Fill in this information to identify	the case:				
United States District Court for the: District of Puerto Rico					
Case number (If known):			Check if this is an amended filing		
Title III Petition 1	for Covered Territory	or Covered Instru	mentality		
This form is designed to com U.S.C. § 2164 (" <u>PROMESA</u> ").	ply with section 304(a) of Puerto Ricc	Oversight, Management, an	d Economic Stability Act, 48		
If more space is needed, attach a s number (if known).	separate sheet to this form. On the top of an	y additional pages, write the Debto	or's name and the case		
1. Debtor's name	Puerto Rico Sales Tax Financing Corpo	ration (COFINA)			
All other names Debtor use in the last 8 years	Corporación del Fondo de Interés A	Apremiante (COFINA)			
Include any assumed names, trade names, and doing business as names					
3. Debtor's address	Principal place of business	Management Board	Address for Financial Oversight and Management Board for Puerto Rico, as		
	De Diego Avenue, Stop 22 or PO Box 42001 Number Street	<u>Jacob Javits Feder</u>	Representative of Debtor per PROMESA § 315 Jacob Javits Federal Bldg., 26 Federal Plaza Number Street		
		Room 2-128, Attn: Jain	ne El Koury		
	San Juan, PR 00940	P.O. Box New York, NY 10278			
		IP Code City	State ZIP Code		
	County				
4. Debtor's website (URL) Financial Oversight and Management Board website	http://www.gdb-pur.com/investors_resour https://juntasupervision.pr.gov/index.php/e				
5. Type of Title III Debtor	☐ Covered Territory (as defined in PRON ☐ Covered Territorial Instrumentality (as	defined in PROMESA § 5(7))			
6. Are any Title III or Title VI cases pending or being filed by an affiliate of the Debtor?	□ No. The Commonwealth of P □ Yes Debtor District Puerto Rico	uerto RicoRelationship	Affiliato		
List all cases. If more than 1, attach a separate list.	Case number, if known		MM / DD /YYYY		
7. Why is the Title III case filed in <i>this District</i> ?	Check all that apply: This is the United States District Court instrumentality, as applicable (PROME. This is the United States District Court:	SA § 307(a)) for the jurisdiction in which the Overs			
	that is located outside of the territory (PRO		ROMESA § 307(a))		

Case:17-03**22a4se:185197-d0xxxxx1919** Fi**libodc0.5x/105x/107 Hi lettet r@50/:005x/1079/177 atg:18:429:d5:01.**6 Desc: Main Document Page 2 of 16

Request for Relief, Declaration, and Signatures Declaration and signature of Financial Oversight and Management Board for Puertor Rico as representative of Debtor per PROMESA § 315. In the Debtor requests relief in accordance with Title III of PROMESA In the Debtor requests relief in accordance with Title III of PROMESA In the Debtor per PROMESA § 315. In the Debtor per PR	DebtorCOFINA		Case number (if known)			
Declaration and signature of Financial Oversight and Management Board for Puerfo Rico as Representative of Debtor per PROMESA § 315. In the Debtor requests relief in accordance with Title III of PROMESA § 315. In the been authorized to file this petition on behalf of the Financial Oversight and Management Board for Puerfo Rico. In the been authorized to file this petition on behalf of the Financial Oversight and Management Board for Puerfo Rico. In the been authorized to file this petition on behalf of the Financial Oversight and Management Board for Puerfo Rico as Representative of Debtor per PROMESA § 315. Signature of Attorney for Financial Oversight and Management Board for Puerfo Rico as Representative of Debtor per PROMESA § 315. Signature of Attorney for Financial Oversight and Management Board for Puerfo Rico as Representative of Debtor per PROMESA § 315. Signature of Attorney for Financial Oversight and Management Board for Puerfo Rico as Representative of Debtor per PROMESA § 315. Signature of Attorney for Financial Oversight and Management Board for Puerfo Rico oversight	Name					
Financial Oversight and Management Board for Puerto Rico as Representative of Debtor per PROMESA \$ 315. Taw bear and thoracts of the this petition on behalf of the Financial Oversight and Management Board for Puerto Rico as Representative of Debtor per PROMESA \$ 315. Taw bear and thoracts of the this petition on behalf of the Financial Oversight and Management Board for Puerto Rico and have a reasonable belief that the information is true and correct.	Request for Relief, Dec	claration, and Signatures				
Signature of Attorney for Financial Oversight and Management Board for Perto Rico Special Primane Street Signature of Attorney for Financial Oversight and Management Board for Perto Rico as Representative of Perto Rico (Ry) Signature of Attorney for Financial Oversight and Management Board for Perto Rico as Representative of Perto Rico (Ry) Signature of Attorney for Financial Oversight and Management Board for Perto Rico (Ry) Signature of Attorney for Financial Oversight and Management Stoset New York Signature of Attorney for Financial Oversight and Management Board for Perto Rico (Ry) Signature of Attorney for Financial Oversight and Management Board for Perto Rico (Ry) Signature of Attorney for Financial Oversight and Management Board for Perto Rico (Ry) Signature of Attorney for Financial Oversight and Management Board for Perto Rico (Ry) Signature of Attorney for Financial Oversight and Management Board for Perto Rico (Ry) Signature of Attorney for Financial Oversight and Management Board for Perto Rico (Ry) Signature of Attorney for Financial Oversight and Management Board for Perto Rico (Ry) Signature of Attorney for Financial Oversight and Management Board for Perto Rico (Ry) Signature of Attorney for Financial Oversight and Management Board for Perto Rico (Ry) Signature of Attorney for Financial Oversight and Management Board for Perto Rico (Ry) Signature of Attorney for Financial Oversight and Management Board for Perto Rico (Ry) Signature of Attorney for Financial Oversight and Management Board for Perto Rico (Ry) Signature of Attorney for Financial Oversight and Management Board for Perto Rico (Ry) Signature of Attorney for Financial Oversight and Management Board for Perto Rico (Ry) Signature of Attorney for Financial Oversight and Management Board for Perto Rico (Ry) Signature of Attorney for Financial Oversight and Management Board for Perto Rico (Ry) Signature of Attorney for Financial Oversight and Management Board for Perto Rico (Ry) Signature of Attorney for Financial C	Financial Oversight and Management Board for Puerto Rico as Representative of Debtor per	I have been authorized to file this petition on be Puerto Rico. I have examined the information in this petition and have a reasonable belief that the information	ehalf of the Financial Oversight and Management Board for and the documents attached to this petition as listed below ion is true and correct.			
Signature of Attorney for Financial Oversight and Management Board for Puerto Rico as representative of Debtor per PROMESA \$ 315 Signature of Attorney for Financial Oversight and Management Board for Puerto Rico as representative of Debtor per PROMESA \$ 315 Signature of Attorney for Financial Oversight and Management Board for Puerto Rico as representative of Debtor per PROMESA \$ 315 Signature of Attorney for Financial Oversight and Management Board for Puerto Rico as representative of Debtor per PROMESA \$ 315 Signature of Attorney for Financial Oversight and Management Board for Puerto Rico as representative of Debtor per PROMESA \$ 315 Signature of Attorney for Financial Oversight and Management Board for Puerto Rico as representative of Debtor per PROMESA \$ 315 Signature of Attorney for Financial Oversight and Management Board for Puerto Rico as representative of Organical Rapids Borges LLC Plembares Site Signature Site Signature Site Signature Site Signature Site Signature Site Site Signature Site Signature Site Site Site Site Site Site Site Sit		Board for Puerto Rico Pursuant to P	ROMESA §§ 104(j) and 206(a).			
Signature of Attorney for Financial Oversight and Management Board for Puerto Rico as Representative of Debtor per PROMESA § 315 Signature of Attorney for Financial Oversight and Management Board for Puerto Rico as Representative of Debtor per PROMESA § 315 Signature of Attorney for Financial Oversight and Management Board for Puerto Rico as representative of Debtor per PROMESA § 315 Signature of Attorney for Financial Oversight and Management Board for Puerto Rico as representative of Debtor per PROMESA § 315 Signature of Attorney for Financial Oversight and Management Board for Puerto Rico as representative of Debtor per PROMESA § 315 Signature of Attorney for Financial Oversight and Management Board for Puerto Rico Oversight and Management Poet for Prometative of Debtor per PROMESA § 315 Signature Printed name Date OS/05/100F MM / IDD / YYYY 1 10036 State ZiP Code MM / IDD / YYYY And IDD / YYYY An		Schedule B: List of Creditors Who H	ave the 20 Largest Unsecured Claims and Are Not Insiders			
Signature of Attorney for Financial Oversight and Management Board for Puerto Rico as Representative of Debtor per PROMESA § 315 Signature of Attorney for Financial Oversight and Management Proskauer Rose LLP Firm name New York			g is true and correct.			
Signature of Attorney for Financial Oversight and Management Board for Puerto Rico as representative of Debtor per PROMESA § 315 Signature of Attorney for Financial Oversight and Management Board for Puerto Rico as representative of Debtor per PROMESA § 315 Signature of Attorney for Financial Oversight and Management Board for Puerto Rico as representative of Debtor per PROMESA § 315 Signature of Attorney for Financial Oversight and Management Board for Puerto Rico as representative of Debtor per PROMESA § 315 Signature of Attorney for Financial Oversight and Management Board for Puerto Rico as representative of Debtor per PROMESA § 315 Signature of Attorney for Financial Oversight and Management Board for Puerto Rico as representative of Debtor per PROMESA § 315 Signature of Attorney for Financial Oversight and Management Board for Puerto Rico as representative of Debtor per PROMESA § 315 Signature of Attorney for Financial Oversight and Management Board for Puerto Rico as representative of Debtor per PROMESA § 315 Signature Date Management Date		Executed on OS/05/2017 MM / DD / YYYY				
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Signature of Attorney for Financial Oversight and Management Board for Puerto Rico as Representative of Debtor per PROMESA § 315 11 Times Square New York NY 10036		Signature	Printed name			
Signature of Attorney for Financial Oversight and Management Board for Puerto Rico as Representative of Debtor per PROMESA § 315 Signature of Attorney for Financial Oversight and Management Board for Puerto Rico as representative of Debtor per PROMESA § 315 Signature of Attorney for Financial Oversight and Management Board for Puerto Rico as representative of Debtor per PROMESA § 315 Signature of Attorney for Financial Oversight and Management Board for Puerto Rico as representative of Debtor per PROMESA § 315 Signature of Attorney for Financial Oversight and Management Board for Puerto Rico as representative of Debtor per PROMESA § 315 Signature of Attorney for Financial Oversight and Management Board for Puerto Rico as representative of Debtor per PROMESA § 315 Signature of Attorney for Financial Oversight and Management Board for Puerto Rico O'Nelli & Borges LLC Printed name O'Nelli & Borges LLC San Juan, Puerto Rico O'Nelli & Borges LLC San Juan, Puerto Rico Etate Zip Code Hermann.Bauer@oneillborges.com Email address Signature O Attorney Signature Avenue, Ste. 800 Namitri J. Bienenstock (pro hac vice pending) Printed name		Title				
Board for Puerto Rico as Representative of Debtor per PROMESA § 315 Martin J. Breenstock (pro hac vice pending)	-	* Signature				
Number Street New York City State ZIP Code 212.969,3000 Contact phone Signature of Attorney for Financial Oversight and Management Board for Puerto Rico as representative of Debtor per PROMESA § 315 Signature of Attorney for Financial Oversight and Management Board for Puerto Rico as representative of Debtor per PROMESA § 315 Signature Date NY State Date MM / DD / YYYY Hermann D. Bauer-Alvarez Printed name O'Neill & Borges LLC Firm name American International Plaza, 250 Muñoz Rivera Avenue, Ste. 800 Number Street San Juan, Puerto Rico City State ZIP Code Hermann.Bauer@oneillborges.com Email address 215 205, Puerto Rico	Board for Puerto Rico as Representative of Debtor per PROMESA	Printed name Proskauer Rose LLP Firm name	ling)			
Signature of Attorney for Financial Oversight and Management Board for Puerto Rico as representative of Debtor per PROMESA § 315 Signature of Attorney Financial Oversight and Management Board for Puerto Rico as representative of Debtor per PROMESA § 215 Signature of Attorney for Financial Oversight and Management Board for Puerto Rico as a representative of Debtor per PROMESA § 315 Signature Date May State Date May State Date May I DD / YYYYY Hermann D. Bauer-Alvarez Printed name O'Neill & Borges LLC Firm name American International Plaza, 250 Muñoz Rivera Avenue, Ste. 800 Number Street San Juan, Puerto Rico O0918-1813 City 00918-1813 City 100918-1813 City 10	9313		<u> </u>			
212.969.3000 Contact phone 1542554 Bar number Signature of Attorney for Financial Oversight and Management Board for Puerto Rico as representative of Debtor per PROMESA § 315 Perind name O'Neill & Borges LLC Firm name American International Plaza, 250 Muñoz Rivera Avenue, Ste. 800 Number Sireet San Juan, Puerto Rico Ooy18-1813 City 787-282-5723 Contact phone 215 205, Puerto Rico Email address 215 205, Puerto Rico			10020			
Signature of Attorney for Financial Oversight and Management Board for Puerto Rico as representative of Debtor per PROMESA § 315 Hermann D. Bauer-Alvarez Printed name O'Neill & Borges LLC Firm name American International Plaza, 250 Muñoz Rivera Avenue, Ste. 800 Number Street San Juan, Puerto Rico Oty 787-282-5723 Contact phone Email address Date MM //DD /YYYY Hermann D. Bauer-Alvarez Printed name O'Neill & Borges LLC Firm name American International Plaza, 250 Muñoz Rivera Avenue, Ste. 800 Number Street San Juan, Puerto Rico T87-282-5723 Contact phone Email address 215 205, Puerto Rico		City	State ZIP Code			
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Pitm name American International Plaza, 250 Muñoz Rivera Avenue, Ste. 800 Number Street San Juan, Puerto Rico City State ZIP Code 787-282-5723 Hermann.Bauer@oneillborges.com Contact phone Email address 215 205, Puerto Rico	for Financial Oversight and Management	Hermann D. Bauer-Alvarez	Date My S, Za7			
American International Plaza, 250 Muñoz Rivera Avenue, Ste. 800 Number Street San Juan, Puerto Rico	•	O'Neill & Borges LLC				
San Juan, Puerto Rico 00918-1813 City State ZIP Code 787-282-5723 Hermann.Bauer@oneillborges.com Contact phone Email address		American International Plaza, 250 Muñoz Rivera Avenue, Ste. 800				
City State ZIP Code 787-282-5723 Hermann.Bauer@oneillborges.com Contact phone Email address 215 205, Puerto Rico	3013		00918-1813			
Contact phone Email address 215 205, Puerto Rico		City	State ZIP Code			
			State			

Schedule A

Certification of Resolutions Adopted by the Financial Oversight and Management Board

CERTIFICATION OF RESOLUTIONS ADOPTED BY THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO RICO BY UNANIMOUS WRITTEN CONSENT

(Puerto Rico Sales Tax Financing Corporation (COFINA))

I, the undersigned, General Counsel of the Financial Oversight and Management Board for Puerto Rico (the "Oversight Board"), do hereby certify that (i) attached is a true and correct copy of the resolutions of the Oversight Board adopted on May 5, 2017 by Unanimous Written Consent, and (ii) such resolutions have not been modified or rescinded, and remain in full force and effect.

and the same

Name: Jaime El Koury
Title: General Counsel

Date: May 5, 2017



FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO RICO

UNANIMOUS WRITTEN CONSENT APPROVING AND ISSUING CERTIFICATIONS PURSUANT TO SECTIONS 104 AND 206 OF PROMESA FOR THE PUERTO RICO SALES TAX FINANCING CORPORATION (COFINA)

WHEREAS on June 30, 2016, the federal Puerto Rico Oversight, Management, and Economic Stability Act ("PROMESA")^I was enacted; and

WHEREAS Section 101 of PROMESA created the Financial Oversight and Management Board for Puerto Rico (the "Oversight Board"); and

WHEREAS on September 30, 2016, the Puerto Rico Sales Tax Financing Corporation ("<u>COFINA</u>") was designated by the Oversight Board as a Covered Territorial Instrumentality pursuant to Section 101(d)(1)(A) of PROMESA; and

WHEREAS the Oversight Board has been advised that COFINA desires to effect a plan to adjust its debt pursuant to Title III of PROMESA; and

WHEREAS in connection with the commencement of a Title III case for COFINA, the Oversight Board is required (i) pursuant to Section 206 of PROMESA, to make certain Restructuring Determinations (as defined below) and to issue a restructuring certification as to such determinations, and (ii) pursuant to Section 104(j) of PROMESA, to certify the filing by COFINA of a voluntary petition under Title III of PROMESA; and

WHEREAS following discussions with COFINA and its legal and financial advisors, and after consultation with the Oversight Board's legal and financial advisors, and following extensive deliberation, the Oversight Board has determined, in its sole discretion, that (1) COFINA has made good-faith efforts to reach a consensual restructuring with creditors; (2) COFINA has adopted procedures necessary to deliver timely audited financial statements and made public draft financial statements and other information sufficient for any interested person to make an informed decision with respect to a possible restructuring; (3) COFINA is a Covered Territorial Instrumentality that is subject to a Territory Fiscal Plan certified by the Oversight Board; and (4) no order approving a Qualifying Modification under Section 601 of PROMESA has been entered with respect to COFINA (the foregoing determinations, the "Restructuring Determinations"); and

¹ Capitalized terms used but not defined herein have the definitions given to them in PROMESA.

WHEREAS following discussions with COFINA and its legal and financial advisors, and after consultation with the Oversight Board's legal and financial advisors, and following extensive deliberation, the Oversight Board has determined it is necessary and appropriate in order to protect the residents of Puerto Rico, and in the best interests of the creditors of COFINA, for a voluntary petition under Title III of PROMESA to be filed for COFINA in the United States District Court for the District of Puerto Rico (the "District Court"); and

WHEREAS it is the Oversight Board's intention in making its determinations in connection with such Title III filing (1) that such filing should not preclude efforts to implement consensual debt restructurings if possible and practicable, and (2) to continue negotiations with the creditors of COFINA with a view to implementing consensual debt restructurings to the extent possible and appropriate;

NOW, THEREFORE, IT IS HEREBY RESOLVED that the Oversight Board approves and certifies the Restructuring Determinations pursuant to section 206 of PROMESA; and it is further

RESOLVED that, pursuant to section 104(j) of PROMESA, the Oversight Board approves and certifies the filing in the District Court of a voluntary petition under Title III of PROMESA for COFINA at such time as the Chair or Executive Director of the Oversight Board determines to be appropriate; and it is further

RESOLVED that, for the avoidance of doubt, these resolutions shall constitute (i) the restructuring certificate required to be issued by the Oversight Board pursuant to Section 206 of PROMESA, and (ii) the certification required to be issued by the Oversight Board for the filing of a Title III petition for COFINA pursuant to Section 104(j) of PROMESA; and it is further

RESOLVED that the Executive Director, General Counsel and any other officer of the Oversight Board now or hereafter appointed by the Oversight Board (each, an "Authorized Officer") shall be, and each hereby is, authorized and empowered to execute and publish (including by attaching a copy thereof to a Title III Petition filed for COFINA) a certificate or certificates that certify (i) the Restructuring Determinations of the Oversight Board pursuant to Section 206 of PROMESA, (ii) the filing of a Title III petition for COFINA pursuant to Section 104(j) of PROMESA, and (iii) the other approvals and authorizations of the Oversight Board set forth in these resolutions; and it is further

RESOLVED that each Authorized Officer shall be, and each hereby is, authorized and empowered to execute and file in the name and on behalf of Oversight Board, as the "representative" of COFINA pursuant to Section 315 of PROMESA, all petitions (including, but not limited to, a Title III petition), schedules, motions, lists, applications, pleadings, affidavits and other papers to be filed in the District Court (and in such other courts of competent jurisdiction as may be applicable), and, in connection therewith, to employ and retain all assistance by legal counsel, accountants, financial advisors, investment bankers and other

professionals, and to take and perform any and Officer deems necessary, proper, or desirable in	all further acts and deeds which such Authorized connection with COFINA's Title III case.
Dated: May, 2017	José B. Carrión, Chair
Dated: May, 2017	Andrew G. Biggs
Dated: May, 2017	Carlos M. García
Dated: May, 2017	Arthur J. González
Dated: May, 2017	José R. González
Dated: May, 2017	Ana J. Matosantos
Dated: May, 2017	David A. Skeel, Jr.

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professionals, and to take and perform any and all further acts and deeds which such Authorized Officer deems necessary, proper, or desirable in connection with COFINA's Title III case.

Dated: May, 2017	
, <u>, </u>	José B. Carrión, Chair
Dated: May <u>5</u> , 2017	and Boy
	Andrew G. Biggs
Dated: May, 2017	
	Carlos M. García
Dated: May, 2017	Arthur J. González
	Arthur J. Gonzaicz
Dated: May, 2017	José R. González
Dated: May, 2017	Ana J. Matosantos
Dated: May, 2017	David A. Skeel, Jr.

professionals, and to take and perform any and all further acts and deeds which such Authorized Officer deems necessary, proper, or desirable in connection with COFINA's Title III case.

Dated: May, 2017	
✓	José B. Carrión, Chair
Dated: May, 2017	Andrew G. Biggs
Dated: May	Carlos M. García
Dated: May, 2017	Arthur J. González
Dated: May, 2017	José R. González
Dated: May, 2017	Ana J. Matosantos
Dated: May, 2017	David A. Skeel, Jr.

Case:17-03284eL3:\$9-cD-004599 FDed:05/05/17 FHed:05/05/109/Page:49:5016Desc: Main Document Page:10.of.16

professionals, and to take and perform any and all further acts and deeds which such Authorize Officer deems necessary, proper, or desirable in connection with COFDA's Title III case.

Dated: May,	2017	José B. Carrion, Chair
Dated: May	2017	Andrew G. Diggs
Dateds May	<u>2017</u>	Corlos M. Gande
Dated: May 2		Arthur d. Lionzillan
Daned: May	2017	José R. Conzilez
Doted: May	2017	Ans J. Matosamos
Dated: May	2017.	David A. Skeel, Jr.

professionals,	and to take	and perfori	n any and	all further	acts and	deeds v	which such	Authorized
Officer deems	necessary,	proper, or d	esirable in	connection	n with C	OFINA	's Title III o	case.

Dated: May, 2017	
24004, 114y, 2011	José B. Carrión, Chair
Dated: May, 2017	Andrew G. Biggs
Dated: May, 2017	Carlos M. García
Dated: May, 2017	Arthur J. González
Dated: May <u>5</u> , 2017	José R. González
Dated: May, 2017	Ana J. Matosantos
Dated: May, 2017	David A. Skeel, Jr.

Case:17-0**3284el.3:\$9**-c**12-001#\$9.9 Filed:105/495/17 Filed:05/105/109/12/age:42:5**016Desc: Main Document Page 12 of 16

professionals, and to take and perform any and all further acts and deeds which such Authorized Officer deems necessary, proper, or desirable in connection with COFINA's Title III case.

Dated: May, 2017	
•	José B. Carrión, Chair
Dated: May, 2017	Andrew G. Biggs
Dated: May, 2017	Carlos M. García
Dated: May, 2017	Arthur J. González
Dated: May, 2017	José R. González
Dated: May 1, 2017	Aun Natorants (TER)
	Ana J. Matosantos
Dated: May, 2017	David A. Skeel, Jr.

Case:17-03284eL3:39-cD-004599 FDect:05/05/17 FHete:05/05/109/Page:49:5016Desc: Main Document Page 13 of 16

professionals, and to take and perform any and all further acts and deeds which such Authorized

Officer deems necessary, proper, or desirable in connection with COFINA's Title III case.

Dated: May, 2017	
	José B. Carrión, Chair
Dated: May, 2017	Andrew G. Biggs
Dated: May, 2017	7-
	Carlos M. García
Dated: May, 2017	Arthur J. González
Dated: May, 2017	
	José R. González

Ana J. Matosantos

Dated: May ___, 2017

Dated: May <u>\$\leq\$</u> 2017

Schedule B

List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders

Case:17-03284eL3:\$9-c12-001#599 F12ed:05/e5/17 Filed:05/05/109/12/age:49:5016Desc: Main Document Page 15 of 16

Case Information
Debtor: Puerto Rico Sales Tax Financing Corporation
United States District Court for Puerto Rico
Case Number:

<u>List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders</u>¹

Nar mai	ne of creditor and complete ling address, including zip code	Name, telephone number, and email address of creditor contact	Nature of the claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of Claim
1	Lehman Brothers Holdings Inc.	Weil, Gotshal & Manges LLP 767 Fifth Avenue New York, New York 10153 Attn: Garrett A. Fail Fax: (212) 310-8007 Email: garrett.fail@weil.com	Legal Claim - SWAP		\$3,400,000
2	KPMG, LLC	American Intl. Plaza, 250 Ave. Luis Muñoz Rivera San Juan, PR 00918 Attn: Angel Perez & Luisette Negron Fax: (787) 754-6175 Email: aperez@kpmg.com lnegron@kpmg.com	Audit Fees		\$218,810.56
3	`.				
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15		·			
16					-

¹ The Puerto Rico Sales Tax Financing Corporation reserves all rights to amend or supplement this list from time to time, in all respects, as may be necessary or appropriate. Nothing herein shall be deemed an admission or a waiver of any rights, claims, and defenses.

Name of creditor and complete mailing address, including zip code	Name, telephone number, and email address of creditor contact	Nature of the claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of Claim
17				
18				
19				
20				

UNITED STATES DISTRICT COURT

DISTRICT OF PUERTO RICO

CATEGORY SHEET

You must accompany your complaint with this Category Sheet, and the Civil Cover Sheet (JS-44).

Atto	rney Name (Last, Firs	st, MI): Bauer-Alvarez, Hermann D.			
USE	OC-PR Bar Number:	215205			
Email Address:		hermann.bauer@oneillborges.com			
1.	Title (caption) of	the Case (provide only the names of the <u>first</u> party on <u>each</u> side):			
	Plaintiff:	Puerto Rico Sales Tax Financing Corporation (COFINA)(Debtor)			
	Defendant:				
2.	Indicate the categorial	ory to which this case belongs:			
		il Case			
	Social Securi	.ty			
	☐ Banking				
	[Injunction				
3.	Indicate the title a	and number of related cases (if any).			
4.	Has a prior action	between the same parties and based on the same claim ever been filed before this Court?			
	Yes				
	⊠ No				
5.	Is this case required to be heard and determined by a district court of three judges pursuant to 28 U.S.C. § 2284?				
	┌─ Yes				
	⊠ No				
6.	Does this case que	estion the constitutionality of a state statute? (See, Fed.R.Civ. P. 24)			
	┌ Yes				
	X No				
Date	Submitted: 5/5/201	7			

rev. Dec. 2009

Print Form

Reset Form

JS 44 (Rev. 08/16) Case:17-03284-8:7139cvFD1(599-2D)filende)77/05217Filed (65/05/05/05/09Plage8149F:20 Desc:

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

purpose of initiating the civil d	ocket sheet. (SEE INSTRUCTIONS	ON NEXT PAGE OF THIS	S FORM.)	774, is required for the use of	the Clerk of Court for the	
I. (a) PLAINTIFFS Puerto Rico Sales Tax Financing Corporation (COFINA) (Debtor)			DEFENDANTS			
(b) County of Residence of (E.) (c) Attorneys (Firm Name, Proskauer Rose LLP, 11 212-96-3000; O'NEILL &		NY, 10036, Tel: z Rivera Avenue,	County of Residence of First Listed Defendant (IN U.S. PLAINTIFF CASES ONLY) NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE TRACT OF LAND INVOLVED. Attorneys (If Known) Eq.			
12	ICTION (Place an "X" in One Box		CITIZENSHID OF D	DINCIDAL DADTIES	(Place an "X" in One Box for Plainti,	
U.S. Government Plaintiff	3 Federal Question (U.S. Government Not a P		(For Diversity Cases Only) PT Citizen of This State	F DEF	and One Box for Defendant) PTF DEF incipal Place □ 4 □ 4	
☐ 2 U.S. Government Defendant	☐ 4 Diversity (Indicate Citizenship of Pe		Citizen of Another State	2		
			Citizen or Subject of a Foreign Country		□ 6 □ 6	
IV. NATURE OF SUIT	(Place an "X" in One Box Only) TORTS		FORFEITURE/PENALTY	Click here for: Nature of Sui	it Code Descriptions. OTHER STATUTES	
□ 110 Insurance □ 120 Marine □ 130 Miller Act □ 140 Negotiable Instrument □ 150 Recovery of Overpayment & Enforcement of Judgment □ 151 Medicare Act □ 152 Recovery of Defaulted Student Loans (Excludes Veterans) □ 153 Recovery of Overpayment of Veteran's Benefits □ 160 Stockholders' Suits □ 190 Other Contract □ 195 Contract Product Liability □ 196 Franchise □ REAL PROPERTY □ 210 Land Condemnation □ 220 Foreclosure □ 230 Rent Lease & Ejectment □ 240 Torts to Land □ 245 Tort Product Liability □ 290 All Other Real Property	PERSONAL INJURY	55 Personal Injury - Product Liability 67 Health Care/ 67 Health Care/ 67 Pharmaceutical 68 Personal Injury 68 Asbestos Personal 69 Injury Product 69 Liability 60 AL PROPERTY 60 Other Fraud 61 Truth in Lending 60 Other Personal 60 Property Damage 65 Property Damage 65 Property Damage 66 Product Liability 68 SONER PETITIONS 69 Abeas Corpus: 60 Motions to Vacate 60 General 61 Death Penalty 65 Personal 65 Property Damage 66 Product Liability 68 Abeas Corpus: 69 Alien Detainee 60 Motions to Vacate 60 General 61 Death Penalty 65 Personal 65 Property Damage 66 Product Liability 67 Product Liability 68 PETITIONS 69 PETITIONS 60 PETITIONS 60 PETITIONS 60 PETITIONS 61 PETITIONS 62 PETITIONS 63 PETITIONS 64 PETITIONS 65 PETITIONS 65 PETITIONS 65 PETITIONS 66 PETITIONS 66 PETITIONS 66 PETITIONS 67 PETITIONS 67 PETITIONS 68 PETITIONS 68 PETITIONS 69 PETITIONS 60 PETITIONS 60 PETITIONS 60 PETITIONS 60 PETITIONS 61	LABOR 710 Fair Labor Standards Act 720 Labor/Management Relations 740 Railway Labor Act 751 Family and Medical Leave Act 790 Other Labor Litigation 791 Employee Retirement Income Security Act	BANKRUPTCY □ 422 Appeal 28 USC 158 □ 423 Withdrawal 28 USC 157 PROPERTY RIGHTS □ 820 Copyrights □ 840 Trademark SOCIAL SECURITY □ 861 HIA (1395ff) □ 862 Black Lung (923) □ 863 DIWC/DIWW (405(g)) □ 864 SSID Title XVI □ 865 RSI (405(g)) FEDERAL TAX SUITS □ 870 Taxes (U.S. Plaintiff or Defendant) □ 871 IRS—Third Party 26 USC 7609	OTHER STATUTES 375 False Claims Act 376 Qui Tam (31 USC 3729(a)) 400 State Reapportionment 410 Antitrust 430 Banks and Banking 450 Commerce 460 Deportation 470 Racketeer Influenced and Corrupt Organizations 480 Consumer Credit 490 Cable/Sat TV 850 Securities/Commodities/ Exchange 890 Other Statutory Actions 891 Agricultural Acts 893 Environmental Matters 895 Freedom of Information Act 896 Arbitration 899 Administrative Procedure Act/Review or Appeal of Agency Decision 950 Constitutionality of State Statutes	
X 1 Original □ 2 Rei	moved from te Court 3 Remain Appel	late Court R nder which you are filin	Reinstated or 5 Transfer Reopened Another (specify) ag (Do not cite jurisdictional statu	District Litigation Transfer		
VII. REQUESTED IN	Title III case under the	CLASS ACTION	sight, Management, and DEMAND \$		48 U.S.C.A. § 2101-2244 if demanded in complaint:	
COMPLAINT: VIII. RELATED CASE	UNDER RULE 23, F.R.	.Cv.P.		JURY DEMAND:	☐ Yes 🗶 No	
IF ANY	(See instructions): JUDO			DOCKET NUMBER	-	
FOR OFFICE USE ONLY	A	GNATURE OF ATTORNE ermann D. Bauer	EY OF RECORD	X		
1	MOUNT .	APPLYING IFP	JUDGE	MAG. JUD	OGE	

INSTRUCTIONS FOR ATTORNEYS COMPLETING CIVIL COVER SHEET FORM JS 44

Authority For Civil Cover Sheet

The JS 44 civil cover sheet and the information contained herein neither replaces nor supplements the filings and service of pleading or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. Consequently, a civil cover sheet is submitted to the Clerk of Court for each civil complaint filed. The attorney filing a case should complete the form as follows:

- I.(a) Plaintiffs-Defendants. Enter names (last, first, middle initial) of plaintiff and defendant. If the plaintiff or defendant is a government agency, use only the full name or standard abbreviations. If the plaintiff or defendant is an official within a government agency, identify first the agency and then the official, giving both name and title.
- (b) County of Residence. For each civil case filed, except U.S. plaintiff cases, enter the name of the county where the first listed plaintiff resides at the time of filing. In U.S. plaintiff cases, enter the name of the county in which the first listed defendant resides at the time of filing. (NOTE: In land condemnation cases, the county of residence of the "defendant" is the location of the tract of land involved.)
- (c) Attorneys. Enter the firm name, address, telephone number, and attorney of record. If there are several attorneys, list them on an attachment, noting in this section "(see attachment)".

Jurisdiction. The basis of jurisdiction is set forth under Rule 8(a), F.R.Cv.P., which requires that jurisdictions be shown in pleadings. Place an "X"

- in one of the boxes. If there is more than one basis of jurisdiction, precedence is given in the order shown below.

 United States plaintiff. (1) Jurisdiction based on 28 U.S.C. 1345 and 1348. Suits by agencies and officers of the United States are included here.

 United States defendant. (2) When the plaintiff is suing the United States, its officers or agencies, place an "X" in this box.

 Federal question. (3) This refers to suits under 28 U.S.C. 1331, where jurisdiction arises under the Constitution of the United States, an amendment to the Constitution, an act of Congress or a treaty of the United States. In cases where the U.S. is a party, the U.S. plaintiff or defendant code takes precedence, and box 1 or 2 should be marked.

 Diversity of citizenship. (4) This refers to suits under 28 U.S.C. 1332, where parties are citizens of different states. When Box 4 is checked, the citizenship of the different parties must be checked. (See Section III below; NOTE: federal question actions take precedence over diversity cases.)
- III. Residence (citizenship) of Principal Parties. This section of the JS 44 is to be completed if diversity of citizenship was indicated above. Mark this section for each principal party.
- IV. Nature of Suit. Place an "X" in the appropriate box. If there are multiple nature of suit codes associated with the case, pick the nature of suit code that is most applicable. Click here for: Nature of Suit Code Descriptions.
- V. Origin. Place an "X" in one of the seven boxes.

II.

Original Proceedings. (1) Cases which originate in the United States district courts.

Removed from State Court. (2) Proceedings initiated in state courts may be removed to the district courts under Title 28 U.S.C., Section 1441. When the petition for removal is granted, check this box.

Remanded from Appellate Court. (3) Check this box for cases remanded to the district court for further action. Use the date of remand as the filing

Reinstated or Reopened. (4) Check this box for cases reinstated or reopened in the district court. Use the reopening date as the filing date. Transferred from Another District, (5) For cases transferred under Title 28 U.S.C. Section 1404(a). Do not use this for within district transfers or multidistrict litigation transfers.

Multidistrict Litigation - Transfer. (6) Check this box when a multidistrict case is transferred into the district under authority of Title 28 U.S.C. Section 1407.

Multidistrict Litigation – Direct File. (8) Check this box when a multidistrict case is filed in the same district as the Master MDL docket.

PLEASE NOTE THAT THERE IS NOT AN ORIGIN CODE 7. Origin Code 7 was used for historical records and is no longer relevant due to changes in statue.

- VI. Cause of Action. Report the civil statute directly related to the cause of action and give a brief description of the cause. Do not cite jurisdictional statutes unless diversity. Example: U.S. Civil Statute: 47 USC 553 Brief Description: Unauthorized reception of cable service
- VII. Requested in Complaint. Class Action. Place an "X" in this box if you are filing a class action under Rule 23, F.R.Cv.P.

 Demand. In this space enter the actual dollar amount being demanded or indicate other demand, such as a preliminary injunction.

 Jury Demand. Check the appropriate box to indicate whether or not a jury is being demanded.
- VIII. Related Cases. This section of the JS 44 is used to reference related pending cases, if any. If there are related pending cases, insert the docket numbers and the corresponding judge names for such cases.

Date and Attorney Signature. Date and sign the civil cover sheet.