

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

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

CERTIFICATION OF GIL HOPENSTAND WITH RESPECT TO THE TABULATION
OF VOTES ON THE CHAPTER 9 PLAN OF ADJUSTMENT FOR
JEFFERSON COUNTY, ALABAMA (DATED JULY 29, 2013)

I, Gil Hopenstand, depose and say under penalty of perjury:

1. I am a Senior Consultant of Corporate Restructuring Services, employed by Kurtzman Carson Consultants LLC (“KCC”), the balloting agent (the “Balloting Agent”) for Jefferson County, Alabama (the “County”), the debtor in the above-referenced case. My business address is 2335 Alaska Avenue, El Segundo, California 90245. I am over the age of 18 and not a party to this action. Except as otherwise noted, I could and would testify to the following based upon my personal knowledge. I submit this Voting Certification in connection with the tabulation of votes for the *Chapter 9 Plan of Adjustment for Jefferson County, Alabama (Dated July 29, 2013)* [**Docket No. 1911**] (as subsequently further supplemented, amended, or modified, the “Plan”¹). I am authorized to submit this Certification on behalf of KCC.

2. On July 3, 2013, the County filed its *Motion for Entry of Order Approving: (A) the Form, Scope, and Nature of Solicitation, Balloting, Tabulation, and Notices with Respect to the*

¹ The County filed a modified version of the Plan on November 6, 2013 [**Docket No. 2182**]. For the reasons set forth in the *Notice of Plan Modifications and Hearing Thereon* [**Docket No. 2184**], the County will request at the Confirmation Hearing that the Court find that the modified version of the Plan shall be deemed accepted by all creditors who have previously accepted the July 29 version of the Plan.



“Chapter 9 Plan of Adjustment for Jefferson County, Alabama (Dated June 30, 2013)”; and (B) *Related Confirmation Procedures, Deadlines, and Notices* [**Docket No. 1832**] (as subsequently supplemented, the “Solicitation Procedures Motion”).² On August 7, 2013, the Court entered the *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* [**Docket No. 1975**] (the “Solicitation Procedures Order”).

3. As the County’s Balloting Agent, KCC worked with the County and its counsel and other professionals to solicit votes to accept or reject the Plan and to tabulate the Ballots of Creditors voting to accept or reject the Plan.

4. KCC has considerable experience in soliciting and tabulating votes to accept or reject proposed bankruptcy plans, and I have participated in such processes numerous times during my employment by KCC.

A. Service and Transmittal of Solicitation Packages and Related Information

5. The Solicitation Procedures Order established August 6, 2013 as the Ballot Record Date for determining which Creditors were entitled to receive Solicitation Packages and, where applicable, vote on the Plan. Pursuant to the Solicitation Procedures Order, Holders of Claims in Classes 1-C, 1-D, 2-D, 2-E, 5-D, 5-E, 6 and 7 (together, the “Voting Classes”) were entitled to vote to accept or

² Capitalized terms not defined herein shall have the meanings ascribed to them in the Plan or the Solicitation Procedures Motion.

reject the Plan.³ Holders of Claims in Classes 1-E, 1-F, 3-B, 4, 8 and 9 were not entitled to vote on the Plan.⁴

6. Pursuant to the Solicitation Procedures Order, KCC relied on the County's List of Creditors and the claims information pertaining to the County's Case as reflected in KCC's systems in order to identify the Holders of Claims entitled to vote to accept or reject the Plan.

7. Using the information outlined above, and with guidance and approval from the County's counsel, KCC created a voting database reflecting the names of Holders in the Voting Classes, addresses of such Holders, voting amounts and classification of Claims in the Voting Classes. Using its KCC CaseView voting database ("KCC CaseView"), KCC generated Ballots for Holders of Claims in the Voting Classes.

8. On or before August 21, 2013, KCC caused to be served Solicitation Packages on all known members of the Voting Classes in accordance with the Solicitation Procedures Order. Additionally, KCC caused to be served: (i) the Notice of Non-Voting Status on all known members of Classes 1-E, 1-F, 3-B, 4, 8 and 9; and (ii) the Confirmation Hearing Notice on the Creditor matrix and other parties. Affidavits evidencing KCC's service of the foregoing were filed with the Court on September 13, 2013 [**Docket No. 2050**], on September 18, 2013 [**Docket No. 2056**], on September 27, 2013 [**Docket No. 2085**], on October 7, 2013 [**Docket No. 2121**], and on October 9, 2013 [**Docket No. 2127**].

B. The Tabulation Process

9. The Solicitation Procedures Order established October 7, 2013 at 5:00 p.m. (prevailing U.S. Central time) as the Ballot Deadline.

³ Holders of Claims in Classes 1-A, 1-B, 2-A, 2-B, 2-C and 5-A were also entitled to vote on the Plan. A separate voting certification will be filed relating to the tabulation of those votes.

⁴ Holders of Claims in Classes 3-A, 5-B and 5-C were also not entitled to vote on the Plan. A separate voting certification will be filed relating to the service of materials on those Holders.

10. Pursuant to the Solicitation Procedures Order, KCC received and tabulated Ballots as follows: (a) each returned Ballot was opened and inspected at KCC's offices; (b) Ballots were date-stamped and scanned into KCC CaseView; and (c) all Ballots received on or before the Ballot Deadline were then entered into KCC CaseView and tabulated in accordance with the Tabulation Rules.

C. Tabulation Summary

11. Set forth below is a summary of the voting results with respect to the Voting Classes, tabulated on a consolidated basis.

| Total Ballots Received | | | |
|---|-------------------------------|---------------|---------------------------|
| Accept | | Reject | |
| Number | Amount | Number | Amount |
| Class 1-C – Sewer Warrant Insurers Claims | | | |
| 8 (100.00%) | \$403,662,845.11 (100.00%) | 0 (0.00%) | \$0.00 (0.00%) |
| Class 1-D – Other Specified Sewer Claims | | | |
| 2 (100.00%) | \$1,656,231.21 (100.00%) | 0 (0.00%) | \$0.00 (0.00%) |
| Class 2-D – School Policy - General Claims | | | |
| 0 (0.00%) | \$0.00 (0.00%) | 0 (0.00%) | \$0.00 (0.00%) |
| Class 2-E – School Surety Reimbursement Claims | | | |
| 0 (0.00%) | \$0.00 (0.00%) | 0 (0.00%) | \$0.00 (0.00%) |
| Class 5-D – GO Policy Claims | | | |
| 1 (100.00%) | \$16,411,011.40 (100.00%) | 0 (0.00%) | \$0.00 (0.00%) |
| Class 5-E – GO Swap Agreement Claims | | | |
| 1 (100.00%) | \$7,893,762.30 (100.00%) | 0 (0.00%) | \$0.00 (0.00%) |
| Class 6 – General Unsecured Claims | | | |
| 14 (60.87%) | \$38,644,616.98 (96.64%) | 9 (39.13%) | \$1,343,523.99 (3.36%) |
| Class 7 – Bessemer Lease Claims | | | |
| 2 (100.00%) | \$86,745,001.00 (100.00%) | 0 (0.00%) | \$0.00 (0.00%) |

12. The ballot report containing the consolidated summary for the Voting Classes is annexed hereto as Exhibit A. The detailed ballot reports for each of the Voting Classes are annexed hereto collectively as Exhibit B.

Unacceptable Ballots

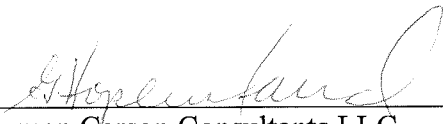
13. Annexed hereto as Exhibit C is a detailed report of any Ballots that were not included in the tabulation above because they did not satisfy the requirements for a valid Ballot as set forth in the Solicitation Procedures Order for the reasons described below:

- a. Late-Filed Any Ballot received after the Ballot Deadline; or
- b. Not Signed Any Ballot that is not executed.

14. Annexed hereto as Exhibit D is a detailed report of any Ballots that were not included in the tabulation above because the County has objected to the Claims of the Holders of such Ballots.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information and belief. If called to testify at trial on this matter, I would testify under oath to the facts stated in this Voting Certification.

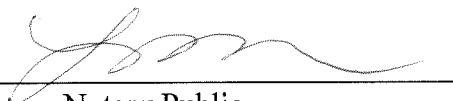
Dated: November 13, 2013

By: 
Kurtzman Carson Consultants LLC
Claims and Noticing Agent
2335 Alaska Avenue
El Segundo, CA 90245
Telephone: (310) 823-9000

State of California, County of Los Angeles

Subscribed and sworn to before me on November 13, 2013, by Gil Hopenstand, proved to me on the basis of satisfactory evidence to be the person who appeared before me.

WITNESS my hand and official seal.

Signature: 
Notary Public

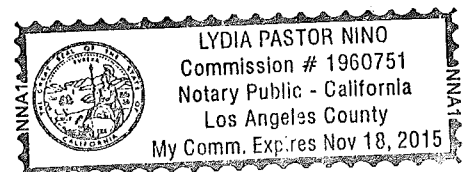


EXHIBIT A

Summary Ballot Report by Class

Chapter 9 Plan of Adjustment for Jefferson County, Alabama (Dated July 29, 2013)

| Class Name | Class Description | Total Members | Unacceptable Votes | Members Voted | Members Accepted | Members Rejected | Members Abstained | Percentage Members Accepted | Percentage Members Rejected | Total Dollar in Class | Total Dollar Voted | Dollar Accepted | Dollar Rejected | Dollar Abstained | Percentage Dollar Accepted | Percentage Dollar Rejected |
|------------|------------------------------------|---------------|--------------------|---------------|------------------|------------------|-------------------|-----------------------------|-----------------------------|-----------------------|--------------------|------------------|-----------------|------------------|----------------------------|----------------------------|
| Class 1-C | Sewer Warrant Insurers Claims | 27 | 0 | 8 | 8 | 0 | 0 | 100.00% | 0.00% | \$403,662,845.11 | \$403,662,845.11 | \$403,662,845.11 | \$0.00 | \$0.00 | 100.00% | 0.00% |
| Class 1-D | Other Specified Sewer Claims | 2 | 0 | 2 | 2 | 0 | 0 | 100.00% | 0.00% | \$1,656,231.21 | \$1,656,231.21 | \$1,656,231.21 | \$0.00 | \$0.00 | 100.00% | 0.00% |
| Class 2-D | School Policy - General Claims | 1 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Class 2-E | School Surety Reimbursement Claims | 1 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% |
| Class 5-D | GO Policy Claims | 1 | 0 | 1 | 1 | 0 | 0 | 100.00% | 0.00% | \$16,411,011.40 | \$16,411,011.40 | \$16,411,011.40 | \$0.00 | \$0.00 | 100.00% | 0.00% |
| Class 5-E | GO Swap Agreement Claims | 1 | 0 | 1 | 1 | 0 | 0 | 100.00% | 0.00% | \$7,893,762.30 | \$7,893,762.30 | \$7,893,762.30 | \$0.00 | \$0.00 | 100.00% | 0.00% |
| Class 6 | General Unsecured Claims | 107 | 2 | 23 | 14 | 9 | 0 | 60.87% | 39.13% | \$177,107,352.46 | \$39,988,140.97 | \$38,644,616.98 | \$1,343,523.99 | \$0.00 | 96.64% | 3.36% |
| Class 7 | Bessemer Lease Claims | 2 | 0 | 2 | 2 | 0 | 0 | 100.00% | 0.00% | \$86,745,001.00 | \$86,745,001.00 | \$86,745,001.00 | \$0.00 | \$0.00 | 100.00% | 0.00% |

EXHIBIT B

Class Details
Chapter 9 Plan of Adjustment for Jefferson County, Alabama (Dated July 29, 2013)
Class 1-C: Sewer Warrant Insurers Claims

| Ballot Number | Creditor Name | Date Received | Voting Amount | Votes Accept | Votes Reject | Votes Abstain | Total Dollars | Dollars Accept | Dollars Reject | Dollars Abstain | Claim Amount (If Modified) | Accept / Reject |
|---------------|--------------------------------------|---------------|------------------|--------------|--------------|---------------|------------------|------------------|----------------|-----------------|----------------------------|-----------------|
| 34 | Assured Guaranty Municipal Corp. | 10/3/13 | \$34,129,710.82 | 1 | 0 | 0 | \$34,129,710.82 | \$34,129,710.82 | \$0.00 | \$0.00 | \$34,129,710.82 | Accept |
| 7 | Financial Guaranty Insurance Company | 9/5/13 | \$118,354,266.47 | 1 | 0 | 0 | \$118,354,266.47 | \$118,354,266.47 | \$0.00 | \$0.00 | | Accept |
| 8 | Financial Guaranty Insurance Company | 9/5/13 | \$1.00 | 1 | 0 | 0 | \$1.00 | \$1.00 | \$0.00 | \$0.00 | | Accept |
| 9 | Financial Guaranty Insurance Company | 9/5/13 | \$1.00 | 1 | 0 | 0 | \$1.00 | \$1.00 | \$0.00 | \$0.00 | | Accept |
| 10 | Financial Guaranty Insurance Company | 9/5/13 | \$3,304,042.07 | 1 | 0 | 0 | \$3,304,042.07 | \$3,304,042.07 | \$0.00 | \$0.00 | | Accept |
| 11 | Financial Guaranty Insurance Company | 9/5/13 | \$1.00 | 1 | 0 | 0 | \$1.00 | \$1.00 | \$0.00 | \$0.00 | | Accept |
| 12 | Financial Guaranty Insurance Company | 9/5/13 | \$1.00 | 1 | 0 | 0 | \$1.00 | \$1.00 | \$0.00 | \$0.00 | | Accept |
| 30 | Syncora Guarantee Inc. | 10/3/13 | \$247,874,821.75 | 1 | 0 | 0 | \$247,874,821.75 | \$247,874,821.75 | \$0.00 | \$0.00 | \$247,874,821.75 | Accept |

Class Details
 Chapter 9 Plan of Adjustment for Jefferson County, Alabama (Dated July 29, 2013)
 Class 1-D: Other Specified Sewer Claims

| Ballot Number | Creditor Name | Date Received | Voting Amount | Votes Accept | Votes Reject | Votes Abstain | Total Dollars | Dollars Accept | Dollars Reject | Dollars Abstain | Claim Amount (if Modified) | Accept / Reject |
|---------------|---|---------------|----------------|--------------|--------------|---------------|----------------|----------------|----------------|-----------------|----------------------------|-----------------|
| 16 | Lehman Brothers Special Financing Inc | 9/13/13 | \$1,656,230.21 | 1 | 0 | 0 | \$1,656,230.21 | \$1,656,230.21 | \$0.00 | \$0.00 | | Accept |
| 29 | J.P. Morgan Securities LLC, relating to Warrant Agreements and Remarketing Agreements | 9/30/13 | \$1.00 | 1 | 0 | 0 | \$1.00 | \$1.00 | \$0.00 | \$0.00 | | Accept |

Class Details
 Chapter 9 Plan of Adjustment for Jefferson County, Alabama (Dated July 29, 2013)
 Class 5-D: GO Policy Claims

| Ballot Number | Creditor Name | Date Received | Voting Amount | Votes Accept | Votes Reject | Votes Abstain | Total Dollars | Dollars Accept | Dollars Reject | Dollars Abstain | Claim Amount (If Modified) | Accept / Reject |
|---------------|---|---------------|-----------------|--------------|--------------|---------------|-----------------|-----------------|----------------|-----------------|----------------------------|-----------------|
| 18 | National Public Finance Guarantee Corporation | 9/25/13 | \$16,411,011.40 | 1 | 0 | 0 | \$16,411,011.40 | \$16,411,011.40 | \$0.00 | \$0.00 | \$16,411,011.40 | Accept |

Class Details
 Chapter 9 Plan of Adjustment for Jefferson County, Alabama (Dated July 29, 2013)
 Class 5-E: GO Swap Agreement Claims

| Ballot Number | Creditor Name | Date Received | Voting Amount | Total Votes | Votes Accept | Votes Reject | Votes Abstain | Total Dollars | Dollars Accept | Dollars Reject | Dollars Abstain | Claim Amount (if Modified) | Accept / Reject |
|---------------|---|---------------|---------------|-------------|--------------|--------------|---------------|---------------|----------------|----------------|-----------------|----------------------------|-----------------|
| 27 | JPMorgan Chase Bank, N.A. relating to General Obligation Standby Agreement and Swap Agreement | 9/30/13 | \$0.00 | 1 | 1 | 0 | 0 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$7,893,762.30 | Accept |

Class Details
Chapter 9 Plan of Adjustment for Jefferson County, Alabama (Dated July 29, 2013)
Class 6: General Unsecured Claims

| Ballot Number | Creditor Name | Date Received | Voting Amount | Votes Accept | Votes Reject | Votes Abstain | Total Dollars | Dollars Accept | Dollars Reject | Dollars Abstain | Accept or Reject | Different voting amount, if any | Did claimant list Additional Claims in Item 3? |
|---------------|---|---------------|-----------------|--------------|--------------|---------------|-----------------|-----------------|----------------|-----------------|------------------|---------------------------------|--|
| 36 | Assured Guaranty Corp. | 10/3/13 | \$2,155,953.98 | 1 | 0 | 0 | \$2,155,953.98 | \$2,155,953.98 | \$0.00 | \$0.00 | Accept | \$2,155,953.98 | Yes |
| 37 | Assured Guaranty Municipal Corp. | 10/3/13 | \$2,110,035.12 | 1 | 0 | 0 | \$2,110,035.12 | \$2,110,035.12 | \$0.00 | \$0.00 | Accept | \$5,212,992.45 | Yes |
| 40 | Assured Guaranty Re Ltd. | 10/4/13 | \$27,976.13 | 1 | 0 | 0 | \$27,976.13 | \$27,976.13 | \$0.00 | \$0.00 | Accept | | Yes |
| 35 | Assured Guaranty Re Overseas Ltd. | 10/3/13 | \$10,368.29 | 1 | 0 | 0 | \$10,368.29 | \$10,368.29 | \$0.00 | \$0.00 | Accept | \$10,368.29 | Yes |
| 39 | BBA Developments, LLC | 10/4/13 | \$358,443.54 | 0 | 1 | 0 | \$358,443.54 | \$0.00 | \$358,443.54 | \$0.00 | Reject | | No |
| 49 | Beers Properties, LLC | 10/7/13 | \$598,093.53 | 0 | 1 | 0 | \$598,093.53 | \$0.00 | \$598,093.53 | \$0.00 | Reject | | No |
| 46 | Belinda Walls | 10/7/13 | \$1.00 | 0 | 1 | 0 | \$1.00 | \$0.00 | \$1.00 | \$0.00 | Reject | | No |
| 45 | Business Realty Investment Incorporated | 10/7/13 | \$381,501.78 | 0 | 1 | 0 | \$381,501.78 | \$0.00 | \$381,501.78 | \$0.00 | Reject | | No |
| 14 | Elevator Maintenance & Repair | 9/11/13 | \$264,356.97 | 1 | 0 | 0 | \$264,356.97 | \$264,356.97 | \$0.00 | \$0.00 | Accept | | Yes |
| 15 | Elevator Maintenance & Repair | 9/11/13 | \$237,331.80 | 1 | 0 | 0 | \$237,331.80 | \$237,331.80 | \$0.00 | \$0.00 | Accept | | Yes |
| 4 | Hach Co | 8/30/13 | \$14,025.24 | 1 | 0 | 0 | \$14,025.24 | \$14,025.24 | \$0.00 | \$0.00 | Accept | | Yes |
| 47 | Herman Henderson Demoss | 10/7/13 | \$1.00 | 0 | 1 | 0 | \$1.00 | \$0.00 | \$1.00 | \$0.00 | Reject | | No |
| 1 | Hill Williams Annie M | 8/29/13 | \$4,500.00 | 0 | 1 | 0 | \$4,500.00 | \$0.00 | \$4,500.00 | \$0.00 | Reject | | Yes |
| 28 | J.P. Morgan Securities LLC, relating to Warrant Agreements and Remarketing Agreements | 9/30/13 | \$1.00 | 1 | 0 | 0 | \$1.00 | \$1.00 | \$0.00 | \$0.00 | Accept | | No |
| 17 | James T. Marske | 9/20/13 | \$981.14 | 0 | 1 | 0 | \$981.14 | \$0.00 | \$981.14 | \$0.00 | Reject | | No |
| 48 | Rudolph Maxine | 10/7/13 | \$100,000.00 | 1 | 0 | 0 | \$100,000.00 | \$100,000.00 | \$0.00 | \$0.00 | Accept | | No |
| 31 | Syncora Guarantee Inc. | 10/3/13 | \$1.00 | 1 | 0 | 0 | \$1.00 | \$1.00 | \$0.00 | \$0.00 | Accept | | Yes |
| 32 | Syncora Guarantee Inc. | 10/3/13 | \$33,682,946.64 | 1 | 0 | 0 | \$33,682,946.64 | \$33,682,946.64 | \$0.00 | \$0.00 | Accept | \$33,682,946.64 | Yes |
| 33 | Syncora Guarantee Inc. | 10/3/13 | \$1.00 | 1 | 0 | 0 | \$1.00 | \$1.00 | \$0.00 | \$0.00 | Accept | \$1.00 | Yes |
| 44 | Thad Tidwell, Belinda Walls, individually and for a class of similarly situated individuals or entities | 10/7/13 | \$1.00 | 0 | 1 | 0 | \$1.00 | \$0.00 | \$1.00 | \$0.00 | Reject | | No |

Class Details
 Chapter 9 Plan of Adjustment for Jefferson County, Alabama (Dated July 29, 2013)
 Class 6: General Unsecured Claims

| Ballot Number | Creditor Name | Date Received | Voting Amount | Votes Accept | Votes Reject | Votes Abstain | Total Dollars | Dollars Accept | Dollars Reject | Dollars Abstain | Accept or Reject | Different voting amount, if any | Did claimant list Additional Claims in Item 3? |
|---------------|----------------------|---------------|---------------|--------------|--------------|---------------|---------------|----------------|----------------|-----------------|------------------|---------------------------------|--|
| 43 | Thadd Tidwell | 10/7/13 | \$1.00 | 0 | 1 | 0 | \$1.00 | \$0.00 | \$1.00 | \$0.00 | Reject | | No |
| 2 | Walter Calvin Taylor | 8/29/13 | \$3,030.00 | 1 | 0 | 0 | \$3,030.00 | \$3,030.00 | \$0.00 | \$0.00 | Accept | | No |
| 5 | Xerox Corporation | 8/30/13 | \$38,589.81 | 1 | 0 | 0 | \$38,589.81 | \$38,589.81 | \$0.00 | \$0.00 | Accept | | No |

Class Details
 Chapter 9 Plan of Adjustment for Jefferson County, Alabama (Dated July 29, 2013)
 Class 7: Bessemer Lease Claims

| Ballot Number | Creditor Name | Date Received | Voting Amount | Total Votes | Votes Accept | Votes Reject | Votes Abstain | Total Dollars | Dollars Accept | Dollars Reject | Dollars Abstain | Claim Amount (If Modified) | Accept / Reject |
|---------------|---|---------------|-----------------|-------------|--------------|--------------|---------------|-----------------|-----------------|----------------|-----------------|----------------------------|-----------------|
| 51 | Ambac Assurance Corporation | 10/8/13 | \$1.00 | 1 | 1 | 0 | 0 | \$1.00 | \$1.00 | \$0.00 | \$0.00 | | Accept |
| 6 | First Commercial Bank, as Indenture Trustee for Lease Revenue Warrants, Series 2006 | 9/5/13 | \$86,745,000.00 | 1 | 1 | 0 | 0 | \$86,745,000.00 | \$86,745,000.00 | \$0.00 | \$0.00 | | Accept |

EXHIBIT C

Class Details
 Chapter 9 Plan of Adjustment for Jefferson County, Alabama (Dated July 29, 2013)
 Unacceptable Ballots

| Ballot Number | Creditor Name | Date Received | Voting Amount | Votes Accept | Votes Reject | Votes Abstain | Total Dollars | Dollars Accept | Dollars Reject | Dollars Abstain | Accept or Reject | Different voting amount, if any | Did claimant list Additional Claims in Item 3? | Reason Unacceptable |
|---------------|---|---------------|---------------|--------------|--------------|---------------|---------------|----------------|----------------|-----------------|------------------|---------------------------------|--|---------------------|
| 52 | PRUITT ERIC RAYMOND | 10/10/13 | \$100,000.00 | 0 | 0 | 0 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Reject | | No | Late Filed |
| 3 | The Home Insurance Company in Liquidation | 8/30/13 | \$1.00 | 0 | 0 | 0 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Accept | | No | Not Signed |

EXHIBIT D

Class Details
Chapter 9 Plan of Adjustment for Jefferson County, Alabama (Dated July 29, 2013)
Unacceptable Ballots - Pending Claim Objections

| Ballot Number | Creditor Name | Date Received | Voting Amount | Votes Accept | Votes Reject | Votes Abstain | Total Dollars | Dollars Accept | Dollars Reject | Dollars Abstain | Accept or Reject | Different voting amount, if any | Did claimant list Additional Claims in Item 3? | Reason Unacceptable |
|---------------|---|---------------|---------------|--------------|--------------|---------------|---------------|----------------|----------------|-----------------|------------------|---------------------------------|--|---------------------|
| 41 | Charles E. Wilson, David Harris, III, and Mike Agnesia, et al. | 10/07/2013 | \$0.00 | 0 | 0 | 0 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Reject | | No | Objection Pending |
| 42 | Charlotte Breece, Lillie Starks, individually and on behalf of all similarly situated persons | 10/07/2013 | \$0.00 | 0 | 0 | 0 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Reject | | No | Objection Pending |
| 50 | Charlotte Breece, Lillie Starks, individually and on behalf of all similarly situated persons | 10/07/2013 | \$0.00 | 0 | 0 | 0 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Reject | | No | Objection Pending |
| 38 | Health Assurance, LLC | 10/03/2013 | \$0.00 | 0 | 0 | 0 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Reject | | No | Objection Pending |
| 19 | James T. Brazzill, Jr. | 09/26/2013 | \$0.00 | 0 | 0 | 0 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Accept | | Yes | Objection Pending |
| 20 | James T. Brazzill, Jr. | 09/26/2013 | \$0.00 | 0 | 0 | 0 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Accept | | Yes | Objection Pending |
| 21 | James T. Brazzill, Jr. | 09/26/2013 | \$0.00 | 0 | 0 | 0 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Accept | | Yes | Objection Pending |
| 22 | James T. Brazzill, Jr. | 09/26/2013 | \$0.00 | 0 | 0 | 0 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Accept | | Yes | Objection Pending |
| 23 | James T. Brazzill, Jr. | 09/26/2013 | \$0.00 | 0 | 0 | 0 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Accept | | Yes | Objection Pending |
| 24 | James T. Brazzill, Jr. | 09/26/2013 | \$0.00 | 0 | 0 | 0 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Accept | | Yes | Objection Pending |
| 25 | James T. Brazzill, Jr. | 09/26/2013 | \$0.00 | 0 | 0 | 0 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Accept | | Yes | Objection Pending |
| 26 | James T. Brazzill, Jr. | 09/26/2013 | \$0.00 | 0 | 0 | 0 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Accept | | Yes | Objection Pending |
| 13 | SACS STATON AND ASSOCIATES | 09/09/2013 | \$0.00 | 0 | 0 | 0 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Accept | | No | Objection Pending |