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UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF GEORGIA BRUNSWICK DIVISION

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

CERTIFCATE OF SERVICE

This is to certify that on March 1, 2013, the "Order, Granting Subject to Objection on the Terms Set Forth Below, Trustee's Motion for Entry of an Order Authorizing and Approving an Agreement Resolving Disputes Between the Trustee and the Lenders" [Bankr. Docket No. 1029] was filed using the CM/ECF system and, according to the CM/ECF notice, the CM/ECF system sent notification of such filings to the parties listed below:

David W. Adams Lisa Howell Baggett Sarah R. Borders Robert M. Brennan M. Katherine Burgess Mark Bulovic R. Flay Cabiness M. Tyus Butler Ezra H. Cohen Lisa Ritchey Craig Robert M. Cunningham Kenneth D. Crowder Frank W. Deborde William E. Dillard Rufus T. Dorsey James L. Drake Debi Evans Galler Jordi Guso Jeffrey W. Kelley Kathleen Horne Jason A. Kolbe Matthew E. Mills Office of the United States Trustee Kenneth E. Noble Michael B. Pugh Frank J. Perch, III Paul Steven Singerman R. Michael Souther R. Michael Thompson Jason Harold Watson J. Alan Welch David Allan Wender Kristin C. Wigness Michael N. White Harris Winsberg James T. Wilson

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In addition, on March 1, 2013, the foregoing pleading was also served by electronic mail on:

Matthew E. Mills, Esq.
Office of the United States Trustee
Matthew.E.Mills@usdoj.gov

In addition, on March 1, 2013, the foregoing pleading was also served by first class United States mail on:

Internal Revenue Service Centralized Insolvency Operation (CIO) P.O. Box 7346 Philadelphia, PA 1101-7346

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In addition, on March 1, 2013, the foregoing pleading was also served by certified mail, return receipt requested on:

United States Attorney Southern District of Georgia Attn: Civil Process Clerk 22 Barnard Street, Suite 300 Savannah, GA 31401 Eric Holder Attorney General of the United States U.S. Department of Justice 950 Pennsylvania Avenue, NW Washington, DC 20530-0001

Steven T. Miller, Acting Commissioner Internal Revenue Service 1111 Constitution Avenue, NW Room 3000 Washington, DC 20224-0002

This 1st day of March, 2013.

LAMBERTH, CIFELLI, STOKES, ELLIS & NASON, P.A.

/s/ Christopher D. Phillips Christopher D. Phillips Georgia Bar No. 575913

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Liquidation Trustee Under the Sea
Island Liquidation Trust