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Summary of Asserted IRS Priority Claims – By Type

Entity	Period &	Is Return Due?	Reasons Nothing Owed
DAAM	Type of Tax	Timely Filed?	0.50 42.04 1
RAAM	2014 Federal	Timely filed	\$59.4MM in 2014 losses
DAAM	Income Tax	Due @ earliest	\$93.1MM in NOLs as of 12/31/2014
RAAM	2015 Federal		\$112MM in NOLs as of 9/31/15; any taxable
C , NOLA	Income Tax	3/15/16	income in 2015 available to be offset by NOLs.
Century NOLA	2012 Federal	N/A – Disregarded	Treas. Reg. § 301.7701-3; I.R.S. Public. No. 3402,
C , NOLA	Income Tax	Entity (LLC)	at 2-3 (Nov. 2014)
Century NOLA	2013 Federal	N/A – Disregarded	Treas. Reg. § 301.7701-3; I.R.S. Public. No. 3402,
C 4 NOLA	Income Tax	Entity (LLC)	at 2-3 (Nov. 2014)
Century NOLA	2014 Federal	N/A – Disregarded	Treas. Reg. § 301.7701-3; I.R.S. Public. No. 3402,
G , NOLA	Income Tax	Entity (LLC)	at 2-3 (Nov. 2014)
Century NOLA	2015 Federal	N/A – Disregarded	Treas. Reg. § 301.7701-3; I.R.S. Public. No. 3402,
G .	Income Tax	Entity (LLC)	at 2-3 (Nov. 2014)
Century	2015 Federal	N/A – Disregarded	Treas. Reg. § 301.7701-3; I.R.S. Public. No. 3402,
Houston	Income Tax	Entity (LLC)	at 2-3 (Nov. 2014)
Century	2015 Federal	N/A – Disregarded	Treas. Reg. § 301.7701-3; I.R.S. Public. No. 3402,
Resources	Income Tax	Entity (LLC)	at 2-3 (Nov. 2014)
RAAM	2015-Q4 FICA	Due 2/10/16	All amounts due were deposited with IRS by ADP
Century NOLA	2015-Q3 FICA	Timely filed	All amounts due were deposited with IRS by ADP
Century NOLA	2015-Q4 FICA	Due 2/10/16	All amounts due were deposited with IRS by ADP
Century	2015-Q4 FICA	Due 2/10/16	All amounts due were deposited with IRS by ADP
Houston	2015 O4 FIGA	D 2/10/16	N 1 2015 04 41: 1
Century	2015-Q4 FICA	Due 2/10/16	No employees in 2015-Q4; nothing due
Resources	2015 ELITA	D 2/10/16	All and and the design of the design of the ADD
RAAM	2015 FUTA	Due 2/10/16	All amounts due were deposited with IRS by ADP
			\$12.62 ELITA lightlity for 2015 O2 was not
			\$13.63 FUTA liability for 2015-Q2 was not
			required to be deposited with the IRS but will be
			paid when due. (The Instructions to the Form 940 provide that amounts under \$500 be carried to next
			quarter and deposited when cumulative amount
			exceeds \$500)
Century NOLA	2015 FUTA	Due 2/10/16	All amounts due were deposited with IRS by ADP
Century	2015 FUTA	Due 2/10/16	\$42 FUTA liability for 2015-Q1 was not required
Houston	2013 FUTA	Duc 2/10/10	to be deposited with the IRS but will be paid when
Houston			due. (The Instructions to the Form 940 provide that
			amounts under \$500 be carried to next quarter and
			deposited when cumulative amount exceeds \$500)
Century	2015 FUTA	Due 2/10/16	\$42 FUTA liability for 2015-Q1 was not required
Resources	2010 1 0 111	2.00 2/10/10	to be deposited with the IRS but will be paid when
Resources			due. (The Instructions to the Form 940 provide that
			amounts under \$500 be carried to next quarter and
			deposited when cumulative amount exceeds \$500)
		I .	acposited when continuent to unfount exceeds \$500)

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Summary of Asserted IRS Priority Claims – By Type

Entity	Period & Type of Tax	Is Return Due? Timely Filed?	Reasons Nothing Owed
RAAM	2014 Withholding Tax	Timely filed	A return was required for reporting purposes, but no U.S. federal withholding was required and thus no U.S. federal withholding taxes are required to be paid to the IRS. This is because the foreign recipient provided an IRS Form W-8ECI to RAAM establishing that all payments made to such foreign recipient were treated as "effectively connected income." RAAM was entitled to rely on the IRS Form W-ECI under Treas. Reg. § 1.1441-4(a)(2)(i) to establish the exemption from U.S. federal withholding.
RAAM	2015 Withholding Tax	Due @ earliest 3/15/16	A return will be required for reporting purposes, but no U.S. federal withholding was required and thus no U.S. federal withholding taxes are required to be paid to the IRS. This is because the foreign recipient provided an IRS Form W-8ECI to RAAM establishing that the payment made to such foreign recipient was "effectively connected income." RAAM was entitled to rely on the IRS Form W-ECI under Treas. Reg. section 1.1441-4(a)(2)(i) to establish the exemption from U.S. federal withholding.