EXHIBIT "A"

TAXING AND REGULATORY AUTHORITIES

Sales Taxes:

| STATE: | FREQUENCY OF PAYMENT: |
|---------------|-----------------------|
| ARIZONA | ANNUALLY |
| CALIFORNIA | QUARTERLY |
| COLORADO | QUARTERLY |
| CONNECTICUT | ANNUALLY |
| FLORIDA | MONTHLY |
| GEORGIA | ANNUALLY |
| IDAHO | QUARTERLY |
| ILLINOIS | QUARTERLY |
| KANSAS | ANNUALLY |
| KENTUCKY | SEMI-ANNUALLY |
| LOUISIANA | QUARTERLY |
| MAINE | ANNUALLY |
| MARYLAND | QUARTERLY |
| MASSACHUSETTS | QUARTERLY |
| MICHIGAN | ANNUALLY |
| MINNESOTA | ANNUALLY |
| MISSOURI | ANNUALLY |
| NEW JERSEY | QUARTERLY |
| NEW MEXICO | MONTHLY |
| NEW YORK | ANNUALLY |
| OHIO | SEMI-ANNUALLY |
| PENNSYLVANIA | SEMI-ANNUALLY |
| RHODE ISLAND | QUARTERLY |
| TENNESSEE | QUARTERLY |
| TEXAS | MONTHLY |
| UTAH | QUARTERLY |
| VIRGINIA | QUARTERLY |
| WASHINGTON | QUARTERLY |
| WISCONSIN | ANNUALLY |