

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

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	:	
<i>In re</i>	:	Chapter 11
	:	
ADVANTA CORP., <i>et al.</i> ,	:	Case No. 09-_____ ()
	:	
Debtors. ¹	:	(Joint Administration Requested)
	:	
	-X	

**MOTION OF DEBTORS FOR AUTHORITY TO PAY CERTAIN PREPETITION
TAXES AND OTHER GOVERNMENTAL ASSESSMENTS PURSUANT TO
SECTIONS 363(b), 507(a)(8) AND 541 OF THE BANKRUPTCY CODE**

Advanta Corp. ("**Advanta**") and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "**Debtors**") respectfully represent:

Relief Requested

1. By this motion (the "**Motion**"), the Debtors request, pursuant to sections 363(b), 507(a)(8), and 541 of the Bankruptcy Code, entry of the proposed order substantially in

¹ The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are Advanta Corp. (2070), Advanta Investment Corp. (5627), Advanta Business Services Holding Corp. (4047), Advanta Business Services Corp. (3786), Advanta Shared Services Corp. (7074), Advanta Service Corp. (5625), Advanta Advertising Inc. (0186), Advantennis Corp. (2355), Advanta Mortgage Holding Company (5221), Advanta Auto Finance Corporation (6077), Advanta Mortgage Corp. USA (2654), Advanta Finance Corp. (8991), Great Expectations International Inc. (0440), Great Expectations Franchise Corp. (3326), and Great Expectations Management Corp. (3328). Each of the Debtors (other than the Great Expectations entities) maintains its principal corporate office at Welsh & McKean Roads, P.O. Box 844, Spring House, Pennsylvania 19477-0844. The Great Expectations entities maintain their principal corporate office at 1209 Orange Street, Wilmington, Delaware 19801. Additional information regarding the Debtors' business and the background relating to events leading up to these chapter 11 cases can be found in the Declaration of William A. Rosoff in Support of the Debtors' Chapter 11 Petitions and First-Day Motions, filed on November 8, 2009 (the "**Rosoff Declaration**"), the date the Debtors filed their petitions (the "**Commencement Date**") under chapter 11 of title 11 of the United States Code (the "**Bankruptcy Code**"). As of the Commencement Date, the Debtors are authorized to continue to operate their businesses and manage their properties as debtors and debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. Further, a motion, pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure (the "**Bankruptcy Rules**") for joint administration of the Debtors' Reorganization Cases is pending before the Court.

the form attached hereto as Exhibit “A” authorizing the Debtors to pay, in their sole discretion, certain prepetition taxes and other similar governmental assessments to various state and local authorities (collectively, the “**Taxing Authorities**”), including those obligations subsequently determined to be owed for periods prior to the Commencement Date and including any penalties and interest thereon (Use Taxes, Personal Property Taxes, Real Property Taxes, Franchise Taxes, and Other Governmental Assessments, each as defined below, collectively, the “**Tax Obligations**”).² Notwithstanding the foregoing, the Debtors reserve the right to contest the amount of any taxes, and other similar governmental assessments on any grounds they deem appropriate. A list of the Taxing Authorities is annexed hereto as Exhibit “B.”³ In support of the Motion, the Debtors submit the Rosoff Declaration, filed contemporaneously herewith.

2. As part of their cash management system, the Debtors maintain disbursement accounts (the “**Disbursement Accounts**”) at Republic Bancorp (“**Republic**”). The Debtors draw upon such funds in the Disbursement Accounts to satisfy the Tax Obligations. The Debtors request that the Court authorize Republic or such other banks or financial institutions (the “**Banks**”), as applicable, to receive, honor, process, and pay any and all checks drawn, or electronic fund transfers requested or to be requested, on the Debtors’ general Disbursement Accounts to the extent that such checks or electronic fund transfers relate to any Tax Obligations.

² The Debtors also remit taxes to taxing authorities in respect of federal, state, and local income taxes, social security, and Medicare that the Debtors withhold from employees’ wages. Remittance of these taxes to the applicable taxing authorities is addressed in the *Motion of Debtors for an Order Pursuant to Section 105(a), 363(b), and 507(a) of the Bankruptcy Code Authorizing (I) Payment of Wages, Salaries, Compensation, and Employee Benefits, and (II) the Debtors’ Financial Institutions to Honor and Process Checks and Transfers Related to Such Obligations*, filed concurrently herewith.

³ Although the Debtors believe this list is substantially complete, the Debtors’ request for relief herein is not limited to those Taxing Authorities listed on Exhibit “B.”

Basis for Relief Requested

A. Prepetition Use Taxes

3. Advanta incurs use taxes ("*Use Taxes*") in connection with its operations in the state of Pennsylvania when it purchases supplies from vendors that do not collect a sales tax. Certain vendors may not collect a sales tax because they do not sell the type of products subject to sales tax, or because the vendor lacks a nexus to Pennsylvania and is not obligated to charge or remit sales taxes for sales to parties outside the state of the vendor's operations. In other cases, the vendor may fail to collect a sales tax in error. Nevertheless, a purchaser, such as Advanta, is obligated to self-assess and pay the Use Taxes, when applicable, to a state in which it operates.

B. Personal Property Taxes

4. The Debtors own machinery and equipment subject to state and local personal property taxes (the "*Personal Property Taxes*") in a number of jurisdictions where the Debtors operate. Such taxes are usually assessed and incurred in full on a "lien date" set by the Taxing Authority in the jurisdiction where the property is located, though the Taxing Authority may permit payment later in the year. Most of the relevant Taxing Authorities set the lien date on January 1st of each year, and, therefore, in many jurisdictions the Debtors have already incurred liability for payment of prepetition Personal Property Taxes for 2009, even though the Debtors may be permitted to remit these taxes over the course of the coming year. The Debtors will not pay the prepetition Personal Property Taxes until they become due and payable in the ordinary course of business.

C. Real Property Taxes

5. The Debtors own real property in Delaware, Nevada, and Pennsylvania, which property is subject to state and local real property taxes in the jurisdictions where it is

located (the “*Real Property Taxes*”). Such taxes are normally assessed and incurred in full on a “lien date,” which in many jurisdictions is set at the beginning of the year, even though the Real Property Taxes may not become due and payable until later in the year or may be paid in installments throughout the year. As of the date hereof, the Debtors have incurred a substantial portion of their Real Property Tax liability for 2009, but they do not intend to remit taxes on these liabilities until they become due and payable in the ordinary course of business.

D. Prepetition Income or Franchise Taxes and Other Governmental Assessments

6. Advanta is required to pay franchise fees in Delaware and Pennsylvania in order to continue doing business there (collectively, “*Franchise Taxes*”). In addition, the Debtors pay similar fees and other assessments to state and local governments as a requirement of doing business in Pennsylvania and other jurisdictions levying such taxes (collectively, “*Other Governmental Assessments*”). For example, in Pennsylvania, debtor Advanta Mortgage Corporation USA pays a franchise tax and debtor Advanta Shared Services Corp. pays a mercantile tax in conjunction with their respective income tax returns, both to the state government.

Tax Amounts

7. As of the Commencement Date, the Debtors estimate that approximately \$850,000 in Tax Obligations relating to the prepetition period will become due and owing to the Taxing Authorities in the ordinary course of business. Accordingly, by this Motion, the Debtors seek to pay prepetition taxes in an aggregate amount not to exceed \$1 million. Out of an abundance of caution the Debtors have requested an amount in excess of the estimated Tax Obligations to protect against potential variations in actual amounts due and to preserve

resources of the estates by not having to file separate motions with the Court if they underestimate the Tax Obligations.

Cause Exists to Authorize the Debtors' Payment of Tax Obligations

8. Section 363(b)(1) of the Bankruptcy Code provides that “[t]he trustee, after notice and a hearing, may use, sell, or lease, other than in the ordinary course of business, property of the estate.” 11 U.S.C. § 363(b)(1). Pursuant to section 105(a) of the Bankruptcy Code, “[t]he court may issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of [the Bankruptcy Code.]” *Id.* § 105(a). The Debtors submit that the relief requested herein is necessary and appropriate to carry out the provisions of the Bankruptcy Code.

9. Various bases exist for granting the relief requested in this Motion, including that (i) failure to pay will have a detrimental effect on the Debtors' operations; (ii) if the Debtors do not pay certain of the claims of the Taxing Authorities, such claims may be secured by first priority liens on the Debtors' property and would accrue postpetition interest at potentially high interest rates; (iii) notwithstanding the operation of section 525 of the Bankruptcy Code, Taxing Authorities might seek to prevent the Debtors from conducting business in their jurisdictions if the Debtors have not paid Franchise Taxes; (iv) portions of the taxes may be entitled to priority status pursuant to section 507(a)(8) of the Bankruptcy Code; and (v) certain of the Tax Obligations are collected by the Debtors on behalf of the Taxing Authorities and do not constitute property of the estates.

10. Payment of Tax Obligations is necessary for several reasons. Generally, unpaid personal property or real property taxes are secured by a lien on the property subject to the tax. Under applicable state law, property tax liens typically have priority over any other liens

asserted against the property. Moreover, if property taxes are not paid, interest accrues, sometimes at high rates. Paying prepetition property taxes now will prevent disruption to the Debtors' businesses and diminution in value of the Debtors assets by avoiding the imposition of liens and the accrual of interest charges.

11. Certain unsecured taxes are afforded priority status under section 507(a)(8) of the Bankruptcy Code. These include unsecured claims of governmental units for any real or personal property tax incurred before the Commencement Date and last payable without penalty in the year before the Commencement Date (§ 507(a)(8)(B)) and a tax required to be collected or withheld and for which the debtor is liable in whatever capacity (§ 507(a)(8)(C)), such as the Use Taxes. As priority claims, the Tax Obligations must be paid in full before any general unsecured obligations of any of the Debtors may be satisfied.

12. Similarly, the Debtors are required to pay the Franchise Taxes and Other Governmental Assessments in order to operate their businesses in the jurisdictions where these taxes apply. If the Debtors do not pay these taxes, notwithstanding the prohibition against discrimination contained in section 525 of the Bankruptcy Code, Taxing Authorities may seek to prevent the Debtors from continuing operations in their respective jurisdictions, and the Debtors' operations could be disrupted as a result.

13. Finally, some of the Tax Obligations are collected by the Debtors on behalf of the applicable Taxing Authority and are held in trust by the Debtors for the benefit of the Taxing Authorities. As such, these funds do not constitute property of the Debtors' estates pursuant to section 541 of the Bankruptcy Code. *See, e.g., Begier v. IRS*, 496 U.S. 53, 59-61 (1990) (withholding taxes are property held by debtors in trust for another and, as such, are not property of debtors' estates); *City of Farrell v. Sharon Steel Corp.*, 41 F.3d 92, 95 (3d Cir. 1994)

(withheld taxes were subject to a trust); *Al Copeland Enters., Inc. v. Texas*, 991 F.2d 233, 235 (5th Cir. 1993) (debtors' prepetition collection of sales taxes and interest thereon held subject to trust and not property of estate); *Tex. Comptroller of Pub. Accts. v. Megafoods Stores, Inc.*, 163 F.3d 1063, 1067-68 (9th Cir. 1988) (under Texas law, state sales taxes collected created statutory trust fund, if traceable, and were not property of the estate); *Shank v. Wash. State Dep't of Revenue (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. N.Y. State Tax Comm'n*, 760 F.2d 432, 433 (2d Cir. 1985) (sales taxes are "trust fund" taxes); *In re Am. Int'l Airways, Inc.*, 70 B.R. 102, 103 (Bankr. E.D. Pa. 1987) (excise and withholding taxes are "trust fund" taxes); *In re Tap, Inc.*, 52 B.R. 271, 272 (Bankr. D. Mass. 1985) (withholding taxes are "trust fund" taxes); *see generally In re Columbia Gas Sys. Inc.*, 997 F.2d 1039, 1060 (3d Cir. 1993) (indicating that even if a statute does not establish an express trust, a constructive trust may be found). Tax Obligations that are not property of the Debtors' estates are not available for the satisfaction of creditors' claims.

14. In numerous chapter 11 cases, this Court has exercised its equitable powers under section 105 of the Bankruptcy Code to authorize debtors to pay prepetition tax obligations. *See, e.g., In re NTK Holdings, Inc.*, Ch. 11 Case No. 09-13611 (KJC) (Bankr. D. Del. Oct. 23, 2009) [Docket No. 43]; *In re Aleris Int'l, Inc.*, Ch. 11 Case No. 09-10478 (BLS) (Bankr. D. Del. March 10, 2009) [Docket No. 237]; *In re Recycled Paper Greetings, Inc.*, Case No. 09-10002 (KG) (Bankr. D. Del. Jan. 5, 2009) [Docket No. 45]; *In re Vertis Holdings, Inc.*, Case No. 08-11460 (CSS) (Bankr. D. Del. July 16, 2008) [Docket No. 146]; *In re SemCrude, L.P.*, Case No. 08-11525 (BLS) (Bankr. D. Del. Aug. 18, 2008) [Docket No. 817]. The Debtors submit that similar relief is warranted in these chapter 11 cases.

15. Nothing in this Motion should be construed as impairing the Debtors' right to contest the amount of any Tax Obligations or other tax that may be owed to any Taxing Authority, and the Debtors expressly reserve all of their rights with respect thereto.

The Debtors Satisfy Bankruptcy Rule 6003(b)

16. Bankruptcy Rule 6003(b) provides that to the extent relief is necessary to avoid immediate and irreparable harm, a bankruptcy court may approve a motion to "pay all or part of a claim that arose before the filing of the petition" prior to 20 days after the Commencement Date. Fed. R. Bankr. P. 6003(b). As described above and in the Rosoff Declaration, the Debtors' business operations require that the Tax Obligations be paid. The Debtors submit that the relief requested in this Motion is necessary to avoid immediate and irreparable harm to the Debtors, as described herein, and that Bankruptcy Rule 6003(b) has been satisfied.

Waiver of Bankruptcy Rule 6004(h)

17. To implement the foregoing successfully, the Debtors seek a waiver of the ten-day stay of an order authorizing the use, sale, or lease of property under Bankruptcy Rule 6004(h).

Jurisdiction

18. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

Notice

19. No trustee or examiner has been appointed in these chapter 11 cases. Notice of this Motion has been provided to (i) the office of the U.S. Trustee; (ii) the Debtors' 30 largest unsecured creditors (on a consolidated basis); and (iii) Bank of New York Mellon as

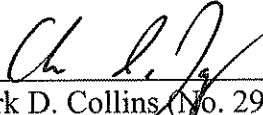
trustee under the Investment Note Indenture and 8.99% Indenture (both as defined in the Rosoff Declaration) (collectively, the “*Notice Parties*”). As this Motion is seeking first-day relief, notice of this Motion and any order entered hereon will be served on all parties required by Del. Bankr. L.R. 9013-1(m). Due to the urgency of the circumstances surrounding this Motion and the nature of the relief requested herein, the Debtors respectfully submit that no further notice of this Motion is required.

No Previous Request

20. No previous request for the relief sought herein has been made by the Debtors to this or any other court.

WHEREFORE, the Debtors respectfully request that the Court grant the relief requested herein and such other and further relief as the Court may deem just and proper.

Dated: November 8, 2009
Wilmington, Delaware



Mark D. Collins (No. 2981)
Paul N. Heath (No. 3704)
Chun I. Jang (No. 4790)
RICHARDS, LAYTON & FINGER, P.A.
One Rodney Square
920 North King Street
Wilmington, Delaware 19801
Telephone: (302) 651-7700
Facsimile: (302) 651-7701

- and -

WEIL, GOTSHAL & MANGES LLP
Marcia L. Goldstein
Robert J. Lemons
767 Fifth Avenue
New York, NY 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007

PROPOSED ATTORNEYS FOR
DEBTORS AND DEBTORS IN
POSSESSION

Exhibit A
Proposed Order

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

-----X	:	
	:	
<i>In re</i>	:	Chapter 11
	:	
ADVANTA CORP., <i>et al.</i> ,	:	Case No. 09-_____ ()
	:	
Debtors. ¹	:	(Joint Administration Requested)
	:	
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**ORDER PURSUANT TO SECTIONS TO SECTIONS 105(a), 363(b), 507(a)(8), AND 541
OF THE BANKRUPTCY CODE AUTHORIZING THE DEBTORS TO PAY CERTAIN
PREPETITION TAXES AND OTHER GOVERNMENTAL ASSESSMENTS**

Upon the motion (the “*Motion*”), dated November 8, 2009 of Advanta Corp. (“*Advanta*”) and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the “*Debtors*”), pursuant to sections 105(a), 363(b), 507(a)(8), and 541 of the Bankruptcy Code,² for entry of an order authorizing the Debtors to pay prepetition Tax Obligations, all as more fully set forth in the Motion; and upon consideration of the Rosoff Declaration; and this Court having jurisdiction to consider the Motion and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334; and consideration of the Motion and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Motion having been provided to the Notice Parties, and it appearing that no other or

¹ The Debtors in these cases, along with the last four digits of each Debtor’s federal tax identification number, are Advanta Corp. (2070), Advanta Investment Corp. (5627), Advanta Business Services Holding Corp. (4047), Advanta Business Services Corp. (3786), Advanta Shared Services Corp. (7074), Advanta Service Corp. (5625), Advanta Advertising Inc. (0186), Advantennis Corp. (2355), Advanta Mortgage Holding Company (5221), Advanta Auto Finance Corporation (6077), Advanta Mortgage Corp. USA (2654), Advanta Finance Corp. (8991), Great Expectations International Inc. (0440), Great Expectations Franchise Corp. (3326), and Great Expectations Management Corp. (3328).

² All capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Motion.

further notice need be provided; and this Court having determined that the relief sought in the Motion is in the best interests of the Debtors, their creditors, and all parties in interest; and the Court having determined that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and upon all of the proceedings had before this Court and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the Debtors are authorized and empowered, but not directed, pursuant to sections 105(a), 363(b), 507(a)(8) and 541 of the Bankruptcy Code, to pay all prepetition Tax Obligations due and owing to, without limitation, the taxing authorities listed on Exhibit "B" annexed to the Motion (the "*Taxing Authorities*"), consistent with the practices and policies in effect as of the commencement of the Debtors' chapter 11 cases, including, without limitation, through the issuance of postpetition checks; *provided, however*, that any amounts payable to Taxing Authorities under this Order shall not exceed \$1 million in the aggregate; and it is further

ORDERED that the Banks and all other applicable banks or financial institutions are authorized, when requested by the Debtors in the Debtors' sole discretion, to receive, process, honor and pay all checks drawn on or direct deposit and funds transfer instructions relating to the Debtors' accounts and any other transfers that are related to the Tax Obligations and the costs and expenses incident thereto; *provided, however*, that sufficient funds are available in the accounts to make such payments; and *provided, further*, that any such bank or financial institution may rely on the representations of the Debtors regarding which checks that were drawn or instructions that were issued by the Debtors before the commencement of these chapter 11 cases should be honored postpetition pursuant to this Order and that any such bank or

financial institution shall not have any liability to any party for relying on the representations of the Debtors as provided herein; and it is further

ORDERED that nothing herein shall impair the Debtors' ability to contest the validity, priority, and/or amounts of the Tax Obligations owing to the Taxing Authorities or be a waiver of any rights or remedies of the Debtors; and it is further

ORDERED that any payment or transfer made or service rendered by the Debtors pursuant to this Order is not, and shall not be deemed, an admission as to the validity of the underlying obligation, a waiver of any rights the Debtors may have to dispute such obligation or an approval or assumption of any agreement, contract, or lease under section 365 of the Bankruptcy Code; and it is further

ORDERED that Bankruptcy Rule 6003(b) has been satisfied because the relief requested in the Motion is necessary to avoid immediate and irreparable harm to the Debtors; and it is further

ORDERED that, notwithstanding any applicability of Bankruptcy Rule 6004(h), the terms and conditions of this Order shall be immediately effective and enforceable upon its entry; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation and/or enforcement of this Order.

Dated: _____, 2009
Wilmington, Delaware

UNITED STATES BANKRUPTCY JUDGE

Exhibit B
Taxing Authorities

Agency for Workforce
Innovation
Director
Caldwell Building, Suite 100
107 East Madison Street
Tallahassee, FL 32399

Alabama Dept. of Environmental
Mgmt.
P.O. Box 301463
Montgomery, AL 36130-1463

Alabama Revenue Department
Tax Division
Gordon Persons Office Building
50 N. Ripley Street, Room 4112
Montgomery, AL 36132

Alabama Sec. of State
P.O. Box 5616
Montgomery, AL 36103-5616

Alaska Dept. of Environmental
Conservation
410 Willoughby Avenue
Suite 303
Juneau, AK 99811-1800

American Samoa Gov't, Exec.
Ofc. Bldg
Utulei, Territory of American
Samoa
Pago Pago, AS 96799

Arizona Dept. of Environmental
Quality
1110 Washington St.
Phoenix, AZ 85007

Arizona Sec. of State
State Capitol, West Wing
1700 W. Washington St., 7th
Floor
Phoenix, AZ 85007-2808

Arkansas Dept. Environmental
Quality
5301 Northshore Drive
North Little Rock, AR 72118-
5317

Arkansas Finance and Admin.
Dept.
Revenue Division
Ledbetter Building, P.O. Box
1272
Little Rock, AR 72203

Arkansas Sec. of State
256 State Capitol Bldg.
Little Rock, AR 72201

California Environmental
Protection Agency
1416 9th Street
Sacramento, CA 95814

California Sec. of State
1500 11th Street, 3RD FLOOR
Sacramento, CA 95814

California State Board of
Equalization
P.O. Box 942879
Sacramento, CA 94279

Colorado Dept. of Health &
Environment
4300 Cherry Creek Dr. S.
Denver, CO 80246-1530

Colorado Sec. of State
1560 Broadway, Suite 200
Denver, CO 80202

Connecticut Dept. of
Environmental Protection
79 Elm St
Hartford, CT 06106-5127

Connecticut Revenue Services
Department Tax Division
25 Sigourney Street
Hartford, CT 06106

Connecticut Sec. of State
State Capitol, Room 104
210 Capitol Ave.
Hartford, CT 06106

Delaware Dept. of Natural
Resources & Environmental
Control
89 Kings Highway
Dover, DE 19901

Delaware Finance Department
Revenue Division
Carvel State Office Building
820 N. French Street, 8th Floor
Wilmington, DE 09801

Delaware Sec. of State
820 N. French Street, 4th Floor
Carvel State Office Bldg.
Wilmington, DE 19801

Delaware Sec. of State
Div. Of Corporations, Franchise
Tax
401 Federal Street, Suite 4P.O.
Box 898Dover, DE 19903

Delaware Sec. of State
401 Federal Street, Suite 3
Dover, DE 19901

Department of Employment
Security
Executive Director
P.O. Box 1699
Jackson, MS 39215-1699

Department of Employment,
Training and Rehabilitation
Commissioner
500 East Third Street
Carson City, NV 89713

Department of Labor
Commissioner
100 North Union Street
Suite 620
Montgomery, AL 36130

Department of Labor
Commissioner
Sussex Place — Room 600
148 International Blvd., NE
Atlanta, GA 30303

Department of Labor
Director
160 N. LaSalle Street, 13th Floor
Suite C-1300
Chicago, IL 60601

Department of Labor
Commissioner
4 West Edenton Street
Raleigh, NC 27601

Department of Labor
Commissioner
P.O. Box 488
Montpelier, VT 05601-0488

Department of Labor & Industry
Secretary
1700 Labor and Industry
Building
7th and Forster Streets
Harrisburg, PA 17120

Department of Labor Workforce
Development
Commissioner
P.O. Box 94600 Lincoln, NE
68509-4600

Department of Labor, Licensing
and Regulation
Secretary
500 North Calvert Street
Baltimore, MD 21202

Dept. of Justice
Vincent Frazer
G.E.R.S. Complex 488-50C
Kronprinsdens Gade
St. Thomas, VI 00802

Department of Labor
Secretary
P.O. Box 94094
Baton Rouge, LA 70804-9094

Department of Labor
Commissioner
W. A. Harriman State Office
Campus
Building 12
Albany, NY 12240

Department of Labor &
Industrial Relations
Director
P.O. Box 504
Jefferson City, MO 65102-0504

Department of Labor and
Economic Growth
Director
611 West Ottawa Street, 4th
Floor
Ottawa Building
Lansing, MI 48909
Department of Labor, Licensing
& Regulations
Director
Synergy Center, Kingstree Bldg,
110 Center View Drive
P.O. Box 11329
Columbia, SC 29211-1329

Department of Workforce
Development
Secretary
P.O. Box 7946
Madison, WI 53707

District of Columbia
Environmental Health
Administration
51 'N' Street, Room 5025
Washington, DC 20002

District of Columbia
John A. Wilson Building
1350 Pennsylvania Ave. N.W.
Suite 409
Washington, DC 20009

District of Columbia Office of
Tax and Revenue
941 North Capitol St. N.E.
Washington, DC 20002

Division of Labor
Commissioner
State Capitol Complex, Bldg. 6,
Room 749
1900 Kanawha Blvd., East
Charleston, WV 25305

Employment Department
Director
CBC Building, 1501 E. Pershing
Boulevard
Second Floor
Cheyenne, WY 82002

Environmental Protection
Agency
Office of General Counsel
1300 Pennsylvania Ave., N.W.
U.S. EPA Mailcode 2377R
Washington, DC 20004

Environmental Protection
Agency
1200 Pennsylvania Ave., N.W.
Suite 4209
Washington, DC 20004

Environmental Protection
Agency
Region 1
1 Congress St., Suite 1100
Boston, MA 02114-2023

Environmental Protection
Agency
Region 2
290 Broadway
New York, NY 10007-1866

Environmental Protection
Agency
Region 3
1650 Arch Street Philadelphia,
PA 19103-2029

Environmental Protection
Agency
Region 4
Atlanta Federal Center
61 Forsyth Street, S.W.
Atlanta, GA 30303-3104

Environmental Protection
Agency
Region 5
77 West Jackson Blvd.
Chicago, IL 60604-3507

Environmental Protection
Agency
Region 6
Fountain Place, 12th Floor, Ste
1200
1445 Ross Avenue
Dallas, TX 75202-2733
Environmental Protection
Agency
Region 8
80C-EISC
1595 Wynkoop St.
Denver, CO 80202-1129

Environmental Protection
Agency
Region 7
901 N. 5th Street
Kansas City, MO 66101

Environmental Protection
Agency
Region 9
75 Hawthorne Street
San Francisco, CA 94105

Environmental Protection
Agency
Region 10
1200 6th Avenue
Seattle, WA 98101

Federal Communications
Commission
445 12th Street, S.W.
Washington, DC 20554

Federal Trade Commission
600 Pennsylvania Avenue, N.W.
Washington, DC 20580

Florida Dept. of Environmental
Protection
3900 Commonwealth Blvd.
M.S. 49
Tallahassee, FL 32399

Florida Sec. of State
The Capitol
Tallahassee, FL 32399-1050

Georgia Department of Natural
Resources
Environmental Protection
Division
2 Martin Luther King Jr. Drive
Suite 1152, East Tower
Atlanta, GA 30334

Georgia Sec. of State
Karen C. Handel
214 State Capitol
Atlanta, GA 30334

Hawaii State Department of
Health
P.O. Box 3378 Honolulu, HI
96801

Idaho Dept. of Water Resources
The Idaho Water Center
322 East Front Street
PO Box 83720
Boise, ID 83720-0098

Idaho Dept of Environmental
Quality
1410 N. Hilton
Boise, ID 83706

Idaho Sec. of State
700 West Jefferson, Room 203
Boise, ID 83720-0080

Idaho Tax Commission
800 Park
Boise, ID 83722

Illinois Environmental
Protection Agency
1021 N. Grand Ave. E.
Springfield, IL 62794-9276

Illinois Pollution Control Board
1021 North Grand Avenue East
P.O. Box 19274
Springfield, IL 62794-9274

Illinois Revenue Department
Tax Division
101 W. Jefferson Street
Springfield, IL 62794

Illinois Sec. of State
213 State Capitol Bldg.
Springfield, IL 62756

Indiana Department of Natural
Resources
402 West Washington Street
Indianapolis, IN 46204

Indiana Dept. of Environmental
Mgmt.
100 North Senate Ave.
Mail Code 50-01
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