Case 12-32118 Filed 06/28/13 Doc 970

UNITED STATES BANKRUPTCY COURT EASTERN DISTRICT OF CALIFORNIA SACRAMENTO DIVISION In re Case No. 12-32118 Chapter 9 NOTICE OF APPEARANCE AND REQUEST FOR SPECIAL NOTICE PURSUANT TO FEDERAL RULE OF BANKRUPTCY PROCEDURE TO: UNITED STATES BANKRUPTCY JUDGE, THE DEBTOR, AND ALL INTERESTED PARTIES PLEASE TAKE NOTICE that the firm of SCHIFF HARDIN LLP, attorneys for the Ad Hoc Taxpayers Working Group hereby requests special notice of all events relevant to the above-referenced bankruptcy and copies of all pleadings or documents filed in relation to the above-referenced bankruptcy, including all pleadings or notices under Federal Rules of Bankruptcy Procedure, Rule 2002, the commencement of any adversary proceedings, the filing of any requests for hearing, objections, and/or notices of motion, or any other auxiliary filings, as well as notice of all matters which must be noticed to creditors, creditors' committees and parties-in-interest and other notices as required by the United States Bankruptcy Code and Rules and/or	1 2 3 4 5	SCHIFF HARDIN LLP KAROL DENNISTON (Bar No. 141667) JEFFREY EATON (Bar No. 272717) One Market, Spear Street Tower Thirty-Second Floor San Francisco, CA 94105 Tel: (415) 901-8700 Fax: (415) 901-8701 Attorneys for Ad Hoc Taxpayers Working Gr	roup
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28	26	notice of all matters which must be noticed to creditors, creditors' committees and parties-in-	
2	27	interest and other notices as required by the	e United States Bankruptcy Code and Rules and/or
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SCHIFF HARDIN LLP ATTORNEYS AT LAW SAN FRANCISCO

Local Rules of the above-referenced bankruptcy court. 1

SCHIFF HARDIN LLP, requests that for all notice purposes and for inclusion in the Master Mailing List and the Master Emailing List in this case, the following address be used:

Karol K. Denniston
Jeffrey D. Eaton
SCHIFF HARDIN LLP
One Market, Spear Street Tower
Thirty Second Floor
San Francisco, CA 94105
kdenniston@schiffhardin.com
jeaton@schiffhardin.com

Neither this Request for Special Notice nor any subsequent appearance, pleading, claim, proof of claim, documents, suit, motion nor any other writing or conduct, shall constitute a waiver of the party's:

- a. Right to have any and all final orders in any and all non-core matters entered only after *de novo* review by a United States District Court Judge;
- b. Right to receive service pursuant to Fed. R. Civ. P. 4 made applicable to the instant proceeding by Fed. R. Bankr. P. 7004, notwithstanding Schiff Hardin LLP's participation in the instant proceeding. This Request for Special Notice shall not operate as a confession and/or concession of jurisdiction. Moreover, the within party does not authorize Schiff Hardin LLP, either expressly or impliedly through Schiff Hardin LLP's participation in the instant proceeding, to act as its agent for purposes of service under Fed. R. Bankr. P. 7004;
- c. Right to trial by jury in any proceeding as to any and all matters so triable herein, whether or not the same be designated legal or private rights, or in any case, controversy or proceeding related hereto, notwithstanding the designation or not of such matters as "core proceedings" pursuant to 28 U.S.C. 157(b)(2)(H), and whether such jury trial right is pursuant to statute or the United States Constitution;

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¹ The Working Group members are parties in interest in this case. The Ninth Circuit recently considered the breadth of Section 1109(b)'s definition of "party in interest" and held that standing as a party in interest is coextensive with Article III standing under the Constitution. <u>In re Thorpe Insulation Co.</u>, 677 F.3d 869, 884 (9th Cir. 2012). Specifically, taxpayers that will be affected by a tax increase proposed by the plan or that will primarily bear the costs of the plan's implementation—such as the Working Group members—are parties in interest in a Chapter 9 case. <u>See In re Mount Carbon Metropolitan District</u>, No. 97-20215, 1999 WL 34995477, *5 (Bankr. D. Colo., July 20, 1999); Ault v. Emblem Corp. (In re Wolf Creek Valley Metropolitan District No. IV), 138 B.R. 610 (D. Colo. 1992).

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1	d. Right to have the reference of this matter withdrawn by the United States Distric	
2	Court in any matter or proceeding subject to mandatory or discretionary withdrawal; and	
3	e. Other rights, claims, actions, defenses, setoffs, recoupments or other matters to	
4	which this party is entitled under any agreements at law or in equity or under the United States	
5	Constitution.	
6	Dated: June 28, 2013 Schiff Hardin LLP	
7		
8	By: /s/ Karol K. Denniston	
9	Karol K. Denniston Jeffrey D. Eaton	
10	One Market, Spear Street Tower Thirty-Second Floor Son Francisco, CA 04105	
11	San Francisco, CA 94105 Tel: (415) 901-8700 Fax (415) 901-8701	
12	Attorneys for Ad Hoc Taxpayers Working Group	
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