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*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 ATTILA BARDOS IN
 SUPPORT OF DEBTOR'S MOTION FOR
 ENTRY OF AN ORDER AUTHORIZING (A)
 THE RELEASE OF THE DEBTOR'S
 INTERESTS IN CATHOLIC CHURCH
 SUPPORT SERVICES, INC. PURUSANT TO
 11 U.S.C. §§ 105 AND 363, AND (B)
 APPROVING PLEDGE AGREEMENTS**

Date:

Time:

Place: United States Bankruptcy Court
 1300 Clay Street
 Courtroom 220
 Oakland, CA 94612

1 I, Attila Bardos, hereby declare as follows:

2 1. I am the Chief Financial Officer of the Roman Catholic Bishop of Oakland (“the Debtor”).
3 I make this declaration in support of the *Debtor’s Fifth Motion for Entry of an Order Authorizing (A) the*
4 *Release of the Debtor’s Interests in Catholic Church Support Services, Inc. Pursuant to 11 U.S.C. §§ 105*
5 *and 363, and (B) Approving Pledge Agreements*, filed concurrently herewith (the “Motion”).¹

6 2. I am familiar with the Debtor’s day-to-day operations, financial affairs, and books and
7 records. Except as otherwise noted, all facts set forth in this Declaration are based upon my personal
8 knowledge. If called upon to testify, I could and would testify competently to the facts set forth herein.

9 3. As part of my role as CFO, I am aware of the Catholic entities that work with the Debtor
10 to carry out the mission of the Catholic Church in the East Bay. Specifically, I have knowledge of the
11 businesses of each of Catholic Church Support Services, Inc. (“CCSS”) and Roman Catholic Cemeteries
12 of the Diocese of Oakland, Inc. (“RCC”). I also have personal knowledge of the Debtor’s ongoing
13 exploration of options to increase its liquidity and ways to maximize value for the benefit of creditors.

14 4. One such option is the divestment of the Debtor’s position in CCSS in exchange for pledges
15 of financial support by CCSS and RCC. This agreement will provide much needed liquidity to pay for
16 this Chapter 11 Case and shore up future payments to creditors under its Plan.

17 5. RCC operates and administers all cemetery, mausoleum and mortuary services in the
18 Diocese of Oakland. RCC operates and administers six diocesan cemeteries, five diocesan mortuaries, two
19 mausoleums and one crematory. RCC owns no real property. All real property necessary to carry out
20 RCC’s activities (burial, entombment, and related services) are leased from RCBO pursuant to ground
21 leases or other appropriate lease forms. RCC is obligated to provide for Catholic burial of the deceased,
22 and to provide “perpetual care” to the final resting places of the Catholic faithful. This obligation is central
23 to the operating structure of the RCC cemeteries and is part of the contractual arrangements for every
24 interment.

25 6. Funds from every interment are set aside for a permanent maintenance fund to be held,
26 invested, and used to provide perpetual care.

27 _____
28 ¹ Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Motion.

1 7. RCC is a separate legal entity from the Debtor. It has at all times segregated its funds from
2 those of the Debtor and has at all times maintained separate bank accounts. RCC holds and invests its
3 funds. It has its own board of directors and audited financial statements.

4 8. Established January 1, 2014, CCSS is a California nonprofit religious corporation
5 previously headquartered in Pleasanton, California. CCSS operates under the trade name of Catholic
6 Management Services ("CMS").

7 9. CCSS provides funeral and cemetery management services in dioceses across the country,
8 including in the East Bay. CCSS provides general managerial administration of the day-to-day operations
9 of cemeteries, including marketing and branding support, business development, and process and systems
10 reviews under management services agreements.

11 10. CCSS has its own board of directors (the "CCSS Board") and audited financial statements
12 and has at all times maintained its own bank accounts.

13 11. The Debtor has no equity interest in CCSS. CCSS periodically makes donations to the
14 Debtor as part of its mission to support the Catholic Church.

15 12. While a separate organization and not a subsidiary of the Debtor, CCSS's current bylaws
16 (the "Bylaws") provide, among other things, that the Debtor maintains a seat on the CCSS Board and has
17 certain oversight over CCSS and the makeup of the CCSS Board. The Debtor's oversight includes, but is
18 not limited to, the following: the corporate and business activities of CCSS are subject to the religious,
19 moral, and ethical principles of the Catholic Church as determined by the Debtor; the Debtor must approve
20 any loan to CCSS; the majority of directors on the CCSS Board are selected by the Debtor, and the balance
21 of directors are nominated by the Chief Executive Officer of CCSS subject to the Debtor's approval; the
22 Debtor has the power to remove directors; the Advisory Investment Committee, which is mandatory under
23 the Bylaws, must include the Chief Financial Officer of the Debtor as an *ex officio* voting member; the
24 Bylaws and Articles of Incorporation of CCSS can only be amended with the approval of the CCSS Board
25 and the Debtor; and no merger, reorganization, liquidation, dissolution, material sale or disposition of
26 assets can occur without approval of the CCSS Board and the Debtor.

1 13. RCC and CCSS have entered into a new Statement of Work to the existing Management
2 Services Agreement, effective as of July 1, 2025 (“Statement of Work No. 2”), pursuant to which CCSS
3 will provide strategic planning advice, operational management services, and sales and marketing services
4 to RCC’s cemeteries.

5 14. To allow CCSS the freedom and flexibility to expand its works and scope of services
6 pursuant to Statement of Work No. 2, CCSS has asked the Debtor to give up its position with respect to
7 CCSS and the CCSS Board, including amending the current CCSS Bylaws to remove the provisions
8 summarized in paragraph 12, above.

9 15. In exchange, CCSS will execute a Pledge Agreement from CCSS in favor of RCBO
10 (“CCSS Pledge”) under which CCSS will (i) make an initial payment of \$3.2 million in cash upon
11 execution and approval of the CCSS Pledge Agreement, and (ii) pay \$1.8 million over a period of eighteen
12 (18) months, in equal monthly installments of one hundred thousand dollars (\$100,000.00), beginning in
13 September 2025 and concluding in February 2027. A copy of the CCSS Pledge Agreement is attached to
14 this Declaration as **Exhibit A**.

15 16. In addition, as further incentive for the Debtor to give up its position with CCSS and to
16 allow entry into Statement of Work No. 2, RCC has pledged to make an annual donation to RCBO in the
17 amount of seven hundred fifty thousand dollars (\$750,000.00) for a period of five (5) years, beginning
18 September 1, 2025 (the “RCC Pledge Agreement” and together with the CCSS Pledge Agreement,
19 collectively, the “Pledge Agreements”). A copy of the RCC Pledge Agreement is attached to this
20 Declaration as **Exhibit B**.

21 17. Both the CCSS Pledge Agreement and the RCC Pledge Agreement make clear that CCSS
22 and RCC, respectively, agree that RCBO shall be free to use the pledged monies in its discretion, for
23 unrestricted general support or such other purposes as it may determine.

24 18. CCSS and RCC have stated that they would not otherwise pledge these funds to RCBO,
25 but for RCBO’s agreement to release its position with CCSS.

26 19. These pledged funds will provide the Debtor with badly needed liquidity to pay
27 administrative expenses through confirmation of its Plan. Any amounts remaining from the pledged funds
28

1 as of the effective date of the Plan will be used over time to fund the Debtor's operations and, potentially,
2 distributions to creditors under the Plan.

3 20. RCBO has incurred considerable administrative expenses in this bankruptcy case, and
4 those expenses have increased substantially in recent months. Professional fees in this bankruptcy case
5 have increased well beyond the Debtor's original forecast due to the length and current posture of the case.
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7 Executed on August 5, 2025, at Oakland, California.

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9 Attila Bardos
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EXHIBIT A

DONATION PLEDGE AGREEMENT

This Donation Pledge Agreement (Agreement) is entered into by and between Catholic Church Support Services, Inc. ("CCSS") and the Roman Catholic Bishop of Oakland, a corporation sole ("RCBO"), effective September 1, 2025.

1. Gift by CCSS. CCSS pledges to make a donation to RCBO in the amount of five million dollars (\$5,000,000.00) ("Gift"). The parties agree that CCSS may make payment in the form of cash, marketable securities, or other property acceptable to RCBO.

2. Timing/Term. CCSS agrees to transmit the Gift to RCBO according to the following schedule:

- Payment of three million two hundred thousand dollars (\$3,200,000.00) upon the later of (i) September 1, 2025, and (ii) approval of this Agreement by the United States Bankruptcy Court for the Northern District of California in the chapter 11 bankruptcy of RCBO, Case No. 23-40523 (the "Chapter 11 Case");
- Payment of the aggregate amount of one million eight hundred thousand dollars (\$1,800,000.00) over a period of eighteen (18) months, in equal monthly installments of one hundred thousand dollars (\$100,000.00), beginning in September 2025 and concluding in February 2027, with each payment during that period to be made no later than the fifteenth (15th) calendar day of each month.

3. Use. The parties agree that RCBO shall be free to use the Gift funds at its discretion, for unrestricted general support or such other purposes as it may determine.

4. Legal Effect. The parties acknowledge and agree that this Agreement is intended to be legally binding on CCSS with regard to its annual transmittal of the Gift during the term of the Agreement. CCSS understands that in this regard RCBO is relying on and may continue to rely on the pledge of the Gift in a variety of ways, and that the commitment herein is binding on CCSS's successors or assigns.

5. Consideration. CCSS affirms the Gift is made as consideration for, and to induce, RCBO's divestment of its position in CCSS, and for RCBO's assent to the modifications to CCSS's by-laws to accomplish the same. CCSS further affirms that the foregoing is a necessary action for CCSS to effectively expand the services it provides to CCSS's clients and prospective clients, including without limitation Roman Catholic Cemeteries of the Diocese of Oakland, Inc.

6. Court Approval. The effectiveness and enforceability of this Agreement is conditioned on the entry of an order in the Chapter 11 Case authorizing and allowing RCBO to enter into the Agreement.

7. Further Assurances. CCSS and RCBO agree to execute such other documents and take such other actions as may reasonably be required to effectuate the transactions contemplated by this Agreement.

8. Resolution of Disputes.

(a) The parties agree that in the event either of them believe that there has been a breach or default of any rights or duties of the other party under this Agreement, they will first provide written notice to the other party, identifying the facts constituting the alleged breach or default and the relevant provision of this Agreement. The party receiving such notice will then have thirty (30) days from receipt of the notice to correct any claimed breach or default.

(b) The parties further agree that any dispute arising out of or in connection with this Agreement shall first be resolved, if possible, by the parties themselves through negotiation and, failing success at negotiation, through mediation, at a mutually-agreed-upon location. If the parties agree to engage a private mediator, they will divide payment of the mediator's fee between them. Otherwise the parties agree to resolve the dispute through the administrative remedies and the tribunal system ("Canonical Process") established under Roman Catholic Canon Law and any other applicable provisions or procedures of Church Law (Canon 515 §1), which may also include, at the outset, a process of mediation under the oversight of the applicable Church tribunal.

(c) If negotiation and mediation are unsuccessful, the reference to the Canonical Process is to be the exclusive forum for resolution of any dispute between the parties, and they both expressly waive their rights to bring any dispute between them before the civil courts of the State of California or the United States of America, and further waive their rights to a trial by a civil court jury. The decision from the Canonical Process, including after such appeals as may be proper with respect to such disputed matter, shall be binding and enforceable as to all parties subject to or impacted by such decision and shall not be subject to appeal or review in the civil courts of the State of California or the United States of America.

(d) If so permitted under the Canonical Process, the prevailing party shall be entitled to receive from the other party, in addition to any other relief that may be granted, the reasonable attorneys' fees, costs and expenses incurred in the action or proceeding by the prevailing party.

9. Severability. The invalidity of any portion of this Agreement shall not affect the remainder, and any invalid portion shall be deemed rewritten to make it valid so as to carry out as near as possible the expressed intention of the parties.

10. Entire Agreement. This Agreement constitutes the entire agreement between the parties relating to the matters set forth herein. Any prior agreements, promises, negotiations, or representations, or course of conduct not expressly set forth in this Agreement are of no force and effect. Any amendment to this Agreement shall be of no force and effect unless it is in writing and signed by all parties.

11. Waiver. The failure of either party to enforce a provision of this Agreement shall not be deemed a waiver for any purpose.

12. Governing Law. Within the dispute resolution framework agreed to by the parties in section 8 of this Agreement, its terms shall be construed in accordance with the laws of the State of California.

13. Authority. Each person executing this Agreement on behalf of a party warrants and represents that he or she is authorized to execute this Agreement on behalf of the party.

14. No Third-Party Beneficiaries. This Agreement is not intended to create any rights in any person or entity who is not a party to this Agreement, and no such rights are created hereunder.

15. Time of the Essence. Time is of the essence in the performance of any obligations under this agreement.

16. Counterparts. This Agreement may be signed in one or more counterparts, each of which shall constitute an original and all of which taken together shall constitute one and the same instrument.

17. Titles. Paragraph headings are used herein for convenience of reference only and shall not affect the meaning of any provision of this Agreement. The titles or headings to paragraphs shall have no effect on interpretation of provisions.

WHEREFORE, the parties have executed this Agreement, to take effect as of the date set forth herein.

CATHOLIC CHURCH SUPPORT SERVICES,
INC.

Date: 8/13/2025

Robert Seelig
By: Robert Seelig, President

ROMAN CATHOLIC BISHOP OF OAKLAND, a
corporation sole

Date: 8/13/25

Attila Bundas
By:

EXHIBIT B

DONATION PLEDGE AGREEMENT

This Donation Pledge Agreement (Agreement) is entered into by and between Roman Catholic Cemeteries of the Diocese of Oakland, Inc. (“RCCDO”) and the Roman Catholic Bishop of Oakland, a corporation sole (“RCBO”), effective September 1, 2025.

1. Gift by RCCDO. RCCDO pledges to make an annual donation to RCBO during the Term (defined below) each in the amount of seven hundred fifty thousand dollars (\$750,000.00) (“Gift”). The parties agree that RCCDO may make payment in the form of cash, marketable securities, or other property acceptable to RCBO.

2. Timing/Term.

(a) RCCDO agrees to transmit the Gift to RCBO annually for a period of five (5) years, beginning September 1, 2025 (the “Term”). Transmittal of the Gift shall be completed each year within thirty (30) days of September 1st of each calendar year during the Term of this Agreement.

(b) After completion of the initial Term of this Agreement, it may be terminated, modified and/or extended in writing by the parties. In the event that no written termination, modification, or extension of the Agreement is executed by the parties, then the Term will automatically renew each year for successive one-year periods. During any such successive one-year period, the parties will once again be free to enter into an additional written agreement to terminate, modify, or further extend the terms of this Agreement.

3. Use. The parties agree that RCBO shall be free to use the Gift funds at its discretion, for unrestricted general support or such other purposes as it may determine.

4. Legal Effect. The parties acknowledge and agree that this Agreement is intended to be legally binding on RCCDO with regard to its annual transmittal of the Gift during the Term of the Agreement. RCCDO understands that in this regard RCBO is relying on and may continue to rely on the pledge of the Gift in a variety of ways, and that the commitment herein is binding on RCCDO’s successors or assigns.

5. Consideration. RCCDO affirms the Gift is made as consideration for, and to induce, RCBO’s divestment of its position in Catholic Church Support Services (“CCSS”), and for RCBO’s assent to the modifications to CCSS’s by-laws to accomplish the same. RCCDO further affirms that the foregoing is a necessary action in order for CCSS to expand the services it provides to RCCDO.

6. Court Approval. The effectiveness and enforceability of this Agreement is conditioned on the entry of an order in the chapter 11 bankruptcy of RCBO, Case No. 23-40523 pending in the United States Bankruptcy Court for the Northern District of California, authorizing and allowing RCBO to enter into the Agreement.

7. Further Assurances. RCCDO and RCBO agree to execute such other documents and take such other actions as may reasonably be required to effectuate the transactions contemplated by this Agreement.

8. Resolution of Disputes.

(a) The parties agree that in the event either of them believe that there has been a breach or default of any rights or duties of the other party under this Agreement, they will first provide written notice to the other party, identifying the facts constituting the alleged breach or default and the relevant provision of this Agreement. The party receiving such notice will then have thirty (30) days from receipt of the notice to correct any claimed breach or default.

(b) The parties further agree that any dispute arising out of or in connection with this Agreement shall first be resolved, if possible, by the parties themselves through negotiation and, failing success at negotiation, through mediation, at a mutually-agreed-upon location. If the parties agree to engage a private mediator, they will divide payment of the mediator's fee between them. Otherwise the parties agree to resolve the dispute through the administrative remedies and the tribunal system ("Canonical Process") established under Roman Catholic Canon Law and any other applicable provisions or procedures of Church Law (Canon 515 §1), which may also include, at the outset, a process of mediation under the oversight of the applicable Church tribunal.

(c) If negotiation and mediation are unsuccessful, the reference to the Canonical Process is to be the exclusive forum for resolution of any dispute between the parties, and they both expressly waive their rights to bring any dispute between them before the civil courts of the State of California or the United States of America, and further waive their rights to a trial by a civil court jury. The decision from the Canonical Process, including after such appeals as may be proper with respect to such disputed matter, shall be binding and enforceable as to all parties subject to or impacted by such decision and shall not be subject to appeal or review in the civil courts of the State of California or the United States of America.

(d) If so permitted under the Canonical Process, the prevailing party shall be entitled to receive from the other party, in addition to any other relief that may be granted, the reasonable attorneys' fees, costs and expenses incurred in the action or proceeding by the prevailing party.

9. Severability. The invalidity of any portion of this Agreement shall not affect the remainder, and any invalid portion shall be deemed rewritten to make it valid so as to carry out as near as possible the expressed intention of the parties.

10. Entire Agreement. This Agreement constitutes the entire agreement between the parties relating to the matters set forth herein. Any prior agreements, promises, negotiations, or representations, or course of conduct not expressly set forth in this Agreement are of no force and effect. Any amendment to this Agreement shall be of no force and effect unless it is in writing and signed by all parties.

11. Waiver. The failure of either party to enforce a provision of this Agreement shall not be deemed a waiver for any purpose.

12. Governing Law. Within the dispute resolution framework agreed to by the parties in section 8 of this Agreement, its terms shall be construed in accordance with the laws of the State of California.

13. Authority. Each person executing this Agreement on behalf of a party warrants and represents that he or she is authorized to execute this Agreement on behalf of the party.

14. No Third-Party Beneficiaries. This Agreement is not intended to create any rights in any person or entity who is not a party to this Agreement, and no such rights are created hereunder.

15. Time of the Essence. Time is of the essence in the performance of any obligations under this agreement.

16. Counterparts. This Agreement may be signed in one or more counterparts, each of which shall constitute an original and all of which taken together shall constitute one and the same instrument.

17. Titles. Paragraph headings are used herein for convenience of reference only and shall not affect the meaning of any provision of this Agreement. The titles or headings to paragraphs shall have no effect on interpretation of provisions.

WHEREFORE, the parties have executed this Agreement, to take effect as of the date set forth herein.

ROMAN CATHOLIC CEMETERIES OF THE
DIOCESE OF OAKLAND, INC.

Date: 8/13/2025

Robert Seelig
By: Robert Seelig, President

ROMAN CATHOLIC BISHOP OF OAKLAND, a
corporation sole

Date: 8/13/25

Attila Jandos
By: