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Proposed Counsel to the Debtors and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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In re:	)	Chapter 11
	)	
INSIGHT HEALTH SERVICES	)	Case No. 10-[_____] (____)
HOLDINGS CORP., <u>et al.</u> , <sup>1</sup>	)	
	)	
Debtors.	)	(Joint Administration Requested)
	)	

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<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, include: InSight Health Services Holdings Corp. (0028); InSight Health Services Corp. (2770); Comprehensive Medical Imaging Centers, Inc. (6946); Comprehensive Medical Imaging, Inc. (2473); InSight Health Corp. (8857); Maxum Health Services Corp. (5957); North Carolina Mobile Imaging I LLC (9930); North Carolina Mobile Imaging II LLC (0165); North Carolina Mobile Imaging III LLC (0251); North Carolina Mobile Imaging IV LLC (0342); North Carolina Mobile Imaging V LLC (0431); North Carolina Mobile Imaging VI LLC (0532); North Carolina Mobile Imaging VII LLC (0607); Open MRI, Inc. (1529); Orange County Regional PET Center - Irvine, LLC (0190); Parkway Imaging Center, LLC (2858); and Signal Medical Services, Inc. (2413). The location of the Debtors' corporate headquarters and the Debtors' service address is: 26250 Enterprise Court, Suite 100, Lake Forest, California 92630.

**DEBTORS' MOTION FOR ENTRY OF INTERIM AND  
FINAL ORDERS AUTHORIZING, BUT NOT DIRECTING, THE  
DEBTORS TO PAY CERTAIN PREPETITION TAXES AND FEES**

The above-captioned debtors and debtors in possession (collectively, the “Debtors”) hereby move the Court, pursuant to this motion (this “Motion”), for the entry of interim and final orders, substantially in the forms attached hereto as Exhibit A and Exhibit B, authorizing, but not directing, the Debtors to pay certain prepetition taxes, fees and other similar charges and assessments. In support of this Motion, the Debtors respectfully state as follows:<sup>2</sup>

**Jurisdiction**

1. The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2).
2. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.
3. The statutory bases for the relief requested herein are sections 105(a), 363(b), 507(a)(8) and 541 of title 11 of the United States Code (the “Bankruptcy Code”) and Rules 6003 and 6004 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”).

**Background**

4. The Debtors and their affiliates are a leading diagnostic medical imaging services provider that own and operate a network of 62 fixed-site imaging centers and 104 mobile facilities in more than 30 states. Through their imaging centers and mobile facilities, the Debtors provide magnetic resonance imaging, ultrasound, x-ray and other diagnostic imaging services that generate representations of internal anatomy used by physicians for the diagnosis of certain medical conditions.

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<sup>2</sup> The facts and circumstances supporting this Motion are set forth in the Declaration of Keith S. Kelson of InSight Health Services Holdings Corp. (I) in Support of Debtors’ Chapter 11 Petitions and First Day Motions and (II) Pursuant to Local Bankruptcy Rule 1007-2 (the “First Day Declaration”), filed contemporaneously herewith and incorporated herein by reference.

5. Through a prior restructuring, the Debtors converted their subordinated unsecured debt into common equity and, thereby, reduced their debt service costs and preserved liquidity. The Debtors believed, at that time, that they would be able to maintain competitive operations without the need for further deleveraging. However, as with other businesses and individuals, the significant economic downturn of 2008 and 2009, the effects of which are still felt today, reduced demand for the Debtors' services, making it necessary for the Debtors to further restructure their debt obligations.

6. Beginning in the fall of 2010, the Debtors engaged in discussions with their revolving loan agent and major senior secured noteholders regarding a consensual debt restructuring. Prior to filing these chapter 11 cases, the Debtors successfully negotiated and obtained agreement from their major creditor constituents to the restructuring and exchange embodied in their prepackaged chapter 11 plan, filed contemporaneously herewith.

7. The proposed prepackaged plan converts all of the Debtors' senior secured notes into new common equity, eliminating more than \$290 million of debt. The plan also leaves the Debtors' general unsecured creditors unimpaired and provides them with a *full recovery* on their general unsecured claims. In connection with receiving their plan distribution, the senior secured noteholders will convey warrants to acquire two percent of the new common stock exercisable when the enterprise value reaches a certain threshold to the Debtors' existing equity holders.

8. The Debtors launched solicitation of their plan prior to filing these chapter 11 cases to holders of the senior secured notes — the only class of claims or interests entitled to vote on the plan. As of the time of filing these chapter 11 cases, senior secured noteholders holding over two-thirds of the outstanding amount of the notes have voted to accept the plan.

The Debtors expect to obtain further acceptance of the plan by the proposed December 27, 2010 voting deadline and anticipate confirming the plan expeditiously.

9. On the date hereof (the "Petition Date"), each of the Debtors filed a petition with the Court under chapter 11 of the Bankruptcy Code to effectuate the prepackaged plan, enhance liquidity and solidify their long-term growth prospects and operating performance. The Debtors are operating their businesses and managing their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No request for the appointment of a trustee or examiner has been made in these chapter 11 cases, and no committees have been appointed or designated. Concurrently with the filing of this Motion, the Debtors have requested procedural consolidation and joint administration of these chapter 11 cases.

#### **The Debtors' Tax and Fee Obligations**

10. In the ordinary course of business, the Debtors: (a) incur and/or collect taxes, including income, franchise, sales, business, property and fuel taxes in the operation of their businesses (collectively, the "Taxes"); (b) incur annual reporting, business license, permit, accreditation, regulatory and other similar fees and assessments (collectively, the "Fees") in connection with obtaining licenses and permits necessary to operate their businesses; and (c) remit such Taxes and Fees to various taxing, licensing, and other governmental authorities (collectively, the "Authorities"). A list of the Authorities is attached hereto as Exhibit C. The Debtors pay the Taxes and Fees monthly, quarterly, semi-annually, annually or biennially, in each case as required by applicable laws and regulations.

#### **A. Corporate Income and Franchise Taxes.**

11. Certain federal, state and local Authorities require the Debtors to pay income and franchise Taxes. The Debtors pay income and franchise Taxes annually. Franchise Taxes may be based on a flat fee, net operating income or capital employed. Often, though not mandatory,

the Debtors pay estimated income taxes quarterly in order to avoid underpayment penalties. Certain jurisdictions assess both franchise and income Taxes, while others assess either franchise or income taxes depending on which results in a higher tax. The Debtors estimate that, as of the Petition Date, approximately \$115,000 of income and franchise Taxes are accrued and unpaid.

**B. Sales, Use and Fuel Taxes.**

12. Certain state and local Authorities require the Debtors to pay sales, business and occupation Taxes. In various jurisdictions, the Debtors pay such Taxes to state and local governments in order to remain in good standing for purposes of conducting business within the state. Generally, the Debtors collect sales Taxes from their customers and remit such Taxes to the Authorities in the month following their collection. The Debtors estimate that, as of the Petition Date, approximately \$55,000 of sales, business and occupation Taxes are accrued and unpaid.

13. In addition, certain state governmental Authorities require the Debtors to pay fuel Taxes. As part of their business operations, the Debtors require fuel to maintain and operate a fleet of greater than 100 mobile diagnostic imaging units, each similar in size to a typical 18-wheel tractor-trailer. The Debtors pay fuel Taxes monthly and quarterly. The Debtors estimate that, as of the Petition Date, approximately \$4,500 of fuel Taxes are accrued and unpaid.

**C. Property Taxes.**

14. Under applicable law, certain Authorities, most often state governments, in jurisdictions where the Debtors' operations are located are granted the authority to levy property Taxes against the Debtors' real and personal property. The Debtors generally pay property Taxes annually, although certain Authorities provide an option to make semi-annual payments.

The Debtors estimate that, as of the Petition Date, approximately \$750,000 of property Taxes are accrued and unpaid.

**D. Business License, Reporting and Accreditation Fees.**

15. Certain state Authorities require the Debtors to pay annual and biennial reporting Fees. In various jurisdictions, the Debtors pay annual reporting fees to state governments to remain in good standing for purposes of conducting business with the state. The Debtors estimate that, as of the Petition Date, approximately \$10,000 of annual and biennial reporting Fees are accrued and unpaid.

16. Certain state and local Authorities require the Debtors to pay business license and professional business license Fees as a prerequisite for the Debtors to conduct business operations in such Authorities' jurisdictions. The Debtors business operations require special licensing in order to maintain compliance with state medical regulations. The Debtors generally pay license Fees as they are incurred. Thus, as of the Petition Date, no license Fees are accrued and unpaid.

17. Certain state and local Authorities and independent accreditation and regulatory Authorities require the Debtors to pay a variety of miscellaneous Fees. In relation to the Debtors' operations within the regulated medical and health care industry, such miscellaneous Fees include: accreditation, credentialing for managed care, registration, safety regulation, trade name and vehicle license Fees. The Debtors pay these miscellaneous Fees monthly, quarterly or annually in each case as required by applicable laws and regulations. The Debtors estimate that, as of the Petition Date, approximately \$30,000 of miscellaneous Fees are accrued and unpaid.

**E. Income, Sales and Property Tax Assessments.**

18. The Debtors have additional liabilities resulting from active income, sales and property tax assessments. As of the Petition Date, the Debtors estimate accrued and unpaid

liabilities for: approximately \$5,000 of income and franchise tax assessments and notices, approximately \$135,000 of sales tax audit assessments and approximately \$225,000 of property tax assessments and notices. The Debtors estimate that, as of the Petition Date, a total of approximately \$365,000 of active income, sales and property tax assessments are accrued and unpaid.

### **Relief Requested**

19. By this Motion, the Debtors seek entry of interim and final orders authorizing them to pay in the ordinary course of business, in their sole discretion, any Taxes and Fees that the Debtors accrued or that arose before the Petition Date. The amount of Taxes and Fees to be paid prior to entry of the final order approving this Motion will likely not exceed approximately \$80,000.

20. The Debtors seek the relief requested in the event and to the extent that: (a) any Taxes and Fees that accrued prepetition (i) were not paid prepetition, (ii) were not processed prepetition or (iii) were paid in an amount that was less than is actually owed, including amounts subsequently determined upon audit or otherwise to be owed for periods prior to the Petition Date; (b) any payments made prepetition were rejected, lost or otherwise not received in full by any Authority; or (c) Taxes and Fees were incurred or collected from sales and services provided prepetition that will come due shortly after the Petition Date.

21. In addition, the Debtors request that the Court schedule a final hearing within approximately 25 days of the Petition Date to consider approval of this Motion on a final basis.

### **Basis for Relief**

22. There are several bases for granting the relief requested in this motion: (a) certain of the Taxes and Fees are not property of the Debtors' estates pursuant to section 541(d) of the Bankruptcy Code; (b) portions of the Taxes and Fees may be entitled to priority status pursuant

to section 507(a)(8) of the Bankruptcy Code; (c) governmental entities may sue the Debtors' directors and officers for unpaid Taxes and Fees, and thus distracting the Debtors' directors and officers from the Debtors' reorganization efforts; (d) the Bankruptcy Code gives the Debtors authority to remit payment on account of such Taxes and Fees in the ordinary course of business; and (e) section 105 of the Bankruptcy Code and the Court's general equitable powers permit the Court to grant the relief sought.

**A. Certain of the Taxes and Fees May Not Be Property of the Estate.**

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

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 (a)(2) of this section only to the extent of the [D]ebtors' 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). Some of the Taxes and Fees constitute "trust fund" taxes, which are required to be collected from their customers and held in trust for payment to the Authorities. See, e.g., Begier v. Internal Revenue Serv., 496 U.S. 53, 57–60 (1990) (holding that any prepetition payment of trust fund taxes is not an avoidable preference since funds are not the debtor's property); Shank v. Wash. State Dep't of Revenue, Excise Tax Div. (In re Shank), 792 F.2d 829, 833 (9th Cir. 1986) (holding that sales tax required by state law to be collected by sellers from their customers is a "trust fund" tax and not released by bankruptcy discharge); DeChiaro v. N.Y. State Tax Comm'n, 760 F.2d 432, 435–36 (2d Cir. 1985) (same); DuCharmes & Co., Inc. v. Michigan, 852 F.2d 194 (6th Cir. 1988) (per curiam); In re Maranatha Trucking Co., No. 587-1438, 1988 WL 212742, at \*2 (Bankr. N.D. Ohio Dec. 22, 1988); In re Shreve Steel Erection, Inc., 92 B.R. 214 (Bankr. W.D. Mich. 1988). To the extent these "trust fund" taxes are collected, they are not property of the Debtors' estates under section 541(d) of the Bankruptcy Code. See In re Am. Int'l Airways, Inc., 70 B.R. 102, 104–105 (Bankr. E.D. Pa.



1987). The Debtors, therefore, generally do not have an equitable interest in the Taxes or Fees and should be permitted to pay them to the Authorities as they become due.

**B. Portions of the Taxes and Fees May Be Entitled to Priority Status Pursuant to Section 507(a)(8) of the Bankruptcy Code.**

24. Claims for some of the Taxes and Fees are or may be priority claims entitled to payment prior to general unsecured creditors. See 11 U.S.C. § 507(a)(8). Thus, payment of certain of the Taxes and Fees likely will give the Taxing Authorities no more than that to which they otherwise would be entitled under a chapter 11 plan and will save the Debtors the potential interest expense, legal expense, and penalties that otherwise might accrue on the Taxes and Fees during these chapter 11 cases. Moreover, to the extent that the Taxes and Fees are entitled to priority treatment under section 507(a)(8)(B) of the Bankruptcy Code, the governmental units also may attempt to assess interest and penalties. See 11 U.S.C. § 507(a)(8)(G) (granting eighth priority status to “a penalty related to a claim of a kind specified in this paragraph and in compensation for actual pecuniary loss”). Thus, to the extent any Taxes and Fees are outstanding, the payment of certain Taxes and Fees at this time would affect only the timing of payment and, therefore, should not unduly prejudice the rights of other creditors.

**C. Payment of the Taxes and Fees Will Avoid Unnecessary Distractions in These Chapter 11 Cases.**

25. Certain Taxing Authorities may impose personal liability on the Debtors’ directors and officers to the extent the Debtors fail to meet their obligations to remit prepetition Taxes and Fees, even if the failure to pay such Taxes and Fees was not a result of any malfeasance on the Debtors’ part. In addition, the Debtors’ failure to pay certain Taxes and Fees could cause some states to challenge the Debtors’ rights to operate within such states’ jurisdictions. Addressing any subsequent action taken by such states would be costly and administratively burdensome for the Debtors’ management during these chapter 11 cases and

would be an unnecessary distraction for the Debtors, the named officers and directors and the Court, which could be asked to entertain various motions seeking injunctions with respect to the potential state court actions. Therefore, it is in the best interest of the Debtors' estates and the Debtors' prospects for reorganization to eliminate the possibility of the foregoing distractions.

**D. The Court May Authorize the Debtors to Pay the Taxes and Fees Pursuant to Section 363(b) of the Bankruptcy Code.**

26. The Court also may authorize the Debtors to pay the Taxes and Fees under section 363(b) of the Bankruptcy Code, which 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). Under this section, a court may authorize a debtor to pay certain prepetition claims. *See, e.g., In re Ionosphere Clubs, Inc.*, 98 B.R. 174, 175 (Bankr. S.D.N.Y. 1989) (“A bankruptcy court is empowered pursuant to § 363 of the Bankruptcy Code to authorize a debtor to expend funds in the bankruptcy court’s discretion outside the ordinary course of business.”); *In re UAL Corp.*, No. 02-48191 (ERW) (Bankr. N.D. Ill. Dec. 9, 2002) (authorizing payment of prepetition claims under section 363 of the Bankruptcy Code as an out-of-the-ordinary-course transaction). To do so, “the debtor must articulate some business justification, other than the mere appeasement of major creditors.” *Ionosphere Clubs*, 98 B.R. at 175. As discussed above, the Debtors’ failure to pay the Taxes and Fees could have a material adverse impact on their ability to operate in the ordinary course of business.

**E. Section 105(a) of the Bankruptcy Code Authorizes the Relief Requested Herein.**

27. Section 105(a) of the Bankruptcy Code provides that “[t]he 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 purpose of section 105(a) of the Bankruptcy Code is “to assure the bankruptcy courts (sic) power to take whatever action is appropriate or necessary in aid of the

exercise of their jurisdiction.” See 2 COLLIER ON BANKRUPTCY ¶ 105.01 (16th ed.). Thus, section 105 of the Bankruptcy Code essentially codifies the Bankruptcy Court’s inherent equitable powers.

28. Application of section 105(a) in the context of this Motion is appropriate because the relief requested herein is consistent with the rehabilitative policy of chapter 11 of the Bankruptcy Code. A debtor in possession is a fiduciary with a duty to protect and preserve the estate, including the value of the business as a going concern. See In re CoServ, L.L.C., 273 B.R. 487, 497 (Bankr. N.D. Tex. 2002) (“There are occasions when this [fiduciary] duty can only be fulfilled by the preplan satisfaction of a prepetition claim.”). The Debtors’ business could be significantly disrupted absent the relief requested herein. The Debtors could incur penalties and liens arising from their failure to pay the Taxes and Fees, thereby unnecessarily increasing both the value and priority of claims against their estates—all to the detriment of the Debtors and their unsecured creditors. The Debtors’ key personnel could also be exposed to personal liability and needlessly distracted from the present reorganization. Thus, granting the relief requested in this Motion will enhance the likelihood of the Debtors’ successful rehabilitation, maximize the value of the estates’ assets and thus benefit the estates’ creditors. The relief requested in this Motion is critical to the Debtors’ operations and reorganization and therefore is justified under section 105(a) of the Bankruptcy Code.

29. Granting the relief requested is appropriate and in the best interests of the Debtors, their estates and their creditors. Further, the relief requested herein has been regularly provided in similar chapter 11 cases by courts in this jurisdiction. See, e.g., In re Blockbuster, Inc., Case No. 10-14997 (BRL) (Bankr. S.D.N.Y. Oct. 21, 2010); In re Innkeepers USA Trust, Case No. 10-13800 (SCC) (Bankr. S.D.N.Y. Aug. 12, 2010); In re NR Liquidation III Co. (f/k/a

Neff Corp.), Case No. 10-12610 (SCC) (Bankr. S.D.N.Y. June 9, 2010); In re Uno Rest. Holdings Corp., Case No. 10-10209 (MG) (Bankr. S.D.N.Y. Feb. 17, 2010); In re Citadel Broad. Corp., Case No. 09-17442 (Bankr. S.D.N.Y. Feb. 3, 2010); In re CIT Group Inc., Case No. 09-16565 (ALG) (Bankr. S.D.N.Y. Nov. 23, 2009); In re The Reader's Digest Ass'n, Case No. 09-23529 (RDD) (Bankr. S.D.N.Y. Sept. 17, 2009); In re Lear Corp., Case No. 09-14326 (ALG) (Bankr. S.D.N.Y. July 31, 2009); In re ION Media Networks, Inc., Case No. 09-13125 (JMP) (Bankr. S.D.N.Y. May 21, 2009); In re Gen. Growth Props., Inc., Case No. 09-11977 (ALG) (Bankr. S.D.N.Y. May 11, 2009); In re Chemtura Corp., Case No. 09-11233 (REG) (Bankr. S.D.N.Y. Apr. 13, 2009); In re Charter Commc'ns Inc., Case No. 09-11435 (JMP) (Bankr. S.D.N.Y. Apr. 15, 2009).

30. Accordingly, the Debtors seek authority, in their sole discretion, to pay the Taxes and Fees to avoid the significant damage to their estates that might otherwise result. However, nothing in this Motion or the order granting this Motion should be construed as impairing the Debtors' ability to contest the amounts of any Taxes and Fees allegedly owing to the Authorities, and the Debtors' payment of such Taxes and Fees shall not be deemed to be a waiver of rights regarding the extent, validity, perfection or possible avoidance of liens and payments.

#### **The Requirements of Bankruptcy Rule 6003 Are Satisfied**

31. Under Bankruptcy Rule 6003, the Court may authorize the Debtors to pay the Taxes and Fees because such relief is necessary to avoid immediate and irreparable harm. Immediate and irreparable harm exists where the absence of relief would impair a debtor's ability to reorganize or threaten the debtor's future as a going concern. See In re Ames Dep't Stores, Inc., 115 B.R. 34, 36 n.2 (Bankr. S.D.N.Y. 1990) (discussing the elements of "immediate and irreparable harm" in relation to Bankruptcy Rule 4001).

32. For the many reasons outlined above, the failure to pay Taxes and Fees would cause immediate and irreparable harm to the Debtors' restructuring efforts. For example, the failure to pay Taxes and Fees could lead to distracting litigation against the Debtors and their officers and directors personally by the Authorities. The Debtors' reorganization in chapter 11 requires the complete attention of the Debtors' officers and directors. Consequently, if the relief is not granted, such tax-related lawsuits would cause the Debtors' estates immediate and irreparable harm by detracting from the reorganization efforts. See, e.g., In re Calpine Corp., 365 B.R. 401, 410 (S.D.N.Y. 2007) (holding that potential distractions to employees constitute "imminent irreparable harm" if they would impact the restructuring process); In re Lomas Fin. Corp., 117 B.R. 64, 67 (S.D.N.Y. 1993) (same).

#### **Waiver of Bankruptcy Rule 6004(a) and 6004(h)**

33. To implement the foregoing successfully, the Debtors seek a waiver of the notice requirements under Bankruptcy Rule 6004(a) and the 14-day stay of an order authorizing the use, sale, or lease of property under Bankruptcy Rule 6004(h).

#### **Motion Practice**

34. This Motion includes citations to the applicable rules and statutory authorities upon which the relief requested herein is predicated, and a discussion of their application to this Motion. Accordingly, the Debtors submit that this Motion satisfies Rule 9013-1(a) of the Local Bankruptcy Rules for the Southern District of New York.

#### **Notice**

35. The Debtors have provided notice of this Motion to: (a) the Office of the United States Trustee for the Southern District of New York; (b) the entities listed on the Consolidated List of Creditors Holding the 50 Largest Unsecured Claims filed pursuant to Bankruptcy Rule 1007(d); (c) counsel to the agent for the Debtors' prepetition secured revolving loan and

proposed postpetition secured lenders; (d) the indenture trustee for the Debtors' secured floating rate notes; (e) counsel to the ad hoc group of certain holders of the Debtors' secured floating rate notes; (f) the Internal Revenue Service; (g) the Securities and Exchange Commission; and (h) the Authorities. In light of the nature of the relief requested, the Debtors respectfully submit that no further notice is necessary.

**No Prior Request**

36. No prior request for the relief sought in this Motion has been made to this or any other court.

*[Remainder of Page Intentionally Left Blank]*

WHEREFORE, the Debtors respectfully request entry of interim and final orders, substantially in the forms attached hereto as Exhibit A and Exhibit B, (a) authorizing, but not directing, the Debtors to pay prepetition Taxes and Fees, (b) scheduling a final hearing within approximately 25 days of the Petition Date to consider approval of this Motion on a final basis and (c) granting such other further relief as is just and proper.

New York, New York  
Dated: December 10, 2010

/s/ Edward O. Sassower

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Proposed Counsel to the Debtors and  
Debtors in Possession

**EXHIBIT A**

**Proposed Interim Order**



**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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In re:	)	Chapter 11
	)	
INSIGHT HEALTH SERVICES	)	Case No. 10-[_____] (____)
HOLDINGS CORP., <u>et al.</u> , <sup>1</sup>	)	
	)	
Debtors.	)	(Joint Administration Requested)

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**INTERIM ORDER AUTHORIZING, BUT NOT DIRECTING,  
THE DEBTORS TO PAY CERTAIN PREPETITION TAXES AND FEES**

Upon the motion (the “Motion”)<sup>2</sup> of the above-captioned debtors and debtors in possession (collectively, the “Debtors”) for the entry of an interim order (this “Order”) authorizing, but not directing, the Debtors to pay certain prepetition Taxes and Fees, all as more fully set forth in the Motion, and upon the First Day Declaration; it appearing that the relief requested is in the best interests of the Debtors’ estates, their creditors and other parties in interest; the Court having jurisdiction to consider the Motion and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334; consideration of the Motion and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); venue being proper before the Court pursuant to 28 U.S.C. §§ 1408 and 1409; notice of the Motion having been adequate and

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<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, include: InSight Health Services Holdings Corp. (0028); InSight Health Services Corp. (2770); Comprehensive Medical Imaging Centers, Inc. (6946); Comprehensive Medical Imaging, Inc. (2473); InSight Health Corp. (8857); Maxum Health Services Corp. (5957); North Carolina Mobile Imaging I LLC (9930); North Carolina Mobile Imaging II LLC (0165); North Carolina Mobile Imaging III LLC (0251); North Carolina Mobile Imaging IV LLC (0342); North Carolina Mobile Imaging V LLC (0431); North Carolina Mobile Imaging VI LLC (0532); North Carolina Mobile Imaging VII LLC (0607); Open MRI, Inc. (1529); Orange County Regional PET Center - Irvine, LLC (0190); Parkway Imaging Center, LLC (2858); and Signal Medical Services, Inc. (2413). The location of the Debtors’ corporate headquarters and the Debtors’ service address is: 26250 Enterprise Court, Suite 100, Lake Forest, California 92630.

<sup>2</sup> Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Motion.

appropriate under the circumstances; and after due deliberation and sufficient cause appearing therefor, it is hereby ORDERED that:

1. The Motion is granted as set forth herein on an interim basis.
2. The final hearing (the "Final Hearing") on the Motion shall be held on \_\_\_\_\_, 2010 at \_\_:\_\_ .m. Eastern Time. Any objections or responses to entry of the final order shall be filed five (5) days before the Final Hearing on \_\_\_\_\_, 2010 at \_\_:\_\_ p.m. Eastern Time and served on the following parties: (a) counsel to the Debtors; (b) the Office of the United States Trustee for the Southern District of New York; (c) the entities listed on the Consolidated List of Creditors Holding the 50 Largest Unsecured Claims filed pursuant to Bankruptcy Rule 1007(d); (d) counsel to the agent for the Debtors' prepetition senior lenders and proposed postpetition secured lenders; (e) each trustee for each of the Debtors' notes; (f) counsel to the ad hoc committee of the Debtors' unsecured noteholders; (g) the Internal Revenue Service; (h) the Securities and Exchange Commission; (i) those persons who have formally appeared and requested service in this proceeding pursuant to Bankruptcy Rule 2002; and (h) the Authorities.

3. Subject to further order, the Debtors are authorized, but not required, in their sole discretion, to pay and remit certain prepetition Taxes or Fees to various Authorities in an amount not to exceed \$80,000 only to the extent that the Debtors believe, in good faith and after reasonable inquiry, such Taxes and Fees are (a) taxes likely to give rise to personal liability to officers or directors of the Debtors, (b) sales and use taxes, (c) income, franchise and gross receipts taxes, (d) license fees and annual report taxes, (e) regulatory fees; or (f) property taxes that are likely to give rise to liens or security interests in property of the Debtors' estates to the extent that such liens or security interests will receive super priority treatment under the Bankruptcy Code, including but not limited to all of those Taxes and Fees subsequently

determined upon audit or otherwise to be owed for periods prior to the Petition Date; provided, however, that the Debtors shall pay only amounts due and payable as of the Petition Date and amounts that became due and payable between the Petition Date and the date that a final order is entered in the matter, unless otherwise ordered by the Court.

4. Nothing in the Motion or this Order, nor as a result of the Debtors' payment of claims pursuant to this Order, shall be deemed or construed as: (a) an admission as to the validity or priority of any claim against the Debtors or the validity of any lien (contractual, common law, statutory or otherwise); (b) a waiver of the Debtors' rights to dispute any claim or lien; or (c) an approval or assumption of any agreement, contract or lease pursuant to section 365 of the Bankruptcy Code. This Order is without prejudice to the Debtors' right to contest the amounts of any Taxes and Fees on any grounds they deem appropriate and to contest the extent, validity or perfection of liens described in the Motion or to seek the avoidance of all such liens.

5. The Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Motion.

6. The requirements set forth in Bankruptcy Rule 6003(b) are satisfied by the contents of the Motion or otherwise deemed waived.

7. Notice of the Motion as provided therein shall be deemed good and sufficient notice of such motion and the requirements of Bankruptcy Rule 6004(a) and the local rules are satisfied by such notice.

8. Notwithstanding the possible applicability of Bankruptcy Rules 6004(h), 7062, 9014 or otherwise, the terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

9. The Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

New York, New York

Date: \_\_\_\_\_, 2010

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United States Bankruptcy Judge

**EXHIBIT B**

**Proposed Final Order**

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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In re:	)	Chapter 11
	)	
INSIGHT HEALTH SERVICES	)	Case No. 10-[_____] (____)
HOLDINGS CORP., <u>et al.</u> , <sup>1</sup>	)	
	)	
Debtors.	)	(Joint Administration Requested)

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**FINAL ORDER AUTHORIZING, BUT NOT DIRECTING,  
THE DEBTORS TO PAY CERTAIN PREPETITION TAXES AND FEES**

Upon the motion (the “Motion”)<sup>2</sup> of the above-captioned debtors and debtors in possession (collectively, the “Debtors”) for the entry of a final order (this “Order”) authorizing, but not directing, the Debtors to pay certain prepetition Taxes and Fees, all as more fully set forth in the Motion, and upon the First Day Declaration; it appearing that the relief requested is in the best interests of the Debtors’ estates, their creditors and other parties in interest; the Court having jurisdiction to consider the Motion and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334; consideration of the Motion and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); venue being proper before the Court pursuant to 28 U.S.C. §§ 1408 and 1409; notice of the Motion having been adequate and appropriate under

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<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, include: InSight Health Services Holdings Corp. (0028); InSight Health Services Corp. (2770); Comprehensive Medical Imaging Centers, Inc. (6946); Comprehensive Medical Imaging, Inc. (2473); InSight Health Corp. (8857); Maxum Health Services Corp. (5957); North Carolina Mobile Imaging I LLC (9930); North Carolina Mobile Imaging II LLC (0165); North Carolina Mobile Imaging III LLC (0251); North Carolina Mobile Imaging IV LLC (0342); North Carolina Mobile Imaging V LLC (0431); North Carolina Mobile Imaging VI LLC (0532); North Carolina Mobile Imaging VII LLC (0607); Open MRI, Inc. (1529); Orange County Regional PET Center - Irvine, LLC (0190); Parkway Imaging Center, LLC (2858); and Signal Medical Services, Inc. (2413). The location of the Debtors’ corporate headquarters and the Debtors’ service address is: 26250 Enterprise Court, Suite 100, Lake Forest, California 92630.

<sup>2</sup> Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Motion.

the circumstances; and after due deliberation and sufficient cause appearing therefor, it is hereby ORDERED that:

1. The Motion is granted as set forth herein on a final basis.
2. The Debtors are authorized, but not required, to pay and remit prepetition Taxes or Fees to various Authorities, in their sole discretion, pursuant to this Order in accordance with the Motion.
3. Nothing in the Motion or this Order, nor as a result of the Debtors' payment of claims pursuant to this Order, shall be deemed or construed as: (a) an admission as to the validity or priority of any claim against the Debtors or the validity of any lien (contractual, common law, statutory or otherwise); (b) a waiver of the Debtors' rights to dispute any claim or lien; or (c) an approval or assumption of any agreement, contract or lease pursuant to section 365 of the Bankruptcy Code. This Order is without prejudice to the Debtors' right to contest the amounts of any Taxes and Fees on any grounds they deem appropriate and to contest the extent, validity or perfection of liens described in the Motion or to seek the avoidance of all such liens.
4. The Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Motion.
5. The requirements set forth in Bankruptcy Rule 6003(b) are satisfied by the contents of the Motion or otherwise deemed waived.
6. Notice of the Motion as provided therein shall be deemed good and sufficient notice of such motion and the requirements of Bankruptcy Rule 6004(a) and the local rules of the Court are satisfied by such notice.

7. Notwithstanding the possible applicability of Bankruptcy Rules 6004(h), 7062, 9014 or otherwise, the terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

8. The Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

New York, New York

Date: \_\_\_\_\_, 2010

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United States Bankruptcy Judge



**EXHIBIT C**

**Taxing Authorities**

<b>Taxing Authority</b>	<b>Address</b>	<b>City</b>	<b>State</b>	<b>ZIP</b>
Abbeville County Treasurer	P.O. Box 38	Abbeville	South Carolina	29620
Alabama Department of Revenue	P.O. Box 327435	Montgomery	Alabama	36132-7435
Alameda County Tax Collector	1221 Oak Street	Oakland	California	94612-4286
American College of Radiology	1818 Market St Suite 1600	Philadelphia	Pennsylvania	19103
American College of Radiology	1891 Preston White Dr.	Reston	Virginia	20191
American Financial Credit Services	P.O. Box 1985	Indianapolis	Indiana	46260
Arizona Corporation Commission	1300 West Washington	Phoenix	Arizona	85007-2996
Arizona Department of Revenue	P.O. Box 29079	Phoenix	Arizona	85038-9079
Arizona Department of Transportation	4005 N. 51 St Av.	Phoenix	Arizona	85031-2688
Arizona Dept. of Health Services	150 N. 18th Ave. #450	Phoenix	Arizona	85007
Arizona Radiation Regulatory Agency	4814 South 40th Street	Phoenix	Arizona	85040-2940
Arkansas Dept. of Health	4815 West Markham Street	Little Rock	Arkansas	72205
Arlington County Treasurer	2100 Clarendon Blvd Ste 200	Arlington	Virginia	22201
Arlington County, Virginia	P.O. Box 1757	Merrifield	Virginia	22116-1757
Baker County Tax Collector	32 North 5th Street	Macclenny	Florida	32063
Barrow County Tax Commissioner	P. O. Box 9101	Winder	Georgia	30680

<b>Taxing Authority</b>	<b>Address</b>	<b>City</b>	<b>State</b>	<b>ZIP</b>
Bay County Tax Collector	P.O. Box 2285	Panama City	Florida	32402
Beaufort County Treasurer	233 E. Broad Street, Suite 121	Beaufort	South Carolina	29901-0487
Belmont County Treasurer	P.O. Drawer 487	St. Clairsville	Ohio	43950-1260
Bienville Parish Sales & Use Tax	P.O. Box 746	Arcadia	Louisiana	71001
Boone County Tax Collector	801 E. Walnut Room 118	Columbia	Missouri	65201-4890
Borstein Partners Ltd.	250 McCarty Drive	Beverly Hills	California	90212
Bossier Parish Tax Collector		Benton	Louisiana	71006-0850
Braxton County Sheriff	P.O. Box 546	Sutton	West Virginia	26601
Brazoria County Tax Collector	P.O. Box 1586	Lake Jackson	Texas	77566
Brevard County Tax Collector	P.O. Box 2500	Titusville	Florida	32781-2500
Broward County Tax Collector	P.O. Box 1586	Fort Lauderdale	Florida	33302-9009
Brown County Treasurer	P.O. Box 29009	Georgetown	Ohio	45121-1178
Buncombe County Tax Collector	Dept 903, P.O. Box 1070	Charlotte	North Carolina	28201-1070
Burke County Tax Collector	P.O. Box 219	Charlotte	North Carolina	28258-0150
Butler County Collector	P.O. Box 580150	Poplar Bluff	Missouri	63901
California Dept. of Public Health	Ms 1601 Po 997376	Sacramento	California	95899-7376
Cabarrus County Tax Collector	P.O. Box 580347	Charlotte	North Carolina	28258-0347
California Secretary of State	P.O. Box 944230	Sacramento	California	94244-0230

<b>Taxing Authority</b>	<b>Address</b>	<b>City</b>	<b>State</b>	<b>ZIP</b>
California State Board of Equalization	P.O. Box 942879	Sacramento	California	94291-8051
Camden County Collector of Revenue	1 Court Circle, Ste 4	Camdenton	Missouri	65020-8500
Carl E. Levi, Hamilton County Trustee	P.O. Box 942879	Chattanooga	Tennessee	37402
Central Appraisal District of Taylor County	6400 Brooktree Court, Ste. 320	Abilene	Texas	79604
Central Ohio Self-Insurers Assoc	P.O. Box 2914	Columbus	Ohio	43216-2914
Chatham County Tax Collector		Savannah	Georgia	31412
Chattanooga City Treasurer	P.O. Box 191	Chattanooga	Tennessee	37401-0191
Cherokee County Treasurer	P.O. Box 191	Gaffney	South Carolina	29342
Citrus County Tax Collector	1 International Blvd., 10th Fl.	Inverness	Florida	34450-4298
City of Alpharetta	287 South Main St	Alpharetta	Georgia	30009
City of Beaufort	P.O. Drawer 1167	Beaufort	South Carolina	29901-1167
City of Bossier City	6700 W. 26th St.	Bossier City	Louisiana	71171-5399
City of Cambridge Tax Collector	P.O. Box 5399	Cambridge	Massachusetts	02139
City of Clarksburg	222 West Main Street	Clarksburg	West Virginia	26301
City of Clarksville	101 E. 11th Street, Room 100	Clarksville	Tennessee	37040
City of Cleveland	P.O. Box 31389	Cleveland	Texas	77327
City of Columbia Tax Collector	707 North Main Street	Columbia	Tennessee	38401
City of Columbus Ohio	P.O. Box 182158	Columbus	Ohio	43218-2158

<b>Taxing Authority</b>	<b>Address</b>	<b>City</b>	<b>State</b>	<b>ZIP</b>
City of Concord Tax Collector	P.O. Box 580473	Charlotte	North Carolina	28258-0473
City of Dallas	P.O. Box 139076	Dallas	Texas	75313-9076
City of Decatur	P.O. Box 934650	Atlanta	Georgia	31193-4650
City of Downey	11111 Brookshire Ave.	Downey	California	90241
City of Encinitas	505 S. Vulcan Ave.	Encinitas	California	92024
City of Fairfax	10455 Armstrong Street	Fairfax	Virginia	22030
City of Franklin Property Tax Dept.	50 Natoma Street	Franklin	Tennessee	37065
City of Frederick Tax Collector	P.O. Box 705	Frederick	Maryland	21701
City of Fremont	39550 Liberty Street	Fremont	California	94537-5006
City of Glendale	5850 W. Glendale Ave.	Glendale	Arizona	85301-2599
City of Goodlettsville		Goodlettsville	Tennessee	37072
City of Grafton	1 West Main Street	Grafton	West Virginia	26354
City of Grapevine Tax Collector	3072 Mustang Drive	Grapevine	Texas	76051
City of Greenwood	P.O. Box 40	Greenwood	South Carolina	29648
City of Hamlet Tax Collector	P.O. Box 1229	Hamlet	North Carolina	28345
City of Hammond	P.O. Box 907	Hammond	Louisiana	70404-2788
City of Hardeeville Treasurer	P.O. Box 2788	Hardeeville	South Carolina	29927
City of Hayward	777 B Street	Hayward	California	94541

<b>Taxing Authority</b>	<b>Address</b>	<b>City</b>	<b>State</b>	<b>ZIP</b>
City of Hazard	P.O. Box 609	Hazard	Kentucky	41701-0420
City of Henderson	240 Water Street	Henderson	Nevada	89015
City of Henderson Tax Collector	404 W Main St	Henderson	Texas	75652
City Of Humble	P.O. Box 2756	Humble	Texas	77347
City of Huntington Beach	P.O. Box 711	Huntington Beach	California	92648
City of Lebanon Tax Collector	P.O. Box 961018	Lebanon	Tennessee	37087
City of Lafayette	P.O. Box 61046	Lafayette	Louisiana	70502-4024
City of Las Cruces Economic Development	P.O. Box 20000	Las Cruces	New Mexico	88004
City of Las Vegas	P.O. Box 52583	Phoenix	Arizona	85072-2583
City of Las Vegas	P.O. Box 52799	Phoenix	Arizona	85072
City of Laurinburg Tax Collector	P.O. Box 296	Laurinburg	North Carolina	28353
City of Lebanon Tax Collector	200 Castle Heights Ave North	Lebanon	Tennessee	37087
City of Liberty	27 Pine Street	Liberty	Missouri	64069
City of Los Angeles, Office of Finance	P.O. Box 159	Los Angeles	California	90030-0716
City of Meriden Tax Collector	P.O. Box 53200	Meriden	Connecticut	06450-8022
City of Mesa	P.O. Box 1466	Mesa	Arizona	85211-1466
City of Middlesboro	P.O. Box 959	Middlesboro	Kentucky	40965
City of Mobile	P.O. Box 11407	Birmingham	Alabama	35246-1519

<b>Taxing Authority</b>	<b>Address</b>	<b>City</b>	<b>State</b>	<b>ZIP</b>
City of Monterey Park	320 West Newmark Ave.	Monterey Park	California	91754
City of Murfreesboro	111 West Vine Street	Murfreesboro	Tennessee	37133-1139
City of New Britain	P.O. Box 756	New Britain	Connecticut	06051-2289
City of Owensboro Treasurer	P.O. Box 1768	Owensboro	Kentucky	42302
City of Peoria	8401 West Monroe Street Room 120	Peoria	Arizona	85345
City of Philadelphia Tax Collector	305 W. Third St.	Philadelphia	Mississippi	39350
City of Phoenix	P.O. Box 2005	Phoenix	Arizona	85001-2005
City of Phoenix Police Department	P.O. Box 29380	Phoenix	Arizona	85038-9380
City of Pleasanton	P.O. Box 520	Pleasanton	California	94566
City of Poplar Bluff Collector	525 Main St.	Poplar Bluff	Missouri	63901
City of Portland, Maine	101 Oak Street	Portland	Maine	04112-0544
City of Providence Tax Collector	P.O. Box 203	Providence	Rhode Island	02901-0203
City of Salem - Tax Collector	730 I Street, Rm 114	Salem	Massachusetts	01970-3592
City of San Ramon	2222 Camino Ramon	San Ramon	California	94583
City of Savannah	Business License P.O. Box 1964	Savannah	Georgia	31402
City of Shreveport - Revenue Division	P.O. Drawer Q	Shreveport	Louisiana	71130-0040
City of Sparta, Attn: Tax Collector	2929 Tapo Canyon Road	Sparta	Tennessee	38583
City of St. Albans	P.O. Box 867	St. Alban	Vermont	05478

<b>Taxing Authority</b>	<b>Address</b>	<b>City</b>	<b>State</b>	<b>ZIP</b>
City of Tylertown Tax Collector	2100 Thousand Oaks Blvd	Tylertown	Mississippi	39667
City of Union Attn: Tax Dept.	P.O. Box 191	Union	South Carolina	29379
City of Waterbury Tax Collector	P.O. Box 1560	Hartford	Connecticut	06144-1560
City Treasurer	P.O. Box 1627	Lockport	New York	14094
City-County Tax Collector	P.O. Box 182158	Charlotte	North Carolina	28231-1457
Clark County Tax Collector	613 East Main	Las Vegas	Nevada	89155-1401
Clarke County Revenue Commissioner	P.O. Box 9	Grove Hill	Alabama	36451
Clay County Tax Collector	P.O. Box 1508	Kansas City	Missouri	64121-9808
Clerk of Arlington County Circuit Court	1425 N Courthouse Rd Ste 6700	Arlington	Virginia	22201
Cleveland County Tax Collector	625 Georgia Ave. Rm 210 Hamilton Ctiy Courthouse	Shelby	North Carolina	28151
CLIA Laboratory Program	P.O. Box 105422	Atlanta	Georgia	30348-5422
CLIA Laboratory Program	P.O. Box 70948	Charlotte	North Carolina	28272-0948
Clinton County Treasurer	P.O. Box 64	Franfort	Indiana	46041
Colbert County Tax Collector	110 Courthouse Square	Tuscumbia	Alabama	35674
Collector of Taxes	P.O. Box 1236	Framingham	Massachusetts	
Collector-Town of Sanford	P.O. Box 9183	Sanford	Maine	04073
Collin County Tax Collector	P.O. Box 8046	Mckinney	Texas	75070-8046
Colorado Department of Revenue		Denver	Colorado	80261-0006

<b>Taxing Authority</b>	<b>Address</b>	<b>City</b>	<b>State</b>	<b>ZIP</b>
Columbia County Tax Collector	1560 Broadway, Ste 200	Lake City	Florida	32055-4006
Comal County Tax Office	135 Ne Hernando Ave Suite 125	New Braunfels	Texas	78131
Commissioner of Revenue Services	P.O. Box 2974	Hartford	Connecticut	06104-2974
Commissioner of Taxation And Finance	P.O. Box 26823	Des Plaines	Illinois	60018
Commonwealth of Massachusetts	P.O. Box 7046	Boston	Massachusetts	02204
Commonwealth of Massachusetts	Schrafft Center Ste 1M2A, 529 Main Street	Charlestown	Massachusetts	02129
Commonwealth of Pennsylvania	Bureau of Motor Vehicles	Harrisburg	Pennsylvania	17104-2516
Comptroller of Maryland	Revenue Administration Div.	Annapolis	Maryland	21411-0001
County of Los Angeles -Dept. of Health Services	5050 Commerce Drive Room 117	Baldwin Park	California	91706
Cook County Treasurer	P.O. Box 4488	Carol Stream	Illinois	60197-4488
County of Los Angeles	5050 Commerce Drive, Room 117	Baldwin Park	California	91706
Coushatta Town Tax Collector	P.O. Box 551604	Coushatta	Louisiana	71019
Custer County Treasurer	7109 S. Hightech Dr., Ste. A	Arapaho	Oklahoma	73620-0200
Dade County Tax Collector	P.O. Box 31001 0275	Miami	Florida	33130-1575
Dallas County Tax Assessor-Collector	509 Main St., #200	Dallas	Texas	75313-9066
Davidson County Metropolitan Trustee	P.O. Box 237	Nashville	Tennessee	37230-5012
Davies County Sheriff & Tax Collector	P.O. Box 305012	Owensboro	Kentucky	42303
Decatur County Treasurer	2600 Century Square	Greensburg	Indiana	47240-2074



<b>Taxing Authority</b>	<b>Address</b>	<b>City</b>	<b>State</b>	<b>ZIP</b>
Delaware County Treasurer	140 N. Sandusky Street	Delaware	Ohio	43015
Delaware Division of Revenue	P.O. Box 2044	Wilmington	Delaware	19899-2044
Delaware Secretary of State	P.O. Box 74073	Baltimore	Maryland	21274-4073
Department of Finance And Administration	P.O. Box 919	Little Rock	Arkansas	72203-0919
Department of Motor Vehicles	P.O. Box 942894	Sacramento	California	94294-0894
Division of Property Valuation	915 Southwest Harrison	Topeka	Kansas	66612-1585
Douglas County Treasurer	300A Laird Street	Omaha	Nebraska	68183-0003
Dubois County Treasurer	P.O. Box 8765	Jasper	Indiana	47546-3031
Durham County Tax Collector	P.O. Box 30090	Durham	North Carolina	27702-3090
Duval County Tax Collector	231 E. Forsyth Street Rm 130	Jacksonville	Florida	32202-3370
El Paso County Treasurer	P.O. Box 31001-0269	Colorado Springs	Colorado	80901-2018
Elkhart County Treasurer	212 Goodman St.	Goshen	Indiana	46526-3296
Escambia County Tax Collector	P.O. Box 407	Brewton	Alabama	36427
Essex Tax Collector	P.O. Box 65078	Essex	Connecticut	06426
Fairfield County Treasurer	P.O. Box 7	Winnsboro	South Carolina	29180-0007
Fairmont B&O Tax	P.O. Box 1733	Charleston	West Virginia	25326
Farmington Tax Collector	29 West Avenue	Farmington	Connecticut	06032-1053
Fayette County Treasurer	1 Monteith Dr., Town Hall	Washington C H	Ohio	43160

<b>Taxing Authority</b>	<b>Address</b>	<b>City</b>	<b>State</b>	<b>ZIP</b>
FDA-MQSA Program	P.O. Box 70953	Charlotte	North Carolina	28272-0953
Finance & Administration	312 Rosa L Parks Ave, Wrs Tower 20th Fl	Nashville	Tennessee	37243
Florida Department of Revenue	5050 West Tennessee Street	Tallahassee	Florida	32399-0135
Florida Dept of Revenue	5050 W Tennessee St	Tallahassee	Florida	32399-0120
Forrest County Tax Collector	2131 Hwd. Blvd, Ste. 101	Hattiesburg	Mississippi	39403
Forsyth County Tax Collector	P.O. Box 70844	Charlotte	North Carolina	28272-0844
Forsyth County Tax Commissioner	P.O. Box 1689	Cumming	Georgia	30040
Franchise Tax Board	P.O. Box 942857	Sacramento	California	94257-0531
Franklin County Treasurer	373 South High Street, 18th Fl.	Columbus	Ohio	43215-6306
Franklin City Revenue Commissioners	373 South High Street, 17th Fl.	Russellville	Alabama	35653-0248
Fulton County Tax Commissioner	P.O. Box 105052	Atlanta	Georgia	30348-5052
G.M. Haney City Treasurer	Drawer Cs	Merrifield	Virginia	22116-7630
Gaston County Tax Collector	P.O. Box 7630	Charlotte	North Carolina	28258-0326
Gaston County Tax Dept.	P.O. Box 580326	Gastonia	North Carolina	28053
GE Capital	136 Pryor St., S.W.	Pasadena	California	91110-0802
GE Capital	P.O. Box 31001-0273	Pasadena	California	91110-0273
GE Healthcare Financial Services	P.O. Box 641419	Pittsburgh	Pennsylvania	15264-1419
General Electric Medical Sys.		Brookfield	Wisconsin	53049

<b>Taxing Authority</b>	<b>Address</b>	<b>City</b>	<b>State</b>	<b>ZIP</b>
Georgia Department of Revenue	P.O. Box 740397	Atlanta	Georgia	30374-0397
Georgia Dept of Natural Resources	P.O. Box 101161	Atlanta	Georgia	30392
Georgia Secretary of State	P.O. Box 23038	Atlanta	Georgia	30334-1530
Grant County Tax Collector		Petersburg	West Virginia	26847
Greene County Treasurer	5 Highland Avenue	Springfield	Missouri	65807
Greene County Treasurer	940 Boonville Avenue	Xenia	Ohio	45385
Greenville County Tax Collector	301 University Ridge #700	Greenville	South Carolina	29601
Greenwood County Tax Collector	528 Monument Street R-101	Greenwood	South Carolina	29646-2634
Guilford County Tax Department	P.O. Box 71072	Charlotte	North Carolina	28272-1072
Hall County Tax Commissioner	P.O. Box 427	Gainseville	Georgia	30503
Hamilton County Clerk & Master	2750 Dixwell Avenue	Chattanooga	Tennessee	37402
Hamilton County Treasurer	107 Hamilton Co. Courthouse	Cincinnati	Ohio	45202
Hamilton County Trustee	P.O. Box 11047	Chattanooga	Tennessee	37401
Harlan County Sheriff	P.O. Box 620075	Harlan	Kentucky	40831
Harris County Tax Collector	P.O. Box 978	Houston	Texas	77210-4622
Harrison Cad Tax Collector	P.O. Box 4622	Marshall	Texas	75671-0818
Harrison County Tax Collector	301 West Main Street	Clarksburg	West Virginia	26301
Hawkins County Trustee	301 West Main Street	Rogersville	Tennessee	37857

<b>Taxing Authority</b>	<b>Address</b>	<b>City</b>	<b>State</b>	<b>ZIP</b>
Henderson County Tax Collector	110 E. Main, Room 203	Hendersonville	North Carolina	28792
Hernando County Tax Collector	200 N. Grove St., Ste. 66	Brooksville	Florida	34601-2892
Highlands County Tax Collector	540 S. Commerce Ave.	Sebring	Florida	33870
Hillsborough County Tax Collector	P.O. Box 172920	Tampa	Florida	33672-0920
Hinds County Tax Collector	20 North Main St., Rm. 112	Jackson	Mississippi	39215-1727
Hocking County Treasurer	P.O. Box 1727	Logan	Ohio	43138
Huron County Treasurer	P.O. Box 2000	Norwalk	Ohio	44857-1597
Illinois Department of Revenue	P.O. Box 19008	Springfield	Illinois	62794-9008
Illinois Secretary of State	501 S. 2nd Street	Springfield	Illinois	62756
Indian River County Tax Collector	Department of Business Services	Vero Beach	Florida	32961-1509
Indiana Department of Revenue	100 North Senate Avenue	Indianapolis	Indiana	46204-2253
Iredell County Tax Collector	P.O. Box 63030	Charlotte	North Carolina	28263-3030
Jackson County	1021 Tonawanda St.	Jackson	Ohio	45640
Jasper County Collector		Carthage	Missouri	64836-0421
Johnson County Treasurer	P.O. Box 2902	Olathe	Kansas	66061
Joint Commission	P.O. Box 92775	Chicago	Illinois	60675-2775
Joint Commission Accreditation	One Renaissance Blvd.	Oakbrook Terrace	Illinois	60181
Kansas Department of Revenue	915 SW Harrison Street	Topeka	Kansas	66699-4000

<b>Taxing Authority</b>	<b>Address</b>	<b>City</b>	<b>State</b>	<b>ZIP</b>
Kansas Department of Revenue	P.O. Box 511	Topeka	Kansas	66612-1585
Kentucky State Treasurer		Frankfort	Kentucky	40620
Kentucky State Treasurer	P.O. Box 1150	Frankfort	Kentucky	40602-1150
Kern County Treasurer	P.O. Box 541004	Los Angeles	California	90054-1004
Keypoint Partners, Llc	P.O. Box 541004	Burlington	Massachusetts	01803
King County Treasurer	One Burlington Woods Drive	Seattle	Washington	98104-2340
Knox County Trustee	500 4th Ave. #600	Knoxville	Tennessee	37901-0070
Lafayette Parish	P.O. Box 61046	New Orleans	Louisiana	70161
Lafayette Parish Tax Collector	P.O. Box 70	New Orleans	Louisiana	70161
Lagrange County Treasurer	114 W. Michigan Street #4	Lagrange	Indiana	46761
Lake County Tax Collector	P.O. Box 4024	Tavares	Florida	32778-0327
Laporte County Treasurer	P.O. Box 327	Laporte	Indiana	46350-3491
Lauderdale County Tax Collector	P.O. Box 5205	Meridian	Mississippi	39302
Lawrence County	750 Main Street Suite 1	Moulton	Alabama	35650
Lawrence County Revenue Commissioners	750 Main Street Suite 2	Moulton	Alabama	35650
Leflore County Collector	P.O. Box 309	Greenwood	Mississippi	38935
Leon County Tax Collector	P.O. Box 57	Tallahassee	Florida	32302-1835
Liberty County Tax Collector	4645 Executive Drive	Liberty	Texas	77575

<b>Taxing Authority</b>	<b>Address</b>	<b>City</b>	<b>State</b>	<b>ZIP</b>
Lorain County Treasurer		Elyria	Ohio	44035-5635
Los Angeles County	P.O. Box 54027	Los Angeles	California	90054-0027
Los Angeles County Tax Collector	P.O. Box 514818	Los Angeles	California	90051-4818
Louisiana Department of Revenue	P.O. Box 91011	Baton Rouge	Louisiana	70821-9011
Louisiana Dept. of Environmental Quality	P.O. Box 4312	Baton Rouge	Louisiana	70821-4312
Lst Collector - Township of Pine	230 Pearce Mill Road	Wexford	Pennsylvania	15090
Macneal Health Services Corp.	8118 Reynolds Rd.	Berwyn	Illinois	60402
Maine Revenue Services	P.O. Box 9117	Augusta	Maine	04332-1060
Maine Secretary of State	101 State House Station	Augusta	Maine	04333-0101
Manchester Tax Office	415 E. 12th St.	Manchester	Connecticut	06045-0191
Marion County Treasurer	P.O. Box 6145	Indianapolis	Indiana	46204
Maricopa County Treasurer	P.O. Box 52133	Phoenix	Arizona	85072-2133
Marlboro County Tax Collector	200 E Washington St Rm 1001	Bennettsville	South Carolina	29512-0505
Marlin Properties, LLC	P.O. Box 505	McCminnville	Tennessee	37110
Maryland Department of Assessments & Taxation	301 West Preston Street	Baltimore	Maryland	21201-2395
Maryland Dept. of Health & Mental Hygiene	55 Wade Ave Bland Bryant Bldg	Cantonsville	Maryland	21228
Matagorda County Tax Collector	1700 7th Street Room 203	Bay City	Texas	77414-5091
Mecklenburg County Tax Collector	P.O. Box 32247	Charlotte	North Carolina	28232-2247

<b>Taxing Authority</b>	<b>Address</b>	<b>City</b>	<b>State</b>	<b>ZIP</b>
Medical Physics Service Inc	535 Pond Apple Rd	Clarksville	Tennessee	37043
Medical Physics Services	104 Southwind Drive	Pleasant Hill	California	94523-1014
Meriden City Collector	P.O. Box 80000 Dept 299	Hartford	Connecticut	06180-0299
Miami-Dade County Tax Collector	P.O. Box 025218	Miami	Florida	33102-5218
Minnesota Revenue	Mail Station 1250	St. Paul	Minnesota	55145-1250
Mississippi Secretary of State	P.O. Box 1020	Jackson	Mississippi	39225-3083
Mississippi State Tax Commission	P.O. Box 23050	Jackson	Mississippi	39225-3050
Missouri Department of Revenue	P.O. Box 700	Jefferson City	Missouri	65105-0700
Missouri Director of Revenue	P.O. Box 1366	Jefferson City	Missouri	65102
Mobile County	Dept. 1524, P.O. Box 11407	Birmingham	Alabama	35248-1524
Monroe County Tax Collector	P.O. Box 1129	Key West	Florida	33041-1129
Montgomery County Treasurer	100 West 5th St., Room 204	Dayton	Ohio	45422-0475
Montgomery County Trustee	451 West Third Street	Clarksville	Tennessee	37041
Morgan County Treasurer	P.O. Box 1005	Martinsville	Indiana	46151
Motor Vehicle Division	4005 A. 51st Ave.	Phoenix	Arizona	85031
MSDS Online	350 North Orleans Suite 950	Chicago	Illinois	60654
Murfreesboro City Tax Collector	P.O. Box 60000	Murfreesboro	Tennessee	37133
Muskogee County Treasurer	P.O. Box 1139	Muskogee	Oklahoma	74402-1587

<b>Taxing Authority</b>	<b>Address</b>	<b>City</b>	<b>State</b>	<b>ZIP</b>
Nebraska Department of Revenue	P.O. Box 94818	Lincoln	Nebraska	68509-4818
Nebraska Secretary of State	1301 State Capitol, P.O. Box 94608	Lincoln	Nebraska	68509-4608
Neshoba County Tax Collector	401 Beacon Street #105	Philadelphia	Mississippi	39350
Nevada Department of Taxation	P.O. Box 52674	Phoenix	Arizona	85072-2674
Nevada Secretary of State	202 North Carson Street	Carson City	Nevada	89701-4201
New Hampshire Insurance Dept.	21 South Fruit Street #14	Concord	New Hampshire	03301
New Jersey Department of Motor Vehicles	225 East State Street	Trenton	New Jersey	08666-0016
New Jersey Sales And Use Tax	P.O. Box 642	Trenton	New Jersey	08646-0999
New York Department of State	99 Washington	Albany	New York	12231-0002
New York State	P.O. Box 1909	Albany	New York	12201-1909
New York State Sales Tax	JAF Building, P.O. Box 1205	New York	New York	10116-1205
New York State Tax Department	P.O. Box 15166	Albany	New York	12212-5166
Newton County Collector	P.O. Box 296	Neosho	Missouri	64850
NM Public Regulation Commission	Corporation Bureau, P.O. Box 1269	Santa Fe	New Mexico	87504-1269
North Carolina Department of Revenue	P.O. Box 25000	Raleigh	North Carolina	27640-0500
North Carolina DMV	1425 Rock Quarry Road Suite 100	Raleigh	North Carolina	27610-4100
North Carolina Secretary of State	Corporations Division, P.O. Box 29525	Raleigh	North Carolina	27626-0525
Oak Hill Holdings LLC	P.O. Box 310	Scarborough	Maine	04070-0310



<b>Taxing Authority</b>	<b>Address</b>	<b>City</b>	<b>State</b>	<b>ZIP</b>
Ohio Department of Health	P.O. Box 15278	Columbus	Ohio	43215
Ohio Treasurer of State	P.O. Box 182101	Columbus	Ohio	43218-2101
Ohio Treasurer of State	P.O. Box 27	Columbus	Ohio	43216-0027
Okaloosa County Tax Collector	Ohio Dept. of Taxation, P.O. Box 16678	Crestview	Florida	32536-1029
Oklahoma Tax Commission	P.O. Box 26800	Oklahoma City	Oklahoma	73126-0800
Oklahoma Tax Commission	P.O. Box 26930	Oklahoma City	Oklahoma	73126-0930
Onslow County Tax Collector	67 Highway 37 West, 3rd Fl.	Charlotte	North Carolina	28258-0428
Orange County Clerk-Recorder	P.O. Box 238	Santa Ana	California	92702-0238
Orange County Fire Authority	P.O. Box 51985	Irvine	California	92619-1985
Orange County Health Care Agency	1241 East Dyer Road #120	Santa Ana	California	92705-5611
Orange County Tax Collector	P.O. Box 1438	Santa Ana	California	92702
Orange County Tax Collector	P.O. Box 2551	Orlando	Florida	32802
Orangeburg County Treasurer	P.O. Box 580428	Orangeburg	South Carolina	29116
Osceola County Tax Collector	P.O. 9000	Kissimmee	Florida	34742-2105
Paccar Financial Corp.	P.O. Box 642945	Pittsburgh	Pennsylvania	15264-2945
Palm Beach County Tax Collector	1550 N. 115Th St.	West Palm Beach	Florida	33402-3353
Parker County Appraisal District	P.O. Box 3353	Weatherford	Texas	76086
Pasco County Tax Collector	P.O. Box 276	Dade City	Florida	33526-0276

<b>Taxing Authority</b>	<b>Address</b>	<b>City</b>	<b>State</b>	<b>ZIP</b>
Paulding County Treasurer	P.O. Box 389	Paulding	Ohio	45879
Pennsylvania Department of Revenue	P.O. Box 280427	Harrisburg	Pennsylvania	17128-0427
Perry County Sheriff's Office	Corporation Bureau, P.O. Box 8722	Hazard	Kentucky	41702
Philips Medical Capital	1111 Old Eagle School Road	Wayne	Pennsylvania	19087
Philips Medical Capital	P.O. Box 92449	Cleveland	Ohio	44139
Phoenix City Treasurer	P.O. Box 29690	Phoenix	Arizona	85038-9690
Phoenix Fire Department	150 S 12th Street	Phoenix	Arizona	85034
Pima County Assessor	P.O. Box 73557	Tucson	Arizona	85701-1199
Pinellas County Tax Collector	P.O. Box 1729	Clearwater	Florida	33757-1729
Polk County Tax Collector	P.O. Box 1189	Bartow	Florida	33831-1189
Polk County Tax Collector	P.O. Box 308	Columbus	North Carolina	28722
Preston County	810 7th Ave.	Kingwood	West Virginia	26537
Prince Georges County Tax Collector	P.O. Box 1328	Upper Marlboro	Maryland	20772
Prince William County	Dept. 871	Alexandria	Virginia	22334-0871
Prince William County	P.O. Box 2467	Prince William	Virginia	22195-2467
Prince William County-Va	9311 Lee Avenue, Rm 306	Manassas	Virginia	20110
Radiation Physics & Engineering Inc.#432	11445 E Via Linda Ste 2	Scottsdale	Arizona	85259-2653
Rankin County Tax Collector	14741 Governor Oden Bowie Dr, Rm. 1090	Brandon	Mississippi	39042

<b>Taxing Authority</b>	<b>Address</b>	<b>City</b>	<b>State</b>	<b>ZIP</b>
Red River Tax Agency	P.O. Box 570	Coushatta	Louisiana	71019
Richardson Independent School District	P.O. Box 830625	Richardson	Texas	75081
Richmond County Tax Collector	P.O. Box 1070	Charlotte	North Carolina	28201-1070
Richmond County Tax Commissioner's Office	33317 Treasury Center	Augusta	Georgia	30911-3999
Roane County Sheriff	200 Main Street	Spencer	West Virginia	25276
Rogersville City Tax Collector	530 Greene Street, Rm. 117	Rogersville	Tennessee	37857
Ross County Treasurer		Chillicothe	Ohio	45601
Rusk County Tax Assessor Collector	P.O. Box 988	Henderson	Texas	75653-0988
Rutherford County Tax Collector	2 North Paint Street, Suite F	Rutherfordton	North Carolina	28139-0143
Rutherford County Trustee	P.O. Box 1316	Murfreesboro	Tennessee	37133
Sacramento County Tax Collector	P.O. Box 851	Sacramento	California	95812-0508
Saline County Assessor	Unsecured Tax Unit, P.O. Box 508	Marshall	Missouri	65340
Salt Lake County Assessor	P.O. Box 14668	Salt Lake City	Utah	84190-1300
San Francisco Tax Collector	P.O. Box 7427	San Francisco	California	94120-7427
San Mateo County Tax Collector	555 County Center 1St Floor	Redwood City	California	94063
Santa Clara County Tax Collector	555 County Center, 1St Fl	San Jose	California	95110-1767
Scotland County Tax Department	70 W. Hedding Street	Laurinburg	North Carolina	28353
Secretary of State	202 North Carson Street	Carson City	Nevada	89701-4201

<b>Taxing Authority</b>	<b>Address</b>	<b>City</b>	<b>State</b>	<b>ZIP</b>
Secretary of State of Connecticut	Document Review, 30 Trinity Street	Hartford	Connecticut	06115-0470
Secretary of State of New Hampshire	P.O. Box 9529	Manchester	New Hampshire	03108-9529
Secretary of The Commonwealth of Massachusetts	One Ashburton Place	Boston	Massachusetts	02108-1512
Seminole County	P.O. Box 630	Sanford	Florida	32772-0630
Shelby County Treasurer	One Ashburton Place	Shelbyville	Indiana	46176
Sheriff & Ex-Officio Tax Collector Caddo Parish	25 W. Polk St., Rm. 102	Shreveport	Louisiana	71120-0905
Sheriff Bruce Bennett	P.O. Box 20905	Pineville	Kentucky	40977
Sheriff of Marion County	P.O. Box 1348	Fairmont	West Virginia	26555-1348
Sheriff of Monongalia County	P.O. Box 448	Morgantown	West Virginia	26505-5492
Smith County Trustee	2809 Collection Center Drive	Carthage	Tennessee	37030
South Carolina Department of Revenue	122 Turner High, Ste. 104	Columbia	South Carolina	29214-0101
South Carolina Department of Revenue	Corporation Return	Columbia	South Carolina	29214-0100
South Carolina Dept. of Health & Environment	P.O. Box 100103	Columbia	South Carolina	29202-3103
South Carolina Secretary of State	P.O. Box 11350	Columbia	South Carolina	29211
South Carthage City Tax Collector	Dept of Revenue Corporation Return	South Carthage	Tennessee	37030
South Portland City Tax Collector	106 S Main St	Lewiston	Maine	04243-6700
Southern Nevada Health District	P.O. Box 3902	Las Vegas	Nevada	89127-3902
Spartanburg County Treasurer	P.O. Box 5807	Columbia	South Carolina	29202-3260

<b>Taxing Authority</b>	<b>Address</b>	<b>City</b>	<b>State</b>	<b>ZIP</b>
Spartanburg County Treasurer	P.O. Box 6700	Spartanburg	South Carolina	29304
St. Joseph County Treasurer	Unit 10, 1225 E. Keith Rd.	South Bend	Indiana	46601
Starke County Treasurer	1500 S. Lake Park Ave.	Indianapolis	Indiana	46207-7254
State of Alabama - Alabama Department of Public Health	P.O. Box 303017	Montgomery	Alabama	36130-3017
State of Alabama - Department of Revenue	P.O. Box 327435	Montgomery	Alabama	36132-7435
State of Arizona - Department of Revenue	P.O. Box 29032	Phoenix	Arizona	85038-9032
State of Arkansas - Dept. of Health-Radiation Control Program	P.O. Box 1437 Slot H-29	Little Rock	Arkansas	72203
State of California	P.O. Box 3035	Sacramento	California	95812-3035
State of California - Department of Health Services	P.O. Box 997414	Sacramento	California	95899-7414
State of California - Franchise Tax Board	P.O. Box 942857	Sacramento	California	94257-0500
State of California - Secretary of State	P.O. Box 944230	Sacramento	California	94244-0230
State of California - State Board of Equalization	P.O. Box 942879	Sacramento	California	94279-8051
State of Connecticut - Department of Labor	P.O. Box 5079	Hartford	Connecticut	06102-5079
State of Connecticut - Department of Revenue	P.O. Box 5089	Hartford	Connecticut	06102-5089
State of Connecticut Department of Environmental Protection	79 Elm Street	Hartford	Connecticut	06106-5127
State of Florida	705 Wells Road Ste 300	Orange Park	Florida	32073-2982
State of Florida - Dept. of Health	4052 Bald Cypress Way Bin C21	Tallahassee	Florida	32399
State of Georgia - Insurance Dept.		Atlanta	Georgia	30334

<b>Taxing Authority</b>	<b>Address</b>	<b>City</b>	<b>State</b>	<b>ZIP</b>
State of Illinois - Department of Revenue		Springfield	Illinois	62796
State of Kansas - Dept. of Health & Environment	1000 SW Jackson Ste 350	Topeka	Kansas	66612
State of Louisiana - Commissioner of Insurance	P.O. Box 94214	Baton Rouge	Louisiana	70804-9214
State of Maine - Radiation Control Prog/Environ Health	286 Water St 4th Floor, 11 State House Station	Augusta	Maine	04333-0011
State of Maryland - Department of Environment	P.O. Box 2198	Baltimore	Maryland	21203-2198
State of Maryland - Dept. of Assessments & Taxation	301 W Preston Street	Baltimore	Maryland	21201-2395
State of Maryland - Dept. of Health And Mental Hygiene	55 Wade Ave.	Catonsville	Maryland	21228
State of Maryland- Comptroller of The Treasury	P.O. Box 17405	Baltimore	Maryland	21297-1405
State of Massachusetts - Dept. Health-Radiation Control Program	P.O. Box 3423	Boston	Massachusetts	02241-3423
State of Michigan	Corporation Division, P.O. Box 30702	Lansing	Michigan	48909
State of Mississippi - Department of Health	P.O. Box 1700	Jackson	Mississippi	39215-1700
State of Nevada - Nevada State Health Division	4150 Technology Way Ste 300	Carson City	Nevada	89706
State of New Hampshire	P.O. Box 637	Concord	New Hampshire	03302-0637
State of New Hampshire - Department of Health & Human Services	29 Hazen Dr.	Concord	New Hampshire	03301-6504
State of New Jersey	CN-999	Trenton	New Jersey	08646-0999
State of New Jersey - Cbt	P.O. Box 666	Trenton	New Jersey	08646-0666
State of New Jersey - Department of Insurance	CN-325	Trenton	New Jersey	08625-0325

<b>Taxing Authority</b>	<b>Address</b>	<b>City</b>	<b>State</b>	<b>ZIP</b>
State of New Jersey - Dept. of Labor & Workforce Development	P.O. Box 929	Trenton	New Jersey	08646-0929
State of New Jersey Department of Revenue	P.O. Box 417	Trenton	New Jersey	08646-0417
State of New Jersey Secretary of State	P.O. Box 302	Trenton	New Jersey	08625-0302
State of North Carolina - Department of Revenue	P.O. Box 25000	Raleigh	North Carolina	27640-0001
State of Ohio - Department of Taxation	P.O. Box 182101	Columbus	Ohio	43216-0804
State of Pennsylvania - Department of Revenue	Dept 280420	Harrisburg	Pennsylvania	17128-0420
State of Pennsylvania- Dept. Environmental Protection	P.O. Box 8469	Harrisburgh	Pennsylvania	17105-8469
State of South Carolina - Department of Revenue	Corporate Return	Columbia	South Carolina	29214-0006
State of Tennessee - Department of Health	P.O. Box 198990	Nashville	Tennessee	37219-8990
State of Tennessee - Department of State	312 Eighth Ave. North 6th Floor	Nashville	Tennessee	37243
State of Tennessee - Dept. Environment & Conservation	401 Church Street, 7th Floor Annex	Nashville	Tennessee	37243
State of Texas - State Comptroller	P.O. Box 149348	Austin	Texas	78714-9348
State of Texas - State Comptroller of Public Acct.	111 E. 17th Street	Austin	Texas	78774-0100
State of Texas Dept of State Health Services	Mail Code 2003, P.O. Box 149347	Austin	Texas	78756-3189
State of Virginia - Department of Health	P.O. Box 2448	Richmond	Virginia	23218
State of Virginia - Department of Taxation	P.O. Box 1500	Richmond	Virginia	23218-1500
State of Washington - Dept. of Licensing	P.O. Box 9034	Olympia	Washington	98507-9034
State of West Virginia - Department of Tax & Revenue	P.O. Box 11412	Charleston	West Virginia	25339-1412

<b>Taxing Authority</b>	<b>Address</b>	<b>City</b>	<b>State</b>	<b>ZIP</b>
Summers County Courthouse	P.O. Box 1065	Hinton	West Virginia	25951
Sumner County Trustee	P.O. Box 157	Gallatin	Tennessee	37066
Sumter County Tax Collector	P.O. Box 1775	Sumter	South Carolina	29151-1775
Taney County Collector	355 Belvedere Drive, Room 107	Forsyth	Missouri	65653
Tarrant County Tax Assessor-Collector	P.O. Box 961018	Fort Worth	Texas	76161-0018
Tax Collector	P.O. Box 961018	Greenville	Mississippi	38702
Tax Collector - Town of Hammonton	P.O. Box 9	Hammonton	New Jersey	08037
Taylor County Tax Collector	P.O. Box 25128	Grafton	West Virginia	26354
Tennessee Dept. of Revenue	Andrew Jackson State Office Bldg., 500 Deaderick Street	Nashville	Tennessee	37242
Tennessee Secretary of State	312 Rosa L. Parks Ave., 6th Flr.	Nashville	Tennessee	37243
Texas Department of Health	1100 W. 49th Street	Austin	Texas	78756-3199
Texas Department of Health	P.O. Box 12190	Austin	Texas	78711-2190
Texas Department of Health Services	8407 Wall Street Room N127	Austin	Texas	78754
Titus County Appraisal District	P.O. Box 528	Mount Pleasant	Texas	75456-0528
Titus County Tax Collector	312 N Riddle St P.O. Box 528	Mt. Pleasant	Texas	75455
Town Clerk, Town of Dedham	26 Bryant Street	Dedham	Massachusetts	02026
Town of Addison	P.O. Box 31001 0273	Addison	Texas	75001
Town of Chelmsford	2 Olde North Road	Chelmsford	Massachusetts	01824



<b>Taxing Authority</b>	<b>Address</b>	<b>City</b>	<b>State</b>	<b>ZIP</b>
Town of Chelmsford	50 Billerica Rd	Chelmsford	Massachusetts	01824
Town of Chelmsford	P.O. Box 100	Chelmsford	Massachusetts	01824
Town of Cheshire	28 Federal St.	Cheshire	Connecticut	06410-0129
Town of Dedham Tax Collector	P.O. Box 981032	Boston	Massachusetts	02298-1032
Town of Easton	Collector of Revenue, P.O. Box 129	Easton	Maryland	21601-0520
Town of Farmington Tax Collector	P.O. Box 150462	Hartford	Connecticut	06115-0462
Town of Framingham	P.O. Box 520	Framingham	Massachusetts	01701
Town of Hamden Collector of Taxes	P.O. Box 9183	Hamden	Connecticut	06518
Town of Hammonton Tax Collector	2750 Dixwell Avenue	Hammonton	New Jersey	08037
Town of Homer	1 Town Center Court	Homer	Louisiana	71040
Town of Los Gatos	P.O. Box 697	Los Gatos	California	95031
Town of Marlborough Tax Collector	P.O. Box 29	Marlborough	Connecticut	06447
Town of Matthews	400 East Main	Matthews	North Carolina	28106-0398
Town of Norway	7820 Broadway	Norway	Maine	04268
Town of Paradise Valley	6401 East Lincoln Drive	Town of Paradise Valley	Arizona	85253-4399
Town of Stafford Springs Tax Collector	P.O. Box 111	Stafford Springs	Connecticut	06076
Town of Valdese	19 Danforth St.	Valdese	North Carolina	28690-0339
Town of Vernon	P.O. Box 339	Vernon	Connecticut	06066

<b>Taxing Authority</b>	<b>Address</b>	<b>City</b>	<b>State</b>	<b>ZIP</b>
Town of Vernon Tax Collector	8 Park Place	Vernon	Connecticut	06066
Town of Wallingford	P.O. Box 5003	Wallingford	Connecticut	06492
Transylvania County Tax Collector	75 East Lancaster Ave.	Brevard	North Carolina	28712
Travis County Tax Collector	P.O. Box 747	Austin	Texas	78767-0970
Treasurer Adams County	P.O. Box 970	Decatur	Indiana	46733
Treasurer Jefferson County	313 W. Jefferson St.	Madison	Indiana	47250-3597
Treasurer of Daviess County	Courthouse	Washington	Indiana	47501
Treasurer of Dekalb County	Court House, 100 S. Main	Auburn	Indiana	46706
Treasurer of Montgomery County	200 E. Walnut St., Rm. 103	Crawfordsville	Indiana	47933
Treasurer of Noble County	100 E. Main St., Rm. 101	Albion	Indiana	46701
Treasurer of Porter County	101 N. Orange St.	Valparaiso	Indiana	46383-5555
Treasurer of Rush County	County Administration Center, 155 Indiana Ave.	Rushville	Indiana	46173
Treasurer of Tipton County	P.O. Box 804	Tipton	Indiana	46072
Treasurer of Vigo County	101 E. Jefferson	Terre Haute	Indiana	47870
Treasurer of Virginia	21 So. Fruit Street, Ste. 14	Merrifield	Virginia	22116-7607
Treasurer of Wells County	State Corp Commission, P.O. Box 7607	Bluffton	Indiana	46714
Treasurer Sandusky County	Courthouse	Fremont	Ohio	43420-2473
Treasurer State of Ohio	P.O. Box 711799	Columbus	Ohio	43271-1799

<b>Taxing Authority</b>	<b>Address</b>	<b>City</b>	<b>State</b>	<b>ZIP</b>
Treasurer, State of Maine	P.O. Box 1062	Augusta	Maine	04332-1062
Treasurer, State of New Jersey	P.O. Box 417	Trenton	New Jersey	08646-0417
Treasurer, State of Ohio	8895 East Main Street	Reynoldsburg	Ohio	43068
Treasurer, State of Ohio	P.O. Box 15278	Columbus	Ohio	43215-0278
Treasurer, State of Tennessee	401 Church St-3rd Floor L&C Annex	Nashville	Tennessee	37243
Treasurer-State of New Jersey Department of Environmental Protection	P O Box 417	Trenton	New Jersey	08526-0417
Troup County Tax Commissioner	100 Ridley Ave.	Lagrange	Georgia	30240-4401
Union County Treasurer	P.O. Box 954514	Union	South Carolina	29379
United States Dept. of Treasury	Internal Revenue Service Center	Ogden	Utah	84201-0012
U.S. Nuclear Regulatory Commission IV	612 E Lamar Blvd Ste 400	Arlington	Texas	76011-4125
U.S. Nuclear Regulatory Commission Reg I	2443 Warrenville Rd Ste 210	Lisle	Illinois	60532-4352
U.S. Nuclear Regulatory Commission Reg I	475 Allendale Rd	King of Prussia	Pennsylvania	19406-1156
Ventura County Tax Collector	800 S. Victoria Ave.	Ventura	California	93009-1290
Vermont Department of Taxes	133 State Street	Montpelier	Vermont	05633-1401
Vermont Secretary of State	81 River St	Montpelier	Vermont	05609-1104
Verna L. Garvin County Treasurer	81 River St	Ridgeland	South Carolina	29936
Virginia Dept. of Taxation	P.O. Box 1500	Richmond	Virginia	23218-1500
Volusia County Tax Collector	P.O. Box 1777	Tampa	Florida	33631-3336

<b>Taxing Authority</b>	<b>Address</b>	<b>City</b>	<b>State</b>	<b>ZIP</b>
Wake County Revenue Department	P.O. Box 96084	Charlotte	North Carolina	28296-0084
Walthall County Tax Collector	2 Oliver Street	Tylertown	Mississippi	39667
Washington County Treasurer	200 Ball Ave.	Marietta	Ohio	45750
Wayne County Treasurer	401 East Main St	Richmond	Indiana	47374
West Virginia Bureau of Public Health	1 Davis Square #200	Charleston	West Virginia	25301-1798
West Virginia Secretary of State's Office	P.O. Box 40300	Charleston	West Virginia	25364
West Virginia State Tax Dept	P.O. Box 2666	Charleston	West Virginia	25330-2666
West Virginia State Tax Department	P.O. Box 1202	Charleston	West Virginia	25324-1202
West Virginia State Tax Department	Revenue Division, P.O. Box 2745	Charleston	West Virginia	25330-2745
Wheeling B&O Tax	P.O. Box 1733	Charleston	West Virginia	25326
White County Courthouse	Internal Auditing Div., P.O. Box 11751	Sparta	Tennessee	38583
Whitfield County Tax Commissioner	1 E. Bockman Way, Room 102	Dalton	Georgia	30720
Wichita County Tax Collector		Wichita Falls	Texas	76307-1471
Wilkes-Barre Twp Tax Collector	P.O. Box 1471	Wilkes Barre Township	Pennsylvania	18702
Williamson County Trustee	150 Watson St.	Franklin	Tennessee	37065-0648
Wilson County Trustee	P.O. Box 865	Lebanon	Tennessee	37088
Winn Parish School Board	Sales Tax Dept., P.O. Box 430	Winnfield	Louisiana	71483-0430
Wood County Treasurer	P.O. Box 648	Bowling Green	Ohio	43402

<b>Taxing Authority</b>	<b>Address</b>	<b>City</b>	<b>State</b>	<b>ZIP</b>
Wyandot County Treasurer	1 Courthouse Square	Upper Sandusky	Ohio	43351-1494
York County Treasurer	1900 Buena Vista Dr.	York	South Carolina	29745