

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

<p>In re:</p> <p>JEFFERSON COUNTY, ALABAMA, a political subdivision of the State of Alabama,</p> <p>Debtor.</p>	<p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p>	<p>Case No. 11-05736-TBB9</p> <p>Chapter 9</p>
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NOTICE OF APPEAL

Andrew Bennett, Jefferson County Tax Assessor, Bessemer Division, Roderick V. Royal, Former Birmingham City Council President, Mary Moore, Alabama State Legislator, John W. Rogers, Alabama State Legislator, William R. Muhammad, Carlyn R. Culpepper, Lt. Col. Rt., Freddie H. Jones, II, Sharon Owens, Reginald Threadgill, Rickey Davis, Jr., Angelina Blackmon, Sharon Rice, and David Russell, each a taxpayer of sewer property taxes and a ratepayer of the Jefferson County sewer system and jointly representatives of a putative class of approximately 130,000 taxpayers of sewer property taxes and ratepayers of Jefferson County sewer bills (collectively, the “Bennett Ratepayers” or “Ratepayers”), claimants in the above-styled chapter 9 bankruptcy case (the “Bankruptcy Case”) and plaintiffs in related Adversary Proceeding 120 (“AP 120”), hereby appeal the following opinions, orders, judgments, and findings of fact and conclusions of law, (collectively, the “Ruling”) of the United States Bankruptcy Court for the Northern District of Alabama to the United States District Court for the Northern District of Alabama, pursuant to 28 U.S.C. § 158(a):

- (1) Order Severing Complaint in Intervention and Motion for Class Certification; signed on 8/15/2012 Adversary Proceeding 16, Docket No. 139 (RE: related AP 16 Docket No. 126-- Complaint in Intervention Filed by Bennett Ratepayers filed July 13, 2012), together with the



following Rulings from AP 16 to the extent construed to be preclusive of Ratepayers claims or causes of action in either Adversary Proceeding 120, the Bankruptcy Case or on appeal:

- a. Memorandum Opinion On Net Revenues And Applicability of 11 U.S.C. § 928(b)[AP 16 Docket No. 119], dated June 29, 2012;
- b. Order On Net Revenues And Applicability of 11 U.S.C. § 928(b) [AP 16 Docket No. 121], dated July 2, 2012;
- c. Order On Net Revenues And Applicability of 11 U.S.C. § 928(b) [Bankr. Docket No. 1101], dated July 2, 2012;
- d. Agreed Order (I) Resolving Jefferson County's Motion for Reconsideration; Reserving Certain Issues and Directing Entry of Partial Final Judgment in AP 16; and (III) Establishing a Schedule in AP 67 [AP 16 Docket No. 152], dated October 9, 2012;
- e. Agreed Order (I) Resolving Jefferson County's Motion for Reconsideration; Reserving Certain Issues and Directing Entry of Partial Final Judgment in AP 16; and (III) Establishing a Schedule in AP 67 [Bankr. Docket No. 1350], dated October 9, 2012;
- f. Amended Memorandum Opinion On Net Revenues And Applicability of 11 U.S.C. § 928(b) [AP 16 Docket No. 151], dated October 9, 2012; and
- g. Partial Final Judgment [AP 16 Docket No. 153], dated October 9, 2012.

(2) Order Denying Motion to Reconsider this Court's Order Staying this Adversary Proceeding (Related to Doc #98) Signed on 7/1/2013 (Entered: 07/01/2013) AP 120 Docket No. 108.

(3) Order that the Request for a Stay is granted and this Adversary Proceeding is stayed in its entirety pending further order of this court. Signed on 6/7/2013 (RE: related document(s) 92

Reply filed by Defendant Jefferson county, Alabama). (Entered: 06/07/2013) AP 120 Docket No. 95.

(4) Order Sustaining Objection of Jefferson County, Alabama to Proofs of Claim filed by Roderick V. Royal and Others (Claims 1292 and 1305) Signed on 11/12/2013 (RE: related document(s)1945 Objection to Claim filed by Debtor Jefferson County, Alabama sustained on the grounds that the Claimants have stated no right to payment or any other affirmative recovery against the County under Alabama law and the Disputed Claims (Claim Numbers 1292 and 1305) are disallowed in their entirety, 2013 Response filed by Andrew Bennett overruled, 2016 Response filed by Andrew Bennett overruled, 2017 Reply filed by Andrew Bennett overruled, 2141 Response filed by Andrew Bennett Overruled, 2151 Response filed by Andrew Bennett overruled). (Entered: 11/12/2013). Bankruptcy Case Docket No. 2196.

(5) Order Denying Motion for Clarification or Reconsideration Based On Two Cases Cited as Authority by the Court on Objection of Jefferson County, Alabama to Proofs Of Claim Filed by Roderick V. Royal and Others (Related Doc 2160 and Order Denying Motion to Alter or Amend or for Relief from a Final Judgment (Related Doc 2174), Signed on 11/26/2013. Modified on 11/26/2013 to correct text. (Entered: 11/26/2013). Bankruptcy Case Docket No. 2251.

(6) Findings of Fact, Conclusions of Law and Order Confirming the Chapter 9 Plan of Adjustment for Jefferson County, Alabama Signed on 11/22/2013 (RE: related document(s)1911 Amended Chapter 9 Plan filed by Debtor Jefferson County, Alabama, 2182 Amended Chapter 9 Plan filed by Debtor Jefferson County, Alabama). The Plan, as previously modified and as modified by any modifications made at the Confirmation Hearing, is APPROVED and CONFIRMED. The Plan Settlements Motion 2183 is GRANTED in its entirety. Any resolutions of objections to confirmation of the Plan or to the Plan Settlements Motion explained on the record at the Confirmation Hearing are hereby incorporated by reference. All unresolved objections, statements, joinders, comments, and reservations of rights in opposition to or inconsistent

with the Plan or the Plan Settlements Motion have been fully considered by the Court and are hereby OVERRULED with prejudice on the merits and in their entirety. The Administrative Claims Bar Date shall be January 31, 2014. (Entered: 11/22/2013). Bankruptcy Case Docket No. 2248.

The names of parties to the Ruling, other than Bennett Ratepayers, represented by the undersigned attorney, and the names, addresses, and telephone numbers of their respective attorneys are as set forth in Exhibit A and B Master Service list attached hereto.

By: /s/ Calvin B. Grigsby
Calvin B. Grigsby, Esq. (*pro hac vice*)
Danville CA 94506
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Counsel for Bennett Ratepayers

CERTIFICATE OF SERVICE

I hereby certify that on December 1, 2013, a copy of the foregoing Notice of Appeal was served upon all parties identified on the attached service list by the means specified therein.

/s/ Calvin B. Grigsby
OF COUNSEL

EXHIBIT A

MASTER SERVICE LIST

VIA E-MAIL:

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<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@lynnllp.com shardy@lynnllp.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>

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<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>
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<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>
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<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>
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<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>
<p>CSX Transportation, Inc. A party-in-interest c/o James H. White, IV Baker Donelson Bearman Caldwell & Berkowitz, P.C. 420 20th Street North 1600 Wells Fargo Tower Birmingham, AL 35203 jwhite@bakerdonelson.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>
<p>James Pruitt Interested Party c/o Cynthia Forman Wilkinson, Esq. c/o Larry R. Mann, Esq. Wilkinson Law Firm, PC 215 N. Richard Arrington, Jr. Blvd., Ste. 811 Birmingham, AL 35203 wilkinsonefile@bellsouth.net</p>	<p>John Mason, IV c/o Dan C. King, III Stewart & Stewart, P.C. 1826 3rd Avenue North Suite 300 Bessemer, AL 35020 dking@stewartandstewart.net</p>
<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>

<p>James R. Crane c/o Sydney Gibbs Ballesteros Gibbs & Bruns, LLP 1100 Louisiana, Suite 5300 Houston, Texas 77002 sballesteros@gibbsbruns.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>W.C. Rice Oil Company, Inc. c/o James H. White, IV Baker Donelson Bearman Caldwell & Berkowitz, P.C. 420 20th Street North 1600 Wells Fargo Tower Birmingham, Alabama 35203 jwhite@bakerdonelson.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>
<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>
<p>AMCAD 15867 North Mountain Road Broadway, VA 22815 cdelawder@amcad.com</p>	<p>BNSF Railway Company c/o James H. White, IV Baker Donelson Bearman Caldwell & Berkowitz, P.C. 420 20th Street North 1600 Wells Fargo Tower Birmingham, Alabama 35203 jwhite@bakerdonelson.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>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 lbaum@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>

<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>AMSOL c/o John K. Rezac Taylor English Duma LLP 1600 Parkwood Circle, Suite 400 Atlanta, Georgia 30339 jrezac@taylorenghish.com</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>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>

U.S. Bank National Association, in its capacity as
Indenture Trustee
c/o Brian J. Klein

<p>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>	
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EXHIBIT B

VIA U.S. MAIL DELIVERY:

<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>

