

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

GGP Limited Partnership

Case Number: 09-11978

Exhibit E-1

Priority Claims - Sales and Use Tax Liabilities

| <u>Schedule ID</u> | <u>Name</u> | <u>Address</u> | <u>City, State & Zip</u> | <u>Property Name</u> | <u>C</u> | <u>U</u> | <u>D</u> | <u>Total Claim</u> |
|--------------------|--|---|------------------------------|----------------------|-------------------------------------|-------------------------------------|--------------------------|--------------------|
| 78 -E-1-23370 | ALABAMA DEPT OF REVENUE | PO BOX 831199 | BIRMINGHAM, AL 35283-1199 | SALES AND USE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | \$0 |
| 78 -E-1-23371 | ARIZONA DEPARTMENT OF REVENUE | P.O. BOX 29010 | PHOENIX, AZ 85038-9010 | SALES AND USE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | \$0 |
| 78 -E-1-23372 | BOSSIER CITY-PARISH SALES AND USE TAX DIV. | PO BOX 71313 | BOSSIER CITY, LA 71171-1313 | SALES AND USE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | \$0 |
| 78 -E-1-23373 | CADD0-SHREVEPORT SALES & USE TAX COMMISSION | PO BOX 104 | SHREVEPORT LA 71161 | SALES AND USE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | \$0 |
| 78 -E-1-23374 | CITY OF BATON ROUGE | PARISH OF EAST BATON ROUGE, DEPT OF FINANCE - REVENUE DIVISION, PO BOX 2590 | BATON ROUGE, LA 70821-2590 | SALES AND USE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | \$0 |
| 78 -E-1-23375 | CITY OF BIRMINGHAM | PO BOX 830638 | BIRMINGHAM, AL 35283-0638 | SALES AND USE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | \$0 |
| 78 -E-1-23376 | CITY OF COLORADO SPGS | DEPT 2408 | DENVER, CO 80256-0001 | SALES AND USE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | \$0 |
| 78 -E-1-23377 | CITY OF FLAGSTAFF - PRIVILEGE LICENSE TAX DIVISION | PO BOX 22518 | FLAGSTAFF, AZ 86002-2518 | SALES AND USE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | \$0 |
| 78 -E-1-23378 | CITY OF FORT COLLINS | P.O BOX 440 | FORT COLLINS, CO 80522-0439 | SALES AND USE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | \$0 |

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|--------------------|--|---------------------------------|------------------------------|----------------------|-------------------------------------|-------------------------------------|--------------------------|--------------------|
| 78 -E-1-23379 | CITY OF MONROE SALES AND USE TAX DEPARTMENT | PO BOX 123 | MONROE, LA 71210-0123 | SALES AND USE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | \$0 |
| 78 -E-1-23380 | CITY OF PEORIA | 8401 W MONROE STREET | PEORIA, AZ 85345 | SALES AND USE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | \$0 |
| 78 -E-1-23381 | CITY OF PHOENIX | P.O. BOX 29690 | PHOENIX AZ 85038-9690 | SALES AND USE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | \$0 |
| 78 -E-1-23369 | CITY OF TUCSON ACCOUNTS RECEIVABLE | PO BOX 27320 | TUCSON, AZ 85726-7320 | SALES AND USE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | \$0 |
| 78 -E-1-23383 | COLORADO DEPARTMENT OF REVENUE | 1375 SHERMAN STREET | DENVER, CO 80261-0013 | SALES AND USE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | \$0 |
| 78 -E-1-23384 | COMMONWEALTH OF MASSACHUSETTS, DEPARTMENT OF REVENUE | PO BOX 7046 | BOSTON, MA 02204 | SALES AND USE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | \$0 |
| 78 -E-1-23385 | COMMONWEALTH OF PENNSYLVANIA, DEPARTMENT OF REVENUE | DEPT 280947 | HARRISBURG, PA 17128 | SALES AND USE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | \$0 |
| 78 -E-1-23386 | COMPROLLER OF MARYALND | REVENUE ADMINISTRATION DIVISION | ANNAPOLIS MD 21411-0001 | SALES AND USE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | \$0 |
| 78 -E-1-23387 | FLORIDA DEPARTMENT OF REVENUE | 5050 W. TENNESSEE ST. | TALLAHASSEE FL 32399-0125 | SALES AND USE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | \$0 |

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|--------------------|-------------------------------------|------------------------------------|------------------------------|----------------------|-------------------------------------|-------------------------------------|--------------------------|---------------------------|
| 78 -E-1-23388 | GEORGIA DEPARTMENT OF REVENUE | P.O. BOX 105296 | ATLANTA, GA 30348-5296 | SALES AND USE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | \$0 |
| 78 -E-1-23389 | HAWAII STATE TAX COLLECTOR | PO BOX 1425 (OAHU DISTRICT OFFICE) | HONOLULU, HI 96806-1425 | SALES AND USE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | \$0 |
| 78 -E-1-23390 | IDAHO STATE TAX COMMISSION | PO BOX 76 | BOISE, ID 83707-0076 | SALES AND USE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | \$0 |
| 78 -E-1-23391 | ILLINOIS DEPARTMENT OF REVENUE | RETAILERS OCCUPATION TAX | SPRINGFIELD, IL 62796-0001 | SALES AND USE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | \$0 |
| 78 -E-1-23392 | INDIANA DEPARTMENT OF REVENUE | PO BOX 7218 | INDIANAPOLIS, IN 46207-7218 | SALES AND USE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | \$0 |
| 78 -E-1-23393 | JEFFERSON PARISH SHERIFF | 1233 WESTBANK EXPRESSWAY | HARVEY LA. 70058 | SALES AND USE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | \$0 |
| 78 -E-1-23394 | KENTUCKY STATE TREASURER | PO BOX 491 | FRANKFORT KY 40601 | SALES AND USE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | \$0 |
| 78 -E-1-23395 | LOUISIANA DEPARTMENT OF REVENUE | PO BOX 3138 | BATON ROUGE LA 70821-3138 | SALES AND USE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | \$0 |
| 78 -E-1-23396 | MARYLAND COMPTROLLER | PO BOX 17405 | BALTIMORE, MD 21297-1405 | SALES AND USE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | \$0 |
| 78 -E-1-23397 | MASSACHUSETTS DEPARTMENT OF REVENUE | PO BOX 7039 | BOSTON, MA 02204 | SALES AND USE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | \$0 |

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|--------------------|--------------------------------------|---|-------------------------------|----------------------|-------------------------------------|-------------------------------------|--------------------------|---------------------------|
| 78 -E-1-23398 | MASSACHUSETTS DEPARTMENT OF REVENUE | PO BOX 7065 | BOSTON, MA 02204 | SALES AND USE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | \$0 |
| 78 -E-1-23399 | MICHIGAN DEPARTMENT OF TREASURY | DEPT. 77003 | DETROIT, MI 48277-0003 | SALES AND USE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | \$0 |
| 78 -E-1-23400 | MINNESOTA DEPARTMENT OF REVENUE | PO BOX 64622 | ST PAUL, MN 55145-0622 | SALES AND USE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | \$0 |
| 78 -E-1-23401 | MISSOURI DEPARTMENT OF REVENUE | P.O. BOX 3360 | JEFFERSON CITY, MO 65105-3360 | SALES AND USE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | \$0 |
| 78 -E-1-23402 | NEBRASKA DEPARTMENT OF REVENUE | PO BOX 98923 | LINCOLN, NE 68509-8923 | SALES AND USE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | \$0 |
| 78 -E-1-23404 | NEVADA DEPARTMENT OF TAXATION | STATE OF NEVADA - SALES/USE; PO BOX 52609 | PHOENIX, AZ 85702-2609 | SALES AND USE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | \$0 |
| 78 -E-1-23405 | NEW MEXICO TAXATION & REVENUE DEPT | PO BOX 25128 | SANTA FE, NM 87504 | SALES AND USE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | \$0 |
| 78 -E-1-23406 | NEW YORK STATE | NYS SALES TAX PROCESSING PO BOX 15172 | ALBANY NY 12212 5172 | SALES AND USE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | \$0 |
| 78 -E-1-23407 | NORTH CAROLINA DEPARTMENT OF REVENUE | PO BOX 2500 | RALEIGH, NC 27640-0700 | SALES AND USE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | \$0 |
| 78 -E-1-23408 | OHIO TREASURER OF STATE | OHIO DEPARTMENT OF TAXATION, PO BOX 16560 | COLUMBUS OH 43216-6560 | SALES AND USE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | \$0 |

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|--------------------|--|---|------------------------------|----------------------|-------------------------------------|-------------------------------------|--------------------------|---------------------------|
| 78 -E-1-23409 | OKLAHOMA TAX COMMISSION | PO BOX 26930 | OKLAHOMA CITY OK 73126-0930 | SALES AND USE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | \$0 |
| 78 -E-1-23410 | SC DEPARTMENT OF REVENUE | ADMISSIONS TAX | COLUMBIA, SC 29214-0136 | SALES AND USE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | \$0 |
| 78 -E-1-23411 | STATE BOARD OF EQUALIZATION | P.O. BOX 942879 | SACRAMENTO, CA 94279 | SALES AND USE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | \$0 |
| 78 -E-1-23412 | STATE COMPTROLLER - TX | 111 E. 17TH STREET | AUSTIN, TX 78774-0100 | SALES AND USE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | \$0 |
| 78 -E-1-23413 | STATE OF ARKANSAS DFA | P O BOX 3861 | LITTLE ROCK, AR 72203 | SALES AND USE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | \$0 |
| 78 -E-1-23414 | STATE OF CONNECTICUT | PO BOX 5030 | HARTFORD, CT 06102-5030 | SALES AND USE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | \$0 |
| 78 -E-1-23415 | STATE OF NEW JERSEY DIVISION OF TAXATION | PO BOX 999 | TRENTON, NJ 08646-0999 | SALES AND USE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | \$0 |
| 78 -E-1-23416 | STATE OF RHODE ISLAND | DIVISION OF TAXATION, ONE CAPITOL HILL STE 21 | PROVIDENCE, RI 02908-5813 | SALES AND USE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | \$0 |
| 78 -E-1-23417 | STATE OF WASHINGTON DEPT. OF REVENUE | P.O. BOX 34051 | SEATTLE, WA 98124-1051 | SALES AND USE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | \$0 |
| 78 -E-1-23418 | STATE OF WASHINGTON DEPT. OF REVENUE | PO BOX 34053 | SEATTLE, WA 98124-1053 | SALES AND USE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | \$0 |

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|--------------------|--|---------------------------------------|-------------------------------|----------------------|-------------------------------------|-------------------------------------|--------------------------|---------------------------|
| 78 -E-1-23419 | TENNESSEE DEPARTMENT OF REVENUE | 500 DEADERICK STREET | NASHVILLE, TN 37242 | SALES AND USE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | \$0 |
| 78 -E-1-23420 | TREASURER - STATE OF IOWA | IOWA DEPT OF REVENUE PO BOX 10412 | DES MOINES, IA 50306 | SALES AND USE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | \$0 |
| 78 -E-1-23421 | TREASURER STATE OF OHIO | PO BOX 16560 | COLUMBUS, OH 43216-6560 | SALES AND USE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | \$0 |
| 78 -E-1-23422 | TREASURER, STATE OF MAINE | MAINE REVENUE SERVICES, PO BOX 9118 | AUGUSTA, ME 04332-9118 | SALES AND USE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | \$0 |
| 78 -E-1-23423 | UTAH STATE TAX COMMISSION | 210 NORTH 1950 WEST | SALT LAKE CITY, UT 84134-0400 | SALES AND USE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | \$0 |
| 78 -E-1-23424 | VERMONT DEPARTMENT OF TAXES | PO BOX 588 | MONTPELIER, VT 05601 | SALES AND USE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | \$0 |
| 78 -E-1-23425 | VIRGINIA DEPARTMENT OF TAXATION | P.O. BOX 26626 | RICHMOND, VA 23261-6626 | SALES AND USE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | \$0 |
| 78 -E-1-23426 | WASHINGTON STATE DEPT OF REVENUE (S&U) | P.O. BOX 34054 | SEATTLE, WA, 98124-1054 | SALES AND USE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | \$0 |
| 78 -E-1-23427 | WISCONSIN DEPARTMENT OF REVENUE | P.O. BOX 930208 | MILWAUKEE, WI 53293-0208 | SALES AND USE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | \$0 |
| 78 -E-1-23428 | WY DEPARTMENT OF REVENUE | HERSCHLER BLDG., 122 WEST 25TH STREET | CHEYENNE, WY 82002-0110 | SALES AND USE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | \$0 |

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|--------------------|-------------|----------------|------------------------------|----------------------|----------|----------|----------|-----------------------------------|
| TOTAL: | | | | | | | | \$0 |