



1. Top 500 e-Retailers and total e-commerce sales from internet Retailer, *Top 500 Guide*, p. 32 (2012 Edition)

2. Top 500 e-retailer tax collection from Eisenach & Litan, *Uncollected Sales Taxes On Electronic Commerce: A Reality Check*, p.17, 25 (Feb. 2010), available at bit.ly/EisenStudy