

United States Bankruptcy Court  
Northern District of AlabamaHillsborough Holdings Corp.,  
Plaintiff

Adv. Proc. No. 15-00127-TOM

United States of America,  
Defendant**CERTIFICATE OF NOTICE**

District/off: 1126-2

User: admin  
Form ID: pdf000Page 1 of 1  
Total Noticed: 8

Date Rcvd: Oct 31, 2019

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on Nov 02, 2019.

aty +Allan J. Arffa, Paul, Weiss, Rifkind, Wharton & Garrison, 1285 Avenue of the Americas,  
New York, NY 10019-6031

aty +Don M. Stichter, Stichter, Riedel, Blain & Postler, P.A.,  
110 East Madison Street, Suite 200, Tampa, FL 33602-4718

aty +James D. O'Donnell, Blackburn & Company, LC, 5150 Belfort Road Building 500,  
Jacksonville, FL 32256-6026

aty +Lauren Shumejda, Paul, Weiss, Rifkind, Wharton &, 1285 Avenue of the Americas,  
New York, NY 10019-6031

aty +Scott A. Stichter, Stichter, Riedel, Blain & Postler, P.A.,  
110 East Madison Street, Suite 200, Tampa, FL 33602-4718

aty +Stephen D. Gardner, Cooley Godward Kronish, LLP, 1114 Avenue of the Americas,  
New York, NY 10036-7703

aty +Stephen J. Shimshak, Paul, Weiss, Rifkind, Wharton &, 1285 Avenue of the Americas,  
New York, NY 10019-6031

cr +New WEI, Inc., c/o Thomas B. Humphries, 2311 Highland Avenue South,  
Birmingham, AL 35205-2972

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center.  
NONE. TOTAL: 0

\*\*\*\*\* BYPASSED RECIPIENTS \*\*\*\*\*

NONE. TOTAL: 0

Addresses marked '+' were corrected by inserting the ZIP or replacing an incorrect ZIP.  
USPS regulations require that automation-compatible mail display the correct ZIP.

Transmission times for electronic delivery are Eastern Time zone.

**I, Joseph Speetjens, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.****Meeting of Creditor Notices only (Official Form 309): Pursuant to Fed. R. Bank. P. 2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.**

Date: Nov 02, 2019

Signature: /s/Joseph Speetjens**CM/ECF NOTICE OF ELECTRONIC FILING**

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system on October 31, 2019 at the address(es) listed below:

Carol Koehler Ide on behalf of Defendant United States of America Carol.Koehler.Ide@usdoj.gov

James Blake Bailey on behalf of Plaintiff Hillsborough Holdings Corp. jbailey@bradley.com, kpbarnes@bradley.com

Lynne M. Murphy on behalf of Defendant United States of America lynne.m.murphy@usdoj.gov, Southern.Taxcivil@usdoj.gov

Robert L. Welsh on behalf of Defendant United States of America Robert.L.Welsh@usdoj.gov

Stephen B Porterfield on behalf of Trustee ANDRE' M TOFFEL sporterfield@sirote.com, pcastleberry@sirote.com

Stephen B Porterfield on behalf of Creditor New WEI, Inc. sporterfield@sirote.com, pcastleberry@sirote.com

Thomas Benjamin Humphries on behalf of Creditor New WEI, Inc. thumphries@sirote.com, cstanford@sirote.com

TOTAL: 7



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

In re:  NEW WEI, INC., <i>et al.</i> ,  Debtors	Chapter 7  Case No. 15-02741-TOM7  Jointly Administered
HILLSBOROUGH HOLDINGS CORP.,  Plaintiff,  v.  THE UNITED STATES OF AMERICA,  Defendant	Adversary Proceeding No. 15-00127-TOM

**ORDER APPROVING NOTICE**

This matter came before the Court for a status conference held on October 30, 2019, regarding the above-referenced adversary proceeding. Appearances were noted on the record. The Court having been provided a proposed notice for review, and finding that the notice is sufficient, hereby ORDERS that the proposed notice attached hereto as **Exhibit A** is approved, and further ORDERS and DIRECTS that counsel for Andre M. Toffel, Trustee of the above-referenced Chapter 7 estates to serve the notice attached hereto upon all parties entitled to notice pursuant to this Court's prior "Order Continuing and Amending Unlimited Notice of Service Requirements Established in the Chapter 11 Cases" entered on June 9, 2017.

**DONE and ORDERED THIS 31st day of October 2019**

/s/ Tamara O. Mitchell  
TAMARA O. MITCHELL,  
UNITED STATES BANKRUPTCY JUDGE

**EXHIBIT A**

**NOTICE OF MOTION AND HEARING REGARDING  
PROPOSED SETTLEMENT OF FEDERAL INCOME TAX CLAIMS**

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

In re:  NEW WEI, INC., <i>et al.</i> ,  Debtors	Chapter 7  Case No. 15-02741-TOM7  Jointly Administered
HILLSBOROUGH HOLDINGS CORP.,  Plaintiff,  v. THE UNITED STATES OF AMERICA,  Defendant	Adversary Proceeding No. 15-00127-TOM

**NOTICE OF MOTION AND HEARING REGARDING  
PROPOSED SETTLEMENT OF FEDERAL INCOME TAX CLAIMS**

Please take notice that Andre M. Toffel, the Chapter 7 Trustee (the “Trustee”) for the above-captioned debtors (the “Debtors”), has filed his *Motion for Approval of Settlement Agreement Between the Chapter 7 Trustee, the United States Department of Justice, the Internal Revenue Service, Mueller Water Products, Inc., and Ditech Holding Corporation and Its Affiliated Entities Pursuant to Federal Rule of Bankruptcy Procedure 9019* (the “Motion”).

The Motion seeks approval of a Settlement Agreement<sup>1</sup> that will resolve litigation over a federal income tax dispute that has been ongoing since 1991. The United States of America has filed proofs of claim alleging the Debtors may have more than \$860 million in federal income tax liabilities, including hundreds of millions of dollars in alleged priority tax claims. The Settlement

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<sup>1</sup> Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the 9019 Motion.

Agreement will resolve those alleged tax liabilities, and all of those proofs of claim – *all at no cost to the Debtors' estates*. The amounts due under the Settlement Agreement will be paid in full by non-debtor third-parties. Accordingly, the Trustee believes that no creditor or party in interest in these chapter 7 cases will be adversely impacted as a result of the proposed settlement. A copy of the Motion and its Exhibits, including the Settlement Agreement, may be obtained from the KCC website at [www.kccllc.net/walterenergy](http://www.kccllc.net/walterenergy) and click on the tab entitled Settlement Documents, by going to the Sirote & Permutt website at [www.sirote.com/notices](http://www.sirote.com/notices), or by requesting a copy from the undersigned counsel.

**Please take further notice that a hearing will be held on the Motion on November 18, 2019, at 10:30 a.m. prevailing Central Time, in Courtroom 3 located at the United States Bankruptcy Court for the Northern District of Alabama, Robert S. Vance Federal Building, 1800 Fifth Avenue North Birmingham, Alabama 35203. Any party wishing to object to or otherwise be heard in connection with the Motion should attend the hearing.**

Dated: \_\_\_\_\_  
Birmingham, Alabama

/s/ Stephen B. Porterfield  
Stephen B. Porterfield  
Thomas B. Humphries  
**SIROTE & PERMUTT, P.C.**  
2311 Highland Avenue South  
Post Office Box 55727  
Birmingham, AL 35255-5727  
Telephone: (205) 930-5100  
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[sporterfield@sirote.com](mailto:sporterfield@sirote.com)  
[thumphries@sirote.com](mailto:thumphries@sirote.com)

*Counsel for the Trustee*