

	-- Pass-Through Obligation Claims; -- Retirement System Claims; -- Tax Abatement Agreement Claims; and -- Workers Compensation Claims	
9	Subordinated Claims	Impaired; Deemed to Reject Plan

UNDER THE TERMS OF THE PLAN, HOLDERS OF CLAIMS AGAINST THE COUNTY IN CLASSES 1-E, 1-F, AND 9 ARE NOT ENTITLED TO RECEIVE OR RETAIN ANY PROPERTY ON ACCOUNT OF THEIR CLAIMS IN THOSE CLASSES AND ARE THEREFORE, PURSUANT TO BANKRUPTCY CODE SECTION 1126(g), (I) DEEMED TO HAVE REJECTED THE PLAN, AND (II) NOT ENTITLED TO VOTE ON THE PLAN.

UNDER THE TERMS OF THE PLAN, HOLDERS OF CLAIMS AGAINST THE COUNTY IN CLASSES 3-A, 3-B, 4, 5-B, 5-C, AND 8 ARE UNIMPAIRED UNDER THE PLAN AND, THEREFORE, PURSUANT TO BANKRUPTCY CODE SECTION 1126(f), ARE (I) PRESUMED TO HAVE ACCEPTED THE PLAN, AND (II) NOT ENTITLED TO VOTE ON THE PLAN.

IF YOU HAVE ANY QUESTIONS ABOUT THE STATUS OF YOUR CLAIM(S) OR WANT TO REQUEST A COPY OF THE PLAN, DISCLOSURE STATEMENT, DISCLOSURE STATEMENT ORDER, PLAN PROCEDURES MOTION, AND/OR PLAN PROCEDURES ORDER, PLEASE CONTACT THE COUNTY'S BALLOT TABULATOR, KURTZMAN CARSON CONSULTANTS LLC, BY TELEPHONE AT 866-967-0677, OR EMAIL AT JEFFERSONCOUNTYINFO@KCCLLC.COM. PLEASE BE ADVISED THAT THE BALLOT TABULATOR CANNOT PROVIDE LEGAL ADVICE. COPIES OF THE PLAN, DISCLOSURE STATEMENT, DISCLOSURE STATEMENT ORDER, PLAN PROCEDURES ORDER, AND OTHER MATERIALS ARE AVAILABLE ONLINE AT [HTTP://WWW.JEFFERSONCOUNTYRESTRUCTURING.COM](http://WWW.JEFFERSONCOUNTYRESTRUCTURING.COM) AND ARE ALSO AVAILABLE FOR REVIEW AND DOWNLOAD AT THE BANKRUPTCY COURT'S WEBSITE, WWW.ALNB.USCOURTS.GOV. ALTERNATIVELY, THESE DOCUMENTS MAY BE ACCESSED THROUGH THE BANKRUPTCY COURT'S "PACER" WEBSITE, [HTTPS://ECF.ALNB.USCOURTS.GOV](https://ecf.alnb.uscourts.gov). A PACER PASSWORD AND LOGIN ARE NEEDED TO ACCESS DOCUMENTS ON THE COURT'S "PACER" WEBSITE. A PACER PASSWORD CAN BE OBTAINED AT [HTTP://WWW.PACER.GOV](http://WWW.PACER.GOV).

DATED: August 8, 2013

/s/ J. Patrick Darby

BRADLEY ARANT BOULT CUMMINGS LLP

J. Patrick Darby

-and-

KLEE, TUCHIN, BOGDANOFF & STERN LLP

Counsel for Jefferson County, Alabama