

EXHIBIT C.1

H & S Maintenance, Inc. v. Walther, Pulaski Circuit 60 CV 2011-4268 and 60 CV-15-2379.

The issue in this lawsuit is whether the installation of lawn sprinkler systems, including those installed by the plaintiff, is subject to sales tax as the service of initial installation of electrical and mechanical property. The case was filed as an illegal exaction with a request for class certification and was amended after DFA filed a motion to dismiss. The amount subject to refund to the plaintiff should it prevail is approximately \$100,000. A hearing was held on May 7, 2014 to consider the DFA's motion to dismiss, and on February 18, 2015, the trial court entered its order dismissing Plaintiff's claims without prejudice. The Plaintiff refiled its lawsuit on May 28, 2015 wherein it again alleged an illegal exaction but did not request class certification. On July 1, 2015, DFA renewed its motion to dismiss the illegal exaction claims. On July 13, 2015, the Plaintiff filed its First Amended Complaint wherein the illegal exaction claim is no longer alleged. DFA filed its answer to the First Amended Complaint on July 31, 2015.