

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

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

**OBJECTION OF JEFFERSON COUNTY, ALABAMA TO REQUEST FOR
ALLOWANCE OF ADMINISTRATIVE CLAIM [DOCKET NO. 2286]**

Jefferson County, Alabama (the “County”), pursuant to 11 U.S.C. §§ 503 and 901(a) and Section 2.2 of the *Chapter 9 Plan of Adjustment of Jefferson County, Alabama (Dated November 6, 2013)* [Docket No. 2182] (as previously or subsequently supplemented, amended, or modified, the “Plan”), objects to the *Request for Allowance of Administrative Claim* [Docket No. 2286] (the “Request”) filed by Roderick V. Royal, Steven W. Hoyt, Mary Moore, John W. Rogers, Andrew Bennett, William R. Muhammad, Carlyn R. Culpepper, Freddie H. Jones, II, Sharon Owens, Reginald Threadgill, Rickey Davis, Jr., Angelina Blackmon, Sharon Rice, and David Russell (collectively, the “Claimants”), in its entirety and as follows:

SUMMARY OF THE COUNTY’S OBJECTION

1. The Claimants cannot meet their burden of establishing any claim under section 503(b) of the Bankruptcy Code.

2. As a threshold matter, the plain language of section 503(b)(3)(D) applies only to “creditors.” As this Court has held, the Claimants are not creditors and therefore can have no claim



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under section 503(b)(3)(D). Because the Claimants are not creditors, the Request is due to be denied without further reference to the requirements of section 503(b)(3)(D).

3. Moreover, the Claimants' request fails on the merits because the Claimants did nothing to advance or benefit the Plan or the County's debt adjustment process. The Claimants' allegations of substantial contribution to the County's case are wholly unsubstantiated. The Claimants *opposed* the County's efforts to reach a settlement with its creditors at every turn. The Claimants *objected* to confirmation of the Plan and are now prosecuting an appeal that seeks to set confirmation aside. To claim credit for the County's successful emergence from chapter 9 is patently false. To the contrary, the record shows that the Claimants were an impediment to resolution of the bankruptcy case, increasing the County's expenses in chapter 9, and diverting attention and resources to respond to their meritless arguments and claims with only detriment, and no resulting benefit, to the County or other parties in interest.

4. In addition to the threshold disqualification of a substantial contribution claim by non-creditors under section 503(b)(3)(D), and the lack of any evidence of a contribution by the Claimants to the County's case, the Request is due to be denied on its face because it does not provide adequate information to support the allowance of any administrative claim.

5. The County reserves all rights, claims and defenses with respect to the Request, including but without limitation, the Request is due to be denied for the foregoing reasons based on the pleadings before the Court without further analysis, consideration, or hearing.

BACKGROUND

A. Case Background.

6. On November 9, 2011, 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").

7. On March 4, 2012, this Court entered the order for relief in the County’s case [Docket No. 778], confirming the County’s eligibility to be a debtor under chapter 9 of the Bankruptcy Code.

8. By order dated November 22, 2013, the Court confirmed the Plan [Docket No. 2248] (the “Confirmation Order”).¹ The Effective Date of the Plan occurred on December 3, 2013. *See* Docket No. 2274.

B. Background Regarding the Claimants and their Claims.

9. The Claimants filed two proofs of claim (Claim Numbers 1292 and 1293, collectively the “Disputed Claims”) in the County’s case, each in the amount of \$1.6 billion.

10. The Claimants moved to certify a class with respect to the Disputed Claims. *See* Docket No. 1042. The County and The Bank of New York Mellon, as Indenture Trustee (the “Trustee”), opposed the Claimants’ motion to certify a class. *See* Docket Nos. 1129 & 1183. Among other things, the County argued that class certification under the Federal Rules of Civil Procedure is inimical to the claims allowance process under section 502 of the Bankruptcy Code. *See* Docket No. 1183 at pp. 6-8. Following a hearing on August 8, 2012, the Court denied the motion to certify a class with respect to the Disputed Claims as moot. *See* Docket No. 1232.

11. On August 2, 2013, the County filed the *Objection of Jefferson County, Alabama to Proofs of Claim filed by Roderick V. Royal and Others (Claim Numbers 1292 and 1293)* [Docket No. 1945] (the “Claim Objection”).

12. The Claimants filed multiple responses to the Claim Objection. *See* Docket Nos. 2013, 2016, 2017, 2141, & 2151. The Claimants voluntarily withdrew one of the Disputed Claims as duplicative, but maintained that the other Disputed Claim was due to be allowed.

¹ Unless otherwise defined, all capitalized terms have the meanings provided in the Plan or Confirmation Order.

13. On or about October 15, 2013, the County filed *Jefferson County's Reply in Further Support of its Objection to Proofs of Claim filed by Roderick V. Royal and Others (Claim Numbers 1292 and 1293)* [Docket No. 2143] (the "Claim Objection Reply").²

14. On October 17, 2013, the Court held a hearing on the Claim Objection, the various responses filed by the Claimants, and the Claim Objection Reply. At the conclusion of the hearing, the Court ruled from the bench that the Claim Objection was due to be sustained, and the Disputed Claim that was not withdrawn was due to be disallowed in its entirety.

15. On November 12, 2013, the Court entered its *Order Sustaining Objection of Jefferson County, Alabama to Proofs of Claim filed by Roderick V. Royal and Others (Claim Numbers 1292 and 1293)* [Docket No. 2196] (the "Claim Objection Order"). As set forth in the Claim Objection Order, "the Claimants . . . stated no right to payment or any other affirmative recovery against the County under Alabama law" and "in the alternative . . . the value of any claim asserted by the Claimants is valued and allowed in the amount of zero dollars (\$0.00) for all purposes"

16. The Claimants filed two motions to reconsider or amend the Claim Objection Order [Docket Nos. 2160 & 2174] (the "Motions to Reconsider or Amend").

17. On November 20, 2013, in connection with the Plan confirmation hearing, the Court held a hearing on the Motions to Reconsider or Amend.

18. On November 26, 2013, the Court entered its order denying the Motions to Reconsider or Amend [Docket No. 2251] (the "Order Denying Motions to Reconsider or Amend").

19. On December 1, 2013, the Claimants filed their *Notice of Appeal* [Docket No. 2261] (the "Notice of Appeal") of, among other things, the Claim Objection Order and the Order Denying Motions to Reconsider or Amend.

² The Claim Objection and Claim Objection Reply are incorporated herein by reference.

C. Background Regarding the Bennett Action.

20. In July 2012, the Claimants filed a complaint in intervention in an adversary proceeding between the County and certain sewer warrant creditors and insurers. *See* AP 12-00016, Docket No. 126. Recognizing that the claims asserted in the complaint in intervention had nothing to do with the underlying dispute in Adversary Proceeding No. 12-00016, the Court ordered that the Claimants' claims be severed and filed as a complaint in a new adversary proceeding. *See* AP 12-00016, Docket No. 139. The Court also ordered that the Claimants re-plead their complaint in the new adversary proceeding. *See id.*

21. On September 6, 2012, the Claimants, on behalf of a putative class of individual and corporate sewer ratepayers, filed their *Class Action Complaint for Damages, Declaratory Judgment, and Preliminary and Permanent Injunctive Relief* against the County and fourteen other defendants (the "Initial Complaint"). The Initial Complaint commenced the adversary proceeding styled *Bennett, et al. v. Jefferson County, Alabama, et al.*, Adversary Proceeding No. 12-00120 (the "Bennett Action"). On September 29, 2012, the Claimants filed their *Amended Class Action Complaint for Damages, Declaratory Judgment, and Preliminary and Permanent Injunctive Relief* (the "First Amended Complaint").

22. The First Amended Complaint requested, among other things, damages and injunctive and declaratory relief to invalidate certain series of the County's sewer warrants and the lien securing such sewer warrants. The County, named in the First Amended Complaint only as a "nominal defendant," moved for a more definite statement and moved to strike the Claimants' class allegations. Other defendants filed motions to dismiss detailing the numerous shortcomings of the First Amended Complaint. The Claimants voluntarily dismissed six of the nine counts in the First Amended Complaint, with prejudice. AP 12-00120, Docket No. 22. With respect to the remaining

counts, the Court entered orders granting the County's motion for a more definite statement and the County's motion to strike the class allegations, finding moot the other defendants' various motions to dismiss, and giving the Claimants time to file an amended complaint. *See* AP 12-00120, Docket Nos. 47 & 48.

23. On April 4, 2013, the Claimants filed their *Second Amended Complaint for a Declaratory Judgment and Injunctive Relief* (the "Second Amended Complaint") in the Bennett Action, naming the County and the Trustee as the only defendants. Accordingly, despite suggestions to the contrary in the Request, the Claimants' primary litigation target was the County, not sewer creditors, and the County took the lead in defending the litigation. The Second Amended Complaint asserted claims solely in the Claimants' individual capacities and not on behalf of any putative class.

24. On April 18, 2013, the County filed its motion to dismiss the Second Amended Complaint [AP 12-00120, Docket No. 68] (the "Motion to Dismiss"). The Trustee similarly moved to dismiss the Second Amended Complaint. In the Motion to Dismiss, the County argued that the Bennett Action failed to state a claim against the County. The County noted that the Bennett Action was essentially an objection to the claims of sewer warrant creditors in the County's case, as the Claimants' contention was that certain of the County's sewer warrants were invalid. The County further argued that claims asserted in the Bennett Action against third parties were, to the extent cognizable, claims that belonged to the County and not the Claimants. As discussed extensively in the Motion to Dismiss, dismissal of the Bennett Action was warranted because the issues concerning the allowance and treatment of the sewer warrant creditors' claims were properly addressed in the claims administration and plan confirmation processes, not in the context of an adversary proceeding.

25. The County further requested that the Court stay the Bennett Action pending the confirmation hearing on the Plan, on the grounds that confirmation of the Plan would resolve or moot the Bennett Action. *See* AP 12-00120, Docket No. 92. The Court granted the County's request and stayed the Bennett Action. *See* AP 12-00120, Docket No. 95.

26. The Claimants filed a motion for reconsideration of the order staying the Bennett Action, which the Court denied. *See* AP 12-00120, Docket No. 108.

D. Background Regarding the Plan and Confirmation Order.

27. On June 30, 2013, the County filed a chapter 9 plan of adjustment. [Docket No. 1816]. The County filed a modified chapter 9 plan of adjustment on July 29, 2013. [Docket No. 1911]. On November 6, 2013, the County filed the Plan.

28. The Plan (like previous iterations) is structured around a series of inter-related, multi-party settlements among the County and its main creditor constituencies, including the holders of the County's sewer warrants. Through the Plan and related agreements (collectively, the "Plan Support Agreements"), the County negotiated material debt concessions with its key creditors, including over \$1.4 billion in concessions from sewer creditors, and obtained commitments from creditors to support confirmation of the Plan.

29. In connection with the Plan, on November 6, 2013, the County filed its *Motion for Approval Pursuant to the Confirmation Order of Compromises and Settlements and Related Relief With Respect to the Chapter 9 Plan of Adjustment for Jefferson County, Alabama* [Docket No. 2183] (the "Plan Settlements Motion"). In the Plan Settlements Motion, the County sought approval of the various settlements set forth in the Plan, including those agreements and compromises with the counterparties to the Plan Support Agreements which formed the foundation of the Plan.

30. The Claimants were not involved in formulating, negotiating, or drafting the Plan Support Agreements or the Plan. The County avers that the Claimants had no effect on the formulation, negotiation, or drafting of the Plan. The Claimants present no evidence to the contrary.³

31. The County's creditors voted overwhelmingly in favor of the Plan. Each voting class voted to accept the Plan. No class voted to reject it. Creditors holding over \$3.9 billion of claims voted to accept the Plan; creditors voting to reject the Plan held less than \$18 million of claims. *See* Docket Nos. 2200 & 2201. Ninety-nine percent in dollar amount of the Retired Sewer Warrants were held by creditors who voted in favor of the Plan. *See* Docket Nos. 2200 & 2201.

32. The Claimants, however, opposed confirmation of the Plan. They did not vote on the Plan, *see* Docket No. 2201, but objected to confirmation of the Plan and advocated the objection at the confirmation hearing.

33. The Claimants' objections to the Plan [Docket Nos. 1920 & 2132] (collectively, the "Bennett Plan Objection") consisted of a rambling, hodgepodge of irrelevant factual allegations and inapposite legal arguments.⁴ The Claimants also objected to the Plan Settlements Motion, notwithstanding that the proposed settlements provided over \$1.4 billion in concessions by sewer creditors to the County. The Claimants filed their *Opposition to Motion for Approval Pursuant to the Confirmation Order of Compromises and Settlements and Related Relief With Respect to the*

³ *See* paragraph 44, below. The Claimants present a purported email from counsel for a creditor asking for dismissal from the First Amended Complaint based solely on the creditor's sale of its debt. The Claimants later abandoned the First Amended Complaint because it was defective, not for any reason related to the County's formulation of the Plan. The Claimants did not name any creditors in the Second Amended Complaint.

⁴ Moreover, the Claimants' second objection was late and contrary to the Court's scheduling order. The Claimants' objection at Docket No. 2132 was filed and received by the Court on October 10, 2013, three days after the October 7, 2013 deadline for objection to the Plan. On October 17, 2013, the Court entered an Order [Docket No. 2155] ruling that this objection be stricken from the record as untimely filed.

Chapter 9 Plan of Adjustment for Jefferson County, Alabama [Docket No. 2198] (the “Plan Settlements Motion Opposition”). In the Plan Settlements Motion Opposition, the Claimants argued, among other things, that “the court cannot approve a dismissal of [the Bennett Action] by approval of a settlement between the sewer creditors and [the County].” See Plan Settlements Motion Opposition at p. 3.

34. On November 13, 2013, the County filed its *Omnibus Reply in Support of Plan Confirmation* [Docket No. 2203] (the “Omnibus Reply”).⁵ The Omnibus Reply refuted each of the objections raised by the Claimants both to confirmation of the Plan and to approval of the Plan Settlements Motion.

35. From November 20, 2013 to November 21, 2013, the Court held a hearing on confirmation of the Plan, the Bennett Objection, the Plan Settlements Motion, and the Plan Settlements Motion Opposition. During the confirmation hearing, the Court ruled from the bench that all objections to the Plan and the Plan Settlements Motion were due to be overruled, including the objections raised by the Claimants.

36. On November 22, 2013, the Court entered the Confirmation Order which, among other things, confirmed the Plan, granted the Plan Settlements Motion, and overruled all the Claimants’ objections. As recognized in the Confirmation Order, the Plan was the result of the County’s settlement of claims with its main creditors:

The Plan is the result of extensive arms’ length negotiations among the County and its significant Creditor constituencies, including the Plan Support Parties, each of which was represented by sophisticated counsel, and the compromises and settlements among the County and various Creditors form the very foundation of the Plan. In the absence of such compromises and settlements, the County’s emergence from chapter 9 would likely be significantly delayed by currently stayed and other litigation and burdened by additional expense, which could impair the ability of the

⁵ The Omnibus Reply is incorporated herein by reference.

County to successfully adjust its debts, thereby prejudicing the recovery for all Creditors and raising uncertainties about the County's future economic condition.

Confirmation Order ¶ I.

37. The Confirmation Order further recognized that the claims asserted in the Bennett Action “rightfully belong to and can be brought and settled only by or on behalf of the County.” *Id.* ¶ 11. Accordingly, the Confirmation Order provided that the Bennett Action would be dismissed with prejudice on the Effective Date. *Id.* ¶ 20.

38. The Plan was substantially consummated on the Effective Date of the Plan, December 3, 2013. *See* Docket No. 2274. Pursuant to the Plan and the Confirmation Order, the Bennett Action has been dismissed with prejudice. The Claimants have appealed numerous decisions of this Court, including the Confirmation Order.⁶ Thus, the Claimants seek to reverse the Confirmation Order, reinstate the dismissed Bennett Action, and otherwise unwind the Plan, which “is in the best interests of the County, all Creditors, and all other affected Persons” Confirmation Order ¶ I. Far from providing value and benefit to the County, the Claimants, if successful, would inflict enormous detriment on the County and its creditors.

39. On February 10, 2014, the County filed a motion to dismiss the Claimants' appeal of the Confirmation Order. Given substantial consummation of the Plan on the Effective Date, the Claimants' appeal is constitutionally, equitably, and statutorily moot. Nonetheless, based solely on Claimants' litigation tactics, the County continues to spend its limited time and money addressing the Claimants' meritless arguments against the Plan and Confirmation Order.

E. Background Regarding the Request.

⁶ These appeals are pending in the United States District Court for the Northern District of Alabama as Case Nos. 14-00213-IPJ, 14-00214-IPJ, and 14-00215-IPJ.

40. On December 6, 2013—only three days after filing their notice of appeal of the Confirmation Order—the Claimants filed the Request seeking allowance of expenses and attorneys’ fees pursuant to sections 503(b)(3)(D) and 503(b)(4) of the Bankruptcy Code.

41. The Claimants seek to have the Court award and the County pay \$311,300.00 in attorney and paralegal fees and \$29,266.00 in expenses for the Claimants’ purported substantial contribution to the County’s case. *See* Request ¶ 29, Appendix A.

42. In particular, the Claimants allege that “but for the strident efforts of [the Claimants], the County could yet [*sic*] have achieved the material outcome which was a direct and proximate result of the adversary proceeding settled in the [Plan].” *Id.* ¶ 36. According to the Claimants, “for the County to intimate . . . that the same result would have been achieved without the formidable efforts of [the Claimants] would be self-serving, if not nonsensical.” *Id.* ¶ 14.

43. The Request includes a summary of alleged attorney and paralegal hours on various matters between March 2012 and December 2013. *See* Request, Appendix A (the “Time Records”). The Time Records provide broad descriptions of work allegedly performed by multiple professionals, often over many days or months. *See id.* The Time Records appear to be based on minimum time blocks of one hour. *See id.* The Request does not include an itemization or description of any alleged reimbursable expenses.

44. In support of the Request, the Claimants attached what they represent to be an email from counsel for Lloyds TSB Bank plc (“Lloyds”) requesting dismissal from the Bennett Action following Lloyds’ sale of certain County sewer warrants. *See* Request, Exhibit A. The Claimants offer no other evidence or factual support of the Request.

THE COUNTY’S OBJECTIONS TO THE REQUEST

A. The Applicable Legal Standard.

45. Section 503 of the Bankruptcy Code provides that certain administrative expenses shall be allowed after notice and a hearing. 11 U.S.C. § 503(b). Administrative expenses may include expenses incurred by “a *creditor*, an indenture trustee, an equity security holder, or a committee representing creditors or equity security holders . . . in making a *substantial contribution* in a case under Chapter 9 or 11 of this title” *Id.* § 503(b)(3)(D) (emphasis added). Section 503(b)(4) provides for a related award of attorney’s fees. *Id.* § 503(b)(4).

46. Allowance of administrative claims under section 503(b) is strictly construed. *See In re United Container LLC*, 305 B.R. 120, 126 (Bankr. M.D. Fla. 2003); *In re Alumni Hotel Corp.*, 203 B.R. 624, 631 (Bankr. E.D. Mich. 1996). The burden of demonstrating a substantial contribution is on the claimant, which must establish entitlement to an administrative claim by a preponderance of the evidence. *United Container LLC*, 305 B.R. at 126.

47. For purposes of the Request, a “creditor” under section 503(b)(3)(D) means an entity that has a prepetition claim against the County. 11 U.S.C. § 101(10); *see also In re Stoico Rest. Group*, 271 B.R. 655, 660 (Bankr. E.D. Kan. 2002) (relying on definition of “creditor” in section 101(10) with respect to claim under section 503(b)(3)(D)).

48. Congress did not define the term “substantial contribution” in section 503(b)(3)(D). *See In re Celotex Corp.*, 227 F.3d 1336, 1338 (11th Cir. 2000). In the Eleventh Circuit, attorneys’ fees and expenses are compensable under sections 503(b)(3)(D) and 503(b)(4) only if they “‘directly and materially contributed’ to the reorganization.” *Id.* at 1338-39 (quoting *Lebron v. Mechem Financial, Inc.*, 27 F.3d 937, 943 (3d Cir. 1994)). Courts, thus, require a showing that a claimant’s actions foster, rather than interrupt, the progress of reorganization, and such actions must be considerable in amount, value, or worth. *See In re Kidron, Inc.*, 278 B.R. 626, 633 (Bankr. M.D. Fla. 2002). Moreover, courts examine whether the services allegedly rendered by a claimant were

duplicative of services provided by the debtor and its own attorneys. *See In re Buttes Gas & Oil Co.*, 112 B.R. 191, 194 (Bankr. S.D. Tex. 1989).

49. Sections 503(b)(3) and (4) require evidence, and the burden of proof is on the Claimants. Self-serving, conclusory statements regarding a claimant's substantial contribution are insufficient. *See In re U.S. Lines, Inc.*, 103 B.R. 427, 430 (Bankr. S.D.N.Y. 1989). Moreover, the Court may consider its own first-hand observations when ruling on an administrative expense request. *See id.*

50. A section 503(b)(3) and (4) claimant also must show a direct causal connection between the fees and expenses for which compensation is sought and the substantial contribution. *See Hall Financial Grp., Inc. v. DP Partners, Ltd. P'ship (In re DP Partners, Ltd. P'ship)*, 106 F.3d 667, 673 (5th Cir. 1997); *In re White Mountain Comtys. Hosp.*, No. AZ-05-1272-MoSB, 2006 WL 6811025, at *8 (B.A.P. 9th Cir. Mar. 21, 2006) ("Without demonstrating a causal connection between the services . . . and the purported contribution . . . Appellants cannot demonstrate that the fees and expenses were reasonable, actual and necessary to achieve the desired result."). Attorneys' fees and expenses may be denied when services rendered by a claimant are only remotely related to a reorganization, because such claimant's attorney should look to his clients for compensation. *See Piersen & Gaylen v. Creel & Atwood (In re Consol. Bancshares, Inc.)*, 785 F.2d 1249, 1253 (5th Cir. 1986).

B. The Claimants are not Creditors Entitled to an Administrative Expense Claim.

51. The Request is due to be denied because the Claimants are not creditors and only creditors can be awarded an administrative claim under section 503(b)(3)(D).⁷ The Claimants

⁷ The Claimants are not, and do not claim to be, an indenture trustee, equity security holder, or a committee representing creditors or equity security holders. *See* 11 U.S.C. § 503(b)(3)(D).

contend that “if there ever were a textbook example of a *creditor’s* entitlement to a substantial contribution claim . . . this case is it.” Request ¶ 14 (emphasis added); *see also id.* ¶¶ 10-12 (describing standards for a “creditor” to recover under section 503(b)(3)(D)). However, the Claimants are not *creditors*, nor do they enjoy the status of any other party enumerated in section 503(b)(3)(D).⁸ Because the Claimants cannot establish a claim under section 503(b)(3)(D), they also cannot recover attorney fees under section 503(b)(4). *See DP Partners*, 106 F.3d at 674 (recognizing fee award under section 503(b)(4) “is expressly dependent upon a claimant qualifying for an administrative expense award in subsection (3)”).

52. Courts must deny claims under section 503(b)(3)(D) if the claimant is not one of the entities specified in the statute. *See In re Watson*, 495 B.R. 88, 93 (Bankr. D. Colo. 2013) (recognizing “allowance under § 503(b)(3)(D) is limited to certain specified entities”); *see also In re Fortune Natural Res. Corp.*, 366 B.R. 549, 558 (Bankr. E.D. La. 2007) (“Under §§ 503(b)(3)(D) and 503(b)(4) the applicant must be a creditor seeking reimbursement for reasonable compensation for professional services rendered by an attorney or an accountant of the creditor making the substantial contribution.”). As discussed below, the Claimants were a negative force and contributed nothing of value to the County’s chapter 9 case. As a threshold matter, however, non-creditors such as the Claimants have no claim for substantial contribution in any case. Granting the Request would thwart the Bankruptcy Code’s scheme for professional compensation in chapter 9 cases. *See In re Consolidated Bancshares*, 785 F.2d 1249, 1254 (5th Cir. 1986) (denying fee application where section 503(b)(3)(D) claimant’s activities were outside supervision of bankruptcy court and scrutiny

⁸ Despite their pending appeals, the Claimants are bound by the Confirmation Order, the Claim Objection Order, and the Order Denying Motions to Reconsider or Amend. *See Jaffree v. Wallace*, 837 F.2d 1461, 1467 (11th Cir. 1988) (“The established rule in the federal courts is that a final judgment retains all of its res judicata consequences pending decision of the appeal.”) (quoting 18 Charles Alan Wright, Arthur R. Miller, & Edward H. Cooper, *Federal Practice and Procedure* § 4433 (2d ed. 1981 & Supp.1987)).

of debtor). Chapter 9 debtors have broad authority to select and compensate their own professionals, and should not be compelled to pay for the misadventures of non-creditors and their counsel.

53. The Plan provides for the payment of Allowed Administrative Claims. *See* Plan § 2.2. Administrative Claims, as defined in the Plan, are limited to “Claim[s] for administrative costs or expenses that [are] entitled to priority in payment under Bankruptcy Code section 503(b), 507(a)(2), and 901.” *Id.* § 1.1(6). The County’s consent under section 904 was limited to entry of the Confirmation Order and any “further orders as necessary or required to implement the provisions of the Plan” *Id.* § 4.1. The Plan does not provide for the allowance or payment of alleged administrative claims outside the narrowly construed terms of section 503(b). Accordingly, the County has not consented to, and cannot be compelled to pay, the claims asserted in the Request. *See* 11 U.S.C. § 904.

C. The Claimants Did Not Provide a Substantial (or Any) Contribution in the County’s Case.

54. The Claimants have not met and cannot meet their burden of proof that they provided a substantial contribution to the County’s case. “[S]ervices which substantially contribute to a case are those which foster and enhance, rather than retard or interrupt the progress o[f] reorganization.” *Consol. Bancshares, Inc.*, 785 F.2d at 1253.

55. The Claimants contributed nothing to the furtherance of the County’s case. They did not participate in the negotiation or drafting of the Plan or any Plan Support Agreement or any term thereof. They did not contribute to or advocate in favor of confirmation of the Plan. In fact, they opposed (and still oppose on appeal) the confirmation through which the County has realized the substantial debt concessions that the Claimants admit are “material” and even “extraordinary.” Request ¶¶ 18 & 21. Creditors may be entitled to a substantial contribution claim for *facilitating*

plan confirmation, not for failed efforts to *block* confirmation. *See In re FF Holdings Corp.*, 343 B.R. 84, 87 (D. Del. 2006) (a party that assists in the disposal of plan objections and avoiding loss that could result from delaying plan confirmation may be entitled to administrative claim for their substantial contribution to the case).

56. The Claimants, in all respects, have been and continue to be a substantial drain upon the County's coffers and the progress of the bankruptcy case. The Claimants' actions have been detrimental to the County's legitimate debt adjustment efforts and have conferred no benefit upon the County or any of its creditors. The Claimants caused the County to incur substantial legal fees and expenses defending against and ultimately defeating numerous claims, complaints, and objections that were without merit. The Claimants asserted patently meritless claims of \$1.6 billion against the County, necessitating the County's objection and resulting in the disallowance of the Disputed Claims as baseless. The Claimants filed the Bennett Action, suing the County directly and asserting claims against others that rightly belonged to the County. Counsel for the Claimants failed to state any legitimate claim against the County and forced the County to spend significant time and resources preparing, filing, and advocating the County's motion to strike, motion for more definite statement, and the Motion to Dismiss. The proceedings initiated by the Claimants were flawed in conception and execution and, rather than helping the County with the Plan or its adjustment of debts more broadly, were a distraction and an unnecessary expense.

57. The Claimants then vigorously opposed the Plan, despite overwhelming support for the Plan by the County's creditors and the substantial debt concessions included in the Plan. After the Court confirmed and the County consummated the Plan, the Claimants appealed the Confirmation Order, thus continuing their efforts to undermine the County's consensual resolution

of its debt. The Request itself is baseless and forces the County to continue to spend even more unnecessary time and expense to avoid allowance of a patently meritless claim.

58. Irrespective of whether the Claimants' various legal positions had any colorable merit (they did not), as demonstrated above the Claimants have presented nothing to support their contention that the County must pay their attorneys for these failed efforts. In support of the Request, the Claimants seek to piggyback on the County's success by arguing that the "material outcome" obtained through the Plan related settlements would not have materialized absent the Claimants' filing of the Bennett Action. See Request ¶¶ 14, 18, 20-21, 36. The Claimants' conclusory, self-serving allegation that they made any substantial contribution is baseless and confounding. *Keeley & Grabanski Land P'ship*, No. 10-31482, 2013 Bankr. LEXIS 3326, at *25 (Bankr. D.N.D. Aug. 15, 2013) ("Because the Court denied the motion, it cannot be said that the motion--or the work related to it--substantially contributed to the case."). None of the cases cited in the Request provide authority for awarding a substantial contribution administrative claim to the Claimants. To the contrary, the cited cases argue clearly against allowance of the Request.

59. *In re Consolidated Bancshares* -- a case cited by the Claimants in the Request⁹ -- supports denial of the Request on similar facts. In *Consolidated Bancshares* the Fifth Circuit Court of Appeals upheld denial of a substantial contribution claim by shareholders who filed a derivative action they claimed "was the *real* motivating factor behind the filing and confirmation of a successful plan" 785 F.2d at 1252 (emphasis in original). The shareholders objected to the plan at issue and prolonged the confirmation hearing by arguing that the plan could not compromise their derivative action. *Id.* at 1253. Having lost that fight, the shareholders sought to claim "victory for the entire estate." *Id.* The Fifth Circuit recognized the mere pendency of the derivative action

did not constitute a substantial contribution towards reorganization because it never even came close to trial. *Id.* The shareholders' derivative action, the Fifth Circuit noted, had little value to the bankruptcy case because it was pursued by the wrong party, could be dismissed, and was duplicative of the official shareholders' committee's efforts. *Id.* at 1253-54. Accordingly, rather than benefitting the estate, the shareholders' activities only retarded or interrupted the progress of reorganization. *See id.*

60. The Claimants are in the same untenable position as the shareholders in *Consolidated Bancshares*, attempting to take credit for the County's successful negotiation and confirmation of the Plan only after their exhaustive efforts to defeat the Plan failed. The Claimants make empty arguments that the Bennett Action was the catalyst to the County's successful debt adjustment, when, in truth, the Claimants' actions simply disrupted and interfered with the County's own efforts.

61. Like the derivative action in *Consolidated Bancshares*, the pendency of the Bennett Action added no value to the case, was pursued by the wrong party, was subject to dismissal, and was duplicative of the County's efforts. *See id.* at 1253-54 (shareholders duplicated efforts of official committee appointed to represent shareholders). The Claimants' contention that there was no duplication of efforts because the County simply "pursued the path of negotiation" while the Claimants "filed and actually prosecuted" the Bennett Action is wrong in several respects. First, the Claimants ignore the chapter 9 case itself, which was filed for the express purpose of adjusting the County's debts, including the sewer warrants. The Bennett Action offered no potential relief to the County that the County was not already pursuing through the chapter 9 plan of adjustment process. The Claimants concede this point in their Request, acknowledging that the Plan "resulted in over \$1.4 billion in principal reductions materially *duplicating* the exact relief sought [in the Bennett

⁹ See Request ¶ 19 (citing *Consolidated Bancshares*).

Action],” Request ¶ 8 (emphasis added). The record in this case reflects extraordinary levels of litigation between the County and the sewer creditors in this Court, including discrete actions over stay relief, eligibility, the nature and extent of liens, the payment of expenses from sewer revenues, subordination, and other issues, resulting in direct appeals to the Eleventh Circuit. The record further reflects a broad range of litigation before the United States District Court for the Northern District of Alabama and before state courts in Alabama and New York. Any suggestion that the County leveraged the Claimants’ blunderbuss litigation tactics while avoiding litigation on its own account is patently absurd.

62. Second, the Court has already held that the claims asserted in the Bennett Action belong to the County. *See* Confirmation Order ¶¶ 11 & 20. Thus, the Claimants’ litigation was not only duplicative and ineffective; it was a stay violation. *See* 11 U.S.C. § 362(a)(3). Moreover, the claims were not directed at creditors but at the County itself. There is no basis to argue the County benefitted from the Claimants’ intermeddling.

63. Third, in addition to the fact that the Bennett Action contributed nothing to the settlements reflected in the Plan, the Claimants can in no event “take credit for actually settling a case, because settlement is not a unilateral action.” *Alumni Hotel Corp.*, 203 B.R. at 632. The Claimants were not “peace-makers” in this case, and cannot present evidence that their efforts directly resulted in any of the settlements reflected in the Plan. *See In re Buttes Gas & Oil Co.*, 112 B.R. at 195. The only contact the Claimants even allege with creditors is an email from Lloyds asking for dismissal after it ceased to be a creditor. The Plan and Confirmation Order were obtained by the County through the efforts of its own counsel and the Claimants and their counsel played no role in the negotiation, documentation, or implementation of any settlement. *See id.* (claimant did

not provide substantial contribution to confirmed plan that was largely consensual and submitted by the debtor, which was represented by its own counsel).

64. Rather than conferring any benefit to the County's debt adjustment efforts, the Claimants' gratuitous and self-serving opposition to the Plan imposed significant costs on the County. Throughout the case the Claimants sought to thwart the County's adjustment of its sewer related indebtedness, causing the County and other parties in interest to expend thousands of dollars in professional fees and expenses to counter the Claimants' baseless attacks. Trying to stick the County's general fund with the tab for their interference in the case, the Claimants concede that confirmation of the Plan and dismissal of the Bennett Action were beneficial to the County and its creditors, and in fact recognize that the Plan achieved an "extraordinary result." However, the Claimants continue to cause the County and others to incur even more legal fees and expenses defending against the appeals of the Confirmation Order and other orders of this Court. The substantial costs and delay caused by the Claimants' confounding, steadfast opposition to the Plan further warrant the Court's denial of the Request. *See Pacificorp Ky. Energy Corp. v. Big Rivers Elec. Corp. (In re Big Rivers Elec. Corp.)*, 233 B.R. 739, 751 (W.D. Ky. 1998) ("any benefit was overshadowed by the costs associated with the [claimants'] attempts to interrupt and delay the bankruptcy proceedings").

65. The Claimants made no contribution – substantial or otherwise – to the County's case. The Claimants are textbook "officious intermeddlers", who inserted themselves into the chapter 9 case despite having no claims against the County, and who now seek hundreds of thousands of dollars in compensation from the County for their unsolicited and unhelpful intrusions. The Claimants are not entitled to administrative expense claims under sections 503(b)(3)(D) and 503(b)(4) or otherwise, and the Request is due to be denied in its entirety.

D. The Time Records are Deficient and do not Reflect any Compensable Attorney Work.

66. Finally, the Request is due to be denied because the Request and the Time Records are deficient and do not reflect any attorney or professional services that directly provided a substantial contribution to the County's case.

67. Although section 330 of the Bankruptcy Code does not apply in chapter 9, the standard for allowing attorneys' fees and expenses under section 503(b)(4) is the same as under section 330(a)(1). *In re Celotex Corp.*, 227 F.3d at 1341. Detailed timesheets and itemized expenses are necessary to examine an application under section 503(b)(4) to determine whether there is a causal connection between services and a substantial contribution. *See DP Partners*, 106 F.3d at 673-74; *White Mountain Cmty's Hosp.*, 2006 WL 6811025, at *8; *see also Keeley & Grabanski Land P'ship*, 2013 Bankr. LEXIS 3326, at *8 ("as with all fee applications in bankruptcy, the applications [under section 503(b)(4)] must be supported by detailed timesheets").

68. The Request and the Time Records do not contain adequate information for the Court to analyze what expenses and fees are compensable as actual, reasonable, and necessary. As set forth in Local Rule 2016-1, applications for professional compensation under section 330 must include factual details that are omitted from the Request, including: (1) the date and description of expenses; (2) justifications for expenses; (3) separate time entries that provide the date work was done, time spent doing the work, the individual who performed the work, the subject matter of the work, and the benefit to the administration of the case; and (4) minimum time blocks not in excess of 0.1 hours. The Request and the Time Records do not include any itemization or description of alleged expenses. The Time Records consist of broad descriptions of work allegedly performed by multiple professionals over days, or even months. The Time Records also appear to be in hourly time blocks, rather than the required one-tenth hour increments.

69. The Time Records also include time entries on matters that clearly did not benefit or contribute to the County's debt adjustment. For example, the Time Records include time entries for the Claimants' preparation, filing and defense of the Disputed Claims. *See, e.g.*, Time Records, p. 1. Between March 2012 and June 2012, Mr. Grigsby purportedly worked 115 hours just preparing the Disputed Claims and related motions for class certification. *See id.* The Claimants offer no basis for an administrative claim for fees and expenses incurred asserting claims that have been disallowed.

70. The Claimants' Time Records also are patently inaccurate. For instance, one entry shows 18 hours of work for Mr. Grigsby on October 17, 2013 through October 18, 2013 described as "Prep and Attendance Hearing on Plan confirmation". However, the confirmation hearing was on November 20, 2013 to November 21, 2013. Mr. Grigsby also billed 6 hours of work between November 15, 2013 and November 19, 2013 described as "Reply to Opposition to Motion To amend or alter," but the County never filed an objection or other opposition to the Claimants' Motions to Reconsider or Amend.

71. For the foregoing reasons, none of the work described in the Time Records is compensable under section 503(b)(4), and the Request is due to be denied in its entirety.

GENERAL DENIAL AND RESERVATION OF RIGHTS

72. Without limitation or waiver of any other basis for objection or disallowance, the County denies the allegations on which the Request is based. The County reserves all rights, claims, and defenses with respect to the Request and any supplemental evidence that may be presented in support of the Request.

73. The County files this Objection without prejudice to or waiver of its rights pursuant to Section 904 of the Bankruptcy Code, and nothing herein is intended as or shall be deemed to constitute the County's consent to this Court's interference with (a) any of the political or

governmental powers of the County, (b) any of the property or revenues of the County, or (c) the County's use or enjoyment of any income-producing property.

WHEREFORE, the County respectfully requests the Court to enter an order denying the Request in its entirety and granting such other, further and different relief as may be just and proper.

Respectfully submitted this 20th day of February, 2014.

/s/ J. Patrick Darby

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CERTIFICATE OF SERVICE

I hereby certify that on February 20, 2014, a copy of the foregoing was served upon all parties identified on the attached service list by the means specified therein.

/s/ J. Patrick Darby
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<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>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>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>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, Jr. 1200 Corporate Drive, Suite 105 Birmingham, Alabama 35242 rpf@rfitzpatrick.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>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>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>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>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>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>
<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>Unisys Corporation Party in Interest c/o Dana S. Plon, Esq. Sirlin Gallogly & Lesser, P.C. 123 South Broad Street, Suite 2100 Philadelphia, PA 19109 dplon@sirlinlaw.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>Collette Funderburg Creditor and Interested Party c/o Michael J. Antonio, Jr. Greystone Legal Clinic 2516 11th Avenue North Birmingham, AL 35234 MANT003@aol.com</p>
<p>James R. Crane c/o Sydney Gibbs Ballesteros Gibbs & Bruns, LLP 1100 Louisiana, Suite 5300 Houston, Texas 77002 sballesteros@gibbsbruns.com</p>	<p>Universal Hospital Services, Inc. c/o James E. Bailey, III Butler, Snow, O'Mara, Stevens & Cannada, PLLC 6075 Poplar Avenue, Suite 500 Memphis, TN 38119 jeb.bailey@butlersnow.com</p>

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<p>AMCAD 15867 North Mountain Road Broadway, VA 22815 cdelawder@amcad.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>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>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>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 c/o David A. Wender Alston & Bird LLP 1201 West Peachtree Street Atlanta, Georgia 30309 david.wender@alston.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>Jefferson County, Alabama George Carpinello Boies, Schiller & Flexner LLP 10 North Pearl Street, 4th Floor Albany, New York 12207 gcarpinello@bsflp.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 lbaum@proskauer.com</p>	<p>AMSOL c/o John K. Rezac Taylor English Duma LLP 1600 Parkwood Circle, Suite 400 Atlanta, Georgia 30339 jrezac@taylorenghish.com</p>
<p>Bayerische Landesbank c/o Edward A. Smith Venable LLP Rockefeller Center 1270 Avenue of the Americas New York, NY 10020 easmith@Venable.com</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>Internal Revenue Service c/o Kenya Bufford 801 Tom Martin Drive M/S 126 Birmingham, AL 35211 Kenya.Bufford@irs.gov</p>	<p>Vekesha Hawes Creditor c/o Tyrone Townsend P.O. Box 2105 Birmingham, AL 35201 ttownsl@msn.com</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>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>John A. Vos Esq., Interested Party c/o John A. Vos, Esq. 1430 Lincoln Avenue San Rafael, CA 94901 invalidemailecfonly@gmail.com</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>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>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>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>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>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>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>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>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>
<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>Revenue Cycle Management, LLC c/o Mark P. Williams Norman, Wood, Kendrick and Turner Ridge Park Place, Suite 3000 1130 22nd Street South Birmingham, AL 35205 mpwilliams@nwkt.com</p>
<p>U.S. Bank National Association, in its capacity as Indenture Trustee c/o Brian J. Klein c/o Ana Chilingarishvili Maslon Edelman Borman & Brand, LLP 90 S. Seventh Street, Suite 3300 Minneapolis, MN 55402-4140 brian.klein@maslon.com ana.chilingarishvili@maslon.com</p>	

VIA U.S. MAIL:

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

THE CLAIMANTS

VIA U.S. MAIL:

Andrew Bennett, Roderick Royal, et al. c/o Calvin B. Grigsby 2406 Saddleback Drive Danville, CA 94506	
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