

**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
)	
Debtor.)	

**MOTION TO CONTINUE CONFIRMATION HEARING AND
EXTEND RELATED DEADLINES**

Jefferson County, Alabama (the “County”), moves this Court to continue the Confirmation Hearing¹ scheduled to commence at 9:00 a.m. on November 12, 2013 to November 20, 2013, and to extend certain related deadlines.

As detailed below, the County is requesting a short continuance in order to permit the parties time to complete documentation of a modified version of a chapter 9 plan that will provide for up to an additional \$300 million in aggregate concessions and credit enhancement from certain sewer creditors and rectify an economic deficiency in the amended financing plan adopted by the County Commission in July 2013. These changes will address any remaining concerns about the feasibility or fairness of a bankruptcy plan that was overwhelmingly accepted by all classes of creditors that voted on the plan. The continuance should also allow the lead underwriter for the proposed New Sewer Warrants time to complete its marketing efforts prior to the start of the Confirmation Hearing.

In support of this motion (the “Motion”), the County respectfully shows this Court as follows:

¹ Capitalized terms not otherwise defined have the meanings set forth in the *Chapter 9 Plan of Adjustment for Jefferson County, Alabama (Dated July 29, 2013)* [Docket No. 1911].



BACKGROUND

A. Case Background.

1. On November 9, 2011 (the “Petition Date”), the County filed a voluntary petition for relief under chapter 9 of title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (the “Bankruptcy Code”).

2. On the Petition Date, the County also filed its *Memorandum in Support of Eligibility* (the “Memorandum”). The Memorandum contains a thorough description of the County, its debt structure and the events leading up to the commencement of the Case.

3. On March 4, 2012, this Court entered the order for relief in the Case, confirming the County’s eligibility to be a debtor under chapter 9 of the Bankruptcy Code.

4. No committee of unsecured creditors has been appointed in the Case.

B. Background Specific to the Instant Motion.

5. Throughout the Case, the County has pursued good faith negotiations with Creditors with the aim of developing a confirmable, and preferably consensual, chapter 9 plan. The County’s efforts resulted in the negotiation of several Plan Support Agreements, including the following Sewer Plan Support Agreements: (a) a Plan Support Agreement dated as of June 6, 2013, with JPMorgan Chase Bank, N.A. (“JPMorgan”), and each affiliate of JPMorgan that beneficially owns Sewer Warrants; (b) a Plan Support Agreement dated as of June 6, 2013, with Assured Guaranty Municipal Corp., f/k/a Financial Security Assurance, Inc., Financial Guaranty Insurance Company, and Syncora Guarantee Inc., f/k/a XL Capital Assurance Inc.; (c) a Plan Support Agreement dated as of June 6, 2013, with JPMorgan and the Supporting Sewer

Warrantholders;² (d) a Plan Support Agreement dated as of June 27, 2013, with The Bank of Nova Scotia, The Bank of New York Mellon in its capacity as a liquidity bank with respect to Sewer Warrants, and State Street Bank and Trust Company; and (e) a Plan Support Agreement dated as of July 24, 2013, with Lehman Brothers Special Financing Inc.

6. At the time of their execution of the Plan Support Agreements, the Sewer Plan Support Parties collectively held over \$2.538 billion, or approximately 82%, of the approximately \$3.080 billion of adjusted principal amount of the County's Sewer Warrants.

7. In each of the Sewer Plan Support Agreements, the County among other things, agreed to: (a) file and exercise all reasonable efforts to expeditiously prosecute, confirm, and consummate a chapter 9 plan of adjustment that incorporates the provisions of, and is otherwise materially consistent with, the Sewer Plan Support Agreements (an "Acceptable Plan"); (b) prosecute an Acceptable Plan and implement all steps necessary or appropriate to obtain from the Bankruptcy Court the Confirmation Order prior to November 25, 2013, unless such date is extended by each of the Sewer Plan Support Parties in their sole and absolute discretion; and (c) cause the Effective Date of an Acceptable Plan to occur prior to December 20, 2013, or, if extended under the Supporting Sewer Warrantholder Plan Support Agreement, prior to December 31, 2013. The Sewer Plan Support Parties, among other things, agreed to use all reasonable efforts to support confirmation of an Acceptable Plan and, subject to Bankruptcy Code sections 1125 and 1126, to vote claims held by them to accept an Acceptable Plan.

8. As a predicate component of the transactions described in the Sewer Plan Support Agreements, the County Commission preliminarily approved a financing plan on June 4, 2013

² The Supporting Sewer Warrantholders are those parties that own, or manage or advise accounts or funds that own, Sewer Warrants and that are or become signatories to the Supporting Sewer Warrantholder Plan Support Agreement.

(the “Original Financing Plan”). The Original Financing Plan was based on variety of assumptions regarding the issuance amount of new debt securities, costs of issuance, issuance proceeds, prevailing interest rates, sewer rate and revenue forecasts, and assumptions concerning elasticity, operating expenditures and capital expenditures.

9. On June 30, 2013, the County filed with this Court its *Chapter 9 Plan of Adjustment for Jefferson County, Alabama (Dated June 30, 2013)* (the “June 30 Plan”). Incorporated into the June 30 Plan as Exhibit C thereto was the “Approved Rate Structure” proposed by the County to implement the Original Financing Plan (the “Original Approved Rate Structure”). The Original Approved Rate Structure was designed to support the County’s issuance of New Sewer Warrants in an amount sufficient to make, among other payments, Distributions to the holders of Allowed Class 1-A, Class 1-B, Class 1-C, and Class 1-D Claims in the aggregate amount of approximately \$1.835 billion and also to ensure that the Sewer System would generate adequate funds to service indebtedness, maintain operations, meet anticipated capital needs for the next ten years, and preserve and improve services.

10. The Original Financing Plan and the Original Approved Rate Structure contemplated annual sewer rate increases of 7.41% for four years and annual rate increases of 3.49% thereafter. The Original Financing Plan also contemplated that, if changes in the market or consumption patterns occurred between the date on which the Original Financing Plan was preliminarily approved and the date on which it was implemented, higher (or lower) levels of Sewer System rate increases might be required, but in no event would the County be obligated to increase rates beyond what would be necessary to address a market shift of up to a 50 basis point increase in borrowing costs (or the economic equivalent thereof caused by declining consumption, or a mixture of market shift and declining consumption).

11. Subsequent to the filing of the June 30 Plan, changes in the municipal finance market, reduced sewer revenues due to unseasonably cool and wet weather, and other factors increased the projected borrowing costs under the Original Financing Plan by more than 50 basis points. Without limitation, extraordinary developments such as the chapter 9 bankruptcy filing by the City of Detroit, the financial distress of Puerto Rico, and uncertainty over debt ceiling negotiations and policies of the Federal Reserve caused uncertainty in the municipal finance market and precipitated an unprecedented spike in yields for new issuances in the municipal finance market.

12. In response to the initial wave of these effects, on July 23, 2013, the County Commission preliminarily approved an amended financing plan (the “Amended Financing Plan”) in accordance with the Sewer Plan Support Agreements. Among other things, the Amended Financing Plan revised the Approved Rate Structure to address the decline in actual or projected revenues that had an economic effect that equaled or exceeded a 50 basis point increase in borrowing rates. The Amended Financing Plan fully utilized the 50 basis point “cushion” or “flex” contemplated by the Sewer Plan Support Agreements.

13. The Amended Financing Plan incorporates an amended sewer rate structure (the “Amended Approved Rate Structure”). The Amended Approved Rate Structure contemplates (a) an initial-year \$5 increase in the residential and non-residential base charge (scaled by meter size) and a 3.49% increase in non-residential volumetric charges), followed by (b) four years of 7.89% Sewer System rate increases (residential and non-residential); and (c) 3.49% annual Sewer System rate increases (residential and non-residential) thereafter.

14. On July 29, 2013, the County filed with this Court its *Chapter 9 Plan of Adjustment for Jefferson County, Alabama (Dated July 29, 2013)* (the “July 29 Plan” and

generally with the June 30 Plan, the “Plan”). Incorporated into the July 29 Plan as Exhibit C thereto is the Amended Approved Rate Structure. Like the Original Approved Rate Structure, the Amended Approved Rate Structure is designed to facilitate the County’s issuance of New Sewer Warrants and to ensure the maintenance, repair, and operation of the Sewer System. Contemporaneously with the filing of the July 29 Plan, the County filed its *Disclosure Statement Regarding Chapter 9 Plan of Adjustment for Jefferson County, Alabama (Dated July 29, 2013)* (the “Disclosure Statement”).

15. The June 30 and July 29 versions of the Plan are structured around the series of inter-related, multi-party compromises and settlements set forth in the Sewer Plan Support Agreements and incorporated as the foundation of the Plan. Those versions of the Plan contemplate more than \$1.3 billion of Sewer Debt Claim concessions (the largest of which are made by the JPMorgan Parties), to reduce the Sewer System-related indebtedness after the Effective Date to approximately \$1.977 billion.³ These concessions are allocated among the holders of the Sewer Debt Claims to varying, negotiated degrees consistent with the Sewer Plan Support Agreements.

16. On August 7, 2013, this Court entered an order approving the Disclosure Statement. Also on August 7, 2013, this Court entered its *Order Approving: (A) the Form, Scope, and Nature of Solicitation, Balloting, Tabulation, and Notices with Respect to the “Chapter 9 Plan of Adjustment for Jefferson County, Alabama (Dated July 29, 2013)”, and (B) Related Confirmation Procedures, Deadlines, and Notices* (the “Plan Procedures Order”). Among other things, the Plan Procedures Order set (a) October 7, 2013 as the deadline for creditors to submit their ballots to the Ballot Tabulator accepting or rejecting the Plan and

³ The Plan incorporates other concessions, such as the discharge of swap termination fees relating to the Sewer Warrants, that bring the total savings to the County to over \$2 billion.

making or not making the Commutation Election, (b) November 5, 2013 as the deadline for the County to file its consolidated response to any objections filed to plan confirmation (the “Response Deadline”), (c) November 8, 2013 as the County’s deadline to file and serve the Plan Ballot Summary, the County’s documentary evidence in support of confirmation, and any supplement to the County’s omnibus response to the confirmation objections (the “Ballot Summary, Evidence and Supplement Deadline”), and (d) November 12, 2013 at 9:00 a.m. (prevailing Central time) for the Confirmation Hearing.

17. Creditors voted overwhelmingly to support confirmation of the July 29 Plan. Based on the preliminary analysis of the Ballot Tabulator:⁴ (a) all of the Classes entitled to vote in which votes were cast voted to accept the July 29 Plan, and no Class voted to reject it; (b) holders of over \$3.9 billion in Claims voted to accept the July 29 Plan, and the holders of less than \$18 million in claims voted to reject it; and (c) of the Class 1-A Sewer Warrant Claims, the holders of \$307,641,525 of Sewer Warrants not held by the Sewer Plan Support Parties voted on the July 29 Plan (the holders of Sewer Warrants not held by the Sewer Plan Support Parties are referred to herein as the “Other Sewer Warrantholders”), with 96% of that amount accepting and 4% rejecting the July 29 Plan. When the Sewer Plan Support Parties are included, the July 29 Plan is supported by the holders of more than 99% of the aggregate principal amount of the outstanding Sewer Warrants that were voted on the July 29 Plan (which also constitutes the support of more than 95% of the aggregate principal amount of *all* outstanding Sewer Warrants).

18. The rescission process for the deemed Commutation Election of certain Sewer Warrants ends on November 5, 2013, after which time the Ballot Tabulator will finalize its report regarding the election results. At present, holders of Sewer Warrants have made or been deemed

⁴ The voting and Commutation Election results described herein are subject to audit, with the final results to be provided in the Plan Ballot Summary to be filed on or before the Ballot Summary, Evidence and Supplement Deadline.

to make Commutation Elections at levels sufficient to satisfy the conditions to the occurrence of the Effective Date set forth in Section 4.18 of the Plan relating to the aggregate Tail Risk and the aggregate Covered Tail Risk permitted under the July 29 Plan's terms, and the County does not believe that the rescission process can alter that fact because even if 100% of the holders of warrants subject to the rescission process exercised their rescission rights, the aggregate Tail Risk will still be several million dollars less than the \$25 million cap .

19. On September 23, 2013, the County Commission held a public hearing in accordance with the requirements of Alabama law to hear from the public regarding the sewer rate and charge increases contemplated by the Amended Financing Plan and Amended Approved Rate Structure. After hearing from members of the public and considering all of the evidence before it, the County Commission passed a resolution approving and adopting the Amended Approved Rate Structure. The initial increases in base charges contemplated by the Amended Approved Rate Structure will go into effect on November 1, 2013, and the other increases will go into effect thereafter if, and only if, the Effective Date occurs before January 1, 2014.

20. Although the County has obtained the requisite support of its Creditors in support of the Plan, and despite the County's adoption of the Amended Financing Plan and Amended Approved Rate Structure, further changes in the municipal finance market, consumption patterns, and actual and projected revenues have rendered the County unable to raise through the issuance of the New Sewer Warrants (or otherwise) funds sufficient to make the Distributions to the holders of Allowed Class 1-A, Class 1-B, Class 1-C, and Class 1-D Claims required by the July 29 Plan. Based on the combination of market conditions and revised revenue and expense projections, the County's financial advisors estimated a potential funding shortfall of approximately \$300 million (the "Deficiency").

21. In light of the foregoing, the County gave written notice on October 17, 2013 (the “Sewer Plan Support Agreement Notice”) to certain of the Sewer Plan Support Parties pursuant to the applicable Sewer Plan Support Agreement that, among other things, the County, in consultation with its financial advisors, had reasonably determined in good faith that it was not economically possible to consummate an Acceptable Plan in accordance with the Amended Financing Plan without economic modifications (other than as anticipated in the Amended Financing Plan) adverse to the Sewer System ratepayers or the Sewer System, and, absent further and sufficient creditor concessions, the County was entitled to terminate the respective Sewer Plan Support Agreements. Under the Sewer Plan Support Agreements, the County’s delivery of the Sewer Plan Support Agreement Notice invoked a 15-day negotiating period, after which any party to a Sewer Plan Support Agreement could terminate its respective agreement.

22. Since sending the Sewer Plan Support Agreement Notice, the County has engaged in extensive, arms’ length, and nearly around the clock negotiations with the primary Sewer Plan Support Parties to obtain additional concessions sufficient to address the Deficiency without imposing any additional rate increases or other charges on any ratepayers of the Sewer System. As a result of such negotiations, the County has reached agreements in principle, subject to the satisfaction of specified conditions, with the Sewer Plan Support Parties regarding a further amended financing structure that provides additional creditor concessions and credit enhancements that the County and its financial advisors project will be sufficient to address satisfactorily the Deficiency and to cause the County’s chapter 9 plan, as amended, to be feasible (the “Further Amended Financing Plan”). The Further Amended Financing Plan does not contain any further concessions from the County nor any changes to the Amended Approved Rate Structure. In sum, the Further Amended Financing Plan reflects additional concessions or

forms of credit enhancement from the Sewer Plan Support Parties in the aggregate amount of approximately \$300 million. Moreover, the Further Amended Financing Plan shall not alter the treatment or substantive rights of any Creditors of the County other than the rights of the Sewer Plan Support Parties that will agree in writing to such modifications.

23. The County is in the process of preparing a modified chapter 9 plan, as well as other documents related or incident thereto, to reflect the terms of the Further Amended Financing Plan. Pursuant to the Sewer Plan Support Agreements, any amendments to the Plan or to certain related documents are subject to the consent of the applicable Sewer Plan Support Parties. The County anticipates that it will file its modified chapter 9 plan, along with a notice of the modifications made to the July 29 Plan, by Wednesday, November 6, 2013, or as soon thereafter as is practicable.

SUMMARY OF RELIEF REQUESTED

24. To allow the County the time needed to document the requisite modifications to the Plan and related documents, and to facilitate the process of marketing the New Sewer Warrants, the County requests that this Court (a) continue the Confirmation Hearing to November 20, 2013, (b) extend the Response Deadline to November 13, 2013 (i.e., one week before the continued Confirmation Hearing), and (c) extend the Ballot Summary, Evidence and Supplement Deadline to November 15, 2013 (i.e., three business days before the continued Confirmation Hearing).

JURISDICTION AND NOTICE

25. The County brings this Motion pursuant to Rules 3019(a) and 9006(b) of the Federal Rules of Bankruptcy Procedure (the “Rules”).

26. This Court has jurisdiction over this Motion pursuant to 28 U.S.C. § 1334(b). The Motion is a core proceeding under 28 U.S.C. § 157(b)(2).

27. The County will serve a copy of this Motion on all parties on the Master Service List, as that term is defined in this Court’s *Order Establishing Notice, Service, and Case Management Procedures Pursuant to 11 U.S.C. §§ 102(1)(A) and 105(a) and Bankruptcy Rule 2002(m)* [Docket No. 89], and on those parties that have filed objections to the July 29 Plan. The Motion shall be served by electronic mail or, where an electronic mail address is not known or available, by facsimile or, where a facsimile number is not known or available, by U.S. mail.

RELIEF REQUESTED

28. As set forth above, the County requires additional time to modify the Plan, obtain the requisite consents of the Sewer Plan Support Parties, and engage in the marketing process for the New Sewer Warrants.

29. The revisions to the July 29 Plan will affect only the substantive rights of Sewer Plan Support Parties that consent, in writing, to modified treatment. The revisions to the July 29 Plan will not affect the Other Sewer Warrantholders or the County’s other non-sewer Creditors (except with respect to a limited modification to the treatment of Class 5-A claims to which the affected Creditors have consented in writing).

30. Bankruptcy Rule 3019(a) provides:

In a chapter 9...case, after a plan has been accepted and before its confirmation, the proponent may file a modification of the plan. If the court finds after hearing on notice to the trustee, any committee appointed under the Code, and any other entity designated by the court that the proposed modification does not adversely

change the treatment of the claim of any creditor or the interest of any equity security holder who has not accepted in writing the modification, it shall be deemed accepted by all creditors and equity security holders who have previously accepted the plan.

Fed. R. Bankr. P. 3019(a); *see also* 11 U.S.C. §§ 901(a), 942, 1127(d).

31. Accordingly, this Court may deem a prior vote for or against the July 29 Plan as a corresponding vote in relation to the modified plan unless the modified plan materially and adversely changes the way the voting claim is treated. *In re New Power Co.*, 438 F.3d 1113, 1117-18 (11th Cir. 2006). “The best test is whether the modification so affects any creditor or interest holder who accepted the plan that such entity, if it knew of the modification, would be likely to reconsider its acceptance.” 9 COLLIER ON BANKRUPTCY ¶ 3019.01 (16th ed. rev. 2013).

32. Because each of the modifications to the July 29 Plan will affect only those parties in interest that consent in writing to the modification, this standard is satisfied. Deeming acceptance or rejection of the modified plan based on the tabulated votes to the July 29 Plan will facilitate the goal of a consensual resolution to this case. *See In re Am. Solar King Corp.*, 90 B.R. 808, 825 (Bankr. W.D. Tex. 1988) (“Every time a plan has to be re-solicited, the risk that consensus will be lost is increased dramatically.”).

33. The short continuance requested by the County is needed to accommodate dramatic changes in economic conditions beyond the control of the County and the Sewer Plan Support Parties that affected the feasibility of the Plan and the County’s ability to comply with the Sewer Plan Support Agreements. Through concerted, good faith efforts, the County and the Sewer Plan Support Parties have reached a resolution in principle, subject to the satisfaction of specified conditions, within two weeks of the County delivering the Sewer Plan Support Agreement Notice, and that resolution provides for substantial further concessions and credit enhancement related to the issuance of the New Sewer Warrants pursuant to the Plan from the

primary Sewer Plan Support Parties. The Further Amended Financing Plan conforms the County's financing plan to existing market conditions at no net cost to the County or Sewer System ratepayers and with no material effect on any party in interest other than the primary Sewer Plan Support Parties. The County and the Sewer Plan Support Parties require only a short continuance to document and implement the further settlement. A continuance is in the best interests of the County and all parties in interest and will not prejudice any party in interest.

34. Accordingly, cause exists to continue the Confirmation Hearing and also to extend the Response Deadline and the Ballot Summary, Evidence and Supplement Deadline. *See* Fed. R. Bank. P. 9006(b).

WHEREFORE, the County requests that this Court enter an order substantially in the form of the proposed order attached hereto (A) continuing the Confirmation Hearing to November 20, 2013; (B) extending the Response Deadline to November 13, 2013; (C) extending the Ballot Summary, Evidence and Supplement Deadline to November 15, 2013; and (D) granting such other and further relief as may be just and proper.

Dated this the 31st day of October, 2013.

By: /s/ Patrick Darby

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CERTIFICATE OF SERVICE

I hereby certify that on October 31, 2013, copies of the foregoing and the attached proposed order were served upon all parties identified on the attached service lists by the means specified therein.

/s/ Patrick Darby _____
OF COUNSEL

MASTER SERVICE LIST

VIA E-MAIL:

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<p>Assured Guaranty Municipal Corp. c/o Chadbourne & Parke, LLP Lawrence A. Larose, Esq. Samuel S. Kohn, Esq. 30 Rockefeller Plaza New York, NY 10112 llarose@chadbourne.com skohn@chadbourne.com</p>	<p>Receiver for County's Sewer System John S. Young, Jr. LLC, as Receiver c/o Baker, Donelson, Bearman, Caldwell & Berkowitz, P.C. Timothy M. Lupinacci, Esq. W. Patton Hahn, Esq. Daniel J. Ferretti, Esq. Bill D. Bensinger, Esq. 1600 Wells Fargo Tower Birmingham, AL 35203 tlupinacci@bakerdonelson.com phahn@bakerdonelson.com dferretti@bakerdonelson.com bbensinger@bakerdonelson.com</p>

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<p>Syncora Guarantee, Inc. c/o Quinn Emanuel Urquhart & Sullivan, LLP c/o Jonathan E. Pickhardt c/o Jake M. Shields c/o Susheel Kirpalani c/o Daniel Holzman c/o Eric Kay c/o Robert S. Loigman c/o Xochitl Strohbeh 51 Madison Avenue, 22nd Floor New York, NY 10010 jonpickhardt@quinnemanuel.com jakeshields@quinnemanuel.com susheelkirpalani@quinnemanuel.com danielholzman@quinnemanuel.com erickay@quinnemanuel.com robertloigman@quinnemanuel.com xochitlstrohbeh@quinnemanuel.com</p>	<p>Jefferson County Personnel Board c/o Lee R. Benton c/o Jamie A. Wilson Benton & Centeno, LLP 2019 3rd Avenue North Birmingham, AL 35203 lbenton@bcattys.com jwilson@bcattys.com</p>
<p>Bayern LB c/o Edward A. Smith Venable Rockefeller Center 1270 Avenue of the Americas Twenty-fifth Floor New York, NY 10020 EASmith@Venable.com</p>	<p>Bayern LB c/o Joseph Campagna Vice President 560 Lexington Avenue New York, New York 10022 jcampagna@bayernlbny.com</p>

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<p>Jeffrey Weissman, D.D.S. Jeffrey Weissman, D.D.S., P.C. Keith Shannon Individually and as Class Representatives c/o Wilson F. Green Fleenor & Green, LLP 204 Marina Drive, Ste. 200 Tuscaloosa, AL 35406 wgreen@fleenorgreen.com</p>	<p>Ambac Assurance Corporation c/o Miles W. Hughes c/o William P. Smith c/o Robert A. Dall'Asta c/o Greg Kopacz McDermott Will & Emery LLP 227 West Monroe Street Chicago, Illinois 60606 mwhughes@mwe.com wsmith@mwe.com rdallasta@mwe.com gkopacz@mwe.com</p>
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<p>Syncora Guarantee, Inc. c/o Matthew Scheck Quinn Emanuel Urquhart & Sullivan, LLP 865 South Figueroa Street, 10th Floor Los Angeles, CA 90017 matthewscheck@quinnemanuel.com</p>	<p>Syncora Guarantee, Inc. c/o Richard P. Carmody c/o Lawrence J. McDuff c/o Russell J. Rutherford c/o David K. Bowsher Adams and Reese LLP Regions Harbert Plaza 1901 6th Avenue North, Suite 3000 Birmingham, AL 35203 Richard.Carmody@arlaw.com Laurence.McDuff@arlaw.com Russell.Rutherford@arlaw.com David.Bowsher@arlaw.com</p>

<p>U.S. Securities and Exchange Commission Office of Reorganization Atlanta Regional Office 950 East Paces Ferry Road, N.E., Suite 900 Atlanta, Georgia 30326-1382 Telephone: 404-842-7600 Facsimile: 404-842-7633 E-mail: atltreorg@sec.gov</p>	<p>National Public Finance Guarantee Corp. c/o Amy Edgy Ferber Jones Day 1420 Peachtree Street, N.E. Suite 800 Atlanta, GA 30309-3053 aeferber@jonesday.com</p>
<p>Lloyds TSB Bank PLC c/o Laura E. Appleby Chapman and Cutler LLP 330 Madison Ave. 34th Floor New York, NY 10017 appleby@chapman.com</p>	<p>National Public Finance Guarantee Corp. c/o Corinne Ball Jones Day 222 East 41st Street New York, NY 10017-6702 cball@jonesday.com</p>
<p>Lloyds TSB Bank PLC c/o Ann E. Acker c/o James E. Spiotto Chapman and Cutler, LLP 111 W. Monroe St. Chicago, IL 60603 acker@chapman.com spiotto@chapman.com</p>	<p>The Securities and Exchange Commission SEC Headquarters 100 F Street, NE Washington, DC 20549-9040 Attention: Morgan Bradylyons, Senior Counsel bradylyonsm@sec.gov</p>
<p>Lloyds TSB Bank PLC c/o Donald M. Wright c/o Stephen B. Porterfield Sirote & Permutt, P.C. 2311 Highland Avenue S. Birmingham, AL 35205 dwright@sirote.com sporterfield@sirote.com</p>	<p>The Bank of Nova Scotia c/o Laura E. Appleby Chapman and Cutler LLP 330 Madison Ave. 34th Floor New York, NY 10017 appleby@chapman.com</p>
<p>Appellant William Casey Appeal No. 1101361 in Supreme Court of Alabama c/o Matthew Weathers Weathers Law Firm, LLC P.O. Box 1826 Birmingham, AL 35201 mweathersmatt@gmail.com</p>	<p>The Bank of Nova Scotia c/o Ann E. Acker c/o James E. Spiotto Chapman and Cutler, LLP 111 W. Monroe St. Chicago, IL 60603 acker@chapman.com spiotto@chapman.com</p>

<p>Appellant William Casey Appeal No. 1101361 in Supreme Court of Alabama c/o Edward Jason Dennis c/o Samuel B. Hardy, IV Lynn Tillotson Pinker & Cox, LLP 2100 Ross Avenue, Suite 2700 Dallas, Texas 75201 jdennis@lynllp.com shardy@lynllp.com</p>	<p>The Bank of Nova Scotia c/o Donald M. Wright c/o Stephen B. Porterfield Sirote & Permutt, P.C. 2311 Highland Avenue S. Birmingham, AL 35205 dwright@sirote.com sporterfield@sirote.com</p>
<p>U.S. Bank National Association, in its capacity as Indenture Trustee c/o Charles R. Johanson III Engel, Hairston, & Johanson, P.C. 4th Floor, 109 20th Street (35203) P.O. Box 11405 Birmingham, AL 35202 rjohanson@ehjlaw.com</p>	<p>Appellant Carmella Macon Appeal No. 1101270 in the Supreme Court of Alabama c/o Matthew Weathers Weathers Law Firm, LLC P.O. Box 1826 Birmingham, AL 35201 mweathersmatt@gmail.com</p>
<p>David Perry, Esq. Finance Director Office of the Governor State of Alabama Office of the Governor State Capitol, Room N-104 600 Dexter Avenue Montgomery, AL 36130 david.perry@governor.alabama.gov</p>	<p>Appellant Carmella Macon Appeal No. 1101270 in the Supreme Court of Alabama c/o Edward Jason Dennis c/o Samuel B. Hardy, IV Lynn Tillotson Pinker & Cox, LLP 2100 Ross Avenue, Suite 2700 Dallas, Texas 75201 jdennis@lynllp.com shardy@lynllp.com</p>
<p>State of Alabama Department of Finance c/o Rachel L. Webber c/o Jerry C. Olshue, Jr. c/o Kristopher D. Sodergren c/o Robin E. Pate Rosen Harwood, P.A. 2200 Jack Warner Parkway, Suite 200 P.O. Box 2727 Tuscaloosa, AL 35403-2727 rwebber@rosenharwood.com boldshue@rosenharwood.com rpate@rosenharwood.com</p>	<p>U.S. Bank National Association, in its capacity as Indenture Trustee c/o Clark T. Whitmore Maslon Edleman Borman & Brand,LLP 3300 Wells Fargo Center 90 South Seventh Street Minneapolis, MN 55402-4140 clark.whitmore@maslon.com</p>

<p>Wendell Major Public Employee of Jefferson County Alabama 3775 Gillespie Road Dolomite, AL 35061 majorpd@charter.net wwm5007@gmail.com</p>	<p>Beckman Coulter, Inc. c/o Kirk B. Burkley Bernstein Law Firm, P.C. Suite 2200 Gulf Tower Pittsburgh, PA 15219-1900 kburkley@bernsteinlaw.com</p>
<p>Beers Properties, LLC Creditor c/o W.L. Longshore, III Longshore, Buck & Longshore, P.C. 2009 Second Avenue North Birmingham, AL 35203 Billy3@longshorebuck.com</p>	<p>The Depository Trust & Clearing Corporation A Party in Interest c/o Adam T. Berkowitz c/o Jeffrey Chubak Proskauer Rose LLP Eleven Time Square New York, NY 10036-8299 aberkowitz@proskauer.com jchubak@proskauer.com</p>
<p>Mike Hale, in his official capacity as Sheriff of Jefferson County, Alabama c/o Robert R. Riley c/o Keith Jackson c/o Jay Murrill Riley & Jackson, P.C. 1744 Oxmoor Road Birmingham, AL 35209 jay@rileyjacksonlaw.com</p>	<p>City of Birmingham, Alabama c/o U.W. Clemon White Arnold & Dowd P.C. 2025 Third Avenue North, Suite 500 Birmingham, AL 35203 uwclemon@waadlaw.com</p>
<p>Gene J. Gonsoulin A Party in Interest c/o A. Wilson Webb Webb Law Firm 4416 Linpark Drive Birmingham, AL 35222 awilsonwebb@gmail.com</p>	<p>Jefferson County Board of Education c/o Whit Colvin Bishop, Colvin, Johnson & Kent, LLC 1910 First Avenue North Birmingham, AL 35203 wcolvin@bishopcolvin.com</p>
<p>David Swanson Interested Party c/o Henry J. Walker Walker Law Firm 2330 Highland Ave. Birmingham, AL 35205 henryjwalker@bellsouth.net</p>	<p>All Temps Systems, Inc. c/o Andre' M. Toffel Andre' M. Toffel, P.C. Suite 300 600 North, 20th Street Birmingham, AL 35203 atoffel@toffelp.com</p>

<p>Bill George c/o Jon C. Goldfarb c/o Daniel Arciniegas c/o L. William Smith Wiggins, Childs, Quinn & Pantazis, LLC The Kress Building, 301 19th Street North Birmingham, AL 35203 wsmith@wcqp.com</p>	<p>Elevator Maintenance and Repair, Inc. Creditor c/o Charles N. Parnell, III Parnell & Crum, P.A. P.O. Box 2189 Montgomery, AL 36102-2180 bkrp@parnellcrum.com</p>
<p>U.S. Pipe and Foundry Company, LLC c/o Jeffrey B. McClellan, Esq. 1200 Abernathy Road, NE Suite 1200 Atlanta, GA 30328 jmcclellan@muellerwp.com</p>	<p>Wells Fargo Bank, National Association as Indenture Trustee c/o Eric A. Schaffer c/o Luke A. Sizemore c/o Mike C. Buckley Reed Smith LLP 225 Fifth Ave., Suite 1200 Pittsburgh, PA 15230-2009 eschaffer@reedsmith.com lsizemore@reedsmith.com mbuckley@reedsmith.com</p>
<p>City of Midfield, Alabama c/o David A. Sullivan 1728 3rd Avenue North Suite 400D Birmingham, AL 35203 dasnicole@bellsouth.net</p>	<p>Fraternal Order of Police Lodge 64 Robert Thompson, Aubrey Finley and William D. McAnally et al. on behalf of the Employees of the Jefferson County Sheriff's Office c/o Raymond P. Fitzpatrick 1929 Third Avenue North Birmingham, Alabama 35203 rpfitzpatrick@fcclawgroup.com</p>
<p>BBA Development, LLC c/o Amanda M. Beckett Burr & Forman LLP 420 North 20th Street, Suite 3400 Birmingham, AL 35203 abeckett@burr.com</p>	<p>Medical Data Systems Inc. c/o Bryan G. Hale Starnes Davis Florie LLP 100 Brookwood Place, 7th Floor Birmingham, AL 35209 bgh@starneslaw.com</p>

<p>Lara Swindle c/o Ann C. Robertson c/o H. Wallace Blizzard Wiggins, Childs, Quinn & Pantazis, LLC The Kress Building 301 Nineteenth Street North Birmingham, AL 35203 arobertson@wcqp.com hwb@wcqp.com</p>	<p>Charlotte Breece Lillie Starks On behalf of all similarly situated persons in Breece, et al v. Jefferson County Tax Collector c/o Lee Wendell Loder Loder, P.C. P.O. Box 13545 Birmingham, AL 35202 loderlawfirm@aol.com</p>
<p>John Madison, IV, inmates and others similarly situated at the Jefferson County Jail c/o H. Doug Redd 5343 Old Springville Road Pinson, AL 35126 hdougredd@gmail.com</p>	<p>B.A.S. L.L.P. c/o Salem Resha, Jr. Wilson Resha, LLC 1516 20th Street South, Suite A Birmingham, AL 35205 snr@wilsonresha.com</p>
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<p>James R. Crane c/o Steven D. Altmann c/o Charles L. Denaburg c/o Marvin E. Franklin Najjar Denaburg, P.C. 2125 Morris Avenue Birmingham, AL 35203 saltmann@najjar.com cdenaburg@najjar.com mfranklin@najjar.com</p>	<p>Owens & Minor, Inc. c/o Robert S. Westermann, Esq. c/o Sheila deLa Cruz, Esq. Hirschler Fleischer, P.C. P.O. Box 500 Richmond, Virginia 23218-0500 rwestermann@hf-law.com sdelacruz@hf-law.com</p>
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<p>Delores W. Frost c/o W.L. Longshore, III Longshore, Buck & Longshore, P.C. 2009 Second Avenue North Birmingham, Alabama 3203 Billy3@longshorebuck.com</p>	<p>Lehman Brothers Special Financing, Inc. c/o James C. Huckaby c/o Daniel D. Sparks c/o Bradley R. Hightower Christian & Small 505 20th Street North, Suite 1800 Birmingham, Alabama 35203 jch@csattorneys.com dds@csattorneys.com brh@csattorneys.com</p>

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<p>Wells Fargo Bank, National Association, Indenture Trustee c/o Russell M. Cunningham, IV Cunningham Firm, LLC Landmark Center, Suite 600 2100 First Avenue North Birmingham, AL 35203 Russell@cunninghamfirmllc.com</p>	<p>Moore Oil Company Creditor c/o Brenton K. Morris Benton & Centeno, LLP 2019 Third Avenue North Birmingham, Alabama 35203 bmorris@bcattys.com</p>
<p>Innovation Depot, successor-in-interest to Entrepreneurial Center, Creditor c/o Russell M. Cunningham, IV Cunningham Firm, LLC Landmark Center, Suite 600 2100 First Avenue North Birmingham, AL 35203 Russell@cunninghamfirmllc.com</p>	<p>First Commercial Bank As Indenture Trustee c/o David B. Anderson c/o Deanna L. Weidner Anderson Weidner, LLC 505 20th Street North Financial Center, Suite 1450 Birmingham, AL 35203-4635 dbanderson@andersonweidner.com dlweidner@andersonweidner.com</p>
<p>Andrew Bennett, Roderick Royal, et al. c/o Calvin B. Grigsby 2406 Saddleback Drive Danville, CA 94506 cgrigsby@grigsbyinc.com</p>	<p>First Commercial Bank c/o David A. Wender Alston & Bird LLP 1201 West Peachtree Street Atlanta, Georgia 30309 david.wender@alston.com</p>

<p>The Depository Trust Company, on behalf of the holders of the Jefferson County, Alabama, General Obligation Capital Improvement Warrants, Series 2003-A and 2004-A c/o Lawrence S. Elbaum Proskauer Rose LLP Eleven Times Square New York, NY 10036-8299 lelbaum@proskauer.com</p>	<p>Jefferson County, Alabama George Carpinello Boies, Schiller & Flexner LLP 10 North Pearl Street, 4th Floor Albany, New York 12207 gcarpinello@bsflp.com</p>
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<p>Internal Revenue Service c/o Kenya Bufford 801 Tom Martin Drive M/S 126 Birmingham, AL 35211 Kenya.Bufford@irs.gov</p>	<p>UAB Health System c/o Kathleen Kauffman Legal Counsel 500 22nd Street South, Suite 408 Birmingham, AL 35233 kkauffman@uasystem.ua.edu</p>
<p>Luther Strange, Esq. Attorney General State of Alabama 501 Washington Avenue Montgomery, AL 36130 lstrange@ago.state.al.us omartin@ago.state.al.us</p>	<p>Vekesha Hawes Creditor c/o Tyrone Townsend P.O. Box 2105 Birmingham, AL 35201 ttownsl@msn.com</p>
<p>John A. Vos Esq., Interested Party c/o John A. Vos, Esq. 1430 Lincoln Avenue San Rafael, CA 94901 invalidemailecfonly@gmail.com</p>	<p>Alabama Department of Environmental Management c/o Tom Johnston, Esq. General Counsel 1400 Coliseum Blvd. Montgomery AL 36110 tj@adem.state.al.us daf@adem.state.al.us</p>

<p>Environmental Protection Agency c/o Bill Weinischke U.S. Department of Justice Room 6028 Patrick Henry Bldg. 601 D Street, N.W. Washington, D.C. 20004 bill.weinischke@usdoj.gov</p>	<p>University of Alabama Health Services Foundation, P.C. Sirote & Permut, P.C. c/o Stephen B. Porterfield 2311 Highland Avenue South Birmingham, AL 35205 sporterfield@sirote.com</p>
<p>Ad Hoc Sewer Warrantholders c/o Thomas M. Mayer c/o Gregory A. Horowitz c/o Amy Caton c/o Jonathan M. Wagner Kramer Levin Naftalis & Frankel LLP 1177 Avenue of the Americas New York, New York 10036 tmayer@kramerlevin.com ghorowitz@kramerlevin.com acaton@kramerlevin.com jwagner@kramerlevin.com</p>	<p>Environmental Protection Agency c/o William Bush c/o Brad Ammons Atlanta Federal Center 61 Forsyth Street, SW Atlanta, GA 30303-3104 Bush.william@epamail.epa.gov Ammons.brad@epamail.epa.gov</p>
<p>National Public Finance Guarantee Corp. c/o Jennifer S. Morgan Hand Arendall LLC 30200 RSA Tower Post Office Box 123 Mobile, AL 36601 jmorgan@handarendall.com</p>	<p>Ad Hoc Sewer Warrantholders c/o Justin G. Williams, Esq. Tanner Guin & Crowell, LLC 2711 University Boulevard Tuscaloosa, AL 35401-1465 jwilliams@tannerguincrowell.com</p>
<p>City of Hoover c/o Leslie M. Klasing c/o April B. Danielson Waldrep, Stewart & Kendrick, LLC 2323 Second Avenue North Birmingham, AL 35203 Klasing@wskllc.com adanielson@wskllc.com</p>	<p>Depfa Bank PLC c/o Israel David c/o Gary L. Kaplan Fried, Frank, Harris, Shriver & Jacobson LLP One New York Plaza New York, NY 10004 israel.david@friedfrank.com gary.kaplan@friedfrank.com</p>

<p>Charles E. Wilson David Harris, III Mike Agnesia c/o Lee R. Benton c/o Jamie A. Wilson Benton & Centeno, LLP 2019 Third Avenue North Birmingham, AL 35203 lbenton@bcattys.com jwilson@bcattys.com</p>	<p>Charles E. Wilson David Harris, III Mike Agnesia c/o Joshua L. Firth Hollis, Wright, Clay & Vail 505 North 20th Street Suite 1500 Birmingham, AL 35203 joshf@hollis-wright.com</p>
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VIA U.S. MAIL:

<p>Shoe Station, Inc. Attn: Michael T. Cronin, Esq. Johnson Pope Bokor Ruppel & Burns, LLP 911 Chestnut Street Clearwater, FL 33576</p>	<p>Teklinks Inc. 201 Summit Parkway Homewood, AL 35209</p>
<p>Morris & Dickson Co LLC 410 Kay Lane Shreveport, LA 71115</p>	<p>Augmentation, Inc. 3415 Independence Drive, Suite 101 Birmingham, AL 35209-8315</p>
<p>AMT Medical Staffing, Inc. 2 20th Street North Suite 1360 Birmingham, AL 35203</p>	<p>Brice Building Co., LLC 201 Sunbelt Parkway Birmingham, AL 35211</p>
<p>John Plott Company Inc. 2804 Rice Mine Road NE Tuscaloosa, AL 35406</p>	<p>Laboratory Corporation of America 430 South Spring Street Burlington, NC 27215 Attention: Legal Department</p>

PARTIES THAT HAVE FILED OBJECTIONS TO THE JULY 29 PLAN

VIA U.S. MAIL:

P.F. Moon and Company, Inc. c/o John M. Mastin, Jr. c/o Charles Surasky Smith, Currie & Hancock LLP 245 Peachtree Center Ave., NE Suite 2700 Atlanta, GA 30303	Charlotte Breece and Lillie Starks c/o Lee Wendell Loder Loder, P.C. P.O. Box 13545 Birmingham, AL 35202
Lucille Crawford 1012 4 th CT W Birmingham, AL 35204	Betty J. Rodman 341 Sun Valley Circle Center Point, AL 35215
Frances E. Weems P.O. Box 320863 Birmingham, AL 35232	Gary L. Owen, P.E. c/o Gary L. Owen 510 Emery Drive West Hoover, AL 35244

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ALABAMA
SOUTHERN DIVISION**

In re:)	
)	
JEFFERSON COUNTY, ALABAMA,)	Case No. 11-05736-TBB9
a political subdivision of the State of)	
Alabama,)	Chapter 9
)	
Debtor.)	

**ORDER CONTINUING CONFIRMATION HEARING AND
EXTENDING RELATED DEADLINES**

THIS MATTER came before the Court on the emergency motion (the “Motion to Continue”)¹ of Jefferson County, Alabama (the “County”), to continue the Confirmation Hearing scheduled to commence at 9:00 a.m. on November 12, 2013 and to extend certain related deadlines. Based on the pleadings of record, the arguments and representations of counsel, for good cause shown, and all other matters brought before the Court, the Court has determined that the Motion to Continue is due to be granted. Upon due deliberation and sufficient notice, it is hereby

ORDERED, ADJUDGED and DECREED that the Motion is **GRANTED**; and it is further

ORDERED, ADJUDGED and DECREED that the Confirmation Hearing is continued to November 20, 2013, at 10:00 a.m.; and it is further

ORDERED, ADJUDGED and DECREED that the Response Deadline is extended to November 13, 2013; and it is further

¹ Capitalized terms used herein and not otherwise defined have the meanings ascribed to them in the Motion to Continue.

ORDERED, ADJUDGED and DECREED that the Ballot Summary, Evidence and Supplement Deadline is extended to November 15, 2013; and it is further

ORDERED, ADJUDGED and DECREED that the County shall provide notice of this Order to all parties on the Master Service List, as that term is defined in the Court's *Order Establishing Notice, Service, and Case Management Procedures Pursuant to 11 U.S.C. §§ 102(1)(A) and 105(a) and Bankruptcy Rule 2002(m)* [Docket No. 89], and to all parties that have filed objections to confirmation of the County's Amended Plan; and it is further

ORDERED, ADJUDGED and DECREED that this Order shall be made available for viewing and download at www.jeffersoncountyrestructuring.com, and the County shall post notice of this Order at the Jefferson County, Alabama Courthouse located at 716 Richard Arrington Jr. Blvd. North, Birmingham, Al 35203.

Done and ordered this ____ day of _____, 2013.

U.S. BANKRUPTCY JUDGE