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San Francisco, CA 94104-1520

*Counsel for the Debtor
and Debtor in Possession***UNITED STATES BANKRUPTCY COURT****NORTHERN DISTRICT OF CALIFORNIA****OAKLAND DIVISION**

In re:

THE ROMAN CATHOLIC BISHOP OF
OAKLAND, a California corporation sole,

Debtor.

Case No. 23-40523 WJL

Chapter 11

**DECLARATION OF ERIC W. KAUP IN
SUPPORT OF DEBTOR'S APPLICATION
FOR ORDER AUTHORIZING
EMPLOYMENT OF HILCO REAL ESTATE,
LLC AS REAL ESTATE CONSULTANT
PURSUANT TO 11 U.S.C. § 327**

Judge: Hon. William J. Lafferty

[No Hearing Required]



1 I, Eric W. Kaup, hereby declare as follows: ¹

2 1. I am an Executive Vice President, Chief Commercial Officer, and Special Counsel of Hilco
3 Trading, LLC, the parent company and managing member of Hilco Real Estate, LLC ("Hilco"). Except
4 as otherwise noted, I have personal knowledge of the matters set forth herein, and if called and sworn as
5 a witness, I could and would testify competently thereto.

6 2. This declaration (this "Declaration") is made in support of the *Debtor's Application for*
7 *Order Authorizing Employment of Hilco Real Estate, LLC as Real Estate Consultant Pursuant To*
8 *11 U.S.C. § 327* (the "Application") filed concurrently herewith.² I have reviewed the Application and
9 approve the contents thereof.

10 3. As set forth in the Application, The Roman Catholic Bishop of Oakland, a California
11 corporation sole, and the debtor and debtor in possession (the "Debtor") in the above-captioned chapter
12 11 case, has requested that Hilco provide real property valuation services to the Debtor, and Hilco has
13 agreed to provide those services (the "Services").

14 4. The Services include, but are not limited to, the following:

15 (a) Analysis and valuation of real property titled in the name of the Debtor;

16 (b) Analysis and valuation of certain real property titled in the name of Debtor-
17 affiliated Non-Debtor Catholic Entities as necessary in connection with the
18 Debtor's reorganization; and

19 (c) other activities related to the foregoing as are requested by the Debtor and agreed
20 to by Hilco.

21 5. A copy of the Engagement Agreement between Hilco and the Debtor is attached hereto as

22 **Exhibit A.**

23 6. Hilco is a nationally recognized financial-services and advisory firm, with extensive
24 restructuring and real estate experience. Hilco is well-qualified to provide the services described herein.

25
26 ¹ Certain information set forth herein relates to matters (i) contained in Hilco's or its affiliates' books and records and (ii)
27 within the knowledge of other employees of Hilco or its affiliates, and is based on information provided by such employees.

28 ² Capitalized terms used herein but not otherwise defined herein shall have the meanings ascribed to them in the Application.

DECLARATION OF ERIC W. KAUP

1 Its professionals have decades of experience valuing real property. The professional biographies of its
2 professionals who will be principally responsible for providing services to the Debtor are attached hereto
3 as **Exhibit B**.

4 7. The terms of the Engagement Agreement and indemnification provisions included therein
5 were negotiated at arm's-length between the Debtor and Hilco.

6 8. To the best of my knowledge, Hilco and its professional personnel:

7 (a) are not creditors, equity security holders or insiders of the Debtor;

8 (b) are not and were not, within two years before the date of the filing of the Chapter 11
9 Case, directors, officers or employees of the Debtor; and

10 (c) do not have an interest materially adverse to the interest of the Debtor's estates or of
11 any class of creditors or equity security holders, by reason of any direct or indirect
12 relationship to, connection with or interest in the, the Debtor.

13 9. Other than as set forth herein, and to the best of my knowledge, Hilco: (a) has no
14 connection with the Debtor's creditors, other parties-in-interest, or the attorneys or accountants of any of
15 the foregoing, or the United States Trustee or any person employed in the Office of the United States
16 Trustee; and (b) does not hold any interests adverse to the Debtor's estate; and (c) is a "disinterested
17 person" as such term is defined in section 101(14) of the Bankruptcy Code.

18 10. To check potential connections with the Debtor and other parties in interest in this Chapter
19 11 Case, Hilco searched to determine whether it or any of its affiliates had any relationships with the entities
20 identified by the Debtor and its representatives as potential parties in interest (the "**Potential Parties in**
21 **Interest**"). To the extent that this inquiry has revealed any connections to certain Potential Parties in Interest,
22 those connections are listed on and described in the attached **Exhibit C**.

23 11. Except as otherwise set forth herein, and to the best of my knowledge, Hilco: (a) has no
24 connection with the Debtor's creditors, other parties-in-interest, or the attorneys or accountants of any of
25 the foregoing, or the United States Trustee or any person employed in the Office of the United States
26 Trustee; and (b) does not hold any interests adverse to the Debtor's estate; and (c) is a "disinterested
27 person" as such term is defined in section 101(14) of the Bankruptcy Code.

28
DECLARATION OF ERIC W. KAUP

1 12. As part of its diverse global activities, Hilco may be involved in numerous cases,
2 proceedings, and transactions involving many different attorneys, accountants, investment bankers, and
3 financial consultants, some of whom may represent claimants and parties in interest in this Chapter 11
4 Case. Further, Hilco may have in the past, and may in the future, be advised and/or have been represented
5 by several attorneys, law firms, and other professionals, some of whom may be involved in this Chapter
6 11 Case. Finally, Hilco may have in the past, and will likely in the future, be working with or against
7 other professionals involved in this Chapter 11 Case in matters wholly unrelated to this Chapter 11 Case.
8 Based upon my current knowledge of the professionals involved in this Chapter 11 Case, and to the best
9 of my knowledge, none of these business relationships constitute interests adverse to the interests of the
10 Debtor's estate or of any class of creditors or equity security holders in matters upon which Hilco is to be
11 employed, and none are in connection with this Chapter 11 Case.

12 13. The Debtor has numerous creditors and relationships with a large number of individuals
13 and entities that may be parties in interest in this Chapter 11 Case. Consequently, although every
14 reasonable effort has been made to discover Hilco's connections with the Potential Parties in Interest,
15 Hilco is unable to state with certainty whether any of its clients or an affiliated entity of a client holds a
16 claim or otherwise is a party in interest in this Chapter 11 Case. If Hilco discovers any information that
17 is contrary or pertinent to the statements made herein, Hilco will promptly disclose such information to
18 the Court.

19 14. Neither I, nor any principal of, or professional employed by Hilco has agreed to share or
20 will share any portion of the compensation to be received from the Debtor with any other person other
21 than principals and regular employees of Hilco.

22 15. As of the commencement of this chapter 11 case, the Debtor did not owe Hilco for
23 prepetition services rendered to the Debtor.

24 16. Hilco will conduct further inquiries regarding its retention by any creditors of the Debtor
25 as necessary, and upon conclusion of such inquiry, or at any time during the period of its employment, if
26 Hilco should discover any facts bearing on the matters described herein, Hilco will supplement the
27 information contained in this Declaration.
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DECLARATION OF ERIC W. KAUP

1 17. Hilco will apply for compensation for professional services rendered and reimbursement
2 of expenses incurred in connection with the Debtor's Chapter 11 Case in compliance with sections 330
3 and 331 of the Bankruptcy Code and applicable provisions of the Bankruptcy Rules, Local Rules, and any
4 other applicable procedures and orders of the Court. Hilco also intends to make every reasonable effort
5 to comply with the U.S. Trustee's requests for information and additional disclosures as set forth in the
6 Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under
7 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases, effective November 1, 2013 (the "Revised UST
8 Guidelines"), both in connection with this Application and the interim and final fee applications to be filed
9 by Hilco in this Chapter 11 Case.

10 18. The following is provided in response to the request for additional information set forth in
11 Paragraph D.1. of the Revised UST Guidelines:

12 19. **Question:** Did you agree to any variations from, or alternatives to, your standard or
13 customary billing arrangements for this engagement?

14 **Response:** No.

15 20. **Question:** Do any of the professionals included in this engagement vary their rate
16 based on the geographic location of the bankruptcy case?

17 **Response:** No.

18 21. **Question:** If you represented the client in the 12 months prepetition, disclose your
19 billing rates and material financial terms for the prepetition engagement, including any adjustments during
20 the 12 months prepetition. If your billing rates and material financial terms have changed postpetition,
21 explain the difference and the reasons for the difference.

22 **Response:** Not applicable. Hilco was not retained by the Debtor pre-petition.

23 22. **Question:** Has your client approved your prospective budget and staffing plan, and, if
24 so, for what budget period?

25 **Response:** Yes. The Debtor approved the budget and staffing for the valuation services to be
26 provided during the first quarter of 2025.

27 I declare under penalty of perjury under the laws of the United States of America the foregoing is
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DECLARATION OF ERIC W. KAUP

1 true and correct to the best of my information, knowledge, and belief.

2 Executed on March 6, 2025

3 /s/ Eric W. Kaup
4 Eric W. Kaup
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DECLARATION OF ERIC W. KAUP

EXHIBIT A

February 24, 2025

Via Email

Matthew Mason
Hilco Real Estate, LLC
mmason@hilcoglobal.com

*** CONFIDENTIAL ***

Re: Real Estate Valuation Services for The Roman Catholic Bishop of Oakland

Dear Mr. Mason:

This agreement ("Agreement") between The Roman Catholic Bishop of Oakland, a California corporation sole ("RCBO") and Hilco Real Estate, LLC ("Hilco") and together with RCBO, the "Parties") confirms and sets forth the terms and conditions of Hilco's role as a real estate valuation consultant for certain real property titled in the name of RCBO, effective as November 7, 2024 (the "Effective Date").

In exchange for the consideration of the promises and covenants set forth herein, the Parties agree as follows:

1. Scope of Services. Hilco will provide real estate valuation and services to RCBO related to certain real property titled in the name of RCBO located in Northern California (the "Valuation Services").

2. Confidentiality and Privilege. The Parties agree that the relationship between them is strictly confidential. Foley & Lardner LLP (the "Firm") is counsel to and a representative of RCBO for purposes of the Valuation Services. All communications between the Parties (including with the Firm as RCBO's representative, and other professionals who are engaged by RCBO, shall be deemed privileged and confidential under Federal Rule of Evidence 501, Federal Rule of Civil Procedure 26(b), California Evidence Code § 954, and in accordance with state law as communications between parties and their lawyers and/or expert consultants. All communications between Hilco and RCBO (including those with the Firm and other retained estate professionals as the Firm's representative) and documents and information received or developed by Hilco under this Agreement, whether written or oral, including, but not limited to, materials, summaries, documents, reports, comments, agreements, notes, papers, records, accounts, journals, chronicles, letters, memos, messages, electronic or magnetic recordings, diskettes, tapes, videos, and photographs shall be deemed protected "work product" under applicable rules of attorney-client privilege, and in accordance with state and federal law. The Parties acknowledge and agree that they have been working with each other, and with the Firm, consistent with the terms of this paragraph regarding confidentiality and privilege since the Effective Date of this Agreement.

February 24, 2025

Page 2

3. Disclosure of Communications or Work Product. It is hereby acknowledged and agreed that confidential and proprietary information relating to (a) the Valuation Services; (b) communications between Hilco and RCBO and/or the Firm, and (c) any of the information received or developed in the course of Hilco's work for RCBO in these matters, is individually and collectively, "Confidential Information." In consideration of the disclosure to Hilco of the Confidential Information and other consideration paid under this Agreement, Hilco agrees to treat the Confidential Information in confidence and to undertake the following additional obligations with respect thereto: (i) to use the Confidential Information for the sole and limited purpose of Valuation Services; (ii) not to disclose, in whole or in part, any of the Confidential Information to any person other than RCBO and the Firm without the prior written consent of RCBO and/or the Firm; provided that Hilco may disclose Confidential Information to its equity holders, members, managers, directors, officers, employees, affiliates, agents, and other representatives (those who receive Confidential Information hereunder, the "Representatives") (x) who are involved in the Valuation Services and (y) who are informed of the confidential nature of the Confidential Information; and (iii) to promptly return to RCBO or certify destroyed all Confidential Information upon request; provided that Hilco may retain archived copies of Confidential Information for legal, regulatory, or corporate policy compliance purposes subject to ongoing obligations of confidentiality. If access to, or disclosure of, any of the materials in Hilco's possession relating to Confidential Information or the Valuation Services in this matter is sought by a third party, then for a period through an including two (2) years following the last day of services performed by Hilco for RCBO, Hilco shall (to the extent legally permissible) (A) promptly notify RCBO and the Firm of such action, (B) tender to RCBO and the Firm its defense in responding to such a request, and (C) reasonably cooperate with RCBO and the Firm concerning Hilco's response thereto.

4. Fees. Hilco shall be compensated on an hourly basis, as follows:

Professional	Title	Hourly Rate
Jeff Azuse	Executive Vice President	\$805
Matthew Mason	Senior Vice President	\$765
Adam Zimmerman, MAI	Senior Vice President	\$650
Chris Parthum	Associate	\$475

5. Expenses. Out-of-pocket expenses are billed at actual cost. No surcharge shall be added to out-of-pocket expenses. Hilco agrees to obtain advance written approval from Foley/RCBO before any out-of-pocket expenses are incurred in excess of \$5,000 in the aggregate.

6. Information. Hilco shall rely, without further independent verification, on the accuracy and completeness of all publicly available information and information that is furnished to it by or on behalf of RCBO. RCBO acknowledges and agrees that Hilco is not responsible for the

February 24, 2025

Page 3

accuracy or completeness of such information and shall not be responsible for any inaccuracies or omissions therein. Hilco is under no obligation to update any data submitted to it.

7. Bankruptcy Provisions. RCBO will seek Hilco's retention as a Professional to Section 327 of the Bankruptcy Code. Hilco agrees to comply with all requirements of any order approving its employment and has prepared a list of its connections with other parties in interest in the case based solely on the information received from RCBO, and acknowledges that RCBO cannot make any payments to Hilco until such payments are approved by the Bankruptcy Court.

8. Indemnification and Limitations on Liability. RCBO shall indemnify, defend, and hold Hilco harmless for and from any and all losses, liabilities, damages, actions, claims, demands, settlements, judgments, and any other expense including, but not limited to, attorneys' fees and expenses, which are asserted against, incurred or suffered by Hilco as a result of the Valuation Services provided under this Agreement, but excluding any such claims which arise from the Hilco's gross negligence, willful misconduct, violation of law, or breach of this Agreement. Hilco will not be liable for any special, consequential, incidental, indirect, or exemplary damages or loss (nor any lost profits, savings, or business opportunities). Hilco's liability relating to this Agreement will in no event exceed an amount equal to the fees Hilco receives hereunder. Further, Hilco shall not be liable for any delays or failures in its performance due to circumstances beyond Hilco's reasonable control.

9. Withdrawal From Agreement. This Agreement is terminable at will by either party upon 30 days' prior written notice. On termination of this Agreement, any fees and expenses due to Hilco shall be remitted promptly in accordance with the OCP Order (including fees and expenses that accrued prior to but are invoiced subsequent to such termination). The confidentiality provisions of this Agreement shall remain in full effect and survive any such termination; provided that the obligations of confidentiality shall expire two (2) years after the date of this Agreement.

10. Miscellaneous. Hilco shall be an independent contractor of RCBO and not an employee, agent, or partner. This Agreement may not be amended or modified, nor any provision waived by any means other than an express writing to such effect which is signed by Hilco and RCBO. This Agreement shall be governed by and construed in accordance with the laws of the State of Illinois without giving effect to conflict of law rules. If any portion of this Agreement is found invalid, such finding shall not affect the enforceability of the remainder hereof, and such portion shall be revised to reflect our mutual intention.

Please confirm Hilco's agreement with the terms of this Agreement by signing it and returning it to my attention.

Very truly yours,




Attila Bardos

Roman Catholic Bishop of Oakland

February 24, 2025
Page 4

SIGNED AND AGREED TO:

By: 
Matthew Mason
Hilco Real Estate, LLC

cc: Ann Marie Uetz, Foley & Lardner LLP

EXHIBIT B

Adam Zimmerman

Senior Vice President
Hilco Real Estate



About Adam

Adam has extensive executive expertise in valuing and selling a broad range of property types. Adam's experience includes managing Hilco projects for a variety of purposes including disposition, lending support, bankruptcy, restructuring, financial accounting and investment decision-making. Income methodologies include DCF (Excel) and Argus expertise. He has also worked across the U.S. in the capacity of an expert witness and is actively involved in business development, management and staff training. One of Adam's valuation specialties includes Healthcare (hospitals, assisted living, skilled nursing, urgent care, dialysis facilities and medical office buildings) and Hotels (flagged hotels, boutique hotels and hotel/water (entertainment), golf and resort properties). His expertise extends to tangible and intangible market value, real estate focused market analysis, valuation for both closed or distressed properties and fully operating and stabilized assets.

Adam is a Designated Member of the Appraisal Institute (MAI). He holds Certified General Real Estate Appraiser licenses in the states of Illinois, Arizona, Texas, Georgia, New York and Pennsylvania. He earned his Bachelor of Arts in Journalism at the University of Kansas.

Areas Of Expertise

Real Estate Asset Sales

Education

University of Kansas

B.A.

VIEW COMPANY DIRECTORY

Chris Parthum

Associate

Hilco Real Estate



About Chris

Chris joined Hilco Real Estate in 2023 with a focus on property valuation and market research, supporting both the asset sales team as well as the capital deployment efforts of Hilco Real Estate Finance. Chris was previously with Simon Property Group, where he provided analysis on over \$200MM worth of proposed redevelopments for the REIT's shopping centers across the United States. He holds a BS in Finance from the Farmer School of Business at Miami University in Oxford, Ohio.

Education

B.S.

Miami University



Hilco Real Estate

The Authority on Real Estate Optimization, Repositioning and Disposition

Jeff Azuse

Executive Vice President
Hilco Real Estate



About Jeff

Jeff joined Hilco in 2012 and leads business development efforts and operations (project management) related to real estate disposition, brokerage and auctions. Jeff and his team craft both the strategy and execution of property sales, which is inclusive of new client relations, targeted marketing (both implementation and reporting), website marketplace management, buyer interaction, event management, and facilitation of transaction closings.

Over his 20-year career, Jeff has sold a vast portfolio of properties across all asset types, including both residential and commercial real estate: hotels, golf courses, gas stations, restaurants, development land, mineral rights, luxury homes, hundreds of condominiums, and portfolios of warehouse properties. He has managed transactions for several high-profile clients including: Bank of America, Fifth Third Bank, US Bank, ALCOA Steel, Canyon Resources Gold Company, Steak 'n Shake Restaurants, Cambridge Home Builders, Hooter's Restaurants, Schlotzky's Deli Restaurants, DIY Home Warehouses and many more.

Prior to joining Hilco Real Estate, Jeff spent seven years with a national real estate auction firm where he managed the marketing and auction process for a diverse portfolio of projects

Areas Of Expertise

Real Estate Asset Sales

Education

University of Illinois

B.A.

Authored By Jeff Azuse

REAL ESTATE

Hilco Global Asset Smarter Perspective Podcast Series: Hotels

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**As Historic Revenue
Hotel Owners**

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VIEW COMPANY DIRECTORY

Matthew Mason

Senior Vice President
Hilco Real Estate



About Matthew

Matthew boasts 24 years of extensive experience in real estate and fiduciary services. His career includes assisting institutional clients, lenders, and private investors with distressed real estate. Matthew has served as a court-appointed Receiver for more than 200 retail, office, multifamily, industrial, hotel, and mixed-use projects.

Matthew's professional journey includes the management of a vast portfolio comprising over 375 properties, 50 million square feet, and \$2.5 billion in assets across the United States. He has also served as a national advisor to retailers, businesses, lenders, and investors, focusing on real estate optimization and value creation strategies through lease restructuring, asset management, sales and acquisitions, and due diligence.

His significant experience in redevelopments, acquisitions/dispositions, and lease negotiations is highlighted by the completion of 14 million square feet of leases valued at \$1 billion. Matthew is a recognized expert witness in real estate and valuation disputes.

One of his notable achievements is leading the redevelopment and disposition of a 1.1 million square foot, 40-acre national headquarters building. This role involved overseeing marketing, due diligence, entitlement, incentives, and negotiations. He has also managed the real estate operations for a portfolio of over 3,000 retail stores and has been instrumental in nationwide site selection, acquisition, and development of retail locations.

Matthew's distinguished career is marked by his significant contributions to real estate management and advisory, underscoring his expertise and leadership in the field.

Areas Of Expertise

Real Estate Receivership & Fiduciary Services

Education

Western Michigan University - Thomas M. Cooley Law School

J.D.



Hilco Real Estate

The Authority on Real Estate Optimization, Repositioning and Disposition

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EXHIBIT C
DISCLOSURES

- a. Hilco provides lease acquisition, disposition, and restructuring services to its commercial real estate tenant clients. In the course of providing such services to its tenant clients, Hilco may have participated in negotiations with one or more parties identified as or related to landlords of the Debtor. For the avoidance of doubt Hilco has not represented, and is not currently representing, any of the parties in interest of the Debtor in their capacity as landlord.
- b. In matters unrelated to the Debtor and this chapter 11 case, Hilco Valuation Services, LLC, (“Hilco Valuation”), an affiliate of Hilco, provided pension financial advisory services to the Official Committee of Tort Claims for the Roman Catholic Diocese of Albany, New York, in the unrelated bankruptcy matter of *In re: The Roman Catholic Diocese of Albany New York*, Case No. 23-10244 (Bankr. N.D. New York 2023) (the “RCDA” case). It is unclear if the debtor in the RCDA case is related to or affiliated with the Debtor in this chapter 11 case. Hilco does not believe that this connection creates a conflict of interest regarding the Debtor or this chapter 11 case.
- c. In matters unrelated to the Debtor and this chapter 11 case, Hilco Real Estate Appraisal, LLC, (“HREA”), an affiliate of Hilco, provided real estate appraisal services to The Norwich Roman Catholic Diocesan Corporation, in the unrelated bankruptcy matter of *In re: The Norwich Roman Catholic Diocesan Corporation*, Case No. 21-20687 (Bankr. D.Conn. 2021) (the “NRCDC” case). It is unclear if the debtor in the NRCDC case is related to or affiliated with the Debtor in this chapter 11 case. Hilco does not believe that this connection creates a conflict of interest regarding the Debtor or this chapter 11 case.
- d. Hilco provides or has provided brokerage services for Wells Fargo Bank, N.A., which may be affiliated with Wells Fargo Institutional Retirement & Trust and Wells Fargo Vendor Financial Services in matters unrelated to the Debtor and this chapter 11 case.
- e. In matters unrelated to the Debtor, Hilco and/or its affiliates have performed or are performing valuation, consulting, asset appraisal, asset due diligence, IPv4 brokerage or other advisory, financial or asset disposition and related services for (or related to) the following entities: (i) Chase Bank, N.A., which may be affiliated with Chase Cardmember Services, (ii) Cit Bank, (iii) Citibank, (iv) Cushman & Wakefield, LLC, (v) Deutsche Bank, which may be affiliated with Deutsche Bank National Trust Company, (vi) General Electric Capital Corporation, (vii) PNC Bank, (viii) Union Bank, (ix) US Bank, which may be affiliated with U.S. Bank Equipment Finance, (x) Wells Fargo Bank, N.A., which may be affiliated with Wells Fargo Institutional Retirement & Trust and Wells Fargo Vendor Financial Services.
- f. In matters unrelated to the Debtor, Hilco and/or its affiliates have worked or partnered with the following professional parties in matters unrelated to the Debtor and this chapter 11 case: (i) Alvarez & Marshal, (ii) Armanino LLP, (iii) Best Best & Krieger

LLP, (iv) Foley & Lardner LLP, (v) Kurtzman Carson Consultants LLC, (vi) Kroll, LLC, (vii) Lee & Associates, and (viii) Moss Adams LLP.

- g. Affiliates of Hilco have a credit facility in place with Chase Bank, N.A., and US Bank, N.A., among other lenders, under which the parent company of Hilco is a borrower and guarantor.
- h. Because of the magnitude of the entire creditor list in this case, it is possible that Hilco and/or its affiliates may represent or may have represented other parties-in-interest of the Debtor but does not represent any such parties in connection with this case. Hilco presently, or in the past, has served as a professional person in other matters, wholly unrelated to the Debtor or this case, in which other attorneys, accountants and other professionals of the Debtor, creditors, or other parties in interest may have also served or serve as professional persons.