

**EXHIBIT C**

ID	Debtor	Name	Primary Subsidiary	Address #1	Address #2	Address #3	Address #4	City	State	Zip	Country	Phone	Email
New York	Sugarfina - Sugarfina Inc.	New York State Corporation Tax	Sugarfina - Sugarfina Inc.	Sugarfina Inc	New York State Corporation Tax	Processing Unit	P.O. Box 15181	Albany	NY	12212-1581	United States	855-394-2194	
Texas	Sugarfina - Sugarfina Inc.	Texas Comptroller of Public Accounts	Sugarfina - Sugarfina Inc.	Texas Comptroller of Public Accounts	Lyndon B. Johnson State Office Building	111 East 17th Street		Austin	TX	78774	United States	800-252-5555	
V12022	Sugarfina - Sugarfina Inc.	Delaware Corp and Tax	Sugarfina - Sugarfina Inc.	Division of Corporations	John C. Townsend Bldg 401 Federal Street	Suite 4		Dover	DE	19901	United States	(302) 577-8783	
Illinois	Sugarfina - Sugarfina Inc.	Office of the Secretary of State	Sugarfina - Sugarfina Inc.	Office of the Secretary of State	213 State Capitol			Springfield	IL	62758	United States	1866-722-7551	
New York	Sugarfina - Sugarfina Inc.	NYS DEPT OF TAXATION & FINANCE	Sugarfina - Sugarfina Inc.	NYS DEPT OF TAXATION & FINANCE	CORP V	P.O. BOX 151563		Albany	NY		United States	518-487-5149	
Florida	Sugarfina - Sugarfina Inc.	Florida Department of Revenue	Sugarfina - Sugarfina Inc.	Florida Department of Revenue	5550 W Tennessee at			Tallahassee	FL	32399-0110	United States	850-488-6800	
Massachusetts	Sugarfina - Sugarfina Inc.	Massachusetts Department of Revenue	Sugarfina - Sugarfina Inc.	Massachusetts Department of Revenue	100 Cambridge Street	2nd Floor		Boston	MA	*02114	United States	617-887-6567	
California	Sugarfina - Sugarfina Inc.	State Board of Equalization	Sugarfina - Sugarfina Inc.	State Board of Equalization	5901 Green Valley Cir	#200		Calver City	CA	90202	United States	310-342-1000	
Maryland	Sugarfina - Sugarfina Inc.	State of Maryland Dept of Assessments and Taxation	Sugarfina - Sugarfina Inc.	Dept of Assessments and Taxation	State of Maryland Dept of Assessments and Taxation	P.O. Box 17052		Baltimore	MD	21297-1057	United States	800-346-9341	
California	Sugarfina - Sugarfina Inc.	Los Angeles County Assessor	Sugarfina - Sugarfina Inc.	Office of Assessor	500 West Temple Street			Los Angeles	CA	90012	United States	213-974-3111	
Virginia	Sugarfina - Sugarfina Inc.	Virginia Department of Taxation	Sugarfina - Sugarfina Inc.	Virginia Department of Taxation	P.O. Box 1777			Richmond	VA	23218-1777	United States	804-381-2837	
Minnesota	Sugarfina - Sugarfina Inc.	Minnesota Department of Revenue	Sugarfina - Sugarfina Inc.	Minnesota Department of Revenue	Mail Station 6330			St. Paul	MN	55148	United States	612-556-3000	
Washington	Sugarfina - Sugarfina Inc.	Washington Secretary of State Corporations and Charities Division	Sugarfina - Sugarfina Inc.	Washington Secretary of State Corporations and Charities Division	801 Capitol Way South	PO Box 40234		Olympia	WA	98504	United States	(360) 725-0377	
California	Sugarfina - Sugarfina Inc.	City of San Jose - Finance Business Tax	Sugarfina - Sugarfina Inc.	City of San Jose - Finance	200 E. Santa Clara St			San Jose	CA	95113	United States	(408) 539-7055	
New Jersey	Sugarfina - Sugarfina Inc.	State of New Jersey Department of Labor and Workforce Development Division of Employer Accounts	Sugarfina - Sugarfina Inc.	State of New Jersey Department of Labor and Workforce Development	Division of Employer Accounts	PO Box 929		Trenton	NJ	08646	United States	609-633-6400	
Arizona	Sugarfina - Sugarfina Inc.	State of Arizona Department of Revenue	Sugarfina - Sugarfina Inc.	Arizona Department of Revenue	Arizona Department of Revenue	PO Box 29086		Phoenix	AZ	85006	United States	602-251-3381	
Florida	Sugarfina - Sugarfina Inc.	Florida Department of Revenue ReemploymentTax	Sugarfina - Sugarfina Inc.	Florida Department of Revenue	5050 W Tennessee St			Tallahassee	FL	32399-0110	United States	850-488-6800	
Nevada	Sugarfina - Sugarfina Inc.	State of Nevada Department of Taxation	Sugarfina - Sugarfina Inc.	State of Nevada Department of Taxation	2550 Paces Verde Pkwy	#180		Henderson	NV	89074	United States	702-486-2100	
Michigan	Sugarfina - Sugarfina Inc.	Michigan Treasury Online	Sugarfina - Sugarfina Inc.	Michigan Department of Treasury	Department of Treasury			Lansing	MI	48222	United States	313-466-6140	
California	Sugarfina - Sugarfina Inc.	City of El Segundo	Sugarfina - Sugarfina Inc.	City of El Segundo	350 Main Street			El Segundo	CA	90245	United States	310-524-2300	
California	Sugarfina - Sugarfina Inc.	City of Pasadena Business Services	Sugarfina - Sugarfina Inc.	City of Pasadena Business Services Section	100 North Garfield Avenue,	Room N106		Pasadena	CA	91109-7215	United States	(626) 744-7311	
California	Sugarfina - Sugarfina Inc.	City of San Diego Financial Management	Sugarfina - Sugarfina Inc.	City of San Diego Financial Management	Civic Center Plaza			San Diego	CA	92101	United States	619-236-6660	
Colorado	Sugarfina - Sugarfina Inc.	Colorado Department of Revenue	Sugarfina - Sugarfina Inc.	Colorado Department of Revenue	1101 4th Street, SW	Suite W270		Denver	CO	80261-0004	United States	303-238-7378	
District of Columbia	Sugarfina - Sugarfina Inc.	Office of Tax and Revenue	Sugarfina - Sugarfina Inc.	Revenue Administration Center	110 Carroll Street			Washington	DC	20024	United States	202-727-4829	
Maryland	Sugarfina - Sugarfina Inc.	Comptroller of Maryland	Sugarfina - Sugarfina Inc.	Ministry of Finance	1302 Douglas St			Annapolis	MD	21411-0001	United States	410-262-7980	Taxforms@comp.state.md.us
British Columbia	Sugarfina - Sugarfina Canada LTD	Canada Revenue Agency	Sugarfina - Sugarfina Canada LTD	Canada Revenue Agency	9755 King George Boulevard			Victoria	BC	V8T 4K6	Canada	(800) 959-8281	
Canada Depart of Revenue	Sugarfina - Sugarfina Canada LTD	Canada Revenue Agency	Sugarfina - Sugarfina Canada LTD	Canada Revenue Agency	9755 King George Boulevard			Surrey	BC	V3T 5E1	Canada	(800) 959-8281	
V11703	Sugarfina - Sugarfina Inc.	County of Los Angeles Department of Treasurer and Tax Collector	Sugarfina - Sugarfina Inc.	County of Los Angeles Department of Treasurer and Tax Collector	225 North Hill St., RM. 122	PO Box 514818		Los Angeles	CA	90051	United States	213-893-7935	unsecured@ttc.lacounty.gov
V11114	Sugarfina - Sugarfina Inc.	Department of Treasurer and Tax Collector	Sugarfina - Sugarfina Inc.	Department of Treasurer and Tax Collector	PO Box 942857			Los Angeles	CA	90051	United States	(213) 974-2111	
V10376	Sugarfina - Sugarfina Inc.	Franchise Tax Board	Sugarfina - Sugarfina Inc.	Franchise Tax Board	PO Box 54027			Sacramento	CA	90054	United States	(916) 852-0711	
V10527	Sugarfina - Sugarfina Inc.	Los Angeles County Tax Collector	Sugarfina - Sugarfina Inc.	Los Angeles County Tax Collector	PO Box 7425	Room 325M		Los Angeles	CA	90054	United States	(213) 974-2111	sf@ca.com
V10741	Sugarfina - Sugarfina Inc.	San Francisco Tax Collector	Sugarfina - Sugarfina Inc.	San Francisco Tax Collector	805 S. 5th St.			San Francisco	CA	94102-7425	United States	(415) 554-4400	
Minnesota	Sugarfina - Sugarfina Inc.	Minnesota Finance Department	Sugarfina - Sugarfina Inc.	Minnesota Finance Department	333 N. Rancho Drive			Minneapolis	MN	55445	United States	612-673-3114	
Nevada	Sugarfina - Sugarfina Inc.	City of Las Vegas Government	Sugarfina - Sugarfina Inc.	City of Las Vegas Government	124 N. Highway Street, 2nd fl			Las Vegas	NV	89106	United States	702-279-6011	
New Jersey	Sugarfina - Sugarfina Inc.	New Jersey Division of Taxation	Sugarfina - Sugarfina Inc.	New Jersey Division of Taxation	City of Charlotte			Newark	NJ	7101	United States	800-313-4400	
North Carolina	Sugarfina - Sugarfina Inc.	City of Charlotte	Sugarfina - Sugarfina Inc.	City of Charlotte	Business Tax Collectors	P.O. Box 32728		Charlotte	NC	28232	United States	704-336-7600	
North Carolina	Sugarfina - Sugarfina Inc.	North Carolina Department of Revenue	Sugarfina - Sugarfina Inc.	North Carolina Department of Revenue	501 N Wilmington St			Raleigh	NC	27604	United States	877-252-3052	
Texas	Sugarfina - Sugarfina Inc.	Collin County Tax Assessor-Collector, McKinney Office	Sugarfina - Sugarfina Inc.	Collin County Tax Assessor-Collector, McKinney Office	McKinney Office Collin County Administration Building	2300 Bloomdale Rd	Suite 2324	McKinney	TX	75071	United States	(972) 547-6020	
Texas	Sugarfina - Sugarfina Inc.	Collin County Tax Assessor-Collector, Plano Office	Sugarfina - Sugarfina Inc.	Collin County Tax Assessor-Collector, Plano Office	920 East Park Blvd.			Plano	TX	75074	United States	(972) 881-3014	
Texas	Sugarfina - Sugarfina Inc.	Collin County Tax Assessor-Collector, Frisco Office	Sugarfina - Sugarfina Inc.	Collin County Tax Assessor-Collector, Frisco Office	6101 Frisco Square Blvd.	Suite 2000		Frisco	TX	75034	United States	(469) 862-8800	
Texas	Sugarfina - Sugarfina Inc.	Dallas County Tax Office	Sugarfina - Sugarfina Inc.	Dallas County Tax Office	PO Box 131696			Dallas	TX	75215	United States	214-653-7811	propertax@dallascounty.org
Virginia	Sugarfina - Sugarfina Inc.	Virginia Employment Commission	Sugarfina - Sugarfina Inc.	Virginia Employment Commission	Cashier's Office	PO Box 27592		Richmond	VA	23261-7592	United States	804-832-2363	
Virginia	Sugarfina - Sugarfina Inc.	County of Fairfax Virginia	Sugarfina - Sugarfina Inc.	County of Fairfax Virginia	12000 Government Center Parkway	Suite 261		Fairfax	VA	22035	United States	703-234-7339	
Washington	Sugarfina - Sugarfina Inc.	City of Bellevue	Sugarfina - Sugarfina Inc.	City of Bellevue	LockBox	PO Box 34372		Seattle	WA	98124	United States	425-452-6800	
Saskatchewan	Sugarfina - Sugarfina Canada LTD	Saskatchewan Finance	Sugarfina - Sugarfina Canada LTD	Saskatchewan Finance	2350 Albert Street			Regina	SK	S4P 4A6	Canada	306-787-6768	
Georgia	Sugarfina - Sugarfina Inc.	State of Georgia Department of Revenue	Sugarfina - Sugarfina Inc.	State of Georgia Department of Revenue	P.O. Box 105483			Atlanta	GA	30346-0482	United States	404-734-7000	
Hawaii	Sugarfina - Sugarfina Inc.	Hawaii Tax	Sugarfina - Sugarfina Inc.	State Office Building 54 S. High Street #208 Waikuku HI 96793	State Office Building	54 S. High Street	#208	Waikuku	HI	96793	United States	808-857-1560	Tax.Directors.Office@hawaii.gov
IRS	Sugarfina - Sugarfina Inc.	Internal Revenue Service	Sugarfina - Sugarfina Inc.	Internal Revenue Service	Centralized Insolvency Operation	Post Office Box 7346		Philadelphia	PA	PA 19101-7346	United States		