

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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:
  
In re: : Chapter 11
  
:
  
DEWEY & LEBOEUF LLP, : Case No. 12-12321 [MG]
  
:
  
Debtor. :
  
: **Ref. Docket Nos. 3, 4, 5, 6, 7, 8, 9,**
  
: **10, 13, 16, 23, 24, 25, 26, 27, 28, 29,**
  
: **30 and 36**
  
-----X

**AFFIDAVIT OF SERVICE**

STATE OF NEW YORK )  
) ss.:  
COUNTY OF NEW YORK )

SID GARABATO, being duly sworn, deposes and says:

1. I am employed as a Senior Case Manager by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, NY 10017. I am over the age of eighteen years and am not a party to the above-captioned chapter 11 cases.

2. On May 30, 2012, I caused to be served the:

- a) “Debtor’s Motion for Interim and Final Orders Pursuant to Bankruptcy Code Sections 105, 363(b), 507(a), 541, 1107(a) and 1108, Authorizing, But Not Directing, the Debtor, *Inter Alia*, to Pay Prepetition Wages, Compensation and Employee Benefits,” dated May 28, 2012 [Docket No. 3] (the “Employee Wages Motion”),
- b) “Debtor’s Motion for Interim and Final Orders Pursuant to Bankruptcy Code Sections 105(a), 345, 363, 364 and 503(b)(1) Authorizing: (I) Continued Maintenance of Existing Bank Accounts; (II) Continued Use of Existing Business Forms; (III) Continued Use of Existing Cash Management System; and (IV) Waiver of Certain Guidelines Relating to Bank Accounts,” dated May 28, 2012 [Docket No. 4] (the “Cash Management Motion”),
- c) “Debtor’s Motion for Interim and Final Orders Pursuant to Bankruptcy Code Sections 105(a), 506(a), 507(a)(8), 541, 1107(a), 1108 and 1129 Authorizing, But Not Directing, the Debtor to Pay Certain Prepetition Taxes and Related Obligations,” dated May 28, 2012 [Docket No. 5] (the “Taxes Motion”),

- d) “Debtor’s Motion for Interim and Final Orders Pursuant to Bankruptcy Code Sections 105, 363, 503, 1107(a) and 1108 Authorizing Debtor to Maintain Existing Insurance Policies and Pay All Policy Premiums in Connection Therewith,” dated May 28, 2012 [Docket No. 6] (the “Insurance Motion”),
- e) “Debtor’s Motion for an Order Granting an Extension of Time to File: (I) Statement of Financial Affairs and Schedules of Assets and Liabilities; (II) Schedules of Current Income and Expenditures; And (III) Statements of Executory Contracts and Unexpired Leases,” dated May 28, 2012 [Docket No. 7] (the “Schedules Extension Motion”),
- f) “Debtor’s Motion for an Order Pursuant to Bankruptcy Code Sections 102(1) and 105 and Fed. R. Bankr. P. 2002(m), 9006, 9007 and 9014 Establishing: (I) Omnibus Hearing Dates; (II) Certain Notice, Case Management, and Administrative Procedures; and (III) Scheduling Initial Case Conference In Accordance with Local Bankr. R. 1007-2(e),” dated May 28, 2012 [Docket No. 8] (the “Case Management Motion”),
- g) “Debtor’s Motion for Order Pursuant to Bankruptcy Code Section 521, Bankruptcy Rule 1007 and Local Bankruptcy Rule 1007-1 Authorizing the Debtor to: (I) Prepare a List of Creditors in Lieu of Mailing Matrix; (II) File List of 20 Largest Unsecured Creditors; and Mail Notices to Creditors,” dated May 28, 2012 [Docket No. 9] (the “Mailing Matrix Motion”),
- h) “Debtor’s Motion for Entry of Interim and Final Orders Pursuant to 11 U.S.C. §§ 105, 361, 362, 363, 364 and 507, Rules 2002, 4001 and 9014 of the Federal Rules of Bankruptcy Procedure (I) Authorizing the Use of Cash Collateral, (II) Granting Adequate Protection, and (III) Scheduling a Final Hearing,” dated May 28, 2012 [Docket No. 10] (the “Cash Collateral Motion”),
- i) “Debtor’s Application for an Order Authorizing Retention and Appointment of Epiq Bankruptcy Solutions, LLC as Claims and Noticing Agent for the Debtor Pursuant to 28 U.S.C. § 156(c), Bankruptcy Code 105(a), Local Bankruptcy Rule 5075-1 and General Order M-409,” dated May 28, 2012 [Docket No. 13] (the “Epiq Retention Application”),
- j) “Debtor’s Corrected Motion for Entry of Interim and Final Orders Pursuant to 11 U.S.C. §§ 105, 361, 362, 363 and 507, Rules 2002, 4001 and 9014 of the Federal Rules of Bankruptcy Procedure Order (1) Authorizing Use of Cash Collateral, (2) Granting Adequate Protection, (3) Modifying the Automatic Stay, and (4) Scheduling a Final Hearing,” dated May 29, 2012 [Docket No. 16] (the “Corrected Cash Collateral Motion”),

- k) “Order Pursuant to Bankruptcy Code Section 521, Bankruptcy Rule 1007(d) and Local Bankruptcy Rule 1007-1 Authorizing the Debtor to: (I) Prepare a List of Creditors in Lieu of Mailing Matrix; (II) File a List of 20 Largest Unsecured Creditors; and (III) Mail Notices to Creditors,” dated May 29, 2012 [Docket No. 23] (the “Mailing Matrix Order”),
- l) “Order Authorizing Retention and Appointment of Epiq Bankruptcy Solutions, LLC as Claims and Noticing Agent for the Debtor Pursuant to 28 U.S.C. § 156(c), Bankruptcy Code Section 105(a), Local Bankruptcy Rule 5075-1 and General Order M-409 and Granting Related Relief,” dated May 29, 2012 [Docket No. 24] (the “Epiq Retention Order”),
- m) “Order Granting an Extension of Time to File: (I) Statement of Financial Affairs and Schedules of Assets and Liabilities; (II) Schedules of Current Income and Expenditures; and (III) Statements of Executory Contracts and Unexpired Leases,” dated May 29, 2012 [Docket No. 25] (the “Schedules Extension Order”),
- n) “Interim Order, Pursuant to Bankruptcy Code Sections 105, 363(b), 507(a), 541, 1107(a) and 1108, Authorizing, but Not Directing, Debtor, *Inter Alia*, to Pay Prepetition Wages, Compensation, and Employee Benefits,” dated May 29, 2012 [Docket No. 26] (the “Employee Wages Interim Order”),
- o) “Interim Order Pursuant to Bankruptcy Code Sections 105, 363, 503, 1107(a) and 1108 Authorizing Debtor to Maintain Existing Insurance Policies and Pay All Policy Premiums in Connection Therewith,” dated May 29, 2012 [Docket No. 27] (the “Insurance Interim Order”),
- p) “Interim Order Pursuant to Bankruptcy Code Sections 105(a), 506(a), 507(a)(8), 541, 1107(a), 1108 and 1129 Authorizing, but Not Directing, the Debtor to Pay Certain Prepetition Taxes and Related Obligations,” dated May 29, 2012 [Docket No. 28] (the “Taxes Interim Order”),
- q) “Interim Order Pursuant to Bankruptcy Code Sections 105(a), 345, 363, 364 and 503(b)(1) Authorizing: (I) Continued Maintenance of Existing Bank Accounts; (II) Continued Use of Existing Business Forms; (III) Continued Use of Existing Cash Management System; and (IV) Waiver of Certain Guidelines Relating to Bank Accounts,” dated May 29, 2012 [Docket No. 29] (the “Cash Management Interim Order”),
- r) “Administrative Order Establishing Case Management Procedures,” dated May 29, 2012 [Docket No. 30] (the “Case Management Order”), and
- s) “Interim Order (1) Authorizing Use of Cash Collateral, (2) Granting Adequate Protection, (3) Modifying the Automatic Stay, and (4) Scheduling a Final Hearing,” dated May 30, 2012 [Docket No. 36] (the “Cash Collateral Interim Order”),

by causing true and correct copies of the:

- i) Employee Wages Motion, Cash Management Motion, Taxes Motion, Insurance Motion, Schedules Extension Motion, Case Management Motion, Mailing Matrix Motion, Cash Collateral Motion, Epiq Retention Application, Corrected Cash Collateral Motion, Mailing Matrix Order, Epiq Retention Order, Schedules Extension Order, Employee Wages Interim Order, Insurance Interim Order, Taxes Interim Order, Cash Management Interim Order, Case Management Order, and Cash Collateral Interim Order, to be delivered by email to those parties listed on the annexed Exhibit A,
- ii) Employee Wages Motion, Cash Management Motion, Taxes Motion, Insurance Motion, Schedules Extension Motion, Case Management Motion, Mailing Matrix Motion, Cash Collateral Motion, Epiq Retention Application, Corrected Cash Collateral Motion, Mailing Matrix Order, Epiq Retention Order, Schedules Extension Order, Employee Wages Interim Order, Insurance Interim Order, Taxes Interim Order, Cash Management Interim Order, Case Management Order, and Cash Collateral Interim Order, to be enclosed securely in separate postage pre-paid envelopes and delivered by overnight mail to those parties listed on the annexed Exhibit B,
- iii) Cash Management Motion and Cash Management Interim Order, to be enclosed securely in separate postage pre-paid envelopes and delivered by overnight mail to those parties listed on the annexed Exhibit C,
- iv) Taxes Motion and Taxes Interim Order, to be enclosed securely in separate postage pre-paid envelopes and delivered by overnight mail to those parties listed on the annexed Exhibit D,
- v) Insurance Motion and Insurance Interim Order, to be enclosed securely in separate postage pre-paid envelopes and delivered by overnight mail to those parties listed on the annexed Exhibit E, and
- vi) Cash Collateral Motion, Corrected Cash Collateral Motion, and Cash Collateral Interim Order, to be enclosed securely in separate postage pre-paid envelopes and delivered by overnight mail to those parties listed on the annexed Exhibit F.

3. All envelopes utilized in the service of the foregoing contained the following legend: "LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO THE ATTENTION OF ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT."

/s/ Sid Garabato  
Sid Garabato

Sworn to before me this  
31st day of May, 2012  
/s/ Cassandra Murray  
Notary Public, State of New York  
No. 01MU6220179  
Qualified in the County of Queens  
Commission Expires April 12, 2014

**EXHIBIT A**

DEWEY & LEBOEUF LLP  
MASTER SERVICE LIST  
E-MAIL NOTICE

Claim Name	Email Address
1101 NEW YORK HOLDING LLC C/O LOUIS DREYFUS PROPERTIES LLC	dhapp@pgp.us.com
1301 PROPERTIES OWNER LP C/O PARAMOUNT GROUP ATTN: VITO MESSINA	vmessina@paramount-group.com
ADAMS GRAYSON CORPORATION ATTN: PETER GRONVALL	pgronvall@adamsgrayson.com
BANK OF AMERICA LEGAL DEPARTMENT	Daniel.Weiss@bankofamerica.com
BINGHAM MCCUTCHEN (COUNSEL TO: THE PREPETITION SECURED NOTEHOLDERS)	michael.reilly@bingham.com; ronald.silverman@bingham.com
CCH INCORPORATED/WOLTERS KLUWER LAW & BUSINESS	mike.sabbatis@wolterskluwer.com
COMMERZBANK AG ATTN: ROBERT W. VASSALLO	rvassallo@commerzbank-usa.com
CORRAO MILLER WIESENTHAL LEGAL SEARCH CONSULTANTS	rmiller@cmwsearch.com
DEWEY & LEBOEUF LLP (THE DEBTOR) ATTN: MANAGING CLERK'S OFFICE	jmeyer@DeweyLeBoeuf.com
DIAMOND PERSONNEL LLC ATTN: RICHARD SAMLIN	rsamlin@diamondjob.com
DORSEY & WHITNEY LLP (COUNSEL TO: AD HOC COMMITTEE OF RETIRED PARTNERS)	jarvis.annette@dorsey.com; hunt.peggy@dorsey.com; schnabel.eric@dorsey.com; mikhailevich.jessica@dorsey.com
DORSEY & WHITNEY LLP (COUNSEL TO: US BANK NA SUCCESSOR TO US BANCORP EQUIPMENT FINANCE INC)	heim.steven@dorsey.com
EMILY L SAFFITZ	emily.saffitz@tklaw.com
EPIQ BANKRUPTCY SOLUTIONS LLC (CLAIMS AGENT TO: THE DEBTOR, DEWEY & LEBOEUF LLP) ATTN: SID GARABATO, SENIOR CASE MANAGER	sgarabato@epiqsystems.com
FLIK INTERNATIONAL CORP. COMPASS GROUP USA	scott.davis@compass-usa.com
GE ASSET MANAGEMENT	matthew.simpson@ge.com
HBR CONSULTING LLC	cpetrini-poli@hbrconsulting.com
HIRECOUNSEL C/O MESTEL & COMPANY	lmestel@mestel.com
IRON MOUNTAIN INFORMATION MANAGEMENT INC	Bankruptcy2@ironmountain.com
JPMORGAN CHASE BANK NA ATTN: RICHARD C WALDEN	richard.walden@jpmorgan.com
KLESTADT & WINTERS LLP (COUNSEL TO: THE INFORMAL GROUP OF FORMER PARTNERS OF DEWEY & LEBOEUF LLP)	tklestadt@klestadt.com; ssouthard@klestadt.com
KRAMER LEVIN NAFTALIS & FRANKEL LLP (COUNSEL TO: ADMINISTRATIVE AGENT & COLLATERAL AGENT) ATTN: KENNETH H ECKSTEIN & ROBERT SCHMIDT	keckstein@kramerlevin.com; rschmidt@kramerlevin.com
LEXIS-NEXIS	carolyn.ullerick@lexisnexis.com
MCMORROW & SAVERESE ATTN: RALPH SAVARESE	ralphs@mcmsav.com
PAUL HASTINGS LLP (COUNSEL TO: 1101 NEW YORK HOLDINGS LLC (1101)	harveystrickon@paulhastings.com
PENSION BENEFIT GUARANTY CORPORATION (PGBC) ATTN: SCOTT WAGNER	wagner.scott@pbgc.gov
PRYOR CASHMAN LLP (COUNSEL TO: FIFTH THIRD BANK)	rbeacher@pryorcashman.com
ROSENBERG & ESTIS PC (COUNSEL TO: 1301 PROPERTIES OWNER LP/LANDLORD)	hkingsley@rosenbergestis.com
SHOOK HARDY & BACON LLP	jmurphy@shb.com
SUNTRUST ATTN: SAMUEL M. BALLESTEROS	samuel.ballesteros@suntrust.com
SWISS POST SOLUTIONS	art.tatge@swisspost.com
THOMPSON REUTERS	chris.cartrett@thomsonreuters.com
TOGUT SEGAL & SEGAL LLP (COUNSEL TO: THE DEBTOR, DEWEY & LEBOEUF LLP) ATTN: ALBERT TOGUT, SCOTT E RATNER, JAMES J LEE & LARA R SHEIKH	altogut@teamtogut.com; seratner@teamtogut.com; jlee@teamtogut.com; lsheikh@teamtogut.com; dperson@teamtogut.com
US BANCORP EQUIPMENT FINANCE INC	bruce.olson@usbank.com
WILLIAMS LEA	ken.amann@williamslea.com
WILSON ELSER MOSKOWITZ EDELMAN & DICKER LLP (COUNSEL TO: BANC OF AMERICA LEASING & CAPITAL)	scott.zuber@wilsonelser.com; daniel.flores@wilsonelser.com; michael.turner@wilsonelser.com
WINTHROP RESOURCES CORPORATION	rpieper@winthropresources.com

<b>Total Creditor Count</b>	<b>37</b>
<b>Total Email Count</b>	<b>49</b>

**EXHIBIT B**

<b>Claim Name</b>	<b>Address Information</b>
EMPIRE BLUE CROSS BLUE SHIELD	ATTN: LOUIS L BENZA ESQ ONE LIBERTY PLAZA 14TH FL NEW YORK NY 10006
INTERNAL REVENUE SERVICES (IRS)	ATTN: SID BROWN INSOLVENCY DEPARTMENT 290 BROADWAY 5TH FL NEW YORK NY 10007
INTERNAL REVENUE SERVICES (IRS)	2970 MARKET ST MAIL STOP 5-Q30.133 PHILADELPHIA PA 19104
INTERNAL REVENUE SERVICES (IRS)	ATTN: OFFICE OF THE TREASURER 1500 PENNSYLVANIA AVE ROOM 2134 WASHINGTON DC 20220
MORRISON COHEN LLP	(COUNSEL TO: EMPIRE BLUE CROSS BLUE SHIELD) ATTN: ROBERT DAKIS ESQ 909 THIRD AVE NEW YORK NY 10022
OFFICE OF THE UNITED STATES ATTORNEY	FOR THE SOUTHERN DISTRICT OF NEW YORK ATTN: PREET BHARARA 1 ST ANDREWS PLAZA CLAIMS UNIT RM 417 NEW YORK NY 10007
OFFICE OF THE UNITED STATES TRUSTEE	TRACY HOPE DAVIS ATTN: BRIAN MASUMOTO, UNITED STATES TRUSTEE 33 WHITEHALL ST 21ST FL NEW YORK NY 10004

<b>Total Creditor count 7</b>
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DEWEY & LEBOEUF LLP  
SERVICE LIST

Claim Name	Address Information
BANK OF AMERICA	ATTN: DANIEL WEISS, LEGAL DEPARTMENT CA5-7055-08-01555 555 CALIFORNIA ST 8TH FL SAN FRANCISCO, CA 94104

**EXHIBIT C**

<b>Claim Name</b>	<b>Address Information</b>
BANK OF AMERICA	1 FLEET WAY MOOSIC PA 18507
CHASE	345 PARK AVE NEW YORK NY 10154
CITIBANK DELAWARE	ONE PENNS WAY NEW CASTLE DE 19720
CITIBANK, N.A., AS COLLATERAL AGENT	666 FIFTH AVENUE 5TH FLOOR NEW YORK NY 10103
CITIZEN BANK	PO BOX 789 PROVIDENCE RI 02901
JP MORGAN	345 PARK AVE NEW YORK NY 10154
JP MORGAN CHASE BANK, N.A.	ATTN: RICHARD C. WALDEN 270 PARK AVENUE NEW YORK NY 10017
WACHOVIA	PO BOX 40028 ROANOKE VA 24022

**Total Creditor count 8**

**EXHIBIT D**

Claim Name	Address Information
AGENZIA ENTRATE	VIA CRISTOFORO COLOMBO N. 426 C/D ROME 00145 ITALY
BEIJING LOCAL TAXATION BUREAU	NO. 8 CHEGONGZHUANG ST XICHENG DISTRICT CHINA
BOSTON CITY HALL	ONE CITY HALL SQUARE BOSTON MA 02201
BUNDESMINISTERIUM DER FINANZEN	MINISTRY OF FINANCE WILHELMSTRABE 97 BERLIN 10117 GERMANY
CALIFORNIA BOARD OF EQUALIZATION	450 N ST P.O. BOX 942879 SACRAMENTO CA 95814
CALIFORNIA FRANCHISE TAX BOARD	300 S SPRING ST STE 5704 LOS ANGELES CA 90013-1265
CALIFORNIA FRANCHISE TAX BOARD	7575 METROPOLITAN DR STE 201 SAN DIEGO CA 92108-4421
CALIFORNIA FRANCHISE TAX BOARD	600 W SANTA ANA BLVD STE 300 SANTA ANA CA 92701-4543
CALIFORNIA FRANCHISE TAX BOARD	121 SPEAR ST STE 400 SAN FRANCISCO CA 94105-1584
CALIFORNIA FRANCHISE TAX BOARD	1515 CLAY ST STE 305 OAKLAND CA 94612-1445
CALIFORNIA FRANCHISE TAX BOARD	P.O. BOX 1468 SACRAMENTO CA 95812-1468
CALIFORNIA FRANCHISE TAX BOARD	P.O. BOX 2952 SACRAMENTO CA 95812-2952
CALIFORNIA FRANCHISE TAX BOARD	3321 POWER INN RD STE 250 SACRAMENTO CA 95826-3893
CITY OF EAST PALO ALTO	2415 UNIVERSITY AVE EAST PALO ALTO CA 94303
CITY OF HARTFORD	P.O. BOX 2719 HARTFORD CT 06146-2719
CITY OF LOS ANGELES	OFFICE OF FINANCE SPECIAL DESK UNIT 200 NORTH SPRING ST, ROOM 101 LOS ANGELES CA 90012
CITY OF LOS ANGELES OFFICE OF FINANCE	ACH FILING P.O. BOX 513996 LOS ANGELES CA 90051-3996
COLLECTOR OF TAXES	BOX 55810 BOSTON MA 02205
COMPTROLLER OF PUBLIC ACCOUNTS	P.O. BOX 149348 AUSTIN TX 78714-9348
COMPTROLLER OF PUBLIC ACCOUNTS	P.O. BOX 149356 AUSTIN TX 78714-9356
CONNECTICUT DEPT OF REVENUE SVCS	25 SIGOURNEY ST HARTFORD CT 06106-5032
DEPARTMENT OF REVENUE SVCS	STATE OF CONNECTICUT P.O. BOX 2936 HARTFORD CT 06104-2936
DEPARTMENT OF REVENUE SVCS	STATE OF CONNECTICUT P.O. BOX 2990 HARTFORD CT 06104-2990
DEPARTMENT OF THE TREASURY	INTERNAL REVENUE SERVICE 550 MAIN STERET CINCINNATI OH 45202
DEUTSCHE STEUER-GEWERKSCHAFT	FRIEDRICHSTRASSE 169-170 BERLIN 10117 GERMANY
DISTRICT OF COLUMBIA	941 NORTH CAPITAL HILL ST NE 6TH FL WASHINGTON DC 20002
FEDERAL TAX SERVICE	23 NERLINNAYA ST MOSCOW, 127381 RUSSIA
FRANCHISE TAX BOARD	P.O. BOX 942867 SACRAMENTO CA 94267-0651
HARRIS COUNTY APPRAISAL DISTRICT	BUSINESS & INDUSTRIAL PROPERTY DIV. P.O. BOX 922007 HOUSTON TX 77292-2007
HARTFORD TAX COLLECTOR OFFICE	HARTFORD CITY HALL 550 MAIN ST, ROOM 106 HARTFORD CT 06103-2916
HER MAJESTY'S REVENUE AND CUSTOMS	SOMERSET HOUSE, STRAND LONDON WC2R 1LB UNITED KINGDOM
HOUSTON FINANCE & ADMIN DEPT	808 TRAVIS ST #300 HOUSTON TX 77002
ILLINOIS DEPARTMENT OF REVENUE	P.O. BOX 19045 SPRINGFIELD IL 62794-9045
ILLINOIS DEPT OF REVENUE	JAMES R. THOMPSON CTR - CONCOURSE LEVEL 100 WEST RANDOLPH ST. CHICAGO IL 60601-3274
ILLINOIS DEPT OF REVENUE	101 WEST JEFFERSON ST. 2-249 SPRINGFIELD IL 62702
INLAND REVENUE DEPARTMENT	REVENUE TOWER 5 GLOUCESTER RD WAN CHAI HONG KONG CHINA
INTERNAL REVENUE SERVICE LOCAL OFFICE	DEPT. OF REVENUE SVCS 25 SIGOURNEY ST HARTFORD CT 06106
INTERNAL REVENUE SERVICE LOCAL OFFICE	DEPT. OF TAXATION AND FINANCE ALBANY NY 12227
INTERNAL REVENUE SERVICE LOCAL OFFICE	DEPT. OF REVENUE P.O. BOX 7010 BOSTON MA 02204
INTERNAL REVENUE SERVICE LOCAL OFFICE	DEPT. OF FINANCE AND REVENUE OFFICE OF THE CHIEF FINANCIAL OFFICER 1350 PENNSYLVANIA AVE, NW, STE 203 WASHINGTON DC 20004
INTERNAL REVENUE SERVICE LOCAL OFFICE	DEPT. OF REVENUE SPRINGFIELD IL 62708
INTERNAL REVENUE SERVICE LOCAL OFFICE	COMPTROLLER OF PUBLIC ACCOUNTS P.O. BOX 13528, CAPITOL STATION AUSTIN TX 78711-3528
INTERNAL REVENUE SERVICE LOCAL OFFICE	450 GOLDEN GATE AVE. SAN FRANCISCO CA 94102
INTERNAL REVENUE SERVICE LOCAL OFFICE	55 SOUTH MARKET ST, 3RD FL SAN JOSE CA 95113
INTERNAL REVENUE SERVICE LOCAL OFFICE	FRANCHISE TAX BOARD 3321 POWER INN RD, STE 250 SACRAMENTO CA 95826-3893
INTERNAL REVENUE SVCS	ATTN: SID BROWN INSOLVENCY DEPARTMENT 290 BRDWAY, 5TH FL NEW YORK NY 10007

Claim Name	Address Information
JOHN A WILSON BLDG -ACH FILING	1350 PENNSYLVANIA AVE, NW WASHINGTON DC 20004
LOS ANGELES COUNTY TAX COLLECTOR	P.O. BOX 54027 LOS ANGELES CA 90054-0027
MASSACHUSETTS DEPT OF REVENUE	DEPARTMENT OF REVENUE 200 ARLINGTON ST CHELSEA MA 02150
MINISTRY OF ECONOMICS AND FINANCE	DIRECTION GENERALE DES IMPOTS DGI 139 RUE DE BERCY PARIS 75012 FRANCE
MINISTRY OF ECONOMY & FINANCE	P.O. BOX 83 DOHA QATAR
MINISTRY OF FINANCE	70, ABASHIDZE STR TBILISI GEORGIA
MINISTRY OF FINANCE	12 SWIETOKRZYSKA S WARSAW 00-916 POLAND
MINISTRY OF FINANCE	AIRPORT RD RIYADH 11177 SAUDI ARABIA
MINISTRY OF FINANCE	P.O. BOX 1565 DUBAI UNITED ARAB EMIRATES
MINISTRY OF FINANCE	P.O. BOX 433 ABU DHABI UNITED ARAB EMIRATES
MINISTRY OF FINANCE	* ABU DHABI UNITED ARAB EMIRATES
NEW YORK CITY DEPARTMENT OF FINANCE	CORRESPONDENCE UNIT 66 JOHN ST 3RD FL NEW YORK NY 10038-3735
NEW YORK DEPT. OF FINANCE	BANKRUPTCY SECTION P.O. BOX 5300 ALBANY NY 12205-0300
NEW YORK DEPT. OF FINANCE	W.A. HARRIMAN CAMPUS, B8 RM 700 ALBANY NY 12227
NEW YORK DEPT. OF FINANCE	W.A. HARRIMAN CAMPUS, B8 BLDG 9 RM 449 ALBANY NY 12227
NEW YORK STATE DEPARTMENT OF TAXATION &	FINANCE ATTN: DEBORAH J DWYER, DISTRICT TAX ATTY 1740 BRDWAY 16TH FL NEW YORK NY 10019
NYC DEPARTMENT OF FINANCE	UNICORPORATED BUSINESS TAX P.O. BOX 580 KINGSTON NY 12402-5080
NYC DEPARTMENT OF FINANCE	P.O. BOX 5150 KINGSTON NY 12402-5150
NYS CORP TAX PROCESSING UNIT	P.O. BOX 22038 ALBANY NY 12201-2038
NYS DEPARTMENT OF TAXATION AND FINANCE	ATTN: OFFICE OF COUNSEL BLDG 9, W.A. HARRIMAN CAMPUS ALBANY NY 12227
OFFICE OF TAX AND REVENUE	P.O. BOX 7862 WASHINGTON DC 20044-7862
OFFICE OF TAX AND REVENUE CUSTOMER	SERVICE CENTER 1101 4TH ST, SW, STE W270 WASHINGTON DC 20024
OFFICE OF THE TREASURER & TAX COLLECTOR	CITY HALL, ROOM 140 1 DR. CARLTON B. GOODLETT PLACE SAN FRANCISCO CA 94102
OFFICE OF THE TREASURER AND	TAX COLLECTOR B BUSINESS TAX SECTION P.O. BOX 7425 SAN FRANCISCO CA 94120-7425
SAN FRANCISCO TAX COLLECTOR BUSINESS	TAX SECTION P.O. BOX 7425 SAN FRANCISCO CA 94120-7425
SAN FRANCISCO TAX COLLECTOR UNSECURED	PROPERTY TAX P.O. BOX 7427 SAN FRANCISCO CA 94120-7427
SANDIE ARNOTT, TAX COLLECTOR	555 COUNTY CENTER, 1ST FL REDWOOD CITY CA 94063
SERVICE PUBLIC FEDERAL FINANCES	NORTH GALAXY BOULEVARD DU ROI ALBERT II 33 BRUXELLES B - 1030 BELGIUM
SOUTH AFRICAN REVENUE SERVICE	LEHAE LA SARS 299 BRONKHORST ST NIEUW MUCKLENEUK PRETORIA 0181 SOUTH AFRICA
STATE ADMIN. OF TAXATION OF CHINA	NO 5 YARD YANGFANGDIAN XILU HAIDIAN DISTRICT BEIJING CHINA
STATE OF DELAWARE	DIVISION OF CORPS P.O. BOX 5509 BINGHAMTON NY 13902-5509
STATE PROCESSING CENTER	P.O. BOX 22076 ALBANY NY 12201-2076
TAX COLLECTOR - COUNTY OF SANTA CLARA	70 WEST HEDDING ST SAN JOSE CA 95110
TAX COMMITTEE OF MINISTRY OF FINANCE	OF THE REPUBLIC OF KAZAKHSTAN 010000, ASTANA POBEDY AVE, 11 KAZAKHSTAN
TAX DEPARTMENT OF MINISTRY OF FINANCE	OF GEORGIA 4, PAOLO IASHVILI STR. TBILISI 0105 GEORGIA
TAXATION AGENCY	37 INFANTA MERCEDES ST MADRID 28020 SPAIN
TEXAS COMPTROLLER OF PUBLIC ACCOUNTS	P.O. BOX 13528 CAPITOL STATION AUSTIN TX 78711-3528
TEXAS COMPTROLLER OF PUBLIC ACCOUNTS	LYNDON B JOHNSON STATE OFFICE BLDG 111 EAST 17TH ST AUSTIN TX 78774

<b>Total Creditor count 84</b>
--------------------------------

**EXHIBIT E**

Claim Name	Address Information
ACE AMERICAN INS CO.	PO BOX 1000 PHILADELPHIA PA 19105-1000
FEDERAL INS CO.	CHUBB GROUP OF INS COMPANIES 15 MOUNTAIN VIEW RD WARREN NJ 07059
FIREMAN'S FUND INS COMPANIES	777 SAN MARIN DR NOVATO CA 94998
GREAT NORTHERN INS CO.	CHUBB GROUP OF INS COMPANIES 15 MOUNTAIN VIEW RD WARREN NJ 07059
HARTFORD ACCIDENT & INDEMNITY	2 PARK AVE, 5TH FL NY NY 10016
ICW GROUP OF INS COMPANIES	11455 EL CAMINO REAL SAN DIEGO CA 92130
NAVIGATORS INS CO.	ONE PENN PLAZA, 32ND FL NY NY 10019
ONE BEACON INS CO.	CHIEF CLAIMS OFFICER ONEBEACON PROFESSIONAL PARTNERS 199 SCOTT SWAMP RD FARMINGTON CT 06032
PACIFIC INDEMNITY CO.	CHUBB GROUP OF INS COMPANIES 15 MOUNTAIN VIEW RD WARREN NJ 07059
TRAVELERS CASUALTY & SURETY CO. OF	AMERICA - TRAVELERS BOND VP OF CLAIMS ONE TOWER SQUARE, 4PB HARTFORD CT 06183-9062
VIGILANT INS CO.	55 WATER ST NEW YORK NY 10041
XL INS AMERICA, INC.	ATTN: VIVIAM DE LEON ONE WORLD FINANCIAL CENTER NY NY 10281
XL SPECIALTY INS CO.	IRON-STAR EXCESS AGENCY ATTN: UNDERWRITING DEPARTMENT 141 FRONT ST HAMILTON HM19 BERMUDA
XL SPECIALTY INS CO.	XL PROFESSIONAL INS 100 CONSTITUTIONAL PLAZA, 17TH FL HARTFORD CT 06103

**Total Creditor count 14**



**EXHIBIT F**

Claim Name	Address Information
AXA EQUITABLE LIFE INS CO.	C/O ALLIANCEBERSTEIN LP 1345 AVE OF THE AMERICAS, 37TH FL ATTN: MONIQUE MEANY NEW YORK NY 10105
BANC OF AMERICA LEASING & CAPITAL, LLC	2059 NORTHLAKE PARKWAY 3RD FLOOR SOUTH TUCKER GA 30084
BANC OF AMERICA LEASING & CAPITAL, LLC	2059 NORTHLAKE PARKWAY 4TH FLOOR TUCKER GA 30084
BANC OF AMERICA LEASING & CAPITAL, LLC	2059 NORTHLAKE PARKWAY 3RD FLOOR TUCKER GA 30084-5399
BANC OF AMERICA LEASING & CAPITAL, LLC	1 SOUTH WACKER DRIVE CHICAGO IL 60606
BANC OF AMERICA LEASING & CAPITAL, LLC	231 S. LASALLE STREET ILL-231-08-18 CHICAGO IL 60697
BANK OF AMERICA	1 FLEET WAY MOOSIC PA 18507
BANK OF THE WEST	201 N CIVIC DR. STE 360B WALNUT CREEK CA 94596
BANKFINANCIAL F.S.B.	1SWO60 NORTH FRONTAGE RD BURR RIDGE IL 60527
CHASE	345 PARK AVE NEW YORK NY 10154
CITIBANK DELAWARE	ONE PENNS WAY NEW CASTLE DE 19720
CITIBANK, N.A., AS COLLATERAL AGENT	666 FIFTH AVENUE 5TH FLOOR NEW YORK NY 10103
CITIZEN BANK	PO BOX 789 PROVIDENCE RI 02901
CLARK, CHRISTOPHER JOHN	119 ONEIDA DR GREENWICH CT 06830
CORETECH LEASING, INC.	1401 DOVE STREET SUITE 440 NEWPORT BEACH CA 92660
CORETECH LEASING, INC.	4000 BRIDGEWAY BLVD. SUITE 205 SAUSALITO CA 94965
DELL FINANCIAL SERVICES L.L.C.	MAIL STOP-PS2DF-23 ONE DELL WAY ROUND ROCK TX 78682
DELL FINANCIAL SERVICES L.P.	12234 N. IH-35 BLDG. B AUSTIN TX 78753
EPLUS GROUP, INC.	13595 DULLES TECHNOLOGY DRIVE HERNDON VA 20171
EPLUS TECHNOLOGY, INC.	13595 DULLES TECHNOLOGY DRIVE HERNDON VA 20171
FIDELITY NATIONAL CAPITAL, INC.	7701 FRANCE AVENUE SOUTH SUITE 105 EDINA MN 55435
FIDELITY NATIONAL CAPITAL, LLC	7701 FRANCE AVENUE SOUTH SUITE 105 EDINA MN 55435
FIFTH THIRD BANK	38 FOUNTAIN SQUARE PLAZA MD 10904A CINCINNATI OH 45202
HARE & CO.,AVIVA LIFE AND ANNUITY CO.	ATTN: PRIVATE FIXED INCOME C/O AVIVA INVESTORS NORTH AMERICA, INC. 699 WALNUT STREET, SUITE 1800 DES MOINES IA 50309
HARTFORD LIFE INS CO.	C/O INVESTMENT DEPARTMENT-PRIVATE PLACEMENTS P.O. BOX 1744 HARTFORD CT 06144-1744
JP MORGAN	345 PARK AVE NEW YORK NY 10154
JP MORGAN CHASE BANK, N.A.	ATTN: RICHARD C. WALDEN 270 PARK AVENUE NEW YORK NY 10017
JPMORGAN CHASE BANK NA AS COLLATERAL	AGENT P.O. BOX 36648 LOUISVILLE KY 40233-6648
MASSMUTUAL ASSET FINANCE LLC	TWO HAMPSHIRE STREET SUITE 101 FOXBORO MA 02035
MB FINANCIAL BANK, N.A.	6111 N RIVER RD ROSEMONT IL 60018
MERRIMAK CAPITAL COMPANY LLC	10 PIMENTEL COURT NOVATO CA 94949
SG EQUIPMENT FINANCE USA CORP.	480 WASHINGTON BOULEVARD 24TH FLOOR JERSEY CITY NJ 07310
SUN TRUST LEASING CORPORATION	300 EAST JOPPA ROAD 7TH FLOOR TOWSON MD 21286
SUNTRUST	ATTN: SAMUEL M BALLESTEROS 401 COMMERCE ST STE 2500 NASHVILLE TN 37219
SUNTRUST EQUIPMENT FINANCE & LEASING	CORP 300 EAST JOPPA ROAD 7TH FLOOR TOWSON MD 21286
TRANSAMERICA LIFE INS CO.	AEGON USA INVESTMENT MANAGEMENT, LLC 433 EDGEWOOD RD NE ATTN: DIRECTOR, PRIV PLACEMENTS MS5335 CEDAR RAPIDS IA 52499-5335
TREK EQUIPMENT CORPORATION	4000 BRIDGEWAY BLVD. SUITE 205 SAUSALITO CA 94965
TURNKEYS + CO C/O CUNA MUTUAL INS STY	MEMBERS CAPITAL ADVISORS, INC. 5910 MINERAL POINT RD ATTN: PRIVATE PLACEMENTS MADISON WI 53705-4456
U.S. BANCORP EQUIPMENT FINANCE, INC.	801 LARKSPUR LANDING LARKSPUR NY 94939
U.S. BANCORP EQUIPMENT FINANCE, INC.	P.O. BOX 230789 PORTLAND OR 97281
US BANCORP EQUIPMENT FINANCE, INC.	ATTN: BRUCE OLSON, VP 800 NICOLLETE MALL MINNEAPOLIS MN 55403
US BANCORP OLIVER-ALLEN TECHNOLOGY	LEASING 801 LARKSPUR LANDING LARKSPUR CA 94939
WACHOVIA	PO BOX 40028 ROANOKE VA 24022
WELLS FARGO EQUIPMENT FINANCE, INC.	733 MARQUETTE AVENUE SUITE 700 MINNEAPOLIS MN 55402
WINTHROP CAPITAL	11100 WAYZATA BOULEVARD SUITE 800 MINNETONKA MN 55305

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**Claim Name**

**Address Information**

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WINTHROP RESOURCES CORP

11100 WAYZATA BLVD. STE 800 MINNETONKA MN 55305

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**Total Creditor count 46**