

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

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

ANDREW BENNETT, ET AL. STATEMENT OF THE ISSUES ON 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 “special taxpayer” under 11 U.S.C. § 902(3) of, and/or “interested party” under 11 U.S.C. § 1109(b) with respect to, sewer user fees backed by real property liens constituting property taxes imposed upon ratepayers by the debtor, Jefferson County, Alabama, and jointly representatives of a putative class of approximately 130,000 special taxpayers of sewer property taxes and interested party ratepayers of Jefferson County sewer bills (collectively, the “Bennett Ratepayers” or “Ratepayers”), claimants in the above-styled chapter 9 bankruptcy case (the “Bankruptcy Case”), hereby file this designation of issues in the Appeal of the denial of their Proof of Claim [Bankr. 11-05736 Docket No. 2267], as follows:

The Order Sustaining Objection of Jefferson County, Alabama to Proofs of Claim filed by Roderick V.



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Objection to Claim filed by Debtor Jefferson County, Alabama) was 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.” (Entered: 11/12/2013). Bankruptcy Case Docket No. 2196. Accordingly, the issues on appeal of this Order are:

1. Whether the Bankruptcy Court erred by finding that Bennett Ratepayers’, as debtors of the Debtor, Jefferson County, proof of claims for repayment, and termination of future payments, of unconstitutional sewer fee overcharges was not a claim to an equitable right to payment under § 101(5)(A) or a right to equitable relief against the debtor-County arising out of a breach of performance (i.e. breach by violation by Debtor-County governmental officials of Ratepayers’ constitutional rights) giving rise to a right to payment under § 101(5)(B).

A claim under § 101(5) of the Code is defined as follows:

(A) right to payment, whether or not such right is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, or unsecured; or

(B) right to an equitable remedy for breach of performance if such breach gives rise to a right to payment, whether or not such right to an equitable remedy is reduced to judgment, fixed, contingent, matured, unmatured, disputed, undisputed, secured, or unsecured.

2. Whether the Court’s denial of Bennett Ratepayers claims erred by misapplying 11 USC §101(5)(B) wherein the term "claim" means—“right to an equitable remedy for breach of performance if such breach gives rise to a right to payment, whether or not such right to an equitable remedy is reduced to judgment, fixed, contingent, matured, unmatured, disputed, undisputed, secured, or unsecured” even though Ratepayers’ citizen taxpayer and ratepayer suit to declare unlawful County Supplemental Indentures and consensual statutory liens that increase their sewer fee cost burdens is by definition an equitable claim.

3. Whether the court's denial of Bennett Ratepayers claims was in error because proofs of claims executed and filed in accordance with Bankruptcy Rules constitute prima facie evidence of validity and amount of claim under Bankruptcy Procedural Rule 3001(f) where Ratepayers' Class Claim was filed in accordance with rules, sets forth facts necessary to support claim, and attaches all necessary supporting documents to far exceed the minimum requirement of prima facie validity.

4. Whether the court's denial of Bennett Ratepayers claims was in error because even if 3007(f) did not shift the burden to the debtor County to refute Ratepayers' prima facie claim with actual countervailing facts, Ratepayers' proof of claim meets the FRCP 12(b)(6) pleading standard.

5. Whether the court's denial of Bennett Ratepayers' claims was in error because Rule of Procedure 3007(b) states the County must prosecute its objection to Ratepayers' Proof of Claim in an adversary proceeding and in fact prohibits a County from including in a claim objection a request for denial of Ratepayers' claims that require a court of equity adversary proceeding.

6. Whether the court's denial of Bennett Ratepayers claims was in error because Rule of Procedure 3007(b) requires that if a claim objection is filed separately from a related adversary proceeding, the court should consolidate the objection with the adversary proceeding under Rule 7042.

7. Whether the court's denial of Bennett Ratepayers claims was in error because under Section 7001 both the procedure-injunctive and declaratory judgments—and the substance—validity of the sewer fee lien—are adversary proceedings under Federal bankruptcy law and are properly resolved by filing and answering a complaint under the Rules of Federal Procedure, not by claim objections in Plan confirmation hearings.

8. Whether the court's denial of Bennett Ratepayers claims was in error because after being named initially in AP-120 as a nominal defendant, the County filed papers making it clear that it would not pursue Ratepayers proof of claim because it agreed with the Swap Warrant Trustee's claim that the statutory lien in AP - 16 was both consensual and enforceable, and was adverse to a Ratepayers petition for declaratory judgment that this lien was null and void, even if that was a benefit to the Debtor estate resulting from a reduction in the County debts (which it was not since the confirmation order increased sewer debt by \$2.2 billion because the interest rate was so high)which would benefit all creditors, except the Swap Warrant Holders.

9. Whether the Court's order denying Bennett Ratepayers' proof of claim was in error because the court wrongfully treated Claim 1292 as a "claim objection" under Rule 3007 rather than a Proof of Claim properly filed under Rule 3001 and subject to all the rules of Federal Procedure under Rule 7001.

10. Whether the Court's order denying Bennett Ratepayers proof of claim was in error because the Alabama Supreme Court has, in numerous cases, made it clear that taxpayers and ratepayers subject to increased pecuniary or financial burdens or who are subject to property liens or assessments for nonpayment have standing to challenge any municipal contract that was procured in a manner violative of law, or by fraudulent means, or any other illegal means.

11. Whether the Court's order denying Bennett Ratepayers proof of claim was in error because the United States Supreme Court has made it clear that the bankruptcy power is subject to the Fifth Amendment's prohibition against taking private property without compensation and the diminution of the value of taxpayers and ratepayers real property from the security of unconstitutional real property liens or assessments for nonpayment securing the Sewer Warrants is a protected property interest that was procured in a manner violative of

law, or by fraudulent means, or any other illegal means.

12. Whether the Court's order denying Bennett Ratepayers proof of claim was in error because the issue of whether the \$700,000,000 increase in principal and additional interest cost and refunding losses totaling approximately \$1.6 billion were not used for capital improvements to the sewer system but which were chiefly beneficial to a private corporations and individuals is an issue of fact as to the non-public use of the proceeds of the swap warrants, requiring a trial on the merits to determine whether the Swap Warrants were invalid for lack of power to issue them.

13. Was the court's denial of Bennett Ratepayers class claims in error because the class action is the only vehicle that permits the aggregation and litigation of many small claims that would otherwise lie dormant and because claims may be contingent or of uncertain value, potential claimants may not realize that they can recover, unless the efforts of a representative make them aware and because, the effort and cost of investigating and initiating a claim that sophisticated swap contracts are unlawful in their inception may be greater than many claimants' individual stake in the outcome, discouraging the prosecution of these claims absent a class action filing procedure?

14. Was the court's denial of Bennett Ratepayers class claims in error because the filing by a representative of a class proof of claim was clearly contemplated by Fed.R.Bankr.P. 7023, which could be made applicable to contested matters by Fed.R.Bankr.P. 9014?

15. Was the court's denial of Bennett Ratepayers class claims in error because under the facts of this case it is an abuse of the bankruptcy judge's discretion to not apply Rule 7023 and allow a class proof of claim because the class action rule may be applied to 'any stage' in contested matters including Bennett Ratepayers' filing a proof of claim as a 'stage'?

16. Whether the court's denial of Bennett Ratepayers class claims is error because claim

1292 includes claims of unconstitutionality requesting declaratory relief and cancellation of offending contracts and well as precluding similar future contracts for New Sewer Warrants and not an unsecured contract claim for a money judgment which cannot be foreclosed by Settlement between the adverse parties to Bennett Ratepayer claimants –the County and the warrant holders and indenture trustee --in a Plan of Adjustment.

17. Whether the court’s denial of Bennett Ratepayers class claims is error where both the Alabama Supreme court and the US Supreme court hold that the right to challenge the correctness of a water or sewer bill because of illegal overcharges is a property right and protected property interest of the customer for declaratory judgment and due process of law jurisdiction.

18. May Ratepayers’ proof of claim seeking damages for a taking of property, property rights and citizens’ rights guaranteed under the U.S. Constitution under the 10th Amendment, the 14th and 5th Amendments, and the Alabama Constitution sewer fee collection and debt limit voter approval requirements, be cavalierly taken away by settlement agreement between two parties—the Debtor County and the Warrant Holders and their proxies--usurping these rights by allocation of the property, property rights and citizens’ rights being taken between themselves as (1) operating costs from Ratepayers’ sewer payment overcharges going to the County and (2) net revenue for debt service from unconstitutional overcharges, going to warrant holders and their proxies, who were the only parties to the settlement agreement?

19. May the taking of these constitutionally guaranteed property, property rights and citizens’ rights be subject to final determination by bankruptcy Judge who is a non-Article 1 Judge or Court who has no authority under Article 1 of the U.S. Constitution?

20. Whether the court’s denial of Bennett Ratepayers class claims is error when the right to

levy and collect sewer fees from Ratepayers is expressly conditioned on the constitutional provision which states:

“the sewer rentals or service charges, [which] shall be levied and collected in an amount sufficient to pay the principal of and interest on such bonds, replacements, extensions and improvements to, and the cost of operation and maintenance of, the sewers and sewerage treatment and disposal plants” and “Before issuing any bonds or levying or collecting any such sewer service charges or rentals, the proposal shall first be submitted to and approved by a majority of the voters” and further states “The authority to levy and collect sewer charges and rentals shall be limited to such charges as will pay the principal of and interest on the bonds and the reasonable expense of extending, improving, operating and maintaining said sewers and plants.”

21. Was the court’s denial of the Ratepayers proof of claim in error where the Alabama Supreme court has held “the law rather favors the application of the doctrine of ultra vires to municipalities and counties, which are invested with civil, police and political functions, and in case of any ambiguity or doubt arising out of terms used in the charter, they are strictly construed against the existence of such doubted power, and are resolved by construction in favor of the public?”

22. Was the court’s denial of the Ratepayers proof of claim in error where Alabama Supreme court has held that the County’s notice-of-claim statutes [Ala. Code §6-5-20] are inapplicable to claims that seek historically equitable (as opposed to legal) remedies?

23. Whether the Bankruptcy court was in error in denying the Ratepayers proof of claim under 101(5)](B) because rather than require the debtor County to pay the Ratepayers \$1.6 billion compensable property claim, the Bankruptcy court approved the County issuance of warrants to wipe out the old warrants containing the \$1.6 billion compensable property taking claim with new warrants of \$1.8 billion in principal and \$4.8 billion in interest with call premiums of 5%, increasing the debt backed by the liens on Ratepayers’ real property from \$4.4 billion (\$3.2 billion in principal plus \$1.2 billion in interest) to \$6.6 billion –thereby increasing diminution in value to Ratepayers’ cumulative real properties by \$2.2 billion in

bad faith and in violation of law?

24. Whether the Bankruptcy court was in error in denying the Ratepayers proof of claim under 101(5)](B) by declaring that the Ratepayers' proof of claim for equitable relief against the County belonged to the County, even though the County has no right to bring a claim for equitable relief against itself and given the fact is that the County will not sue itself.

25. Whether the Bankruptcy court was in error in denying the Ratepayers proof of claim under 101(5)](B), where the County was allowed to settle Bennett Ratepayers claims in a Plan Adjustment even though not the County but the protected taxpayer, ratepayer and citizen class has standing in the Alabama constitutional provisions against overly burdensome debt, and therefore Ratepayer's claims could not be brought or settled by the County on behalf of the Ratepayers for purposes of 11 USCS §541(a).

Dated: August 14, 2019

The interested parties to the Statement of Issues on Appeal, other than Bennett Ratepayers, represented by the undersigned attorneys, 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.

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CERTIFICATE OF SERVICE

I hereby certify that on the 14th day of August 2019, I electronically filed the foregoing with the Clerk of the Court using the CM-ECF system to serve same in accordance with the attached Master Service List.

/s/ Calvin B. Grigsby

OF COUNSEL

EXHIBIT A

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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@lynllp.com shardy@lynllp.com</p>	<p>The Bank of Nova Scotia c/o Donald M. Wright c/o Stephen B. Porterfield Sirote & Permutt, P.C. 2311 Highland Avenue S. Birmingham, AL 35205 dwright@sirote.com sporterfield@sirote.com</p>
<p>U.S. Bank National Association, in its capacity as Indenture Trustee c/o Charles R. Johanson III Engel, Hairston, & Johanson, P.C. 4th Floor, 109 20th Street (35203) P.O. Box 11405 Birmingham, AL 35202 rjohanson@ehjlaw.com</p>	<p>Appellant Carmella Macon Appeal No. 1101270 in the Supreme Court of Alabama c/o Matthew Weathers Weathers Law Firm, LLC P.O. Box 1826 Birmingham, AL 35201 mweathersmatt@gmail.com</p>

<p>David Perry, Esq. Finance Director Office of the Governor State of Alabama Office of the Governor State Capitol, Room N-104 600 Dexter Avenue Montgomery, AL 36130 david.perry@governor.alabama.gov</p>	<p>Appellant Carmella Macon Appeal No. 1101270 in the Supreme Court of Alabama c/o Edward Jason Dennis c/o Samuel B. Hardy, IV Lynn Tillotson Pinker & Cox, LLP 2100 Ross Avenue, Suite 2700 Dallas, Texas 75201 jdennis@lynlllp.com shardy@lynlllp.com</p>
<p>State of Alabama Department of Finance c/o Rachel L. Webber c/o Jerry C. Olshue, Jr. c/o Kristopher D. Sodergren c/o Robin E. Pate Rosen Harwood, P.A. 2200 Jack Warner Parkway, Suite 200 P.O. Box 2727 Tuscaloosa, AL 35403-2727 rwebber@rosenharwood.com boldshue@rosenharwood.com rpate@rosenharwood.com</p>	<p>U.S. Bank National Association, in its capacity as Indenture Trustee c/o Clark T. Whitmore Maslon Edleman Borman & Brand,LLP 3300 Wells Fargo Center 90 South Seventh Street Minneapolis, MN 55402-4140 clark.whitmore@maslon.com</p>
<p>Wendell Major Public Employee of Jefferson County Alabama 3775 Gillespie Road Dolomite, AL 35061 majorpd@charter.net wwm5007@gmail.com</p>	<p>Beckman Coulter, Inc. c/o Kirk B. Burkley Bernstein Law Firm, P.C. Suite 2200 Gulf Tower Pittsburgh, PA 15219-1900 kburkley@bernsteinlaw.com</p>
<p>Beers Properties, LLC Creditor c/o W.L. Longshore, III Longshore, Buck & Longshore, P.C. 2009 Second Avenue North Birmingham, AL 35203 Billy3@longshorebuck.com</p>	<p>The Depository Trust & Clearing Corporation A Party in Interest c/o Adam T. Berkowitz c/o Jeffrey Chubak Proskauer Rose LLP Eleven Time Square New York, NY 10036-8299 aberkowitz@proskauer.com jchubak@proskauer.com</p>

<p>Mike Hale, in his official capacity as Sheriff of Jefferson County, Alabama c/o Robert R. Riley c/o Keith Jackson c/o Jay Murrill Riley & Jackson, P.C. 1744 Oxmoor Road Birmingham, AL 35209 jay@rileyjacksonlaw.com</p>	<p>City of Birmingham, Alabama c/o U.W. Clemon White Arnold & Dowd P.C. 2025 Third Avenue North, Suite 500 Birmingham, AL 35203 uwclemon@waadlaw.com</p>
<p>Gene J. Gonsoulin A Party in Interest c/o A. Wilson Webb Webb Law Firm 4416 Linpark Drive Birmingham, AL 35222 awilsonwebb@gmail.com</p>	<p>Jefferson County Board of Education c/o Whit Colvin Bishop, Colvin, Johnson & Kent, LLC 1910 First Avenue North Birmingham, AL 35203 wcolvin@bishopcolvin.com</p>
<p>David Swanson Interested Party c/o Henry J. Walker Walker Law Firm 2330 Highland Ave. Birmingham, AL 35205 henryjwalker@bellsouth.net</p>	<p>All Temps Systems, Inc. c/o Andre' M. Toffel Andre' M. Toffel, P.C. Suite 300 600 North, 20th Street Birmingham, AL 35203 atoffel@toffelp.com</p>
<p>Bill George c/o Jon C. Goldfarb c/o Daniel Arciniegas c/o L. William Smith Wiggins, Childs, Quinn & Pantazis, LLC The Kress Building, 301 19th Street North Birmingham, AL 35203 wsmith@wcqp.com</p>	<p>Elevator Maintenance and Repair, Inc. Creditor c/o Charles N. Parnell, III Parnell & Crum, P.A. P.O. Box 2189 Montgomery, AL 36102-2180 bkrp@parnellcrum.com</p>

<p>U.S. Pipe and Foundry Company, LLC c/o Jeffrey B. McClellan, Esq. 1200 Abernathy Road, NE Suite 1200 Atlanta, GA 30328 jmcclellan@muellerwp.com</p>	<p>Wells Fargo Bank, National Association as Indenture Trustee c/o Eric A. Schaffer c/o Luke A. Sizemore c/o Mike C. Buckley Reed Smith LLP 225 Fifth Ave., Suite 1200 Pittsburgh, PA 15230-2009 eschaffer@reedsmith.com lsizemore@reedsmith.com mbuckley@reedsmith.com</p>
<p>City of Midfield, Alabama c/o David A. Sullivan 1728 3rd Avenue North Suite 400D Birmingham, AL 35203 dasnicole@bellsouth.net</p>	<p>Fraternal Order of Police Lodge 64 Robert Thompson, Aubrey Finley and William D. McAnally et al. on behalf of the Employees of the Jefferson County Sheriff's Office c/o Raymond P. Fitzpatrick 1929 Third Avenue North Birmingham, Alabama 35203 rpfitzpatrick@fcclawgroup.com</p>
<p>BBA Development, LLC c/o Amanda M. Beckett Burr & Forman LLP 420 North 20th Street, Suite 3400 Birmingham, AL 35203 abeckett@burr.com</p>	<p>Medical Data Systems Inc. c/o Bryan G. Hale Starnes Davis Florie LLP 100 Brookwood Place, 7th Floor Birmingham, AL 35209 bgh@starneslaw.com</p>
<p>Lara Swindle c/o Ann C. Robertson c/o H. Wallace Blizzard Wiggins, Childs, Quinn & Pantazis, LLC The Kress Building 301 Nineteenth Street North Birmingham, AL 35203 arobertson@wcqp.com hwb@wcqp.com</p>	<p>Charlotte Breece Lillie Starks On behalf of all similarly situated persons in Breece, et al v. Jefferson County Tax Collector c/o Lee Wendell Loder Loder, P.C. P.O. Box 13545 Birmingham, AL 35202 loderlawfirm@aol.com</p>

<p>John Madison, IV, inmates and others similarly situated at the Jefferson County Jail c/o H. Doug Redd 5343 Old Springville Road Pinson, AL 35126 hdougredd@gmail.com</p>	<p>B.A.S. L.L.P. c/o Salem Resha, Jr. Wilson Resha, LLC 1516 20th Street South, Suite A Birmingham, AL 35205 snr@wilsonresha.com</p>
<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 jcb.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 lelbaum@proskauer.com</p>	<p>Jefferson County, Alabama George Carpinello Boies, Schiller & Flexner LLP 10 North Pearl Street, 4th Floor Albany, New York 12207 gcarpinello@bsflp.com</p>

<p>Bayerische Landesbank c/o Edward A. Smith Venable LLP Rockefeller Center 1270 Avenue of the Americas New York, NY 10020 eamith@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 tlj@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>

