GA	30061
City of Wood Dale	509	404 North Wood Dale Road	Wood Dale	IL	60191-1596
Chicago	21209	121 N. LaSalle St., Room 107	Chicago	IL	60602
Boston	Unassigned	1 City Hall Plaza, Room 601	Boston	MA	2201
City of St. Louis	AL5982040	P.O. Box 952027	St. Louis	MO	63195-2027
City of St. Louis	L421408	P.O. Box 952027	St. Louis	MO	63195-2027
St. Louis County	Unassigned	41 S. Central - P.O. Box 16955	Clayton	MO	63105-1355
City of Creve Coeur	Unassigned	300 N. New Ballas Road	Creve Coeur	MO	63141
County of Laclede	7144	200 North Adams	Lebanon	MO	65536
City of Ste. Genevieve	Unassigned	165 S. Fourth Street	Ste. Genevieve	MO	63670
New Jersey	2171	P.O. Box 46005	Newark	NJ	7101
New York City	6080694 0	P.O. Box 5150	Kingston	NY	12402-5150
City of Tigard	8742	13125 SW Hall Blvd.	Tigard	OR	97223
City of Beaverton	18758	P.O. Box 4755	Beaverton	OR	97076
Upper Marion	03-0000011118	175 W. Valley Forge Road	King of Prussia	PA	19406
Arlington County, VA	900952	P.O. Box 1757	Merrifield	VA	22116-1757
City of Falls Church	40164	300 Park Avenue	Falls Church	VA	22046-3351
City of Aberdeen	21058	P.O. Box 1928	Aberdeen	WA	98520-0320
City of Seattle	533836	P.O. Box 34907	Seattle	WA	98124-1907
State of Washington	601 884 766	P.O. Box 9034	Olympia	WA	98507-9034
City of Longview	12123	P.O. Box 128	Longview	WA	98632
City of Redmond	RED00012905	P.O. Box 3745	Seattle	WA	98124-3745
City of Spokane	L0036053	808 W. Spokane Falls Blvd.	Spokane	WA	99201-3336
City of Issaquah	Unassigned	P.O. Box 1307	Issaquah	WA	98027-1307
City of Tacoma	T93231	P.O. Box 11640	Tacoma	WA	98411-6640
City of North Bend	38 3	P.O. Box 896	North Bend	WA	98045
City of Othello	03-000049 7	500 E. Main Street	Othello	WA	99344
City of Olympia	03 25529	P.O. Box 1967	Olympia	WA	98507
City of Lynnwood	3-00910	P.O. Box 5008	Lynnwood	WA	98046-5008
City of Seattle	556489	P.O. Box 34907	Seattle	WA	98124-1907
State of Virginia	6080694	PO Box 1777	Richmond	VA	23218-1777
State Corporation Commission		PO Box 1197	Richmond	VA	23218-1197
City of Alexandria		PO Box 178	Alexandria	VA	22313
City of Philadelphia		PO Box 1529	Philadelphia	PA	19105-1529
State of New York		PO Box 22102	Albany	NY	12201-2102
State of Delaware		PO Box 898	Dover	DE	19903

**EXHIBIT B**  
**Regulatory Authority Payments**

Regulatory Authority	Street Address 1	Street Address 2	City	ST	Zip
Arizona Corporation Commission	Utilities Division	1200 N Washington	Phoenix	AZ	85001
Arizona Department of Revenue	PO Box 29079		Phoenix	AZ	85038-9079
Board of Equalization	P O Box 942879		Sacramento	CA	94279-8062
California Teleconnect Fund	PO Box 45254		San Francisco	CA	94145-9852
Public Utilities Commission	505 Van Ness Ave #3000		San Francisco	CA	94102
Colorado Public Utilities Commission	1580 Logan St Logan Tower OL2		Denver	CO	80202
Federal Communications Commission	The Portals	445 Twelfth Street SW	Washington	DC	20554
Public Service Commission, District of Columbia	Attn Jesse P Clay	1333 H Street N W	Washington	DC	20005
Florida Public Services Commission	2540 Shumard Oak Blvd		Tallahassee	FL	32399-0850
Florida Telecommunications Relay Inc	1820 E Park Ave Suite 101		Tallahassee	FL	32301
Georgia Department of Revenue	Property Tax Div., Public Utility Section	4245 International Parkway, Suite A	Hapeville	GA	30354-3918
GPSC TRS Fund	PO Box 101378		Atlanta	GA	30392-1378
Illinois Commerce Commission	527 East Capitol Avenue	PO Box 19280	Springfield	IL	62794-9280
Illinois Department of Revenue	PO Box 19019		Springfield	IL	62794-9019
Illinois Small Company Exch Carrier Association	3220 Pleasant Run		Springfield	IL	62707
Illinois Telecommunications Access Corp	3001 Montvale Drive, Suite D		Springfield	IL	62704
Universal Service Administrative Company	135 S LaSalle Dept 1259		Chicago	IL	60674-1259
Department of Revenue			Indianapolis	IN	46204
Indiana Utility Regulatory Commission	302 W Washington, E 302		Indianapolis	IN	46204-2764
Commonwealth of Massachusetts	Attn Revenue Unit	One Ashburton Place Room 1411	Boston	MA	02108
Massachusetts Department of Revenue	PO Box 7039		Boston	MA	02204-7039
Massachusetts Dept of Tele & Energy	Telecommunications and Energy	1 South Station	Boston	MA	2110
Office of Consumer Affairs	Attn Revenue Unit	Ten Park Plaza, Suite 5170	Boston	MA	2116
Controller of the Treasury	110 Carroll Street		Annapolis	MD	21411-0001
Public Service Commission of Maryland	Fiscal Section, 16th Floor	6 St Paul Street	Baltimore	MD	21202-6806
State of Maryland	110 Carroll Street		Annapolis	MD	21401
State of MD Comptroller of the Treasury	POB 207		Annapolis	MD	21411
MI Public Service Commission	6545 Mercantile Way	PO Box 30221	Lansing	MI	48909
State of Michigan	Dept of Consumer & Industry Services	PO Box 30015	Lansing	MI	48909
Dept of Commerce	PO Box 1753		St Paul	MN	55101
MN Department of Public Service	PO Box 1753		St Paul	MN	55101
Director of Revenue, State of Missouri	Missouri PSC, Internal Accounting	PO Box 360	Jefferson City	MO	65102
Director of Revenue, State of Missouri	Missouri PSC, Internal Accounting	200 Madison Street Suite 220	Jefferson City	MO	65102
Missouri Public Service Commission	Internal Accounting	PO Box 360	Jefferson City	MO	65102
North Carolina Utilities Commission	Finance & Budget Group	4325 Mail Service Center	Raleigh	NC	27699-4325
Treasurer - State of New Jersey	Division of the Ratepayer Advocate	31 Clinton Street 11th Floor	Newark	NJ	07101
Public Utilities Commission of Nevada	1150 E William Street		Carson City	NV	89701-3109
NYS Dept of Public Service	Box 646		Albany	NY	12201
Targeted Accessibility Fund of New York	100 State Street, Suite 650		Albany	NY	12207
Ohio Consumers' Counsel	10 W Broad Street	Suite 1800	Columbus	OH	43215-3485
Public Utilities Commission of Ohio	Attn Fiscal Office	180 East Broad Street	Columbus	OH	43215-3793
Oklahoma Corporation Commission	Finance Department	Jim Thorpe Office Building, Room 342	Oklahoma City	OK	73105
OUS Fund/PUC/Oregon Universal Srv Fund	PO Box 2153		Salem	OR	97308-2153

**EXHIBIT B**  
**Regulatory Authority Payments**

<u>Regulatory Authority</u>	<u>Street Address 1</u>	<u>Street Address 2</u>	<u>City</u>	<u>ST</u>	<u>Zip</u>
Public Utility Commission of Oregon	PO Box 2153		Salem	OR	97308-2153
Commonwealth of Pennsylvania	PO Box 3265		Pittsburgh	PA	17105-3265
Federal Communications Commission	Mellon Client Service Center	500 Ross Street, Room 670	Pittsburgh	PA	15262-0001
NECA	PO Box 360257		Pittsburgh	PA	15251-6257
NECA - AZUSF	PO Box 360802		Pittsburgh	PA	15251-6802
NECA - TRS	PO Box 360090		Pittsburgh	PA	15251-6090
NECA PAUSF	PO Box 360395		Pittsburgh	PA	15251-6395
NECA TXUSF	PO Box 371788		Pittsburgh	PA	15251
Pennsylvania Relay Service Fund	123 Broad Street - PA4944	Wachovia Bank NA	Philadelphia	PA	19109
Treasurer of Virginia	Public Service Taxation Division, SCC	PO Box 1197	Richmond	VA	23218
Department of Social & Health Services	Mailstop 45862 4450 10th Ave S E		Olympia	WA	98501
Washington Utilities and Transportation Commission	1300 S Evergreen Park Drive S W		Olympia	WA	98504-7250
Public Service Commission of Wisconsin	PO Box 78283		Milwaukee	WI	53278

**EXHIBIT C**

<b><u>Bank</u></b>	<b><u>Account Number</u></b>
Bank of America 901 Main Street, 7 <sup>th</sup> Floor Dallas, Texas 75202	003299812521
Bank of America 901 Main Street, 7 <sup>th</sup> Floor Dallas, Texas 75202	004774379445
J. P. Morgan Chase 2200 Ross Avenue, 5 <sup>th</sup> Floor Dallas, Texas 75201	06300064121

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re	:	X
	:	
Allegiance Telecom, Inc., <u>et al.</u> ,	:	Chapter 11 Case No.
	:	03-13057(RDD)
	:	
Debtors.	:	Jointly Administered

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**INTERIM ORDER PURSUANT TO SECTIONS 105(a), 363, AND 541 OF  
THE BANKRUPTCY CODE (A) AUTHORIZING THE DEBTORS TO  
PAY SALES AND USE TAXES AND REGULATORY AND UNIVERSAL  
SERVICE FEES, AND (B) AUTHORIZING AND DIRECTING APPLICABLE  
BANKS AND OTHER FINANCIAL INSTITUTIONS TO RECEIVE,  
PROCESS, HONOR AND PAY ALL CHECKS PRESENTED FOR PAYMENT**

Upon the motion (the "Motion"), dated May 14, 2003, of Allegiance Telecom, Inc. and its direct and indirect subsidiaries, as debtors and debtors in possession (collectively, the "Debtors"), seeking entry of an order, pursuant to sections 105(a), 363, and 541 of the Bankruptcy Code<sup>1</sup> (a) authorizing, but not requiring, the Debtors to pay prepetition sales and use taxes and regulatory and universal service fees and such other similar taxes and fees as the Debtors, in their discretion, deem necessary and (b) authorizing applicable banks and other financial institutions to receive and process, honor and pay all checks presented for payment that were drawn in satisfaction of the prepetition amounts represented herein, as more fully set forth in the Motion; and it appearing that this Court has jurisdiction to consider and determine the Motion as core proceeding pursuant to 28 U.S.C. §§ 157 and 1334; and for the reasons stated upon the record of the hearing on the motion, it appearing that the relief requested in the Motion is in the best interests of the Debtors' estates, their creditors, and other parties in interest; and it

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<sup>1</sup> Unless otherwise defined herein, capitalized terms shall have the meaning ascribed to them in the Motion.

appearing that due and proper notice of this Motion has been given; and after due deliberation and sufficient cause appearing therefor; it is hereby

ORDERED that the Motion is granted on an interim basis; and it is further

ORDERED that the Debtors are authorized, in their sole discretion, to pay all prepetition Sales and Use Taxes, including all those Sales and Use Taxes subsequently determined upon audit to be owed for periods prior to the Commencement Date, to the proper taxing authorities (the "Taxing Authorities") including those Taxing Authorities listed in Exhibit "A" annexed to the Motion; and it is further

ORDERED that the Debtors are authorized, in their sole discretion, to pay all prepetition Regulatory and Universal Service Fees, including all those Regulatory and Universal Service Fees subsequently determined upon audit to be owed for periods prior to the Commencement Date, to the proper regulatory authorities (the "Regulatory Authorities") including those Regulatory Authorities listed in Exhibit "B" annexed to the Motion; and it is further

ORDERED that all applicable Banks listed on Exhibit "C" annexed to the Motion shall be, and hereby are, authorized and directed, when requested by the Debtors in their sole discretion, to receive, process, honor, and pay any and all checks or electronic transfers drawn on the Debtors' accounts to pay the Sales and Use Taxes and Regulatory and Universal Service Fees, whether those checks were presented prior to or after the Commencement Date, provided that sufficient funds are available in the applicable accounts to make the payments; and it is further

ORDERED that nothing in the Motion or this Order shall be construed as impairing the Debtors' right to contest the validity or amount of any Sales and Use Taxes or

Regulatory and Universal Service Fees that may be due to any Taxing Authorities or Regulatory Authorities; and it is further

ORDERED that the final hearing on approval of the Motion shall be held on June 13, 2003 at 10:00 a.m.; prevailing Eastern Time, at the United States Bankruptcy Court, Room 610, United States Customs House, One Bowling Green, New York, New York 1004; and it is further

ORDERED that the Debtors shall serve a copy of the Motion and this Order upon the Master Service List and any other parties affected by the requested relief within two business days; and it is further

ORDERED that any objection to the relief requested by the Motion on a final basis must be filed with the Court, One Bowling Green, New York, New York 10004-1408 by no later than June 11, 2003 at 4:00 p.m. and served upon Kirkland and Ellis attorneys for the Debtors, Citigroup Center, 153 East 53<sup>rd</sup> Street, New York, New York 10022-4611, Attention: Jonathan S. Henes, Esq. so as to be actually received by such filing deadline; and it is further

ORDERED that any objections to the Motion must be filed with the Court in accordance with General Order of the United States Bankruptcy Court for the Southern District of New York M-242, which order can be found at [www.nysb.uscourts.gov](http://www.nysb.uscourts.gov); and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order.

Dated: New York, New York  
May 15, 2003

/s/Robert D. Drain  
UNITED STATES BANKRUPTCY JUDGE