

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

In re:)	
	)	Chapter 11
)	
CAESARS ENTERTAINMENT OPERATING	)	Case No. 15-01145 (ABG)
COMPANY, INC., <u>et al.</u> , ¹)	
)	
Debtors.	)	(Joint Administration Requested)

**DEBTORS’ MOTION FOR ENTRY OF INTERIM AND FINAL
ORDERS (I) AUTHORIZING THE DEBTORS TO PAY CERTAIN
PREPETITION TAXES AND FEES, AND (II) GRANTING RELATED RELIEF**

The above-captioned debtors and debtors in possession (collectively, the “Debtors”) file this motion (this “Motion”) for entry of interim and final orders (the “Interim Order” and the “Final Order,” respectively), substantially in the forms attached hereto as **Exhibit A** and **Exhibit B**, respectively, (I) authorizing the Debtors to remit and pay (or use tax credits to offset) certain Taxes and Fees (as each is defined herein), and (II) granting related relief. In support of this Motion, the Debtors respectfully state as follows.

Jurisdiction

1. The United States Bankruptcy Court for the Northern District of Illinois (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.

¹ The last four digits of Caesars Entertainment Operating Company, Inc.’s tax identification number are 1623. Due to the large number of Debtors in these chapter 11 cases, for which the Debtors have requested joint administration, a complete list of the Debtors and the last four digits of their federal tax identification numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors’ proposed claims and noticing agent at <https://cases.primeclerk.com/CEOC>.

3. The statutory bases for the relief requested herein are sections 105(a), 363(b), 507(a)(8), 541, 1107, and 1108 of title 11 of the United States Code (the “Bankruptcy Code”), rule 6003 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and rule 5005-3(D) of the Local Rules for the United States Bankruptcy Court for the Northern District of Illinois (the “Local Rules”).

Relief Requested

4. The Debtors seek entry of an Interim Order and the Final Order, (a) authorizing, but not directing, the Debtors to remit and pay (or use tax credits to offset) certain Taxes and Fees in the ordinary course of business, without regard to whether such obligations accrued or arose before or after the commencement of the chapter 11 cases, and (b) granting related relief. In addition, the Debtors request that the Court schedule a final hearing within approximately 25 days of the commencement of these chapter 11 cases to consider approval of this Motion on a final basis.

Background²

5. Caesars Entertainment Operating Company, Inc. (“CEOC”), together with its Debtor and non-Debtor subsidiaries, provides casino entertainment services and owns, operates, or manages 38 gaming and resort properties in 14 states and five countries, operating primarily under the Caesars[®], Harrahs[®], and Horseshoe[®] brand names. The Debtors represent the largest, majority-owned operating subsidiary of Caesars Entertainment Corporation (“CEC”), a publicly traded company that is the world’s most diversified casino-entertainment provider. CEC, through its ownership and economic interests in CEOC, Caesars Entertainment Resort Properties

² The facts and circumstances supporting this Motion are set forth in the *Declaration of Randall S. Eisenberg, Chief Restructuring Officer of Caesars Entertainment Operating Company, Inc., in Support of First Day Pleadings* (the “First Day Declaration”), filed contemporaneously herewith.

(“CERP”), and Caesars Growth Partners (“CGP”), owns, operates, or manages 50 casinos in 14 U.S. states and 5 countries, covering 3 million square feet of gaming space, 42,000 hotel rooms, 45 million customer loyalty program participants, and 68,000 employees.

6. The Debtors employ approximately 32,000 people through geographically diverse operations throughout the United States, including seven regional casino properties located in the Midwest (across Illinois, Indiana, Iowa, and Missouri); six regional casino properties located in the Southeast (throughout Louisiana, Mississippi, and North Carolina); four casinos located in Arizona, California, Maryland, and Pennsylvania; four casinos located in Nevada, including the world famous Caesars Palace at the heart of the Las Vegas Strip; and two casinos located in Atlantic City, New Jersey. On a consolidated basis, CEOC and its subsidiaries reported approximately \$993 million of Adjusted EBITDA on net revenues of approximately \$5.4 billion for the twelve months ending September 30, 2014.

7. On the date hereof (the “Petition Date”), each of the Debtors filed a petition with this Court under chapter 11 of the Bankruptcy Code. The Debtors continue to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. Concurrently with the filing of this Motion, the Debtors requested procedural consolidation and joint administration of these chapter 11 cases pursuant to Bankruptcy Rule 1015(b). No party has requested the appointment of a trustee or examiner in these chapter 11 cases, and no committees have been appointed or designated.

The Debtors’ Tax and Fee Obligations

8. In the ordinary course of business, the Debtors: (a) collect and incur taxes in both Canada and the United States, including Sales and Use Taxes, Franchise Taxes, Income Taxes, Real and Personal Property Taxes, Gaming Taxes and Fees, and other taxes (as each is defined herein, and, collectively, the “Taxes”); (b) incur fees, assessments, and other similar charges

necessary to operate their businesses, including fees related to Business Licenses and Permits and Other Fees (as each is defined herein, and, collectively, the “Fees”); and (c) remit such Taxes and Fees to various taxing, licensing, regulatory, and other authorities (collectively, the “Authorities”), a list of which is attached hereto as Exhibit C.³ The Debtors pay or remit, as applicable, Taxes and Fees daily, weekly, monthly, quarterly, semi-annually, or annually to the respective Authorities, as required by applicable laws and regulations. Any failure by the Debtors’ to pay the Taxes and Fees could have a material adverse impact on their ability to operate. As set forth in more detail in the First Day Declaration, non-Debtor affiliate Caesars Enterprise Services, LLC administers the reporting and remittance of substantially all of the Debtors’ Tax and Fee obligations.

I. Sales and Use Taxes.

9. The Debtors incur and collect from customers various state, local, and Canadian sales taxes (the “Sales Taxes”), including hotel occupancy, food and beverage, entertainment,⁴ and luxury taxes, in connection with the sale of various products and services to their customers. Sales Taxes are charged at the point of purchase for certain goods and services and set by the applicable taxing authority as a percentage of the total purchase price. In Canada, the Debtors are required to collect and remit the “goods and services tax” or “GST,” which is a tax that applies to the purchase of property, goods, and services in Canada. The GST is calculated as a

³ Contemporaneously herewith, the Debtors have filed the *Debtors’ Motion for Entry of Interim and Final Orders (I) Authorizing the Debtors to Pay Certain Prepetition (A) Wages, Salaries, and Other Compensation; (B) Reimbursable Employee Expenses; and (C) Obligations Relating to Medical and Other Benefits Programs, and (II) Granting Related Relief*, by which the Debtors seek authority to remit various federal, state, and local income taxes, FICA, Social Security, and Medicare taxes (collectively, the “Payroll Taxes”) to applicable Authorities.

⁴ Certain state Authorities impose Sales Taxes on entertainment furnished at a casino in connection with the selling of food or refreshment and/or where admission is charged, which typically are remitted to the Authorities on a monthly basis.

percentage of the fair market value of the property, goods, or services. Generally, the Debtors collect and remit Sales Taxes to Authorities on a monthly or quarterly basis following their collection.

10. The Debtors are also responsible for remitting use taxes (the "Use Taxes," and together with the Sales Taxes, the "Sales and Use Taxes") on account of the purchase of tangible personal property and certain goods and services from vendors who are not always located in the state to which the property is to be delivered. Use Taxes typically arise if a supplier does not have business operations in the state in which it is supplying goods and does not charge state taxes. In such instances, applicable law generally requires the Debtors to self-assess the amount of Use Taxes and, accordingly, pay Use Taxes to the applicable Authorities. Generally, the Debtors collect and remit Use Taxes to Authorities on a monthly, quarterly, or annual basis following their collection.

11. From time to time, the Debtors also receive certain tax credits from Authorities for overpayments or refunds of Sales and Use Taxes. The tax credits may arise, for instance, if the amount of the Debtors' prepayment of Sales and Use Taxes exceeds the actual amount of Sales and Use Taxes owed that month. The Debtors use these tax credits in the ordinary course of business to offset against future Sales and Use Taxes. By this Motion, the Debtors seek authority to continue using such tax credits from time to time in the ordinary course of business.

12. Certain of the Debtors prepay an estimated amount of the Sales and Use Taxes they owe to applicable Authorities on a monthly basis. To the extent that the Debtors' actual tax liability exceeds the estimated prepayment, these Debtors owe monthly true-ups to the applicable Authorities.

13. For 2014, the Debtors remitted approximately \$111 million in the aggregate to various Authorities on account of Sales and Use Taxes. As of the Petition Date, the Debtors believe they are current with respect to their payment of Sales and Use Taxes and that no Sales and Use Taxes will come due within the first 21 days of these chapter 11 cases. However, out of an abundance of caution, the Debtors seek authority to pay any outstanding Sales and Use Taxes due as of the Petition Date, only upon entry of the Final Order, and continue to pay Sales and Use Taxes on a postpetition basis in the ordinary course of business.

II. Franchise and Income Taxes.

14. The Debtors pay certain franchise taxes (the “Franchise Taxes”) to Authorities as a condition to operate their businesses in the applicable taxing jurisdictions. Franchise Taxes may be based on net operating income, a flat fee, or the amount or value of capital used in the business. The Debtors pay Franchise Taxes on a bi-weekly, quarterly, or annual basis, depending on the jurisdiction.

15. For 2014, the Debtors remitted approximately \$3 million in the aggregate to various Authorities on account of Franchise Taxes. The Debtors estimate that as of the Petition Date, \$700,000 in Franchise Taxes will have accrued that remain unpaid, but none will become due and owing during the first 21 days of these chapter 11 cases.

16. Additionally, certain Authorities require that the Debtors pay income or corporate taxes (the “Income Taxes”) on net income (i.e., the difference between gross receipts, expenses, and additional write-offs). The Debtors are required to pay, when due, Income Taxes on a monthly or quarterly basis. For 2014, the Debtors did not pay any Income Taxes to any Authority due to projected net operating losses. As of the Petition Date, the Debtors do not owe any Authority Income Taxes and no Income Taxes will come due within the first 21 days of these chapter 11 cases. However, out of an abundance of caution, the Debtors seek authority to

pay any outstanding Income Taxes due as of the Petition Date, only upon entry of the Final Order, and continue to pay Sales and Use Taxes on a postpetition basis in the ordinary course of business.

III. Real and Personal Property Taxes.

17. State and local laws in many of the jurisdictions in which the Debtors operate generally grant Authorities the power to levy property taxes against the Debtors' personal and real property (the "Real and Personal Property Taxes"). To avoid the imposition of statutory liens on their properties, the Debtors typically pay the Real and Personal Property Taxes in the ordinary course of business on a quarterly, semi-annual, or annual basis, as applicable by jurisdiction, which typically are calculated in arrears.

18. From time to time, the Debtors also receive certain tax credits for overpayments or refunds of Real and Personal Property Taxes. These credits may arise, for instance, if the amount of the Debtors' prepayment of Real and Personal Property Taxes exceeds the actual amount of taxes owed. The Debtors use these credits in the ordinary course of business to offset against future Real and Personal Property Taxes.

19. For 2014, the Debtors remitted approximately \$107 million in the aggregate to various Authorities on account of Real and Personal Property Taxes. The Debtors estimate that as of the Petition Date, approximately \$28.2 million in Real and Personal Property Taxes will have accrued and remain unpaid, of which approximately \$1.2 million will become due and owing within the first 21 days of these chapter 11 cases.

IV. Gaming Taxes and Fees.

20. In the ordinary course of business, the Debtors are required to pay certain gaming-related taxes and fees (the “Gaming Taxes and Fees”) to various Authorities.⁵ These Gaming Taxes and Fees are payable daily, weekly, quarterly, or annually, as applicable by jurisdiction, and the amounts are based upon a number of criteria, including (a) flat fees, (b) a percentage of gross revenues received, (c) the number of gaming devices operated during the applicable period, and (d) the need for withholding from patron winnings.

21. The Gaming Taxes and Fees include:

- (a) Gaming Revenue Taxes. In addition to Income Taxes, some state and local Authorities impose flat and/or graduated taxes on gaming receipts, which are remitted to Authorities on a daily, weekly, monthly, quarterly, or annual basis, as required by applicable law and regulations.
- (b) Slot Machine Taxes and Fees. Certain Authorities impose slot machine fees and taxes, calculated on a flat fee basis, according to revenue, or based on the number of games operated in a casino, and which are remitted to Authorities on a daily, weekly, monthly, quarterly, or annual basis, as required by applicable law and regulations.
- (c) Tax Withholdings From Patron Winnings. Certain Authorities, including the Internal Revenue Service, require the Debtors to withhold certain amounts from patron winnings in the ordinary course of business. Such withholdings are typically remitted to Authorities on a bi-weekly basis.
- (d) Regulatory Fees. Certain local, state, and federal Authorities impose various fees for necessary regulatory licenses, including casino and gaming licenses. The Debtors also pay regulatory fees

⁵ In some instances, the Debtors remit Gaming Taxes and Fees directly to private organizations, including the Harrison County Foundation and the Horseshoe Foundation of Floyd County, pursuant to agreements the Debtors entered into with governmental Authorities in connection with state gaming license law. In other instances, the Debtors pay certain Fees that are necessary to operate their horse racing businesses to private associations such as the Louisiana Thoroughbred Breeders Association and the Louisiana Horsemen’s Benevolence Protective Association. Such Fees include amounts for mandatory purse distributions required in connection with the Debtors’ horse racing licenses. Additionally, the Iowa West Racing Association, the non-profit sponsor for the Debtors, holds the gaming licenses for certain of the Debtors located in Iowa as required by state law and receives a percentage of gross revenue from the Debtors’ operations in the state.

to certain Authorities to cover costs for complying with state and local gaming laws and obtaining gaming licenses for employees. Such fees are typically remitted to Authorities on a weekly, monthly, quarterly, or annual basis.

- (e) Investment Alternative Tax. The New Jersey Casino Control Commission allows casino licensees to either (a) pay a tax equal to 2.5% of its gaming revenue or (b) reinvest 1.25% of its gaming revenue through the Casino Reinvestment Development Authority (the “CRDA”) in community and economic development projects in Atlantic City and throughout the state of New Jersey. The Debtors have chosen option (b) and remit such amounts to the CRDA on a quarterly basis.
- (f) Additional Miscellaneous Gaming Taxes and Fees. Several Authorities impose miscellaneous Gaming Taxes and Fees on the Debtors’ operations including, without limitation, riverboat taxes, admission taxes and fees, federal excise taxes on wagering, and law enforcement fees.⁶ Also, the Debtors have, from time to time, incurred fines and penalties imposed by regulatory Authorities in jurisdictions in which the Debtors operate.

22. For 2014, the Debtors remitted approximately \$880 million in the aggregate to various Authorities on account of Gaming Taxes and Fees. The Debtors estimate that, as of the Petition Date, approximately \$7.1 million in Gaming Taxes and Fees will have accrued and remain unpaid, of which approximately \$2.6 million will become due and owing within the first 21 days of these chapter 11 cases.

V. Business Licenses, Permits, and Other Fees.

23. The Debtors must obtain various non-gaming related business licenses and permits (the “Business License and Permits”) and pay corresponding fees (the “Other Fees”) to operate their businesses in certain jurisdictions. State and local laws require the Debtors to pay Other Fees for a wide-range of Business Licenses and Permits (e.g., operating, mercantile, health, restaurant, telecommunications, vehicle, and liquor—from a number of local, state, and

⁶ For example, the Debtors are required to pay for the time spent by the New Jersey Division of Gaming Enforcement (the “DGE”) personnel on matters directly related to the Debtors’ casino and online gaming licenses, at the hourly rates set by the DGE.

federal regulatory agencies). Further, certain state Authorities require that the Debtors pay annual reporting fees to remain in good standing and conduct business within the state. The method for calculating amounts due for the Business Licenses and Permits and the deadlines for paying such amounts varies by jurisdiction. Generally, the Debtors collect and remit the Other Fees due on a weekly, bi-weekly, monthly, quarterly, annual, or semi-annual basis, depending on the jurisdiction.

24. For 2014, the Debtors remitted approximately \$45 million in the aggregate to various Authorities on account of Other Fees for Business License and Permits. The Debtors estimate that as of the Petition Date, approximately \$4 million in Other Fees for Business License and Permits will have accrued and remain unpaid, of which approximately \$3 million will become due and owing during the first 21 days of these chapter 11 cases.

Basis for Relief

I. Payment of the Taxes and Fees Is Necessary and Appropriate.

25. Payment of the Taxes and Fees in the ordinary course of business is necessary and appropriate in these chapter 11 cases. Among other things: (a) certain of the Taxes and Fees are not property of the estate pursuant to section 541(a) of the Bankruptcy Code; (b) paying the Taxes and Fees will avoid distracting and costly audits, liens, or other enforcement actions while the Debtors focus on reorganizing their businesses and obligations; (c) the Debtors' directors and officers may be held personally liable for the non-payment of certain Taxes; and (d) certain Authorities may take precipitous actions against the Debtors' directors and officers for unpaid Taxes and Fees, which would distract the Debtors from their efforts to complete a successful reorganization.

A. Certain of the Taxes and Fees May Not Be Property of the Debtors' Estates.

26. Section 541(d) of the Bankruptcy Code provides, in relevant part, that “[p]roperty 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 (2) of this section only to the extent of the debtors’ 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).

27. Some of the Taxes and Fees constitute “trust fund” taxes, which the Debtors are required to collect and/or hold in trust for payment to Authorities. Courts have held that such taxes are not part of a debtor’s estate. See, e.g., Begier v. Internal Revenue Serv., 496 U.S. 53, 57–60 (1990) (holding that certain taxes, such as excise taxes, FICA taxes, and withholding taxes, are property held by the debtor in trust for another and, as such, do not constitute property of the estate); Rosenow v. Ill. Dep’t of Revenue (In re Rosenow), 715 F.2d 277, 279–82 (7th Cir. 1983) (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); see also DuCharmes & Co., Inc. v. Mich. (In re DuCharmes & Co.), 852 F.2d 194, 196 (6th Cir. 1988) (per curiam) (holding that any prepetition payment of trust fund taxes is not a transfer subject to avoidance because such funds are not the debtor’s property); Shank v. Wash. State Dep’t of Revenue (In re Shank), 792 F.2d 829, 833 (9th Cir. 1986) (same); DeChiaro v. N.Y. State Tax Comm’n, 760 F.2d 432, 435–36 (2d Cir. 1985) (same); W. Surety Co. v. Waite (In re Waite), 698 F.2d 1177, 1179 (11th Cir. 1983) (same). The Debtors, therefore, generally do not have an equitable interest in such funds and property, and should be permitted to remit them to Authorities as they become due.

B. Certain of the Taxes and Fees May Constitute Secured or Priority Claims Entitled to Special Treatment Under the Bankruptcy Code.

28. The Debtors believe that most, if not all, of the Taxes and Fees would be priority claims under section 507(a)(8) of the Bankruptcy Code. See 11 U.S.C. § 507(a)(8). Moreover, to the extent that such amounts are entitled to priority treatment under section 507(a)(8), Authorities may also attempt to assess interest and penalties. See 11 U.S.C. § 507(a)(8)(G) (granting priority status to “a penalty related to a claim of a kind specified in this paragraph and in compensation for actual pecuniary loss”). As priority claims, these Taxes and Fees must be paid in full before the Debtors may obtain confirmation of a chapter 11 plan or make distributions to general unsecured nonpriority creditors. 11 U.S.C. § 1129(a)(9)(C). Accordingly, the payment of the Taxes and Fees at this time affects only the timing of the payment for the vast majority of the amounts at issue and, therefore, should not unduly prejudice the rights of other creditors. Furthermore, payment of the Taxes and Fees likely will give Authorities no more than that to which they otherwise would be entitled under a chapter 11 plan of reorganization and will save the Debtors the potential interest expense, legal expense, and penalties that might otherwise accrue on the Taxes and Fees during these chapter 11 cases.

C. Section 363 of the Bankruptcy Code Provides Authority for the Immediate Payment of the Taxes and Fees.

29. Section 363 of the Bankruptcy Code provides authority for the Debtors to pay the Taxes and Fees when they come due. Section 363(c)(1) provides that a debtor in possession “may enter into transactions, including the sale or lease of property of the estate, in the ordinary course of business, without notice or a hearing, and may use property of the estate in the ordinary course of business without notice or a hearing.” 11 U.S.C. § 363(c)(1). Pursuant to sections 1107 and 1108 of the Bankruptcy Code, the Debtors are operating as debtors in possession.

30. The Bankruptcy Code does not define the “ordinary course of business.” In re Commercial Mortg. and Fin. Co., 414 B.R. 389, 393 (Bankr. N.D. Ill. 2009). Courts in this district apply the “reasonable expectations” test to determine whether a specific transaction is in the ordinary course of business. Id. (citing In re Garofalo’s Finer Foods, Inc., 186 B.R. 414, 424 (Bankr. N.D. Ill. 1995)). Under the reasonable expectations test, the court must analyze a debtor’s prepetition conduct as a means to inform and develop expectations of its postpetition conduct while considering the changing circumstances inherent in a debtor’s efforts to operate its business under chapter 11. Id. The test seeks to discern “any significant alterations” in a debtor’s prepetition and postpetition activities. Id. at 393–94. A fundamental characteristic of an “ordinary” postpetition business transaction is its similarity to a prepetition business practice. Id. at 394.

31. Here, the Debtors seek authorization only to pay the Taxes and Fees in the ordinary course of business to the same extent as they would have paid such Taxes and Fees prepetition. Because there are no “significant alterations” between the Debtors’ prepetition activities and the relief sought in this Motion, the Debtors submit that this Court should authorize the payment of the Taxes and Fees in the ordinary course of business.

32. In the alternative, section 363(b) of the Bankruptcy Code authorizes a bankruptcy court, after notice and a hearing, to authorize a debtor to “use, sell, or lease, other than in the ordinary course of business, property of the estate.” 11 U.S.C. § 363(b)(1). Courts generally hold that a debtor’s decision to enter into a transaction outside of the ordinary course of business is governed by the business judgment standard. See Fulton State Bank v. Schipper (In re Schipper), 933 F.2d 513, 515 (7th Cir. 1991) (noting that the criteria for approval of a transaction

under section 363(b) of the Bankruptcy Code is whether the debtor has “an articulated business justification”) (citation omitted).

33. Moreover, pursuant to sections 1107(a) and 1108 of the Bankruptcy Code, debtors in possession are fiduciaries charged with “holding the bankruptcy estate[s] and operating the business[es] for the benefit of [their] creditors and (if the value justifies) equity owners.” In re CoServ, LLC, 273 B.R. 487, 497 (Bankr. N.D. Tex. 2002). Inherent in a debtor in possession’s fiduciary duties is the obligation to “protect and preserve the estate, including an operating business’s going-concern value,” which, in certain instances, can be fulfilled “only . . . by the preplan satisfaction of a prepetition claim.” Id.

34. When applying the “business judgment” rule, courts show great deference to the debtor’s decision making. See, e.g., Pitt v. First Wellington Canyon Assoc. (In re First Wellington Canyon Assoc.), No. 89 C 593, 1989 WL 165028, at *1 (N.D. Ill. Dec. 28, 1989). Consistent with a debtor’s fiduciary duties, where there is a sound business purpose for the payment of prepetition obligations, and where the debtor is able to “articulate some business justification, other than the mere appeasement of major creditors,” courts have authorized debtors to make such payments under section 363(b) of the Bankruptcy Code. See, e.g., In re Kmart Corp., 359 F.3d 866, 872 (7th Cir. 2004) (recognizing that payment of prepetition claims may be permitted under section 363 of the Bankruptcy Code, but holding that the debtor’s evidentiary record did not support paying the prepetition claims of vendors); In re Tropical Sportswear Int’l Corp., 320 B.R. 15, 20 (Bankr. M.D. Fla. 2005) (recognizing that section 363 of the Bankruptcy Code is a source of authority to pay certain prepetition payments); In re Ionosphere Clubs, Inc., 98 B.R. 174, 175 (Bankr. S.D.N.Y. 1989) (finding that a sound business justification existed to pay prepetition wages); Armstrong World Indus., Inc. v. James A.

Phillips, Inc. (In re James A. Phillips, Inc.), 29 B.R. 391, 397 (Bankr. S.D.N.Y. 1983) (relying upon section 363 of the Bankruptcy Code as a basis to allow a contractor to pay the prepetition claims of suppliers who were potential lien claimants).

35. Any regulatory dispute or delinquency caused by Debtors' failure to pay the Taxes and Fees that affects the Debtors' ability to conduct business in a particular jurisdiction could have wide-ranging and adverse effects on the Debtors' operations as a whole. Among other things, Authorities could attempt to suspend the Debtors' operations, file liens, seek to lift the automatic stay, and pursue other remedies that will harm the estates. Furthermore, certain directors and officers might be subject to personal liability—even if the failure to pay such Taxes and Fees was not a result of malfeasance on their parts—which would distract those key individuals from their duties related to the Debtors' restructuring. Finally, Authorities could audit the Debtors or prevent the Debtors from continuing their businesses, which, even if unsuccessful, would unnecessarily divert the Debtors' attention away from the reorganization process and may cause disruptions to the Debtors' businesses. Accordingly, in the Debtors' business judgment, the Debtors must continue to pay the Taxes and Fees as they become due to ensure that they are able to continue their business operations and that their directors and officers remain focused on operating the businesses and implementing a successful restructuring.

36. In short, because the Taxes and Fees likely are (a) not property of the estate, (b) secured claims or claims entitled to priority under section 507(a)(8), and (c) because non-payment of such Taxes and Fees may subject the Debtors to audits and their directors and officers to numerous, distracting lawsuits, there can be little doubt that paying Taxes and Fees on a current basis, particularly when most if not all such obligations have priority status, is a reasonable exercise of the Debtors' business judgment. See, e.g., In re Glazed Invs., LLC,

No. 06-00932 (PSH) (Bankr. N.D. Ill. Feb. 7, 2006) (authorizing debtors to pay prepetition taxes under section 363(b)(1) of the Bankruptcy Code); In re McLeodUSA Inc., No. 05-63230 (JHS) (Bank. N.D. Ill. Oct. 31, 2005) (same); In re JII Liquidating Inc. (f/k/a/ Jernberg Indus., Inc.), No. 05-25909 (JHS) (Bankr. N.D. Ill. July 5, 2005) (same); In re FV Steel & Wire Co., No. 04-22421 (SVK) (Bankr. E.D. Wis. Feb. 27, 2004) (same).⁷

37. Courts in this and other districts have routinely authorized debtors to pay similar taxes and fees in other large chapter 11 cases. See, e.g., In re ITR Concession Co., No. 14-34284 (PSH) (Bankr. N.D. Ill. Oct. 28, 2014); In re GSE Env't, Inc., No. 14-11126 (MFW) (Bankr. D. Del. May 6, 2014); In re Sbarro, LLC, No. 14-10557 (MG) (Bankr. S.D.N.Y. Apr. 7, 2014); In re Maxcom Telecomunicaciones, S.A.B. De C.V., No. 13-11839 (PJW) (Bankr. D. Del. July 25, 2013); In re Edison Mission Energy, No. 12-49219 (JPC) (Bankr. N.D. Ill. Jan. 17, 2013); In re Hawker Beechcraft, Inc., No. 12-11873 (SMB) (Bankr. S.D.N.Y. May 30, 2012); In re Hartford Computer Hardware, Inc., No. 11-49744 (PSH) (Bankr. N.D. Ill. Dec. 15, 2011); In re GEI-RP (f/k/a Giordano's Enters., Inc.), No. 11-06098 (ERW) (Bankr. N.D. Ill. Feb. 17, 2011); In re Gas City, Ltd., No. 10-47879 (ERW) (Bankr. N.D. Ill. Nov. 19, 2010); In re AMCORE Fin., Inc., No. 10-37144 (SPS) (Bankr. N.D. Ill. Aug. 24, 2010); In re River Rd. Hotel Partners, LLC, No. 09-30029 (BWB) (Bankr. N.D. Ill. Aug. 27, 2009); In re XMH Corp. 1 (f/k/a Hartmarx Corp.), No. 09-02046 (BWB) (Bankr. N.D. Ill. Jan. 26, 2009); In re Kimball Hill, Inc., No. 08-10095 (SPS) (Bankr. N.D. Ill. May 13, 2008); In re Select Snacks, Inc., No. 07-18769 (PSH) (Bankr. N.D. Ill. Oct. 18, 2007); In re UAL Corp., No. 02-48191 (ERW) (Bankr. N.D. Ill. Dec. 10, 2002).⁷ The Debtors submit that similar relief is warranted in these chapter 11 cases.

⁷ Because of the voluminous nature of the orders cited herein, such orders have not been attached to this Motion. Copies of these orders are available upon request to the Debtors' proposed counsel.

II. Cause Exists to Authorize the Debtors' Financial Institutions to Honor Checks and Electronic Fund Transfers.

38. The Debtors have sufficient funds to pay the amounts described herein in the ordinary course of business by virtue of expected cash flows from ongoing business operations and anticipated access to cash collateral. In addition, under the Debtors' existing cash management system, the Debtors can readily identify checks or wire transfer requests as relating to an authorized payment in respect of the relief requested hereunder. Accordingly, the Debtors believe that checks or wire transfer requests, other than those relating to authorized payments, will not be honored inadvertently. Therefore, the Debtors respectfully request that the Court authorize and direct all applicable financial institutions, when requested by the Debtors, to receive, process, honor, and pay any and all checks or wire transfer requests in respect of the relief requested in this Motion.

The Requirements of Bankruptcy Rule 6003 Are Satisfied

39. Bankruptcy Rule 6003 empowers a court to grant relief within the first 21 days after the Petition Date "to the extent that relief is necessary to avoid immediate and irreparable harm." For reasons discussed above, authorizing the Debtors to remit and pay (or use tax credits to offset) certain Taxes and Fees and granting the other relief requested herein is integral to the Debtors' ability to transition their operations into these chapter 11 cases. Failure to receive such authorization and other relief during the first 21 days of these chapter 11 cases would severely disrupt the Debtors' operations at this critical juncture. For the reasons discussed herein, the relief requested is necessary in order for the Debtors to operate their business in the ordinary course and preserve the ongoing value of the Debtors' operations and maximize the value of their estates for the benefit of all stakeholders. Accordingly, the Debtors submit that they have

satisfied the “immediate and irreparable harm” standard of Bankruptcy Rule 6003 to support granting the relief requested herein.

Reservation of Rights

40. Nothing contained herein is intended or should be construed as an admission as to the validity of any claim against the Debtors, a waiver of the Debtors’ rights to dispute any claim, or an approval or assumption of any agreement, contract, or lease under section 365 of the Bankruptcy Code. The Debtors expressly reserve their right to contest any claim related to the relief sought herein. Likewise, if the Court grants the relief sought herein, any payment made pursuant to an order of the Court is not intended to be nor should it be construed as an admission as to the validity of any claim or a waiver of the Debtors’ rights to subsequently dispute such claim.

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

41. To implement the foregoing successfully, the Debtors request that the Court enter an order providing that notice of the relief requested herein satisfies Bankruptcy Rule 6004(a) and that the Debtors have established cause to exclude such relief from the 14-day stay period under Bankruptcy Rule 6004(h).

Notice

42. The Debtors have provided notice of this Motion to: (a) the Office of the United States Trustee for the Northern District of Illinois; (b) the entities listed on the Consolidated List of Creditors Holding the 50 Largest Unsecured Claims; (c) the administrative agent for the Debtors’ credit facility; (d) the indenture trustees for each of the Debtors’ secured and unsecured notes; (e) counsel to certain holders of claims against the Debtors regarding each of the foregoing referenced in clauses (c) and (d); (f) the state attorneys general for states in which the Debtors conduct business; (g) the Office of the United States Attorney for the Northern District

of Illinois; (h) the Internal Revenue Service; (i) the Securities and Exchange Commission; (j) the gaming commissions for each of the states in which the Debtors operate or manage a casino; (k) counsel to CEC; and (l) any party that has requested notice pursuant to Bankruptcy Rule 2002. The Debtors submit that, in light of the nature of the relief requested, no other or further notice need be given.

Waiver of Page Limit Restrictions

43. Given the complexity of issues addressed herein, the Debtors respectfully requests that the 15 page limit established by Local Rule 5005-3(D) be waived for this Motion.

No Prior Request

44. 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**, respectively, granting the relief requested herein and granting such other relief as is just and proper.

Dated: January 15, 2015
Chicago, Illinois

/s/ David R. Seligman, P.C.

James H.M. Sprayregen, P.C.

David R. Seligman, P.C.

KIRKLAND & ELLIS LLP

KIRKLAND & ELLIS INTERNATIONAL LLP

300 North LaSalle

Chicago, Illinois 60654

Telephone: (312) 862-2000

Facsimile: (312) 862-2200

- and -

Paul M. Basta, P.C.

Nicole L. Greenblatt

KIRKLAND & ELLIS LLP

KIRKLAND & ELLIS INTERNATIONAL LLP

601 Lexington Avenue

New York, New York 10022-4611

Telephone: (212) 446-4800

Facsimile: (212) 446-4900

*Proposed Counsel to the Debtors
and Debtors in Possession*

EXHIBIT A

Proposed Interim Order

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

In re:)	
	)	Chapter 11
)	
CAESARS ENTERTAINMENT OPERATING COMPANY, INC., <u>et al.</u> , ¹	)	Case No. 15-01145 (ABG)
)	
Debtors.	)	(Joint Administration Requested)
)	
	)	Re: Docket No. ___

**INTERIM ORDER APPROVING DEBTORS' MOTION FOR ENTRY OF INTERIM
AND FINAL ORDERS (I) AUTHORIZING THE DEBTORS TO PAY CERTAIN
PREPETITION TAXES AND FEES, AND (II) GRANTING RELATED RELIEF**

Upon the Motion of the above-captioned Debtors for entry of this Interim Order (I) authorizing the Debtors to remit and pay the Taxes and Fees, (II) granting related relief, and (III) scheduling a hearing to consider approval of the Motion on a final basis, all as more fully set forth in the Motion; and upon the First Day Declaration; and the Court having found that the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; and the Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and the Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and the Court having found that the relief requested in the Motion is in the best interests of the Debtors' estates, their creditors, and other parties in interest; and the Court having found that the Debtors provided appropriate notice of the Motion and the opportunity for a hearing on the Motion under the circumstances; and the Court having reviewed

¹ The last four digits of Caesars Entertainment Operating Company, Inc.'s tax identification number are 1623. Due to the large number of Debtors in these chapter 11 cases, for which the Debtors have requested joint administration, a complete list of the Debtors and the last four digits of their federal tax identification numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors' proposed claims and noticing agent at <https://cases.primeclerk.com/CEOC>.

the Motion and having heard the statements in support of the relief requested therein at a hearing before the Court (the “Hearing”); and the Court having determined that the legal and factual bases set forth in the Motion and at the Hearing establish just cause for the relief granted herein; and upon all of the proceedings had before the Court; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Motion is granted on an interim basis as set forth herein. Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Motion.

2. The final hearing (the “Final Hearing”) on the Motion shall be held on _____, 2015, at ___:___ [a/p].m., prevailing Central Time. Any objections or responses to entry of the final order shall be filed on or before _____, 2015, at 4:00 p.m., prevailing Central Time, and served on the following parties: (a) the Debtors, One Caesars Palace Drive, Las Vegas, Nevada 89109, Attn: Timothy J. Lambert; (b) proposed counsel for the Debtors, Kirkland & Ellis LLP, 300 North LaSalle, Chicago, Illinois 60654, Attn: David R. Seligman, P.C. and Jeffrey D. Pawlitz, Esq.; and Kirkland & Ellis LLP, 601 Lexington Avenue, New York, New York 10022, Attn: Nicole L. Greenblatt, Esq.; (c) counsel to Caesars Entertainment Corp., Inc., Paul, Weiss, Rifkind, Wharton & Garrison LLP, 1285 Avenue of the Americas, New York, New York 10019, Attn: Jeffrey D. Saferstein, Esq. and Samuel E. Lovett, Esq.; (d) counsel for the First Lien Note Group, Kramer Levin Naftalis & Frankel LLP, 1177 Avenue of the Americas, New York, New York 10036, Attn: Kenneth H. Eckstein, Esq. and Daniel M. Eggermann, Esq.; (e) counsel for the First Lien Credit Agreement Group, Stroock & Stroock & Lavan LLP, 180 Maiden Lane, New York, New York 10038, Attn: Kristopher M. Hansen, Esq. and Jonathan D. Canfield, Esq.; (f) counsel for the indenture trustee under the First Lien Notes Indenture, Katten Muchin Rosenman LLP, 575 Madison Avenue, New York, New York 10022,

Attn: Craig A. Barbarosh, Esq. and Karen B. Dine, Esq.; (g) the Office of the United States Trustee for the Northern District of Illinois, 219 South Dearborn Street, Suite 873, Chicago, Illinois 60604; (h) counsel to any statutory committee appointed in these chapter 11 cases; and (i) any party that has requested notice pursuant to Bankruptcy Rule 2002. In the event no objections to entry of a final order on the Motion are timely received, this Court may enter such final order without need for the Final Hearing.

3. The Debtors are authorized, but not directed, to pay and remit (or apply tax credits to offset) the Taxes and Fees to Authorities in the ordinary course of their businesses, without regard to whether such obligations accrued or arose before or after the Petition Date. To the extent that the Debtors have overpaid Taxes, the Debtors are authorized to seek Tax refunds.

4. Notwithstanding the relief granted in this Interim Order and any actions taken pursuant to such relief, nothing in this Interim Order shall be deemed: (a) an admission as to the validity of any prepetition claim against a Debtor entity; (b) a waiver of the Debtors' right to dispute any prepetition claim on any grounds; (c) a promise or requirement to pay any prepetition claim; (d) an implication or admission that any particular claim is of a type specified or defined in this Interim Order or the Motion; (e) a request or authorization to assume any prepetition agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; or (f) a waiver of the Debtors' rights under the Bankruptcy Code or any other applicable law.

5. The banks and financial institutions on which checks were drawn or electronic payment requests made in payment of the prepetition obligations approved herein are authorized and directed to receive, process, honor, and pay all such checks and electronic payment requests when presented for payment, and all such banks and financial institutions are authorized to rely

on the Debtors' designation of any particular check or electronic payment request as approved by this Interim Order.

6. The Debtors are authorized to issue postpetition checks, or to effect postpetition fund transfer requests, in replacement of any checks or fund transfer requests that are dishonored as a consequence of these chapter 11 cases with respect to prepetition amounts owed in connection with any Taxes and Fees.

7. Notwithstanding anything to the contrary contained herein, the relief granted in this Interim Order and any payment to be made hereunder shall be subject to the terms of any orders granting the use of cash collateral approved by this Court in these chapter 11 cases (including with respect to any budgets governing or relating to such use) and to the extent there is any inconsistency between the terms of such cash collateral orders and any action taken or proposed to be taken hereunder, the terms of such cash collateral orders shall control.

8. The contents of the Motion satisfy the requirements of Bankruptcy Rule 6003(b).

9. 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.

10. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Interim Order are immediately effective and enforceable upon its entry.

11. Notwithstanding Local Rule 5005-3(D), the Debtors are authorized to file the Motion in an amount exceeding 15 pages without filing a separate motion for relief.

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

13. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Interim Order.

Dated: _____, 2015
Chicago, Illinois

United States Bankruptcy Judge

EXHIBIT B

Proposed Final Order

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

In re:)	
	)	Chapter 11
)	
CAESARS ENTERTAINMENT OPERATING COMPANY, INC., <u>et al.</u> , ¹	)	Case No. 15-01145 (ABG)
)	
Debtors.	)	(Joint Administration Requested)
)	
	)	Re: Docket No. ___

**FINAL ORDER APPROVING DEBTORS’ MOTION FOR ENTRY OF INTERIM
AND FINAL ORDERS (I) AUTHORIZING THE DEBTORS TO PAY CERTAIN
PREPETITION TAXES AND FEES, AND (II) GRANTING RELATED RELIEF**

Upon the Motion of the above-captioned Debtors for entry of this Final Order (I) authorizing the Debtors to remit and pay the Taxes and Fees, and (II) granting related relief, all as more fully set forth in the Motion; and upon the First Day Declaration; and the Court having found that the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; and the Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and the Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and the Court having found that the relief requested in the Motion is in the best interests of the Debtors’ estates, their creditors, and other parties in interest; and the Court having found that the Debtors provided appropriate notice of the Motion and the opportunity for a hearing on the Motion under the circumstances; and the Court having reviewed the Motion and having heard the statements in support of the relief

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requested therein at a hearing before the Court (the "Hearing"); and the Court having determined that the legal and factual bases set forth in the Motion and at the Hearing establish just cause for the relief granted herein; and upon all of the proceedings had before the Court; and after due deliberation and sufficient cause appearing therefor, it is **HEREBY ORDERED THAT**:

1. The Motion is granted on a final basis as set forth herein. Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Motion.

2. The Debtors are authorized, but not directed, to pay and remit (or apply tax credits to offset) the Taxes and Fees to Authorities in the ordinary course of their businesses, without regard to whether such obligations accrued or arose before or after the Petition Date. To the extent that the Debtors have overpaid Taxes, the Debtors are authorized to seek Tax refunds.

3. Notwithstanding the relief granted in this Final Order and any actions taken pursuant to such relief, nothing in this Final Order shall be deemed: (a) an admission as to the validity of any prepetition claim against a Debtor entity; (b) a waiver of the Debtors' right to dispute any prepetition claim on any grounds; (c) a promise or requirement to pay any prepetition claim; (d) an implication or admission that any particular claim is of a type specified or defined in this Final Order or the Motion; (e) a request or authorization to assume any prepetition agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; or (f) a waiver of the Debtors' rights under the Bankruptcy Code or any other applicable law.

4. The banks and financial institutions on which checks were drawn or electronic payment requests made in payment of the prepetition obligations approved herein are authorized and directed to receive, process, honor, and pay all such checks and electronic payment requests when presented for payment, and all such banks and financial institutions are authorized to rely

on the Debtors' designation of any particular check or electronic payment request as approved by this Final Order.

5. The Debtors are authorized to issue postpetition checks, or to effect postpetition fund transfer requests, in replacement of any checks or fund transfer requests that are dishonored as a consequence of these chapter 11 cases with respect to prepetition amounts owed in connection with any Taxes and Fees.

6. Notwithstanding anything to the contrary contained herein, the relief granted in this Final Order and any payment to be made hereunder shall be subject to the terms of any orders granting the use of cash collateral approved by this Court in these chapter 11 cases (including with respect to any budgets governing or relating to such use) and to the extent there is any inconsistency between the terms of such cash collateral orders and any action taken or proposed to be taken hereunder, the terms of such cash collateral orders shall control.

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 Bankruptcy Rule 6004(h), the terms and conditions of this Final Order are immediately effective and enforceable upon its entry.

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

10. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Final Order.

Dated: _____, 2015
Chicago, Illinois

United States Bankruptcy Judge

EXHIBIT C

List of Authorities

Creditor Name	Address
Airport Authority of Washoe County Finance Division	Box 12490 Reno, Nevada 89510
Alcohol And Gaming Commission Of Ontario	20 Dundas Street West Seventh Floor Toronto, Ontario M5G 2N6
Alcoholic Beverage Control Division Mississippi State Tax Com	P.O. Box 540 Madison, Mississippi 39130
Arizona Department Of Revenue	P.O. Box 29070 Phoenix, Arizona 85038
Arizona Department Of Revenue Unclaimed Property Division	P.O. Box 29026 Phoenix, Arizona 85038-9026
Arizona Department Of Revenue Special Operations	1600 West Monroe Phoenix, Arizona 85007
Biloxi Health Department Environmental Health	761 Esters Blvd Biloxi, Mississippi 39530
Boone County Fiscal Court	P.O. Box 457 Florence, Kentucky 41022-0457
Bossier City - Parish Sales And Use Tax Division	Post Office Box 5337 Bossier City, Louisiana 71171-5337
Bossier Parish District Attorney Office	P.O. Box 69 Benton, Louisiana 71006
Bossier Parish Police Jury	P.O. Box 70 Benton, Louisiana 71006
Bossier Parish School Board c/o Finance Director	P.O. Box 2000 Benton, Louisiana 71006
Caddo Parrish Sheriff's Office Attn: Civil Division	501 Texas Street Room 101 Shreveport, Louisiana 71101
Caddo-Bossier Association For Retarded Citizens	4103 Lakeshore Drive Shreveport, Louisiana 71109
California State Controller State Of California Division Of Collection Bureau Of Unclaimed Property	P.O. Box 942850 Sacramento, California 94250-5873
Canada Revenue Agency	875 Heron Road Ottawa Canada, Ontario K1A 1B1
Carson City Health And Human Services	900 E Long St Carson City, Nevada 89706
Carson City Treasurer Tax Department	201 No. Carson St. Suite 5 Carson City, Nevada 89701
City Of Atlantic City Department Of Revenue & Finance	1301 Bacharach Blvd Atlantic City, New Jersey 08401

Creditor Name	Address
City Of Atlantic City Office Of The Comptroller	Room 309 City Hall 1301 Bacharach Blvd Atlantic City, New Jersey 08401
City Of Atlantic City Division Of Environmental Health	Room 124 1301 Bacharach Blvd. Atlantic City, New Jersey 08401
City Of Atlantic City Revenue And Finance Department	1301 Bacharach Blvd Room 707, City Hall Atlantic City, New Jersey 08401
City Of Biloxi License Administrator	140 Lameuse Street P.O. Box 429 Biloxi, Mississippi 39533
City Of Bossier City Tax Division	P.O. Box 5399 Bossier City, Louisiana 71171-5399
City Of Bossier City	620 Benton Road Bossier City, Louisiana 71171
City Of Boulder City Finance Department	Finance Department P.O. Box 60370 Boulder City, Nevada 89006-0370
City Of Council Bluffs	209 Pearl St Council Bluffs, Iowa 51503
City Of Council Bluffs Council Bluffs Park & Rec	209 Pearl Street Council Bluff, Iowa 51503
City Of Council Bluffs Iowa Treasurers Office	209 Pearl Street Council Bluffs, Iowa 51503
City Of Hammond	649 Conkey Street Hammond, Indiana 46324
City Of Henderson Finance Department	P.O. Box 95007 Henderson, Nevada 89009-5007
City Of Henderson, Nevada Building & Fire Safety Department Attn: Permits	240 S Water Street P.O. Box 95050 Henderson, Nevada 89009-5050
City Of Joliet, Illinois Collector's Office	150 W Jefferson Street Joliet, Illinois 60432-4156
City Of Metropolis, Illinois	P.O. Box 682 106 West Fifth Street Metropolis, Illinois 62960
City Of North Kansas City, Missouri City Hall	2010 Howell North Kansas City, Missouri 64116
City Of Paducah, Kentucky Finance Office	P.O. Box 2697 Paducah, Kentucky 42002
City Of Reno, Oregon	Unit #53 P.O. Box 5000 Portland, Oregon 97208-5000

Creditor Name	Address
City Of Reno, Nevada Finance Department Business License Renewals	P.O. Box 1900 Reno, Nevada 89505
City Of Reno Nevada Central Cashier	P.O. Box 1900 Reno, Nevada 89505
Civil City Of New Albany Controller-City Co. Building	311-319 W. First Street New Albany, Indiana 47150
Clark County, Nevada	500 S Grand Central Pkwy 1st Floor Las Vegas, Nevada 89155
Clark County, Nevada Business License	P. O. Box 551810 Las Vegas, Nevada 89155-1810
Clark County Assessor	500 S Grand Central Pkwy 2nd Floor P.O. Box 551401 Las Vegas, Nevada 89155-1401
Clark County Auditor	P.O. Box 5000 Vancouver, Washington 98666
Clark County Business License	500 S Grand Parkway 3rd Floor P.O. Box 551810 Las Vegas, Nevada 89155-1810
Clark County Business License	P.O. Box 551810 500 S Grand Central Parkway Third Floor Las Vegas, Nevada 89155-1810
Clark County Clerk Main Office	200 Lewis Ave. 5th Floor P.O. Box 551604 Las Vegas, Nevada 89155-1604
Clark County Clerk's Office	501 W. Court Ave. City County Bldg. Jeffersonville, Indiana 47130
Clark County Department Of Business License	500 S Grand Central Parkway 3rd Floor P.O. Box 551810 Las Vegas, Nevada 89155-1810
Clark County Treasurer	500 S Grand Central Pkwy 1st Floor P.O. Box 551220 Las Vegas, Nevada 89155-1220
Clark County Treasurer Clark County Imp District #70	P.O. Box 98587 Las Vegas, Nevada 89193-8587
Clark County Treasurers Clark County Imp District #70	File 57254 Los Angeles, California 90074-7254

Creditor Name	Address
Clay County, Mississippi General County Fund	P.O. Box 815 West Point, Mississippi 39773
Clay County Treasurer Missouri Gaming Commission	P.O. Box 1847 Jefferson City, Missouri 65102
Commonwealth Of Massachusetts Department Of The State Treasurer Abandoned Property Division	P.O. Box 414478 Boston, Massachusetts 02241-4478
Delaware Division of Revenue	P.O. Box 8750 Wilmington, Delaware 19899-8750
Department Of Motor Vehicles Office Of Motor Vehicles Account Processing Unit	P.O. Box 944231 Mail Station H221 Sacramento, California 94244 2310
Department Of Motor Vehicles Motor Carrier Division	555 Wright Way Carson City, Nevada 89711
Department Of Motor Vehicles	555 Wright Way Carson City, Nevada 89711-0725
Department Of Motor Vehicles & Public Safety Nevada Highway Patrol Records & Identification Services	808 West Nye Lane Carson City, Nevada 89703
Department Of Transportation State of Nevada	1263 S Stewart Street Carson City, Nevada 89712
Department Of Health And Hospitals New Orleans Region	1010 Common Street Suite 750 New Orleans, Louisiana 70112
Department Of Health & Hospitals	6867 Blue Bonnet Blvd. Baton Rouge, Louisiana 70810
Division Of Gaming Do Not Use Tennessee Ave And Boardwalk	Arcade Building Atlantic City, New Jersey 08401
Douglas County Finance Department	P.O. Box 218 Minden, Nevada 89423
Douglas County Sheriff	P.O. Box 218 Minden, Nevada 89423
Douglas County Sheriff's Advisory Council	P.O. Box 1002 Minden, Nevada 89423
Douglas County Treasurer	P.O. Box 218 Minden, Nevada 89423
Federal Communication Commission	1588 Fairfield Road Gettysburg, Pennsylvania 17325-7252
Federal Communications Commission 574r Land Mobile Renewal	P.O. Box 358245 Pittsburgh, Pennsylvania 15251-5245
Gaming Enforcement Division Gaming Technical - Mike Evans	7919 Independence Blvd Box A29 Baton Rouge, Louisiana 70806

Creditor Name	Address
Georgia Department Of Revenue Unclaimed Property Section	4245 International Pkwy Suite A Atlanta, Georgia 30354-3918
Georgia Department Of Revenue	P.O. Box 740387 Atlanta, Georgia 30374 0387
Hammond Port Authority	701 Casino Center Drive Hammond, Indiana 46320
Harrison County Environmental Health	1102 45th Avenue Gulfport, Mississippi 39501
Harrison County Tax Collector David V. Larosa Sr.	P.O. Box 1270 Gulfport, Mississippi 39502
Harrison County Treasurer	300 N Capitol Avenue Room 201 Corydon, Indiana 47112
Horseshoe Foundation of Floyd County	33 State Street New Albany, Indiana 47150
Illinois Department Of Revenue	P.O. Box 19025 Springfield, Illinois 62794-9025
Illinois Department Of Revenue	P.O. Box 19016 Springfield, Illinois 62794-9016
Illinois Department Of Revenue	P.O. Box 19447 Springfield, Illinois 62794-9447
Illinois Department Of Revenue	P.O. Box 19035 Springfield, Illinois 62794
Illinois Department Of Revenue	Office Collection Unit P.O. Box 64449 Chicago, Illinois 60664-0449
Illinois Department Of Revenue	P.O. Box 19019 Springfield, Illinois 62794-9019
Illinois Department Of Revenue Lottery Program Attn: Licensing Department	101 W. Jefferson Street Springfield, Illinois 62702
Illinois Gaming Board	160 North LaSalle Street Suite 300 Chicago, Illinois 60601
Illinois Liquor Control Commission	100 W Randolph Street Suite 7-801 Chicago, Illinois 60601
Illinois Secretary Of State Department Of Business Services	Howlett Building 3rd Floor 501 South Second Street Springfield, Illinois 62756-5510
Indiana Alcohol & Tobacco Com	302 W Washington St Room E114 Indianapolis, Indiana 46204

Creditor Name	Address
Indiana Alcohol Tobacco Commission	302 W. Washington Street Room E114 Indianapolis, Indiana 46204
Indiana Department Of Revenue Excise Tax Section Environmental Hc-500	P.O. Box 6080 Indianapolis, Indiana 46206-6080
Indiana Department Of Revenue	P.O. Box 1028 Indianapolis, Indiana 46206-1028
Indiana Department Of Gaming Research	East Tower Suite 1600 101 W Washington Street Indianapolis, Indiana 46204
Indiana Department Of Homeland Sec	302 W Washington St Room E208 Indianapolis, Indiana 46204
Indiana Department Of Natural Resources Law Enforce Division	402 W. Washington St. Room W255d Indianapolis, Indiana 46204
Indiana Gaming Commission	East Tower Suite 1600 101 W Washington Street Indianapolis, Indiana 46204
Indiana Gaming Commission	East Tower Suite 1600 101 W Washington Street Indianapolis, Indiana 46204
Internal Revenue	P.O. Box 419236 Kansas City, Missouri 64141
Internal Revenue Service	P.O. Box 219236 Kansas City, Missouri 64121-9236
Internal Revenue Service	Stop 811-G 201 West River Center Blvd Covington, Kentucky 41011
Internal Revenue Service	P.O. Box 24017 Fresno, California 93779-4017
Internal Revenue Service	1120 S. Dobson Suite 225 Chandler, Arizona 85286
Internal Revenue Service	1 Civic Center Drive San Marcos, California 92069
Internal Revenue Service	110 City Parkway Las Vegas, Nevada 89106
Internal Revenue Service	1101 E Hackberry Ave Suite 600 McAllen, Texas 78501-6660
Internal Revenue Service Attn: Verification	P.O. Box 32063 Detroit, Michigan 48232-0063

Creditor Name	Address
Internal Revenue Service	P.O. Box 145566 Cincinnati, Ohio 45214
Internal Revenue Service	3615 Park Drive Olympia Fields, Illinois 60461-1093
Internal Revenue Service	P.O. Box 105404 Atlanta, Georgia 30348-5404
Internal Revenue Service	P.O. Box 105153 Atlanta, Georgia 30348-5153
Internal Revenue Service	230 S. Dearborn Street Room 2650 M/S 5115 Chi Chicago, Illinois 60604
Internal Revenue Service	P.O. Box 145566 Cincinnati, Ohio 45250-5566
Internal Revenue Service	22 N Front Street Suite 400 Memphis, Tennessee 38103-2109
Internal Revenue Service	Ogden Service Center Ogden, Utah 84201-0021
Internal Revenue Service	550 Main Street Room 3503 Cincinnati, Ohio 45202
Internal Revenue Service	111 E Troy St Suite F Tupelo, Mississippi 38804
Internal Revenue Service	290 North D Street San Bernardino, California 92401
Internal Revenue Service	ATSC Chamblee, Georgia 30341
Internal Revenue Service	P.O. Box 8208 Philadelphia, Pennsylvania 19101-8208
Internal Revenue Service	P.O. Box 32063 Detroit, Michigan 48232-0063
Internal Revenue Service	Fresno Service Center Fresno, California 93888
Internal Revenue Service	100 W Capitol Street Jackson, Mississippi 39269
Internal Revenue Service	600 Dr. Martin Luther King Place Room 663 Louisville, Kentucky 40202
Internal Revenue Service	Stop 5500 P.O. Box 9941 Ogden, Utah 84409
Internal Revenue Service	P.O. Box 37004 Hartford, Connecticut 06176-7004

Creditor Name	Address
Internal Revenue Service	110 City Parkway Stop 5208lv Las Vegas, Nevada 89106
Internal Revenue Service	P.O. Box 12067 Stop 81 Fresno, California 93776
Internal Revenue Service	1122 T & C Commons Chesterfield, Missouri 63017-8200
Internal Revenue Service	Cincinnati Service Center Cincinnati, Ohio 45999-0150
Internal Revenue Service	P.O. Box 1233 Charlotte, North Carolina 28201-1233
Internal Revenue Service	P.O. Box 69 Stop 81 Memphis, Tennessee 38101-0069
Internal Revenue Service	1400 North Providence Rd Media, Pennsylvania 19063-2043
Internal Revenue Service	1270 Pontiac Rd Pontiac, Michigan 48036
Internal Revenue Service	111 Corporate Office Dr. #145 Earth City, Missouri 63045
Internal Revenue Service	200 S Virginia Street # 105 Reno, Nevada 89501
Internal Revenue Service	4 Paragon Way Suite 2 Freehold, New Jersey 07728
Internal Revenue Service	P.O. Box 219690 Kansas City, Missouri 64121-9690
Internal Revenue Service Department Of The Treasury	P.O. Box 9041 Andover, Massachusetts 01810-9041
Internal Revenue Service	3090 Highway 95 Suite 2 Stop 5109bhc Bullhead City, Arizona 86442
Internal Revenue Service	P.O. Box 9949 Stop 5500 Ogden, Utah 84409
Internal Revenue Service	P.O. Box 47-42 Stop 61 Doraville, Georgia 30362
Internal Revenue Service	Memphis Service Center Memphis, Tennessee 37501

Creditor Name	Address
Internal Revenue Service	P.O. Box 8318 Philadelphia, Pennsylvania 19162 8318
Internal Revenue Service	1160 W. 1200 So. Ogden, Utah 84201
Internal Revenue Service	P.O. Box 7125 San Francisco, California 94120-7125
Internal Revenue Service	2970 Market Street Philadelphia, Pennsylvania 19104-5002
Internal Revenue Service	11601 Roosevelt Blvd. Philadelphia, Pennsylvania 19154
Internal Revenue Service	P.O. Box 57 Bensalem, Pennsylvania 19020
Internal Revenue Service Msc	P.O. Box 30309 AMF Stop 81 Memphis, Tennessee 37501
Internal Revenue Service Acs	P.O. Box 24017 Fresno, California 93779-4017
Internal Revenue Service-Acs	P.O. Box 24017 Fresno, California 93779-4017
Internal Revenue Services	P.O. Box 105572 Atlanta, Georgia 30348-5572
Internal Revenue Services	5218 Atlantic Ave Mays Landing, New Jersey 08330
Internal Revenue Services	Department Of Treasury Austin, Texas 73301
Internal Revenue Services	4330 Watt Ave Sa 4303 Sacramento, California 95821
Internal Revenue Services	14479 John Humphrey Dr Orland Park, Illinois 60462
Iowa Department Of Agriculture	Henry A Wallace Building 502 E 9th Des Moines, Iowa 50319
Iowa Department Of Revenue	Hoover State Office Building P.O. Box 10471 Des Moines, Iowa 50306-0471
Iowa Department Of Revenue	401 SW 7th Street #C Des Moines, Iowa 50309
Iowa Department Of Revenue	P.O. Box 10330 Des Moines, Iowa 50306-0330
Iowa Department Of Revenue And Finance	P.O. Box 10470 Des Moines, Iowa 50306-0470
Iowa Gaming Association	4401 Westown Pkwy #209 West Des Moines, Iowa 50266

Creditor Name	Address
Iowa Racing & Gaming Commission Capitol Medical Office Bldg.	1300 Des Moines Street Suite 100 Des Moines, Iowa 50309-5508
Iowa Treasurer Of State Unclaimed Property Division	P.O. Box 10430 Des Moines, Iowa 50306-0005
Iowa West Racing Association Non-Profit Corporation	25 Main Place, Suite 550 Council Bluffs, Iowa 51503
Kentucky Department Of Revenue	200 Fair Oaks Lane Frankfort, Kentucky 40620
Kentucky State Treasurer Unclaimed Property Division	1050 US Hwy Suite 100 Frankfort, Kentucky 40601
Kentucky State Treasurer Levy Section	501 High Street P.O. Box 491 Frankfort, Kentucky 40602-0491
Kentucky State Treasurer	P.O. Box 491 Frankfort, Kentucky 40601
Kentucky State Treasurer Secretary Of State	P.O. Box 1150 Frankfort, Kentucky 40602-1150
Lake County Health Department	2900 W 93rd Avenue Crown Point, Indian 46307
Lake County Treasurer	4525 Indianapolis Blvd East Chicago, Indiana 46312
Louisiana Board Of Massage	2645 O'Neal Lane Building C - Suite E Baton Rouge, Louisiana 70816
Louisiana Department Of Revenue	P.O. Box 4936 Baton Rouge, Louisiana 70821-4936
Louisiana Department Of Revenue	1525 Fairfield Ave Shreveport, Louisiana 71101
Louisiana Department Of Revenue	P.O. Box 3138 Baton Rouge, Louisiana 70821-3138
Louisiana Department Of Revenue & Taxation	P.O. Box 201 Baton Rouge, Louisiana 70821-0201
Louisiana Department Of Revenue	P.O. Box 4018 Baton Rouge, Louisiana 70821-4018
Louisiana Department Of Revenue	617 North Third Street Baton Rouge, Louisiana 70802
Louisiana Department Agriculture & Forestry Division Of Weights & Measures	P.O. Box 91081 Baton Rouge, Louisiana 70821-9081
Louisiana Department Motor Vehicles	3802 Kilpatrick Bossier City, Louisiana 71112
Louisiana Department Of Public Safety And Corrections	8181 Independence Street Baton Rouge, Louisiana 70806

Creditor Name	Address
Louisiana Department Of Rev. & Tax.	P.O. Box 3138 Baton Rouge, Louisiana 70821-3138
Louisiana Department Of Revenue	P.O. Box 201 Baton Rouge, Louisiana 70821-0201
Louisiana Department Of Revenue	P.O. Box 1231 Baton Rouge, Louisiana 70821
Louisiana Department Of Revenue	P.O. Box 31706 Shreveport, Louisiana 71130
Louisiana Department Of Revenue & Taxation	P.O. Box 91017 Baton Rouge, Louisiana 70821-9017
Louisiana Gaming Control Board	9100 Bluebonnet Centre Suite 500 Baton Rouge, Louisiana 70809
Louisiana Horseman Benevolent	1535 Gentilly Blvd. New Orleans, Louisiana 70119
Louisiana Office Of Alcohol And Tobacco Control	P.O. Box 498 Keithville, Louisiana 71047
Louisiana Quarter Horse Association	5901 Warwick Ct. New Orleans, Louisiana 70131
Louisiana State Police Casino Gaming Division	750 Bayou Pines East Lake Charles, Louisiana 70601
Louisiana State Racing Commission	320 North Carrollton Avenue New Orleans, Louisiana 70119
Louisiana Tax Commission	5420 Corporate Blvd. Suite 107 Baton Rouge, Louisiana 70808
Louisiana Thoroughbred Breeders Association	2235 Creswell Lane Opelousas, Louisiana 70570
Madison Parish Chamber Of Commission	P.O. Box 1723 Tallulah, La 71282
Madison Parish School Board	P.O. Box 1620 Tallulah, Louisiana 71284-1620
Madison Parish Sherriff's Department	100 North Cedar Street Tallulah, Louisiana 71282
Massac County	1 Superman Square Room 2c Metropolis, Illinois 62960
Massachusetts Department Of Revenue Child Support Enforcement Division	P.O. Box 55140 Boston, Massachusetts 02205-5140
McCracken County Tax	Administrator P.O. Box 2658 Paducah, Kentucky 42002
Minnesota Department Of Commerce	85 7th Place East Suite 500 St Paul, Minnesota 55101 3165

Creditor Name	Address
Mississippi Department Of Revenue	P.O. Box 960 Jackson, Mississippi 39205
Mississippi Gaming And Hospitality Association	120 N Congress St Suite 420 Jackson, Mississippi 39201
Mississippi Gaming Association	753 North Congress St. Apt 1 Jackson, Mississippi 39202
Mississippi Gaming Commission	620 North Street Suite 200 Jackson, Mississippi 39202
Mississippi Office Of Revenue Office Of Revenue	P.O. Box 23050 Jackson, Mississippi 39225-3050
Mississippi State Tax Commission	P.O. Box 1033 Jackson, Mississippi 39215
Mississippi State Tax	P.O. Box 23075 Jackson, Mississippi 39225
Mississippi State Tax Office Of Revenue	P.O. Box 23050 Jackson, Mississippi 39225-3050
Mississippi State Tax Commission Sales And Use Tax Division	P.O. Box 1033 Jackson, Mississippi 39215
Mississippi State Tax Commission	1141 Bayview Avenue Suite 400 Biloxi, Mississippi 39530
Mississippi State Tax Commission Corp Income & Franchise Tax	P.O. Box 1033 Jackson, Mississippi 39215-1033
Mississippi State Tax Commission Bureau Of Revenue	P.O. Box 23050 Jackson, Mississippi 39225-3050
Missouri Department Of Health Section Of Communicable Disease Control & Veterinary Public Health	P.O. Box 570 Jefferson City, Missouri 65102
Missouri Department Of Revenue	P.O. Box 155 Jefferson City, Missouri 65105
Missouri Department Of Revenue	P.O. Box 2046 Jefferson City, Missouri 65105-2046
Missouri Department Of Revenue	P.O. Box 700 Jefferson City, Missouri 65105-0700
Missouri Department Of Revenue Division Of Taxation And Collection	P.O. Box 3365 Jefferson City, Missouri 65105-3365
Missouri Department Of Revenue Withholding Tax Section	Box 999 Jefferson City, Missouri 65108-0999
Missouri Department Of Revenue	P.O. Box 3365 Jefferson City, Missouri 65105-3365

Creditor Name	Address
Missouri Director Of Revenue Delinquent Tax Division	7900 Carondelet Clayton, Missouri 63105
Missouri Director Of Revenue	P.O. Box 3020 Jefferson City, Missouri 65105-3020
Missouri Gaming Association C/O J Michael Ryan	6609 Clayton Rd. 2-West Suite St Louis, Missouri 63117
Missouri Gaming Commission	3417 Knipp Drive Jefferson City, Missouri 65102
Missouri Gaming Commission Licensing Division	3417 Knipp Drive P.O. Box 1847 Jefferson City, Missouri 65102
Missouri State Treasurer Division Of Unclaimed Property	P.O. Box 1272 Jefferson City, Missouri 65102-1272
Nevada Department Of Motor Vehicles	555 Wright Way Carson City, Nevada 89711
Nevada Department Of Taxation	1550 E College Pkwy Suite 115 Carson City, Nevada 89706-7937
Nevada Department Of Taxation	1550 E College Pkwy Suite 115 Carson City, Nevada 89706-7944
Nevada Department Of Taxation	P.O. Box 52609 Phoenix, Arizona 85072-2609
Nevada Department Of Taxation	P.O. Box 52635 Phoenix, Arizona 85072-2635
Nevada Department Of Agriculture	405 S 21st St Sparks, Nevada 89431
Nevada Division Of Environmental Protection Petroleum Fund - Department Ca2	333 West Nye Lane Carson City, Nevada 89706-0851
Nevada Division Of State Lands	333 W Nye Lane Room 118 Carson City, Nevada 89706
Nevada Division Of Health Bureau Of Health Protection Services	1179 Fairview Drive Suite 104 Carson City, Nevada 89701
Nevada Gaming Commission	P.O. Box 8004 Carson City, Nevada 89702-8004
Nevada Gaming Commission Tax & License Division	555 E Washington Avenue 2nd Fl. Las Vegas, Nevada 89101
Nevada Gaming Commission	1919 East College Parkway P.O. Box 8003 Carson City, Nevada 89706
Nevada Gaming Commission Tax & License Division	P.O. Box 8004 Carson City, Nevada 89702-8004

Creditor Name	Address
Nevada Gaming Control Board	P.O. Box 8004 Carson City, Nevada 89702-8004
Nevada State Gaming Control Board	555 W Washington Suite 2600 Las Vegas, Nevada 89101
Nevada State Gaming Control Board	1919 E College Parkway P.O. Box 8003 Carson City, Nevada 89702-8003
Nevada State Health Division Bureau Of Health Protection Services	1179 Fairview Drive #101 Carson City, Nevada 89701-5405
New Jersey Department Of Treasury Division Of Revenue	P.O. Box 278 Trenton, New Jersey 08646-0278
New Jersey Div Of Taxation C/O Compliance Services	P.O. Box 272 Trenton, New Jersey 08646-0272
New Jersey Division Of Taxation	P.O. Box 190 Trenton, New Jersey 08695
New Jersey Div. Of Taxation	CN 999 Trenton, New Jersey 08646-0999
New Jersey Division Of Taxation	P.O. Box 269 Trenton, New Jersey 08646-0269
New Jersey Division Of Taxation	P.O. Box 272 Trenton, New Jersey 08646
New Jersey Division Of Revenue Division Of Revenue	P.O. Box 252 Trenton, New Jersey 08646-0252
New Jersey Division Of Tax Corporation Business Tax	P.O. Box 257 Trenton, New Jersey 08646-0257
New Jersey Division Of Taxation	P.O. Box 245 Trenton, New Jersey 08646
New Jersey Division Of Taxation	Box 245 9th Floor - AG Referrals Trenton, New Jersey 08695-0245
New York State Tax Department Processing Unit	P.O. Box 1970 Albany, New York 12201-1970
North Carolina Department Of State Treasurer Unclaimed Property Program	325 North Salisbury Street Raleigh, North Carolina 27603-1385
North Carolina Department Of Revenue	2800 Heart Drive Asheville, North Carolina 28806
North Carolina Department Of Revenue	P.O. Box 25000 Raleigh, North Carolina 27640
New York City Department Of Finance Parking Violations Church Street Station	P.O. Box 3671 New York, New York 10008-3671
New York City Department Of Finance	P.O. Box 5040 Kingston, New York 12402-5040

Creditor Name	Address
Office Of State Fire Marshal Broiler Inspection	7919 Independence Blvd Baton Rouge, Louisiana 70806
Pennsylvania Department Of Revenue	Department 280414 Harrisburg, Pennsylvania 17128-0414
Pennsylvania Department Of Revenue Bureau Of Corporation Taxes	Department 280701 Harrisburg, Pennsylvania 17128-0701
Pennsylvania Gaming Control Board	P.O. Box 69060 Harrisburg, Pennsylvania 17106-9060
Pottawattamie County Treasurer	227 S. 6th St. Council Bluffs, Iowa 51501
Reno-Tahoe Airport Authority	P.O. Box 12490 Reno, Nevada 89510-2490
Sheriff Bossier Parish R. Watts	P.O. Box 850 Benton, Louisiana 71005
Southern Nevada Health District Solid Waste & Compliance Section Environmental Health Division	P.O. Box 3902 Las Vegas, Nevada 89127
State Finance Of Metropolis	704 East 5th Suite 4 Metropolis, Illinois 62960
State Of California Board Of Equalization	P.O. Box 942879 Sacramento, California 94279-7074
State Of California Franchise Tax Board	P.O. Box 1328 Rancho, California 95741-9991
State Of California Franchise Tax Board	P.O. Box 419001 Rancho Cordova, California 95741-9001
State Of California Franchise Tax Board	P.O. Box 1237 Rancho Cordova, California 95741-1237
State Of California Franchise Tax Board	P.O. Box 942867 Sacramento, California 94267-0011
State of Delaware Division of Revenue	820 N. French Street P.O. Box 2340 Wilmington, Delaware 19899-2340
State Of Indiana	101 W Washington St. Suite 1600 East Tower Indianapolis, Indiana 46201
State Of Louisiana Office Of Motor Vehicles	P.O. Box 66196 Baton Rouge, Louisiana 70896-6196
State Of Maryland Department Of Assessment & Taxation Personal Property Division	301 W Preston Street Baltimore, Maryland 21201-2395
State Of Mississippi Department Of Revenue Alcohol Beverage Control	P.O. Box 540 Madison, Mississippi 39130

Creditor Name	Address
State Of Missouri	3417 Knipp Drive P.O. Box 1847 Jefferson City, Missouri 65102
State Of Nevada Gaming Control Board	1150 E William St Carson City, Nevada 89702
State Of Nevada Department Of Business & Industry Division Of Agriculture	405 South 21st Street Sparks, Nevada 89431
State Of Nevada Department Of Agriculture	P.O. Box 844477 Los Angeles, California 90084-4477
State Of Nevada Department of Motor Vehicles	Motor Carrier Division 555 Wright Way Carson City, Nevada 89711-0725
State Of Nevada Gaming Control	555 E Washington Ave Suite 2600 Las Vegas, Nevada 89101
State Of Nevada OSHA Mech Unit	1301 N Green Valley Parkway Suite 160 Henderson, Nevada 89074
State Of New Jersey Division Of Revenue	P.O. Box 308 Trenton, New Jersey 08625-0308
State Of North Carolina Department Of State Treasurer Unclaimed Property Program	325 North Salisbury Street Raleigh, North Carolina 27603-1385
State Of Rhode Island Unclaimed Property Division	50 Service Ave # 2 Warwick, Rhode Island 02886
State Of West Virginia Office Of State Treasurer Unclaimed Property Division	322 70th Street Charleston, West Virginia 25304
State Treasurer Of Mississippi Unclaimed Property Division	501 N. West Street Suite 1101a Jackson, Ms 39201
Tennessee Department Of Revenue	Andrew Jackson State Office Bldg. 500 Deaderick Street Nashville, Tennessee 37242
The Pennsylvania State	101 Procurement Services University Park, Pennsylvania 16802
The State Of Missouri	400 South Washington Street P. O. Box 280 Rock Port, Missouri 64482
Treasurer State Of New Jersey Bureau Of Construction Project	Review 1601 Atlantic Ave 6 Fl. Atlantic City, New Jersey 08401
Treasurer State Of New Jersey	P. O. Box 002 Trenton, New Jersey 08625

Creditor Name	Address
Treasurer Of Floyd County	P.O. Box 2010 New Albany, Indiana 47151-2010
Treasurer State Of Connecticut Unclaimed Property Division	55 Elm Street 5th Floor Hartford, Connecticut 06106
Treasurer State Of Iowa	321 E. 12th Street Des Moines, Iowa 50319
Treasurer State Of Iowa Iowa Department Of Public Safety	215 East 7th Street 4th Floor Des Moines, Iowa 50319
Treasurer State Of Iowa	Hoover St Office Building 3rd Floor Des Moines, Iowa 50319
Treasurer State Of New Jersey Department Of Community Affairs	101 S Broad St Trenton, New Jersey 08625
Treasurer State Of New Jersey	Corporate Filing Unit P.O. Box 308 Trenton, New Jersey 08646-0308
Treasurer State Of New Jersey	P.O. Box 420 Mail Code 401-05H Trenton, New Jersey 08625-0420
Treasurer State Of New Jersey	620 West State Street Trenton, New Jersey 08625
Treasurer State Of New Jersey NJDEP-Environmental Protection Division Of Remediation Support Bureau Of Revenue	CN 417 Trenton, New Jersey 08625-0417
Treasurer State Of New Jersey Division Of Revenue	P.O. Box 638 Trenton, New Jersey 08646-0638
Treasurer State Of New Jersey Department Of Community Affairs Division of Fire Safety Publication	P.O. Box 663 Trenton, New Jersey 08625-0663
Treasurer State Of Tennessee Unclaimed Property Division	P.O. Box 198649 Nashville, Tennessee 37219-8649
Treasurer State Of New Jersey Division Of Revenue	Box 302 Trenton, New Jersey 08625-0302
Tunica County Health Department	1165 Hwy 61 South Tunica, Mississippi 38676
Tunica County Tax Assessor	P.O. Box 655 Tunica, Mississippi 38676
Tunica County Tax Collector	P.O. Box 655 Tunica, Mississippi 38676
U S Department Of The Treasury	P.O. Box 70955 Charlotte, North Carolina 28272-0955

Creditor Name	Address
U.S. Treasury USCG Inspection Fees	P.O. Box 105663 Atlanta, Georgia 30348-5663
United States Coast Guard Vessel Inspection	P.O. Box 70952 Charlotte, Nc 28272-0952
United States Coast Guard	4200 Wilson Blvd Suite 1000 Arlington, Virginia 20598
United States Treasury	1973 N Rulon White Blvd Ogden, Utah 84201
United States Treasury	P.O. Box 804525 Cincinnati, Ohio 45280-4525
United States Treasury	Internal Revenue Service Ogden, Utah 84201
United States Treasury Internal Revenue Service	P.O. Box 219690 Kansas City, Missouri 64121-9690
United States Treasury	P.O. Box 105092 Atlanta, Georgia 30348
United States Treasury	P.O. Box 24017 Fresno, California 93779-9881
United States Treasury	4750 W Oakey Blvd. Las Vegas, Nevada 89102
United States Treasury Internal Revenue Service Se T Ep Ra Vc-Group 7550 Attn: Stephanie Bennett	6340 Variel Avenue Woodland Hills, California 91367-2546
United States Treasury	8700 Tesoro Drive San Antonio, Texas 78217-6207
United States Coast Guard National Vessel Documentation Center	792 T J Jackson Drive Falling Waters, West Virginia 25419-9502
United States Department Of The Treasury Progressive Financial Services	1919 West Fairmont Drive Tempe, Arizona 85282
United States Department Of The Treasury	P.O. Box 70958 Charlotte, North Carolina 28272-0956
United States Department Of The Treasury Debt Management Services	P.O. Box 70950 Charlotte, North Carolina 28272
United States Department Of The Treasury Debt Management Services	P.O. Box 70950 Charlotte, North Carolina 28272-0950
United States Department Of The Treasury FMS Debt Management Services	P.O. Box 979088 St Louis, Missouri 63197-9000
United States Department Of The Treasury Defense Financial Accounting Service Charleston Code FD/DAPS	P.O. Box 118055 Charleston, South Carolina 29423-8055

Creditor Name	Address
United States Department Of The Treasury Internal Revenue Service	P.O. Box 9941 Ogden, Utah 84409
Washoe County District Health Department Air Quality Management Division	P.O. Box 11130 Reno, Nevada 89520-0027
Washoe County Health Department Air Quality Management Division	401 Ryland Street Suite 331 Reno, Nevada 89502
Washoe County Treasurer	P.O. Box 30039 Reno, Nevada 89520-3039
Wells Fargo Financial Leasing Inc.	P.O. Box 98789 Las Vegas, Nevada 89193
Will County Health Fund	501 Ella Avenue Joliet, Illinois 60433
Will County Treasurer	Will County Office Building 302 N. Chicago Street Joliet, Illinois 60432-4059
Wisconsin Department Of Revenue 5-77	P.O. Box 8902 Madison, Wisconsin 53708-8902
Wisconsin State Treasury Unclaimed Property Unit	1 S. Pinckney St #360 Madison, Wisconsin 53703