

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

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

**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 and the United States of America Pursuant to Federal Rule of Bankruptcy Procedure 9019* (the “Motion”).

The Motion seeks approval of a Settlement Agreement¹ 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 Agreement will resolve those alleged tax liabilities, and all of those proofs of claim – *all at no cost*

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



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 and click on the tab entitled Settlement Documents, by going to the Sirote & Permutt website at 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: November 5, 2019
Birmingham, Alabama

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Counsel for the Trustee

CERTIFICATE OF SERVICE

I hereby certify that on this the 5th day of November, 2019, I electronically filed the foregoing with the Clerk of the Court using the CM/ECF system which will send notification of such filing all persons and entities that have filed a request for service of filings in this case pursuant to Bankruptcy Rule 2002.

Electronic notice, and via U.S. Mail where appropriate, will also be provided to the following:

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