

**EXHIBIT A**

The following parties were served on September 24, 2012 *via* U.S. Mail Priority Overnight for delivery on Tuesday, September 25 2012:

City of Mesa  
P O Box 16350  
Mesa, AZ 85211-6350

AZ Department of Revenue  
P O Box 29009  
Phoenix, AZ 85038-9010

AZ Department of Revenue  
P O Box 29010  
Phoenix, AZ 85038-9010

AZ Department of Economic Security  
P O Box 52027  
Phoenix, AZ 85072-2027

State of Arkansas  
Department of Workforce Service  
P O Box 8007  
Little Rock, AR 72203-8007

State Of Arkansas  
PO Box 1272  
Little Rock, AR 72203

Little Rock Advertising & Promotion  
Commission  
Attn: Revenue Division  
P.O. Box 1763  
Little Rock, Arkansas 72203

Lyon County Treasurer  
PO Box 747  
Emporia, KS 66801-0747

Geary County Treasurer  
200 E. 8th Street  
PO Box 825  
Junction City, KS 66441-0825

Texas Comptroller of Public Accounts  
P.O. Box 13528, Capitol Station  
Austin, Texas 78711-3528

Missouri Department of Revenue  
Taxation Division  
P.O. Box 3375  
Jefferson City, MO 65105-3375

DES Central Office Address  
P.O. Box 59  
Jefferson City, MO 65104-0059

Jackson County Collector  
PO Box 219747  
Kansas City, MO 64121-9747

Nebraska State Office Building  
301 Centennial Mall South, 2nd Floor  
PO Box 94818  
Lincoln, NE 68509-4818

Nebraska State Office Building  
301 Centennial Mall South, 2nd Floor  
PO Box 94818  
Lincoln, NE 68509-4818

Oklahoma Tax Commission  
P.O. Box 26850  
Oklahoma City, OK 73126-0850

Oklahoma Tax Commission  
P.O. Box 26860  
Oklahoma City, OK 73126-0860

Oklahoma Employment Security Commission  
PO Box 52003  
Oklahoma City OK 73152-2003

Muskogee County Treasurer  
PO Box 1587  
Muskogee, OK 74402-1587

Oklahoma County Treasurer  
PO Box 268875  
Oklahoma City, OK 73126-8875

Texas Unemployment Tax Office  
P.O. Box 149037  
Austin, TX 78714-9037

Jefferson County Collector  
PO Box 2112  
Beaumont, TX 77704

The following parties were served on September 24, 2012 *via* Federal Express overnight for delivery of all pleadings on Tuesday, September 25, 2012:

Maricopa County Treasurer  
301 W. Jefferson Street  
Phoenix, AZ 85003

State of Arkansas  
Ledbetter Building  
1816 W 7th St, Rm 1380  
Little Rock, AR 72201

Pulaski County Treasurer  
201 S. Broadway, Suite 150  
Little Rock, AR 72201

Kansas Department of Revenue  
915 SW Harrison Street  
Topeka, KS 66625-5000

Kansas Department of Revenue  
915 SW Harrison Street  
Topeka, KS 66625-0002

Kansas Department of Labor  
401 S.W. Topeka Boulevard  
Topeka, Kansas 66603-3182

Johnson County Treasurer  
111 S. Cherry St., Suite 1500  
Olathe, KS 66061

Reno County Treasurer  
206 W. 1st Avenue  
Hutchinson, KS 67501

Sedgwick County Treasurer  
525 North Main  
Wichita, KS 67203

Missouri Department of Revenue  
Harry S Truman State Office Building  
301 West High Street Jefferson City, MO 65101

Finance Department - Revenue Division  
City Hall  
414 E. 12th St  
Kansas City, MO 64106-2786

Clay County Treasurer  
Administration Building  
1 Courthouse Square  
Liberty, MO 64068

Nebraska Department of Labor  
Administrative Office  
550 South 16th Street  
Lincoln, NE 68508

Adams County Treasurer  
Courthouse  
500 West 4th Street, Suite 106  
Hastings, NE 68901

Tulsa County Treasurer  
500 S. Denver Ave. 3rd Floor  
Tulsa, OK 74103-3840

Texas Comptroller of Public Accounts  
P.O. Box 13528, Capitol Station  
Austin, Texas 78711-3528

Texas Unemployment Tax Office  
P.O. Box 149037  
Austin, TX 78714-9037

Jefferson County Collector  
PO Box 2112  
Beaumont, TX 77704