## IN THE UNITED STATES BANKRUPTCY COURT FOR THE NORTHERN DISTRICT OF ALABAMA SOUTHERN DIVISION

In re:	)	
	)	
JEFFERSON COUNTY, ALABAMA,	)	Case No. 11-05736-TBB
a political subdivision of the State of	)	
Alabama,	)	Chapter 9
	)	<u>-</u>
Debtor	)	

## NOTICE OF NON-VOTING STATUS TO CLASS 1-E, 1-F, 3-A, 3-B, 4, 5-B, 5-C, 8 & 9 CLAIMS

PLEASE TAKE NOTICE THAT by order dated August 7, 2013 (the "Disclosure Statement Order"), the United States Bankruptcy Court for the Northern District of Alabama, Southern Division approved the Disclosure Statement Regarding Chapter 9 Plan of Adjustment for Jefferson County, Alabama (Dated July 29, 2013) (as the same may be amended, supplemented or modified, the "Disclosure Statement"), filed by Jefferson County, Alabama (the "County"). The Disclosure Statement Order authorizes the County to solicit votes to accept or reject the Chapter 9 Plan of Adjustment for Jefferson County, Alabama (Dated July 29, 2013) (as the same may be amended, supplemented or modified from time to time in accordance with the terms thereof and Bankruptcy Code section 942, the "Plan")<sup>1</sup>, from the holders of Impaired Claims that are (or may be) entitled to receive Distributions under the Plan, in accordance with the Order Approving: (A) the Form, Scope and Nature of Solicitation, Balloting, Tabulation, and Notices with Respect to the Plan; and (B) Related Confirmation Procedures, Deadlines, and Notices, dated August 7, 2013 (the "Plan Procedures Order").

## YOU ARE OR MIGHT BE THE HOLDER OF CLAIMS IN THE FOLLOWING CLASSES OF UNIMPAIRED CLAIMS OR IMPAIRED CLAIMS UNDER ARTICLE II OF THE PLAN THAT, IN EITHER CASE, ARE NOT ENTITLED TO VOTE ON THE PLAN:

Class	Description of Class	<u>Treatment</u>
1-E	Sewer Swap Agreement Claims	Impaired; Deemed to Reject Plan
1-F	Other Standby Sewer Warrant Claims	Impaired; Deemed to Reject Plan
3-A	Board of Education Lease Claims	Unimpaired; Deemed to Accept Plan
3-B	Board of Education Lease Policy Claims	Unimpaired; Deemed to Accept Plan
4	Other Secured Claims, including Secured	Unimpaired; Deemed to Accept Plan
	Tax Claims	
5-B	Series 2003-A GO Claims	Unimpaired; Deemed to Accept Plan
5-C	Series 2004-A GO Claims	Unimpaired; Deemed to Accept Plan
8	Other Unimpaired Claims consisting of:	
	Consent Decree Claims;	
	Deposit Refund Claims;	
	Eminent Domain Claims;	Unimpaired; Deemed to Accept Plan
	Employee Compensation Claims;	
	Employee Indemnification Claims;	
	OPEB Plan Claims;	

All capitalized terms used but not otherwise defined herein have the meanings set forth in the Plan.



	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** 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. 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.

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