

2. Subject to the reservation of rights set forth below, the County respectfully submits that further litigation of the Motion should be stayed pending a final ruling in the *CSX Transportation* case. The disposition of the *CSX Transportation* case on appeal or remand may affect the basis or the amount of the Claimant's alleged tax refund. Accordingly, in the interests of judicial economy, to avoid inconsistent results and potentially unnecessary litigation, and to preserve the resources of the parties, the Court has cause to await a final rule in *CSX Transportation* before engaging the merits of the Motion.

3. The County reserves all rights, claims, and defenses with regard to the Motion and the Claimant's tax refund claim. Without limitation:

- a) The Alabama Department of Revenue has filed with the United States Supreme Court a petition for *writ of certiorari* in the *CSX Transportation* case. Pending a final ruling, the County reserves all arguments on the Claimant's claim to a tax refund, including the validity, application and effect of *CSX Transportation*.
- b) In addition to the application and effect of *CSX Transportation* on the sales tax collected by the County, the County reserves all rights as to alleged damages, including, without limitation, the Claimant's calculation of any tax refund claim.
- c) The County further reserves all rights on the means of collecting any tax refund claim. Without limitation, portions of the sales tax collected by the County is earmarked or pledged to various entities other than the County. The County general fund receives approximately one-sixth of the revenues from the subject sales tax. As set forth above, the County reserves all rights as to the validity, application and effect of the ruling in *CSX Transportation* pending a final ruling,

and the calculation of the Claimant's tax refund claim, if any. In no event, however, is the County's general fund liable for the full amount of the Claimant's tax refund claim.

4. In addition to reserving all substantive rights, claims, and defenses on the Claimant's tax refund claim, the County objects to the allowance of any administrative expense claim under section 503 of the Bankruptcy Code. Under the Plan and applicable law, the Claimant is not entitled to an administrative expense claim as asserted in the Motion. Without limitation, there is no bankruptcy estate separate and distinct from the County in the County's chapter 9 case. *See In re Jefferson County, Ala.*, 484 B.R. 427, 460-61 (Bankr. N.D. Ala. 2012). As there is no estate, there can be no administrative expense claims for "preserving the estate" in the County's case. *See In re New York City Off-Track Betting Corp.*, 434 B.R. 131, 141-42 (Bankr. S.D.N.Y. 2010) ("Because a chapter 9 debtor's property remains its own and does not inure into a bankruptcy estate as provided by section 541 of the Bankruptcy Code, there can be no administrative expenses for 'the actual and necessary costs of preserving the estate' as contemplated by section 503(b)(1)(A) of the Bankruptcy Code."). Accordingly, regardless of the underlying merits of the Claimant's tax refund claim, the County objects to the allowance of any claim as an administrative expense.

5. 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 that the Court delay any hearing or ruling on the Motion pending a final ruling in *CSX Transportation* and, regardless of any such ruling, deny the allowance of any tax refund claim, if any, as an administrative expense claim under section 503 of the Bankruptcy Code.

Respectfully submitted this 31st day of March, 2014.

/s/ J. Patrick Darby

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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
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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

CLAIMANT

VIA U.S. MAIL:

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