

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF GEORGIA

In re:	)	
	)	Chapter 11
SEA ISLAND COMPANY, <i>et al.</i> ,	)	
	)	Case No. 10-21034 - JSD
	)	Jointly Administered
Debtors.	)	
	)	Judge John S. Dalis
	)	

CERTIFICATE OF SERVICE

This is to certify that on April 20, 2011 a true and correct copy of the *SEA ISLAND COMPANY CREDITORS LIQUIDATION TRUST'S POST EFFECTIVE DATE QUARTERLY OPERATING REPORT FOR THE PERIOD FROM 1/1/11 TO 3/31/11* (the "*Operating Report*") was filed on April 20, 2011 using the CM/ECF system, which sent notification of such filing to the following parties:

Michael N. White	Robert M. Cunningham
Sarah R. Borders	Harris Winsberg
Jason Watson	David Wender
Jeffrey W. Kelley	Ezra H. Cohen
Frank J. Perch, III	Kenneth Nobel
Kristin C. Wigness	David W. Adams
Mark Bulovic	Robert M. Brennan
Rufus Dorsey	Kenneth D. Crowder
M. Katherine Burgess	Debi Evans Galler
Paul Steven Singerman	Jordi Gusó
Frank W. Deborde	Lisa Howell Baggett
Michael B. Pugh	Lisa Ritchey Craig
William E. Dillard	James Drake
R. Michael Souther	Kathleen Horne
Margaret Onys Rentz	J. Alan Welch
Matthew E. Mills	Office of the U.S. Trustee

In addition, I have this day caused to be served a true and correct copy of the *Operating Report* by depositing it in the United States mail, in a properly addressed envelope, with sufficient postage affixed thereon, and by electronic mail where indicated, addressed to the following parties:

Matthew E. Mills
Office of The U S Trustee
222 W. Oglethorpe Ave, Suite 302
Savannah, GA 31401
Email: Matthew.E.Mills@usdoj.gov

Sea Island Company, et al.
100 Salt Marsh Lane
St. Simons Island, GA 31522

Shelli Willis
Troutman Sanders LLP
Bank of America Plaza, Suite 5200
600 Peachtree St.
Atlanta, GA 30808

U.S. Attorney
100 Bull Street
Suite 201
Savannah, GA 31401

Georgia Department of Revenue
Bankruptcy Section
P. O. Box 161108
Atlanta, GA 30321

Georgia Department of Labor
148 Andrew Young International Blvd.
Suite 826
Atlanta, GA 30303-1751

Acushnet Company
P.O. Box 965
Fairhaven, MA 02719

William M. Flatau
Katz, Flatau & Boyer, LLP
355 Cotton Avenue
Macon, GA 31201

Glynn County Tax Commissioner
Attn: Florence Dees
W. Harold Pate
Courthouse Annex
1725 Reynolds St., Suite 100
Brunswick, GA 31520

Sarah L. Taub
Jeffrey R. Dutson
King & Spalding, LLP
1180 Peachtree St.
Atlanta, GA 30309-3521

Internal Revenue Service
Insolvency Unit, Stop 335-0
401 W. Peachtree St., NW
Atlanta, GA 30308

Internal Revenue Service
P.O. Box 7346
Philadelphia, PA 19101

Oscar B. Fears, III
Senior Assistant Attorney General
40 Capitol Square, SW
Atlanta, GA 30334

Glynn County Finance Department
1725 Reynolds Street, Suite 300
Brunswick, GA 31520

C. T. Adams
503 Vassar Point
St. Simons Island, GA 31522-2416

Steven R. Gross
George E.B. Maguire
Jasmine Bell
Debevoise & Plimpton, LLP
919 Third Ave.
New York, NY 10022

Georgia Theatre Company
William J. Stembler
50 Cinema Lane
St. Simons Island, GA 31522

Christopher R. Donoho, III
Hogan Lovells US LLP
875 Third Avenue
New York, NY 10022

GlassRatner Advisory &
Capital Group, LLC
3391 Peachtree Rd., NE, Suite 1100
Atlanta, GA 30326

J. Alan Welch
2225 Gloucester St.
Brunswick, GA 31520

Dennie McCray
283 West 13th Street
Sea Island, GA 31561

William C. Smith
147 Point Lane
St. Simons Island, GA 31522

Edward T. Wright
107 Arthur J. Moore Drive
St. Simons Island, GA 31522

William C. Smith
225 Abbott Lane
St. Simons Island, GA 31522

Billy Ray Gibson
406 Whitfield Ave.
St. Simons Island, GA 31522-2229

Tom Fasio
401 N. Main St., Suite 400
Hendersonville, NC 28792

Imperial Credit Corporation
101 Hudson Street
Jersey City, NJ 07302

James S. Carr
Kelley Drye & Warren, LLP
101 Park Avenue
New York, NY 10178

Lloyd's America, Inc.
The Museum Office Building
25 West 53rd Street, 14th Floor
New York, NY 10019

Travelers
National Accounts
One Tower Square - 5MN
Hartford, CT 06183-4044

David Everett
319 West 48th Street
Sea Island, GA 31561

Merrell Hawkins LLC
One Premier Plaza 5605
Glenridge Dr. NE, Suite 720
Atlanta, GA 30342-1378

Network Services Plus Inc.
5080 Old Ellis Pointe
Roswell, GA 30076

Bob Flight
24 Gayfield Rd.
Cape Elizabeth, ME 04107

Sue M. Sayer
302 Forest Oaks
St. Simons Island, GA 31522-2489

Georgia Power
241 Ralph McGill Blvd.
B-10180
Atlanta, GA 30308

William R. Graham
172 Merion
St. Simons Island, GA 31522-2415

Joyce McNeely
102 Cascades
St. Simons Island, GA 31522-2463

Bill Edenfield
235 Deveonwood
St. Simons Island, GA 31522-1901

Barbara Ann Johns
Rt. 3, Box 485 P
Hortense, GA 31543

Carl Patrick Talley
105 Meadowbrook
St. Simons Island, GA 31522

U.S. Attorney
P. O. Box 8970
Savannah, GA 31412

Matt Hodgdon
307 Camoustie
St. Simons Island, GA 31522-2423

Lesco/John Deere Landscapes
24110 Network Place
Chicago, IL 60673-1241

Merry T. Tipton
126 St. Clair Dr.
St. Simons Island, GA 31522-1035

Clifford Owens, Jr.
500 Inverness Ct.
St. Simons Island, GA 31522-1023

Institution Food House, Inc.
2601 Alex Lee Blvd.
Florence, SC 29506

Bill Miller
110 Temple Terrace
Woodbine, GA 31569

John Deere Credit
6400 NW 86th St. #6600
Johnston, IA 50131-6600

Barbara Ann Johns
394 Ft. McIntosh Loop
Hortense, GA 31543

Bernd Lembcke
254 Murray Rd.
West Palm Beach, FL 33405-3356

Wiley A. Wasden, III, Esq.
Brennan & Wasden, LLP
P. O. Box 8047
Savannah, GA 31412
Email: wwasden@brennanandwasden.com

Matt Hodgdon
2966 Waverly Court, SE
Atlanta, GA 30339

Glynn Landscaping
1955 Coast Street
Brunswick, GA 31520

Glynn Landscaping
P. O. Box 30173
Sea Island, GA 31561

State of Georgia Revenue Commissioner
410 Trinity-Washington Building
Atlanta, GA 30334

Attorney General of Georgia
c/o Civil Process Clerk
132 State Judicial Building
Atlanta, GA 30334

Department of Justice – Tax Division
Attn: Chief, Civil Trial Section, Southern
Region
P. O. Box 14198
Ben Franklin Station
Washington, DC 20044

United States Attorney General
Main Justice Building
10th and Constitutional Avenue, NW
Washington, DC 20530

Dated: April 21, 2011.

/s/ Robert M.D. Mercer

Robert M.D. Mercer
Georgia Bar No. 502317

BRYAN CAVE LLP
One Atlantic Center, 14th Floor
1201 West Peachtree Street, N.W.
Atlanta, Georgia 30309-3488
(404) 572-6600 Telephone
(404) 572-6999 Facsimile

*Counsel for Robert Barnett as the Liquidation Trustee
under the Sea Island Company Liquidation Trust*