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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

**COVER SHEET TO SEVENTH INTERIM
FEE APPLICATION OF ALVAREZ &
MARSAL NORTH AMERICA, LLC FOR
ALLOWANCE AND PAYMENT OF
COMPENSATION AND REIMBURSEMENT
OF EXPENSES FOR THE PERIOD OF MAY
1, 2025 THROUGH AUGUST 31, 2025**

Judge: Hon. William J. Lafferty

Date: December 3, 2025

Time: 10:30am PT

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

Objection Deadline: November 5, 2025

Name of Firm:	Alvarez & Marsal
Name of Client:	The Roman Catholic Bishop of Oakland
Time Period covered by this application:	May 1 – August 31, 2025
Total compensation sought this period:	\$166,500.00
Total expenses sought this period:	\$26.59
Petition date:	May 8, 2023
Retention date:	Effective as of May 8, 2023
Date of order approving employment:	July 1, 2023 [Dkt. No. 191]
Total fees approved by interim order to date:	\$4,908,840.12 ⁽¹⁾
Total expenses approved by interim order to date:	\$56,116.01
Total allowed fees paid to date:	\$5,025,390.12
Total allowed expenses paid to date:	\$56,142.60
Blended rate in this application for all timekeepers:	\$1,033.52
Fees sought in this application already paid pursuant to a monthly fee statement but not yet allowed:	\$109,898.00
Expenses sought in this application already paid pursuant to a monthly fee statement but not yet allowed:	\$11.99
Number of professionals included in this application:	4
If applicable, number of professionals in this application not included in staffing plan approved by client:	N/A
If applicable, difference between fees budgeted and compensation sought for this period:	N/A
Number of professionals billing fewer than 15 hours to the case during this period:	2
Are any rates higher than those approved or disclosed at retention? If yes, calculate and disclose the total compensation sought in this application using the rates originally disclosed in the retention application:	No
Interim or Final:	Interim

⁽¹⁾ Total fees approved by interim order to date reflects Voluntary Reduction of \$75,000.00 per the *Order Granting First Interim Fee Application of Alvarez & Marsal North America, LLC* [Dkt No. 626] and Voluntary Reduction of \$13,172.38 per the *Order Granting Second Interim Fee Application of Alvarez & Marsal North America, LLC* [Dkt No. 1008]

SUMMARY OF MONTHLY FEE STATEMENTS FOR THE INTERIM FEE PERIOD

Date Filed & Docket	Period Covered	Total Compensation and Expenses Incurred		Total Amount Previously Requested with Prior Monthly Fee Statement		Total Amount Paid to Date		Holdback Fees Requested
		Fees	Expenses	Fees (70%)	Expenses (100%)	Fees (70%)	Expenses (100%)	
7/30/2025; Dkt2178	5/1/2025- 6/30/2025	137,372.50	11.99	109,898.00	11.99	109,898.00	11.99	27,474.50
9/30/2025; Dkt2353	7/1/2025- 8/31/2025	29,127.50	14.60	23,302.00	14.60	-	-	29,142.10
Total for Fee Application	5/1/2025- 8/31/2025	166,500.00	26.59	133,200.00	26.59	109,898.00	11.99	56,616.60

Summary of Any Objections to Monthly Fee Statements: N/A

Compensation and Expenses Sought in this Interim Application Not Yet Paid: **\$56,616.60**

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NORTHERN DISTRICT OF CALIFORNIA

OAKLAND DIVISION

In re:

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

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Case No. 23-40523 WJL

Chapter 11

**SEVENTH INTERIM FEE APPLICATION OF
ALVAREZ & MARSAL NORTH AMERICA,
LLC FOR ALLOWANCE AND PAYMENT OF
COMPENSATION AND REIMBURSEMENT
OF EXPENSES FOR THE PERIOD OF MAY 1,
2025 THROUGH AUGUST 31, 2025**

Judge: Hon. William J. Lafferty

Date: December 3, 2025

Time: 10:30am PT

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

Objection Deadline: November 5, 2025

1 Alvarez & Marsal North America, LLC (“A&M” or the “Firm”), as restructuring advisor to The
2 Roman Catholic Bishop of Oakland, a California corporation sole, and the debtor and debtor in possession
3 (the “Debtor” or “RCBO”),¹ respectfully submits this seventh interim application for allowance of
4 compensation and reimbursement of actual and necessary expenses (the “Interim Application”) for
5 services performed as restructuring advisor to the Debtor for the period of May 1, 2025 through August
6 31, 2025 (the “Interim Fee Period”).

7 The Firm seeks interim approval of its fees incurred and reimbursement of expenses during the
8 Interim Fee Period totaling **\$166,526.59** which sum represents compensation for advisory services
9 rendered in the amount of **\$166,500.00** and reimbursement for expenses incurred in the amount of **\$26.59**.
10 The Firm spent a total of 161.1 hours associated with the services provided to the Debtor during this
11 Interim Fee Period. A&M also seeks payment of the holdback of \$14,222.00 which A&M was awarded
12 by the Court in connection with its Sixth Interim Fee Application [Dkt. No. 2080], but which was not paid
13 pursuant to the Court’s Agreed Order Amending Procedures for Interim Compensation and
14 Reimbursement of Professionals [Dkt. No. 2101] (the “Amended Interim Comp Order”).

15 This Interim Application is based upon the contents hereof, together with the exhibits, the
16 declaration of Charles Moore filed concurrently herewith, the pleadings, papers, and records on file in this
17 case, and any evidence or argument that the Court may entertain at the time of the hearing on the Interim
18 Application. Summary charts detailing the amount of fees charged and hours worked by each of the
19 Firm’s professionals and paraprofessionals during the Interim Fee Period are attached hereto as **Exhibit**
20 **B** through **Exhibit E**.

21 **BACKGROUND**

22 **A. General Background**

23 On May 8, 2023 (the “Petition Date”), The Roman Catholic Bishop of Oakland, a California corporation
24 sole, and the debtor and debtor in possession (the “Debtor” or “RCBO”) commenced the above-captioned
25 chapter 11 bankruptcy case (the “Chapter 11 Case” or the “Bankruptcy Case”). The Debtor continues to
26

27
28 ¹ Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Compensation Procedures Order.

1 operate its ministry and manage its properties as a debtor in possession under sections 1107(a) and 1108
2 of the Bankruptcy Code. No trustee, examiner, or statutory committee has been appointed in this Chapter
3 11 Case.

4 On May 23, 2023, the Office of the United States Trustee filed its notice of appointment of an
5 Official Committee of Unsecured Creditors [Dkt. No. 58].

6 **B. Employment of A&M**

7
8 Also on May 23, 2023, the Debtor filed the *Debtor's Application to Employ Alvarez & Marsal*
9 *North America, LLC as Restructuring Advisor To The Debtor Effective as of The Petition Date; and (II)*
10 *Granting Related Relief* [Dkt. No. 64] (the "Retention Application"). The Court approved the Retention
11 Application on July 1, 2023, entering the *Order Approving Debtor's Application of Alvarez & Marsal*
12 *North America, LLC as Restructuring Advisory to the Debtor* [Dkt. No. 191] (the "A&M Retention
13 Order"). A copy of the A&M Retention Order is attached hereto as **Exhibit A**.

14 **C. Present Posture of the Chapter 11 Case**

15 The Debtor has retained the following professionals in the case to date:

16 1. Foley & Lardner LLP ("Foley") as its General Bankruptcy Counsel, which was approved by
17 the Court pursuant to the Foley Retention Order.

18 2. The Debtor has also retained A&M as its restructuring advisor, which was approved by the
19 Court pursuant to the Order (I) Authorizing the Employment and Retention of Alvarez & Marsal North
20 America, LLC as Restructuring Advisor to the Debtor Effective as of the Petition Date; and (II) Granting
21 Related Relief [Dkt. No. 191].

22 3. The Debtor has retained KCC as its Claims and Noticing Agent, which was approved by the
23 Court pursuant to the Order (I) Authorizing and Approving the Retention of Kurtzman Carson
24 Consultants, LLC as Claims and Noticing Agent, and (II) Granting Related Relief [Dkt. No. 40]. The
25 Court has also approved the Debtor's retention of KCC as its Administrative Agent, pursuant to the Order
26 (I) Authorizing and Approving the Retention of Kurtzman Carson Consultants, LLC as Administrative
27 Advisor, and (II) Granting Related Relief [Dkt. No. 146].
28

4. The Debtor has retained Breall & Breall LLP (“Breall”) as its Special Insurance Counsel, which was approved by the Court pursuant to the Order Approving Debtor’s Application to Employ Breall & Breall LLP as Special Insurance Counsel Pursuant to 11 U.S.C. §§ 327(a), 330, 331, and 1107, and Rules 2014 and 2016 of the Federal Rules of Bankruptcy Procedure [Dkt. No. 376].

5. The Court also approved the Debtor’s retention of certain Ordinary Course Professionals through its Order (I) Authorizing the Retention and Payment, Effective as of the Petition Date, of Professionals Utilized by the Debtor in the Ordinary Course of Business; and (II) Granting Related Relief [Dkt. No. 263] (the “OCP Order”).

SERVICES RENDERED

In accordance with the *United States Bankruptcy Court Northern District of California Guidelines for Compensation and Expense Reimbursement of Professionals and Trustees* (the “Northern District Guidelines”) and the Local Bankruptcy Rules for the Northern District of California (the “Local Rules”), A&M attempted to place the services performed in the category that best relates to the service provided. However, because certain services affected multiple categories, services pertaining to one category may occasionally be included in another category. The fact that similar services appear in several different categories did not result in any duplication of work or billing.

A&M has established the following billing categories in this case to for the current Interim Fee Period:

Task Name	Sum of Hours	Sum of Fees
CASH FORECASTS	0.8	1,220.00
CASH MANAGEMENT	0.5	762.50
COURT HEARINGS	7.4	11,285.00
FEE APP	6.1	2,135.00
PLAN / DISCLOSURE STATEMENT	146.3	151,097.50
TOTAL:	161.1	\$ 166,500.00

Exhibit B includes A&M’s filed invoices for the Interim Fee Period, which includes detailed breakdown of the time entries and expenses incurred.

1 **A. Cash Forecasts**

2 **Total Hours .8/ Total Fees \$1,220.00**

3 During the Interim Fee Period, A&M reviewed and provided comments on the updated
4 cash forecast for the Debtor.

5 **B. Cash Management**

6 **Total Hours .5/ Total Fees \$762.50**

7 During the Interim Fee Period, A&M updated its analysis of restricted cash based on
8 information provided by the Debtor as part of the work performed to prepare an expert report in
9 support of Plan confirmation.

10 **C. Court Hearings**

11 **Total Hours 7.4/ Total Fees \$11,285.00**

12 During the Interim Fee Period, A&M participated in court hearings related to the Plan
13 confirmation process.

14 **D. Fee App**

15 **Total Hours 6.1/ Total Fees \$2,135.00**

16 During the Interim Fee Period, A&M, among other things, prepared its monthly fee
17 statement cover letters and task code summaries for May 2025, June 2025, July 2025 and August
18 2025, along with its Sixth Interim Fee Application.

19 **E. Plan/Disclosure Statement**

20 **Total Hours 146.3/ Total Fees \$151,097.50**

21 During the Interim Fee Period, A&M, among other things, prepared for and participated
22 in strategy discussions regarding plan funding sources, financing options, and other assets to pay
23 claims; and prepared and submitted an expert report related to Plan Feasibility and Best Interests
24 Test in support of Plan confirmation

25 **D. List of Expenses by Category**

26 During the Interim Fee Period, A&M incurred a total of \$26.59 in expenses. A summary chart is
27 listed below and additional details regarding the type and amount of expenses incurred during the
28 Interim Fee Period is attached hereto as **Exhibit C**.

<i>Summary of Expenses</i>	
Expense Category	Sum of Expenses
Telephone/Internet	26.59
TOTAL:	\$ 26.59

E. Hourly Rates

The hourly rates of all professionals and paraprofessionals rendering services in this case are set forth on the Billing Summary Chart on **Exhibit D** annexed hereto.

F. Client Review of Billing Statements

Pursuant to the Northern District Guidelines, an email enclosing this Interim Application is being sent to the Debtor concurrently. This email invites the Debtor to discuss with the Firm and/or the Office of the United States Trustee any objections, concerns, or questions the Debtor may have with regard to the requested compensation and reimbursement set forth in the Interim Application.

G. Notice of Application and Hearing

Notice of the submission of this Interim Application and the hearing thereon will be provided to the Office of the United States Trustee, the Debtor, all parties requesting special notice and other interested parties in accordance with the Bankruptcy Rules, Local Bankruptcy Rules, and any applicable orders of the Court. Complete copies of the Interim Application will be promptly furnished to any other party upon specific request. Therefore, notice should be deemed adequate under the circumstances and in accordance with Federal Bankruptcy Rules 2002(a)(6) and 2002(c)(2). Additionally, this Interim Application is available from the claims and noticing agent, KCC, at no charge.

**THE FEES AND EXPENSES REQUESTED SHOULD
BE AWARDED BASED UPON APPLICABLE LAW**

The fees and expenses requested by this Interim Application are an appropriate award for A&M services in acting as restructuring advisor to the Debtor.

1 **A. Evaluation of Requests for Compensation**

2 Pursuant to section 330 of the Bankruptcy Code, the Court may award to a professional person
3 reasonable compensation for actual, necessary services rendered, and reimbursement for actual, necessary
4 expenses incurred. Pursuant to section 331 of the Bankruptcy Code, the Court may award interim
5 compensation and reimbursement to a professional. As set forth above, the fees for which the Firm
6 requests compensation and the costs incurred for which the Firm requests reimbursement are for actual
7 and necessary services rendered and costs incurred.

8 In determining the amount of allowable fees under section 330(a) of the Bankruptcy Code, courts
9 are to be guided by the same “general principles” as are to be applied in determining awards under the
10 federal fee-shifting statutes, with “some accommodation to the peculiarities of bankruptcy matters.”
11 *Burgess v. Klenske (In re Manoa Finance Co., Inc.)*, 853 F. 2d 687, 691 (9th Cir. 1988).

12 In assessing the propriety of an award of attorneys’ fees, twelve factors relevant to determining
13 such fees were identified in *Johnson v. Georgia Highway Express, Inc.*, 488 F. 2d 714, 717-719 (5th Cir.
14 1974), a Title VII class action case under the Civil Rights Act of 1964, 42 U. S. C. § 2000 et seq., and
15 *Kerr v. Screen Extras Guild, Inc.*, 526 F. 2d 67, 70 (9th Cir. 1975), cert. denied, 425 U. S. 951 (1976): (1)
16 the time and labor required, (2) the novelty and difficulty of the questions, (3) the skill requisite to perform
17 the service properly, (4) the preclusion of other employment by the professional due to acceptance of the
18 case, (5) the customary fee, (6) whether fee is fixed or contingent, (7) time limitations imposed by the
19 client or the circumstances, (8) the amount involved and the results obtained, (9) the experience,
20 reputation, and ability of the professionals, (10) the undesirability of the case, (11) the nature and length
21 of the professional relationship with the client, and (12) awards in similar cases. *See American Benefit*
22 *Life Ins. Co. v. Baddock (In re First Colonial Corp. of America)*, 544 F.2d 1291 (5th Cir. 1977) (*Johnson*
23 *criteria applicable in bankruptcy cases*).

24 The time for which compensation is sought is detailed in the Firm’s invoices for the Interim Fee
25 Period annexed hereto as Exhibit B. A&M’s services and time expenditures are reasonable in light of the
26 labor required and outcomes achieved to date in this case, particularly with respect to the filing of the Plan
27 and Disclosure Statement. The Firm’s charges for its professional services are based upon the time, nature,
28 extent, and value of such services and the cost of comparable services in the San Francisco area, other

1 than in a case under the Bankruptcy Code. The compensation the Firm seeks by way of this Interim
2 Application is the customary compensation commonly sought by the Firm and other professionals
3 representing trustees, committees, and debtors in similar circumstances.

4 **B. Section 330(a)(3) Factors**

5
6 Section 330(a)(3) of the Bankruptcy Code sets forth five factors to be considered by the Court.
7 Although several of these factors, such as the time involved and the timeliness of A&M's performance,
8 were addressed above, A&M believes two of the five factors should be discussed separately again here.

9 First, section 330(a)(3)(C) of the Bankruptcy Code requires that the professional services be
10 necessary to the administration of, or beneficial at the time at which the service was rendered toward
11 completion of, the case. A&M believes the facts of this case and the substantial progress that has occurred
12 to date demonstrate that A&M's services were both necessary and beneficial to the estate.

13 Second, section 330(a)(3)(E) of the Bankruptcy Code requires the compensation to be reasonable
14 based on customary compensation charged by comparably skilled practitioners in cases other than cases
15 under the Bankruptcy Code. A&M believes its advisors are skilled and have performed well in this case,
16 and that the fees charged by A&M are commensurate with the fees charged by A&M's counterparts.

17 **C. Available Funds**

18 A&M understands that the Debtor has sufficient funds available for the payment of fees and costs
19 requested herein.

20
21 **CONCLUSION**

22 A&M requests an interim allowance of all fees and costs for the Interim Fee Period. Neither A&M,
23 nor any advisors of the Firm, have any agreement or any understanding of any kind or nature to divide,
24 pay over, or share any portion of the fees to be awarded A&M with any other person or attorney, except
25 among members of the Firm.

26 A&M believes that the services rendered for which compensation is sought in this Interim
27 Application have been beneficial to the estates, that the costs incurred have been necessary and proper,
28 and that the sums requested for the services rendered and the costs incurred are fair and reasonable.

1 WHEREFORE, A&M respectfully requests that this Court (a) authorize interim allowance and
2 direct payment of fees and costs, (b) award interim compensation to the Firm in the amount of **\$166,526.59**
3 inclusive of all fees and costs for the period from May 1, 2025 through August 31, 2025, consisting of
4 **\$166,500.00** of fees and **\$26.59** of expenses, and (c) grant such other and further relief as may be
5 appropriate under the circumstances. A&M also seeks payment of the holdback of \$14,222.00 which
6 A&M was awarded by the Court in connection with its Sixth Interim Fee Application [Dkt. No. 2080],
7 but which was not paid pursuant to the Court's Agreed Order Amending Procedures for Interim
8 Compensation and Reimbursement of Professionals [Dkt. No. 2101] (the "Amended Interim Comp
9 Order").

10
11 DATED: October 15, 2025

ALVAREZ & MARSAL NORTH AMERICA, LLC
755 W. Big Beaver
Troy, MI 48084

/s/ Charles M. Moore

Charles M. Moore

Managing Director

Alvarez & Marsal North America, LLC

EXHIBIT A

A&M RETENTION ORDER

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San Francisco, CA 94104-1520

The following constitutes the order of the Court.
Signed: July 1, 2023

William J. Lafferty, III
U.S. Bankruptcy Judge

*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

**ORDER (I) AUTHORIZING THE
EMPLOYMENT AND RETENTION OF
ALVAREZ & MARSAL NORTH AMERICA,
LLC AS RESTRUCTURING ADVISOR TO
THE DEBTOR EFFECTIVE AS OF TO THE
PETITION DATE; AND (II) GRANTING
RELATED RELIEF**

Upon the application (the "Application")¹ filed by The Roman Catholic Bishop of Oakland, a California corporation sole, and the debtor and debtor in possession (the "Debtor" or "RCBO") in the above-captioned chapter 11 bankruptcy case (the "Chapter 11 Case" or the "Bankruptcy Case"), pursuant to sections 105(a), 327(a), 328, and 1107(b) of title 11 of the United States Code (the "Bankruptcy Code"), Rules 2014(a) and 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and Local Rules 2014-1 and 2016-1 of the Local Bankruptcy Rules for the Northern District of California,

¹ Capitalized terms used but not defined herein shall have the meanings ascribed to such terms in the Application.

Oakland Division (the “Local Rules”) for the entry of an order (a) authorizing the employment and retention of Alvarez & Marsal North America, LLC, together with employees of its affiliates (all of which are wholly owned by its parent company and employees), its wholly owned subsidiaries, and independent contractors (collectively, “A&M”) as restructuring advisor to the Debtor in the Chapter 11 Case, pursuant to the engagement agreement attached to the Application as **Exhibit C** (the “Engagement Agreement”), dated as of January 19, 2023, effective as of the Petition Date, and (b) granting related relief, all as more fully set forth in the Application; and upon the Moore Declaration submitted in support of the Application; and this Court having reviewed the Application, the First Day Declaration, the Moore Declaration, and the supplemental declaration of Charles M. Moore filed as ECF No. 154 (the “Supplemental Declaration”); and this Court having found that (a) this Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and that this is a core proceeding pursuant to 28 U.S.C. §§ 157(a)-(b) and 1334(b) and the *Order Referring Bankruptcy Cases and Proceedings to Bankruptcy Judges*, General Order No. 24 (N.D. Cal.), and Rule 5011-1(a) of the Local Rules; (b) venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and (c) due and proper notice of the Application was sufficient under the circumstances; and this Court having determined that the legal and factual bases set forth in the Application establish just cause for the relief granted herein; and it appearing that the relief requested in the Application is in the best interests of the Debtor, its estate, creditors, and other parties-in-interest; and upon all of the proceedings had before this Court and after due deliberation and sufficient cause appearing therefor;

IT IS HEREBY ORDERED THAT:

1. The Application is APPROVED as set forth in this Order.
2. The Debtor is authorized to retain A&M as restructuring advisor, effective as of the Petition Date, under the terms set forth in the Engagement Agreement, and A&M is authorized and directed to perform the services described in the Engagement Agreement and Application.
3. A&M shall be compensated in accordance with, and will file, monthly, interim, and final fee applications for allowance of its compensation and expenses and shall be subject to sections 330 and

331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the Fee and Expense Guidelines, any applicable United States Trustee guidelines, and any orders of this Court.

4. The indemnification, contribution, and reimbursement provisions set forth in the Engagement Agreement, as modified by the Application and this Order, are approved, subject, during the pendency of the Chapter 11 Case, to the following:

All requests by A&M for payment of indemnity pursuant to the Engagement Agreement shall be made by means of an application (interim or final as the case may be) and shall be subject to review by the Court to ensure that payment of such indemnity conforms to the terms of the Engagement Agreement and is reasonable based upon the circumstances of the litigation or settlement in respect of which indemnity is sought, *provided, however*, that in no event shall A&M be indemnified to the extent a court determines by final order that any claim or expense has resulted from the bad faith, self-dealing, breach of fiduciary duty (if any), gross negligence, or willful misconduct on the part of A&M.

5. Notwithstanding anything to the contrary in the Engagement Letter, the Application, or the Moore Declaration, or the Supplemental Declaration, the indemnification provisions are hereby modified as follows:

- a. A&M shall not be entitled to indemnification, contribution or reimbursement pursuant to the Engagement Letter for services, unless such services and the indemnification, contribution or reimbursement therefore are approved by the Court;
- b. the Debtor shall have no obligation to indemnify A&M, or provide contribution or reimbursement to A&M, for any claim or expense that is either: (i) judicially determined (the determination having become final) to have arisen from A&M's gross negligence, willful misconduct, breach of fiduciary duty, if any, bad faith or self-dealing; (ii) for a contractual dispute in which the Debtor alleges the breach of A&M contractual obligations unless the Court determines that indemnification, contribution or reimbursement would be permissible pursuant to *In re United Artists Theatre Co.*, 315 F.3d 217 (3d Cir. 2003); or (iii) settled prior to a judicial determination as to A&M's gross negligence, willful misconduct, breach of fiduciary duty, or bad faith or self-dealing but determined by this Court, after notice and a hearing to be a claim or expense for which A&M should not receive indemnity, contribution or reimbursement under the terms of the Agreement as modified by the Application and this Order; and
- c. before the earlier of (i) the entry of an order confirming a chapter 11 plan in this Chapter 11 Case (that order having become a final order no longer subject to

1 appeal), and (ii) the entry of an order closing this Chapter 11 Case, A&M believes
2 that it is entitled to the payment of any amounts by the Debtor on account of the
3 Debtor's indemnification, contribution and/or reimbursement obligations under the
4 Engagement Letter (as modified by the Application and this Order), including
5 without limitation the advancement of defense costs, A&M must file an application
6 therefore in this Court, and the Debtor may not pay any such amounts to A&M
7 before the entry of an order by this Court approving the payment. This
8 subparagraph (c) is intended only to specify the period of time under which the
9 Court shall have jurisdiction over any request for fees and expenses by A&M for
10 indemnification, contribution or reimbursement and not a provision limiting the
11 duration of the Debtor's obligation to indemnify A&M. All parties in interest shall
12 retain the right to object to any demand by A&M for indemnification, contribution
13 or reimbursement.

14 6. For services rendered during this Chapter 11 Case, the following language in the
15 indemnification and limitation on liability agreement ("Indemnity Agreement") attached to the
16 Engagement Letter shall be of no force and effect: (1) in clause (A) of the Indemnity Agreement:
17 "in no event will any Indemnified Party have any liability to the Company for special,
18 consequential, incidental or exemplary damages or loss (nor any lost profits, savings or business
19 opportunity)" and (2) in clause (D) of the Indemnity Agreement: "; and further provided that in
20 no event will the Indemnified Parties' aggregate contribution for all losses, claims, damages,
21 liabilities, and expenses with respect to which contribution is available hereunder exceed the
22 amount of fees actually received by the Indemnification Parties pursuant to the Agreement."

23 7. During the course of this Chapter 11 Case, the following sentence set forth in Paragraph 9
24 of the Engagement Letter shall have no force or effect: "The Firm will not be prevented or restricted by
25 virtue of providing the Services from providing services to other entities or individuals, including
26 entities or individuals whose interests may be in competition or conflict with the Company's, provided
27 the Firm makes appropriate arrangements to ensure that the confidentiality of information is
28 maintained."

8. During the course of the bankruptcy case, any provision in the Engagement Letter requiring
the payment of a percentage of fees to cover any type of cost or expense shall have no force or effect.

9. Notwithstanding anything to the contrary in the Application, any of its attachments, or any
engagement letter, A&M shall not seek reimbursement of any fees or costs arising from the prosecution

1 or defense of any of A&M's monthly fee statements or fee applications in this Chapter 11 Case.

2 10. Notwithstanding any provision in the Engagement Letter to the contrary, the
3 Court shall have exclusive jurisdiction over A&M's engagement during pendency of this Chapter 11
4 Case.

5 11. Notwithstanding anything to the contrary in the Engagement Letter, during this Chapter 11
6 Case, A&M is being retained solely by the Debtor and not by any of the Debtor's other professionals.
7 Only the Debtor shall have the ability to terminate A&M's retention in this Chapter 11 Case.

8 12. In the event of any inconsistency between the Engagement Agreement, the Application,
9 and this Order, this Order shall govern.

10 13. Notwithstanding any provision in the Bankruptcy Rules to the contrary, this Order shall be
11 immediately effective and enforceable immediately upon its entry.

12 14. The Debtor is authorized and empowered to take all action necessary to effectuate the relief
13 granted in this Order.

14 15. This Court shall retain jurisdiction with respect to all matters arising from or related to the
15 implementation, interpretation, or enforcement of this Order.

16 **APPROVED AS TO FORM:**

17 OFFICE OF THE UNITED STATES TRUSTEE

18 By: /s/ Jason Blumberg
19 Jason Blumberg
Trial Attorney

20 *** END OF ORDER ***

COURT SERVICE LIST

All ECF Recipients.

EXHIBIT B

MAY 1, 2025 – AUGUST 31, 2025 FEE APPLICATIONS FILED

FOLEY & LARDNER LLP

Jeffrey R. Blease (CA Bar. No. 134933)

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555 California Street, Suite 1700

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

**TWENTY-SECOND MONTHLY FEE
STATEMENT OF ALVAREZ & MARSAL
NORTH AMERICA, LLC FOR PAYMENT OF
FEES AND REIMBURSEMENT OF
EXPENSES INCURRED FROM MAY 1, 2025
THROUGH JUNE 30, 2025**

Judge: Hon. William J. Lafferty

**Objection Deadline: August 11, 2025
4:00 p.m. (Pacific Time)**

[No Hearing Requested]

Name of Applicant:	Alvarez & Marsal North America, LLC
Authorized to Provide Professional Services to:	Debtor
Date of Retention:	Effective as of May 8, 2023 by Order entered July 1, 2023 [Dkt No. 191]
Period for Which Compensation and Reimbursement is Sought:	May 1, 2025 through June 30, 2025
Amount of Compensation Requested:	\$137,372.50
30% Holdback:	\$41,211.75
Amount of Expenses Requested:	\$11.99
Total Compensation (Net of Holdback) and Expense Reimbursement Requested:	\$96,172.74

Pursuant to sections 327(e) and 328(a) of Chapter 11 of Title 11 of the United States Code, Rules 2014(a) and 2016 of the Federal Rules of Bankruptcy Procedure, the *Order Authorizing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* [Dkt. No. 0170] (the “Monthly Compensation Order”), the *Agreed Order Amending Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* [Dkt. No. 2101] (the “Amended Interim Compensation Order” and collectively with the Monthly Compensation Order, the “Interim Compensation Orders”), and the *Order (I) Authorizing The Employment and Retention of Alvarez & Marsal North America, LLC as Restructuring Advisor To The Debtor Effective as of The Petition Date; and (II) Granting Related Relief* [Dkt. No. 191] (the “Retention Order”), Alvarez & Marsal North America, LLC (“A&M” or “Applicant”), as restructuring advisor to the Debtor, hereby submits this statement (the “Fee Statement”) seeking compensation for services rendered and reimbursement of expenses incurred as restructuring advisor to the debtor and debtor in possession in the above-captioned chapter 11 case (the “Debtor”), for the period from May 1, 2025 through June 30, 2025 (the “Fee Period”). By this Twenty-Second statement, A&M seeks payment in the amount of \$96,172.74 which comprises (i) seventy percent (70%) of the total amount of compensation sought for actual and necessary services rendered during the Fee Period, and (ii) reimbursement of one hundred percent (100%) of actual and necessary expenses incurred in connection with such services. As described in more detail in the Retention Order, the compensation sought herein is comprised of the services provided to the Debtor based on hourly rates.

Attached hereto as **Exhibit A** is a summary of A&M’s professionals by individual, setting forth the (a) name and title of each individual who provided services during the Fee Period, (b) aggregate hours

TWENTY-SECOND MONTHLY FEE STATEMENT OF ALVAREZ & MARSAL NORTH AMERICA, LLC

1 spent by each individual, (c) hourly billing rate for each such individual, and (d) amount of fees earned by
2 each A&M professional during the Fee Period. Attached hereto as **Exhibit B** is a summary of the services
3 rendered and compensation sought by task category during the Fee Period. Attached as **Exhibit C**, are
4 records of A&M's fees incurred by task category during the period May 1, 2025 through June 30, 2025,
5 consisting of contemporaneously maintained time entries for each professional in increments of tenths
6 (1/10) of an hour. Also attached hereto as **Exhibit D** is a summary of expenses incurred and reimbursement
7 sought, by expense category, during the Fee Period. Finally, attached hereto as **Exhibit E** is the expense
8 detail by category of expenses incurred during the Fee Period.

9 In accordance with the Compensation Procedures Order, each Notice Party shall have until the
10 tenth (10th) day (or the next business day if such day is not a business day) following service of this
11 Monthly Fee Statement (the "**Objection Deadline**") to serve an objection to the Monthly Fee Statement on
12 A&M and each of the other Notice Parties.

13 Upon the expiration of the Objection Deadline, the Applicant shall file a certificate of no objection
14 with the Court, after which the Debtor is authorized and directed to pay the Applicant an amount equal to
15 70% of the fees and 100% of the expenses requested in this Monthly Fee Statement.

16 If an objection is properly filed, the Debtor shall be authorized and directed to pay the Applicant
17 70% of the fees and 100% of the expenses not subject to an objection.

18
19
20 DATED: July 30, 2025

Alvarez & Marsal North America, LLC
755 W. Big Beaver, Suite 650
Troy, MI 48084

21
22 /s/ Charles M. Moore
23 Charles M. Moore
24 Managing Director
Alvarez & Marsal North America, LLC
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TWENTY-SECOND MONTHLY FEE STATEMENT OF ALVAREZ & MARSAL NORTH AMERICA, LLC

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Exhibit A
Summary of Fees and Hours by Professionals
For the Period May 1, 2025 through June 30, 2025

***The Roman Catholic Bishop of Oakland
Summary of Fees and Hours by Professional
May 1, 2025 through June 30, 2025***

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Charles Moore	Managing Director	\$1,525.00	33.7	\$51,392.50
Sarah Levitt	Director	\$850.00	98.1	\$83,385.00
Manasvi Jain	Analyst	\$450.00	2.5	\$1,125.00
Natalie Corbett	Paraprofessional	\$350.00	4.2	\$1,470.00
		<i>Total</i>	138.5	\$137,372.50

Exhibit B
Summary of Total Fees by Task Category
For the Period May 1, 2025 through June 30, 2025

*The Roman Catholic Bishop of Oakland
Summary of Time Detail by Task
May 1, 2025 through June 30, 2025*

<i>Task Description</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
CASH FORECASTS	0.8	\$1,220.00
CASH MANAGEMENT	0.5	\$762.50
FEE APP	4.2	\$1,470.00
PLAN / DISCLOSURE STATEMENT	133.0	\$133,920.00
	<i>Total</i>	
	138.5	\$137,372.50

Exhibit C
Time Detail by Task by Professional
For the Period May 1, 2025 through June 30, 2025

***The Roman Catholic Bishop of Oakland
Time Detail by Task Category
May 1, 2025 through June 30, 2025***

CASH FORECASTS

Professional	Date	Hours	Activity
Charles Moore	6/23/2025	0.5	Review and comment on draft updated cash forecast
Charles Moore	6/24/2025	0.3	Review and comment on assumptions related to professional fees in cash forecast
Subtotal		0.8	

CASH MANAGEMENT

Professional	Date	Hours	Activity
Charles Moore	5/21/2025	0.5	Preliminary review of updated restricted cash analysis as of 12/31/24, including supporting assumptions and commentary from L. Oberempt (RCBO) and D. Flanagan (Vera Cruz)
Subtotal		0.5	

FEE APP

Professional	Date	Hours	Activity
Natalie Corbett	5/22/2025	1.9	Preparation of March and April coversheets
Natalie Corbett	6/5/2025	2.1	Prepare cover sheet for interim fee app
Natalie Corbett	6/9/2025	0.2	Finalize cover sheet for interim fee application
Subtotal		4.2	

PLAN / DISCLOSURE STATEMENT

Professional	Date	Hours	Activity
Sarah Levitt	5/5/2025	0.3	Call with Foley (S. Moses) regarding the restricted cash analysis ahead of the Plan confirmation hearing.
Charles Moore	5/7/2025	0.2	Correspondence with Foley regarding activities needed related to claims analysis and restricted cash analysis
Charles Moore	5/7/2025	0.4	Initial planning for expert report to be prepared in support of plan confirmation
Sarah Levitt	5/7/2025	0.7	Call with RCBO (A. Bardos), Foley (A. Uetz, S. Moses, G. Goodman) and VeraCruz (C. DeQuesada, D. Flanagan) regarding updating the restricted cash analysis ahead of the Plan confirmation hearing.
Charles Moore	5/19/2025	0.5	Correspondence with A. Uetz and S. Moses (Foley) regarding plan confirmation process, expert report and witness disclosures
Charles Moore	5/22/2025	0.2	Review update from A. Uetz (Foley) regarding confirmation hearing activities
Sarah Levitt	5/27/2025	1.1	Prepare draft of Exhibit C of expert report in support of Plan ahead of Plan confirmation hearing.
Sarah Levitt	5/27/2025	0.3	Prepare draft of Exhibit B of expert report in support of Plan ahead of Plan confirmation hearing.

***The Roman Catholic Bishop of Oakland
Time Detail by Task Category
May 1, 2025 through June 30, 2025***

PLAN / DISCLOSURE STATEMENT

Professional	Date	Hours	Activity
Sarah Levitt	5/27/2025	1.4	Prepare draft introduction of expert report in support of Plan ahead of Plan confirmation hearing.
Sarah Levitt	5/27/2025	1.2	Prepare draft of Exhibit A of expert report in support of Plan ahead of Plan confirmation hearing.
Sarah Levitt	5/28/2025	1.4	Prepare draft of Opinion #1 of expert report in support of Plan ahead of Plan confirmation hearing.
Sarah Levitt	5/28/2025	1.2	Prepare draft of Opinion #2 of expert report in support of Plan ahead of Plan confirmation hearing.
Sarah Levitt	5/28/2025	0.7	Prepare list of questions / open items for expert report in support of Plan.
Sarah Levitt	5/29/2025	0.9	Prepare draft of restricted asset analysis description for expert report in support of Plan.
Charles Moore	5/30/2025	0.4	Call with Foley (A. Uetz, M. Moore), A&M (S. Levitt) regarding plan confirmation update, expert report.
Sarah Levitt	5/30/2025	0.4	Call with Foley (A. Uetz, M. Moore), A&M (C. Moore) regarding plan confirmation update, expert report.
Charles Moore	6/1/2025	3.0	Work on expert report related to best interests and plan feasibility
Charles Moore	6/2/2025	0.3	Review and analyze voting results
Charles Moore	6/2/2025	0.4	Call with A&M (S. Levitt) regarding initial draft of expert report in support of Plan of Reorganization.
Sarah Levitt	6/2/2025	0.7	Update Opinion #1 language in expert report per comments from team.
Sarah Levitt	6/2/2025	0.7	Review team's comments regarding initial draft of expert report in support of Plan of Reorganization.
Sarah Levitt	6/2/2025	0.4	Call with A&M (C. Moore) regarding initial draft of expert report in support of Plan of Reorganization.
Sarah Levitt	6/2/2025	0.1	Correspond with Foley regarding scheduling a call to review expert report in support of Plan of Reorganization.
Charles Moore	6/3/2025	0.6	Partial participation in call with Foley (G. Goodman, S. Moses), A&M (S. Levitt), VeraCruz (D. Flanagan), RCBO (L. Oberempt) regarding updating restricted assets analysis for Plan confirmation hearing.
Sarah Levitt	6/3/2025	0.4	Analyze cash projections for expert report in support of Plan.
Sarah Levitt	6/3/2025	0.8	Call with Foley (G. Goodman, S. Moses), A&M (C. Moore), VeraCruz (D. Flanagan), RCBO (L. Oberempt) regarding updating restricted assets analysis for Plan confirmation hearing.
Sarah Levitt	6/3/2025	0.8	Prepare analysis of case to date financial performance excluding professional fees for expert report.
Sarah Levitt	6/3/2025	0.9	Prepare draft of Opinion #3 of expert report in support of Plan.
Sarah Levitt	6/3/2025	0.4	Prepare list of open items for Foley's review of the expert report.
Sarah Levitt	6/3/2025	0.8	Update liquidation analysis in expert report for latest including supplemental liquidation analysis.

***The Roman Catholic Bishop of Oakland
Time Detail by Task Category
May 1, 2025 through June 30, 2025***

PLAN / DISCLOSURE STATEMENT

Professional	Date	Hours	Activity
Sarah Levitt	6/3/2025	0.9	Update Opinion #2 section of expert report per comments from team.
Charles Moore	6/4/2025	1.3	Continued work on expert report
Sarah Levitt	6/4/2025	0.8	Update expert report for restricted asset analysis details.
Charles Moore	6/5/2025	1.0	Call with Foley (M. Moore), A&M (S. Levitt) regarding draft expert report in support of Plan of Reorganization.
Charles Moore	6/5/2025	0.2	Correspondence with M. Moore (Foley) regarding modification of schedule related to expert reports and scheduling of deposition
Sarah Levitt	6/5/2025	1.0	Call with Foley (M. Moore), A&M (C. Moore) regarding draft expert report in support of Plan of Reorganization.
Charles Moore	6/6/2025	1.5	Call with Foley (G. Goodman, S. Moses, M. Lee, M. Moore), A&M (C. Moore), VeraCruz (D. Flanagan [partial]), and RCBO (L. Oberempt [partial]) regarding updating the restricted assets analysis for the expert report in support of the Plan.
Sarah Levitt	6/6/2025	1.5	Call with Foley (G. Goodman, S. Moses, M. Lee, M. Moore), A&M (C. Moore), VeraCruz (D. Flanagan [partial]), and RCBO (L. Oberempt [partial]) regarding updating the restricted assets analysis for the expert report in support of the Plan.
Charles Moore	6/9/2025	0.2	Review list of questions & discussions from S. Levitt (A&M) on expert report
Charles Moore	6/9/2025	0.5	Call with A&M (S. Levitt) to discuss liquidation analysis and financial projections updates needed for the expert report in support of the Plan.
Sarah Levitt	6/9/2025	0.5	Call with A&M (C. Moore) to discuss liquidation analysis and financial projections updates needed for the expert report in support of the Plan.
Sarah Levitt	6/9/2025	0.2	Call with VeraCruz (D. Flanagan) regarding updated liquidation analysis request items.
Sarah Levitt	6/9/2025	0.8	Prepare data request list for updated liquidation analysis for expert report.
Sarah Levitt	6/10/2025	0.7	Update restricted asset analysis language in the expert report.
Sarah Levitt	6/10/2025	1.3	Update subledger detail as of April 2025 for liquidation analysis.
Sarah Levitt	6/10/2025	0.9	Update RCBO balance sheet values as of April 2025 for liquidation analysis.
Sarah Levitt	6/10/2025	0.4	Update RCBO restricted cash as of April 2025 in liquidation analysis.
Charles Moore	6/12/2025	1.4	Call with Foley (A. Uetz, M. Moore), A&M (S. Levitt) regarding updated liquidation analysis, draft expert report.
Charles Moore	6/12/2025	0.2	Correspondence with G. Goodman (Foley) regarding expert report
Charles Moore	6/12/2025	0.3	Prepare for call on expert report with Foley

***The Roman Catholic Bishop of Oakland
Time Detail by Task Category
May 1, 2025 through June 30, 2025***

PLAN / DISCLOSURE STATEMENT

Professional	Date	Hours	Activity
Sarah Levitt	6/12/2025	0.5	Analyze health benefits accounts receivable as of 4.30.25 for liquidation analysis.
Sarah Levitt	6/12/2025	1.4	Call with Foley (A. Uetz, M. Moore), A&M (C. Moore) regarding updated liquidation analysis, draft expert report.
Sarah Levitt	6/12/2025	0.1	Call with VeraCruz (D. Flanagan) regarding updated financial projections for liquidation analysis.
Sarah Levitt	6/12/2025	0.3	Correspond with RCBO (J. Pluth) regarding miscellaneous AR detail for liquidation analysis.
Sarah Levitt	6/12/2025	0.2	Correspond with RCBO (L. Oberempt) regarding restricted cash substantiation analysis update for liquidation analysis.
Sarah Levitt	6/12/2025	0.9	Update Parish balance sheet items in liquidation analysis for 4.30.25 balance sheet.
Sarah Levitt	6/12/2025	0.8	Update prepaid assets based on detailed subledger schedules for liquidation analysis.
Charles Moore	6/13/2025	0.2	Correspondence with D. Flanagan (Vera Cruz) regarding status of request for financial information
Charles Moore	6/16/2025	1.0	Continued work on expert report in support of plan confirmation
Charles Moore	6/16/2025	0.8	Call with Foley (A. Uetz, M. Moore, E. Khatchatourian, J. Kohout) and A&M (S. Levitt) regarding restricted assets for the expert report.
Sarah Levitt	6/16/2025	0.3	Call with VeraCruz (D. Flanagan) regarding historical cash analysis for expert report.
Sarah Levitt	6/16/2025	1.8	Categorize operations accounts receivable detail as of 4.30.25 for updated liquidation analysis.
Sarah Levitt	6/16/2025	0.4	Update restricted Church assets as of 4.30.25 in liquidation analysis for expert report.
Sarah Levitt	6/16/2025	0.2	Correspond with Foley (E. Khatchatourian, J. Kohout) regarding restricted asset language for expert report.
Sarah Levitt	6/16/2025	1.3	Update claims as of 4.30.25 based on balance sheet liabilities for liquidation analysis.
Sarah Levitt	6/16/2025	0.7	Update miscellaneous accounts receivable detail as of 4.30.25 for updated liquidation analysis.
Sarah Levitt	6/16/2025	1.4	Update restricted asset analysis language in the expert report per discussion with Foley.
Sarah Levitt	6/16/2025	0.8	Call with Foley (A. Uetz, M. Moore, E. Khatchatourian, J. Kohout) and A&M (C. Moore) regarding restricted assets for the expert report.
Sarah Levitt	6/17/2025	0.4	Prepare list of open items / data requests for expert report.
Sarah Levitt	6/17/2025	0.7	Update accounts receivable adjustments in liquidation analysis.
Sarah Levitt	6/17/2025	0.7	Prepare variance analysis of original liquidation analysis to updated liquidation analysis.
Sarah Levitt	6/17/2025	0.4	Update restricted asset analysis language in the expert report per team comments.

***The Roman Catholic Bishop of Oakland
Time Detail by Task Category
May 1, 2025 through June 30, 2025***

PLAN / DISCLOSURE STATEMENT

Professional	Date	Hours	Activity
Sarah Levitt	6/17/2025	0.2	Prepare redline to prior restricted asset analysis language in the expert report.
Sarah Levitt	6/17/2025	1.3	Compare semi-annual DLF report figures to balance sheet figures for restricted asset analysis for expert report.
Sarah Levitt	6/17/2025	1.9	Compare quarterly balance sheet figures for 2015 to 2019 for restricted asset analysis for expert report.
Sarah Levitt	6/17/2025	1.8	Begin analysis of quarterly restricted assets vs. cash from 2015 to 2023.
Sarah Levitt	6/17/2025	0.5	Call with VeraCruz (D. Flanagan) regarding historical restricted asset analysis for expert report.
Sarah Levitt	6/17/2025	0.3	Correspond with Foley (E. Khatchatourian, J. Kohout) regarding restricted analysis language in expert report.
Charles Moore	6/18/2025	0.4	Call with Foley (M. Moore, E. Khatchatourian) and A&M (S. Levitt) regarding expert report open items.
Charles Moore	6/18/2025	0.6	Review and comment on open items related to expert report and prepare analysis to be completed
Charles Moore	6/18/2025	0.1	Call with A&M (S. Levitt) regarding restricted asset analysis status update.
Sarah Levitt	6/18/2025	1.2	Compare quarterly balance sheet figures for 2020 to 2023 for restricted asset analysis for expert report.
Sarah Levitt	6/18/2025	0.4	Call with Foley (M. Moore, E. Khatchatourian) and A&M (C. Moore) regarding expert report open items.
Sarah Levitt	6/18/2025	0.1	Call with A&M (C. Moore) regarding restricted asset analysis status update.
Sarah Levitt	6/18/2025	0.3	Correspond with Foley (A. Uetz, M. Moore, G. Goodman) regarding open items for expert report.
Sarah Levitt	6/20/2025	0.2	Correspond with Foley (M. Moore, E. Khatchatourian) regarding open items for expert report.
Sarah Levitt	6/20/2025	0.9	Confirm balance sheet unpledged investment account figures with investment statements for restricted asset analysis.
Sarah Levitt	6/20/2025	0.4	Call with VeraCruz (D. Flanagan) regarding restricted asset analysis open items.
Sarah Levitt	6/20/2025	1.4	Compare quarterly DLF deposit report figures to balance sheet figures for restricted asset analysis.
Sarah Levitt	6/20/2025	1.6	Compare quarterly DLF loan report figures to balance sheet figures for restricted asset analysis.
Sarah Levitt	6/20/2025	0.6	Confirm balance sheet checking account figures with bank statements for restricted asset analysis.
Sarah Levitt	6/20/2025	1.3	Confirm balance sheet main cash account figures with bank statements for restricted asset analysis.
Sarah Levitt	6/20/2025	0.9	Confirm balance sheet main investment account figures with investment statements for restricted asset analysis.
Sarah Levitt	6/20/2025	0.4	Confirm balance sheet money market account figures with bank statements for restricted asset analysis.

***The Roman Catholic Bishop of Oakland
Time Detail by Task Category
May 1, 2025 through June 30, 2025***

PLAN / DISCLOSURE STATEMENT

Professional	Date	Hours	Activity
Sarah Levitt	6/20/2025	0.4	Prepare list of open items / questions for restricted asset analysis.
Sarah Levitt	6/20/2025	0.7	Confirm balance sheet pledged investment account figures with investment statements for restricted asset analysis.
Charles Moore	6/21/2025	0.3	Correspondence with Foley regarding review of certain aspects of expert report
Charles Moore	6/21/2025	0.2	Further correspondence with E. Khatchatourian (Foley) regarding expert report
Charles Moore	6/21/2025	0.3	Review additional information on restricted asset review
Sarah Levitt	6/22/2025	0.1	Correspond with RCBO (J. Pluth) regarding trial balances for restricted asset analysis.
Charles Moore	6/23/2025	0.5	Review and comment on draft restricted asset analysis for expert report
Charles Moore	6/23/2025	0.2	Review information from Foley on professional fee forecast
Sarah Levitt	6/23/2025	0.4	Update restricted cash language in expert report per Foley's comments.
Sarah Levitt	6/23/2025	1.3	Reconcile cash balance variances for restricted asset analysis.
Sarah Levitt	6/23/2025	0.4	Prepare list of questions for restricted asset analysis.
Sarah Levitt	6/23/2025	1.7	Confirm cash account figures from the trial balances for restricted asset analysis.
Sarah Levitt	6/23/2025	0.1	Correspond with VeraCruz (D. Flanagan) regarding financial projections for expert report.
Sarah Levitt	6/23/2025	0.2	Correspond with RCBO (J. Pluth), VeraCruz (D. Flanagan) regarding open items / questions on restricted asset analysis.
Sarah Levitt	6/23/2025	1.4	Reconcile investment balance variances for restricted asset analysis.
Sarah Levitt	6/23/2025	1.3	Confirm trial balance endowment pool figures with investment statements for restricted asset analysis.
Sarah Levitt	6/23/2025	1.4	Confirm investment account figures from the trial balances for restricted asset analysis.
Sarah Levitt	6/23/2025	0.6	Prepare list of open items for restricted asset analysis.
Charles Moore	6/24/2025	0.3	Review unrestricted funds analysis from RCBO for use with expert report
Charles Moore	6/24/2025	0.4	Call with A&M (S. Levitt) regarding draft restricted asset analysis for expert report.
Charles Moore	6/24/2025	0.7	Continued work on expert report
Charles Moore	6/24/2025	0.7	Call with Foley (G. Goodman, E. Khatchatourian) and A&M (S. Levitt) regarding draft restricted asset analysis.

***The Roman Catholic Bishop of Oakland
Time Detail by Task Category
May 1, 2025 through June 30, 2025***

PLAN / DISCLOSURE STATEMENT

Professional	Date	Hours	Activity
Sarah Levitt	6/24/2025	0.6	Research professional fee claims in Third Amended Plan for financial projections.
Sarah Levitt	6/24/2025	0.7	Reconcile cash balance variances for restricted asset analysis.
Sarah Levitt	6/24/2025	0.7	Prepare annual summary of restricted asset analysis for expert report.
Sarah Levitt	6/24/2025	1.9	Incorporate cash reconciliations in restricted asset analysis for 2019 - 2023.
Sarah Levitt	6/24/2025	0.2	Correspond with VeraCruz (D. Flanagan) regarding professional fee claims in Third Amended Plan for financial projections.
Sarah Levitt	6/24/2025	0.8	Update Exhibit C of Expert Report with sources of restricted asset analysis.
Sarah Levitt	6/24/2025	0.7	Call with Foley (G. Goodman, E. Khatchatourian) and A&M (C. Moore) regarding draft restricted asset analysis.
Sarah Levitt	6/24/2025	0.7	Confirm trial balance unitized pledged account figures with investment statements for restricted asset analysis.
Sarah Levitt	6/24/2025	0.4	Confirm trial balance U.S. Bank Bond Trust annual account figures with bank statements for restricted asset analysis.
Sarah Levitt	6/24/2025	0.7	Confirm trial balance BBVA / PNC money market account figures with bank statements for restricted asset analysis.
Sarah Levitt	6/24/2025	0.5	Call with RCBO (J. Pluth) and VeraCruz (D. Flanagan) regarding restricted asset analysis open items / questions.
Sarah Levitt	6/24/2025	0.4	Call with A&M (C. Moore) regarding draft restricted asset analysis for expert report.
Sarah Levitt	6/24/2025	0.2	Correspond with RCBO (L. Oberempt) regarding restricted asset analysis data request.
Sarah Levitt	6/24/2025	0.9	Confirm trial balance BBVA / PNC checking account figures with bank statements for restricted asset analysis.
Charles Moore	6/25/2025	0.2	Review real estate and plan funding requirements
Charles Moore	6/25/2025	2.8	Work on expert report in support of plan confirmation
Charles Moore	6/25/2025	0.4	Review and comment on updated restricted asset analysis
Charles Moore	6/25/2025	0.8	Call with Foley (M. Lee, S. Moses), VeraCruz (D. Flanagan), Hilco (J. Satter, A. Zimmerman), A&M (S. Levitt) regarding real estate liquidation values for expert report, real estate market values for financial projections.
Sarah Levitt	6/25/2025	0.9	Update liquidation analysis for latest draft financial projections.
Sarah Levitt	6/25/2025	0.4	Update list of open items for expert report.
Sarah Levitt	6/25/2025	0.6	Update expert report for restricted asset analysis table / details.
Sarah Levitt	6/25/2025	0.9	Update expert report for best interest test tables / description.

***The Roman Catholic Bishop of Oakland
Time Detail by Task Category
May 1, 2025 through June 30, 2025***

PLAN / DISCLOSURE STATEMENT

Professional	Date	Hours	Activity
Sarah Levitt	6/25/2025	1.2	Update expert report draft for latest liquidation analysis.
Sarah Levitt	6/25/2025	0.8	Call with Foley (M. Lee, S. Moses), VeraCruz (D. Flanagan), Hilco (J. Satter, A. Zimmerman), A&M (C. Moore) regarding real estate liquidation values for expert report, real estate market values for financial projections.
Sarah Levitt	6/25/2025	0.6	Review RCBO's analysis regarding unrestricted Church fund in the DLF for the restricted asset analysis.
Sarah Levitt	6/25/2025	0.1	Call with VeraCruz (D. Flanagan) regarding updated financial projections status.
Sarah Levitt	6/25/2025	0.7	Confirm trial balance U.S. Bank Bond Trust quarterly account figures with bank statements for restricted asset analysis.
Sarah Levitt	6/25/2025	0.4	Update list of open items for liquidation analysis.
Sarah Levitt	6/25/2025	0.2	Correspond with Foley team regarding open items for expert report.
Sarah Levitt	6/25/2025	1.4	Prepare professional fee claims schedule with latest monthly actuals / projections, holdbacks for liquidation analysis.
Sarah Levitt	6/25/2025	0.4	Prepare updated list of open items / questions for expert report.
Sarah Levitt	6/25/2025	0.4	Research Hilco valuations for vacant land parcels for expert report.
Charles Moore	6/26/2025	0.3	Review status update on data collection activities related to restricted asset review
Charles Moore	6/26/2025	0.4	Review updated draft expert report
Charles Moore	6/26/2025	0.3	Respond to questions from S. Levitt (A&M) on liquidation analysis
Charles Moore	6/26/2025	0.5	Review and analyze updated financial projections in support of Plan
Charles Moore	6/26/2025	1.0	Work on edits to expert report
Sarah Levitt	6/26/2025	1.6	Update liquidation analysis for latest financial projections.
Sarah Levitt	6/26/2025	0.4	Update expert report for latest liquidation analysis.
Sarah Levitt	6/26/2025	1.2	Update expert report for latest financial projections table / commentary.
Sarah Levitt	6/26/2025	0.2	Update articles written exhibit of expert report
Sarah Levitt	6/26/2025	0.2	Call with VeraCruz (D. Flanagan) regarding questions on updated financial projections.
Sarah Levitt	6/26/2025	1.1	Review latest financial projections for expert report.
Sarah Levitt	6/26/2025	0.4	Prepare updated open items list for expert report

***The Roman Catholic Bishop of Oakland
Time Detail by Task Category
May 1, 2025 through June 30, 2025***

PLAN / DISCLOSURE STATEMENT

Professional	Date	Hours	Activity
Sarah Levitt	6/26/2025	0.4	Prepare list of open questions on financial projections.
Sarah Levitt	6/26/2025	0.2	Correspond with VeraCruz (D. Flanagan) regarding open questions on financial projections.
Sarah Levitt	6/26/2025	0.7	Confirm trial balance endowment pool account figures with investment statements for restricted asset analysis.
Sarah Levitt	6/26/2025	0.8	Review latest financial projections write-up to tie all numbers to analysis.
Charles Moore	6/27/2025	1.0	Review comments from G. Goodman (Foley) and S. Levitt (A&M) and update expert report
Charles Moore	6/27/2025	0.5	Call with RCBO (A. Bardos), VeraCruz (D. Flanagan), A&M (S. Levitt) regarding financial projections for expert report.
Charles Moore	6/27/2025	0.9	Call with Foley (M. Moore, M. Lee) and A&M (S. Levitt) regarding open items for draft expert report.
Charles Moore	6/27/2025	0.3	Call with M. Lee (Foley) to discuss expert report
Sarah Levitt	6/27/2025	0.6	Update expert report per discussion with Foley.
Sarah Levitt	6/27/2025	0.4	Update restricted Church cash analysis summary page for liquidation analysis.
Sarah Levitt	6/27/2025	0.6	Update expert report for latest financial projections table, materials considered.
Sarah Levitt	6/27/2025	0.7	Update expert report for latest liquidation analysis.
Sarah Levitt	6/27/2025	0.4	Update liquidation analysis for latest restricted Church cash analysis.
Sarah Levitt	6/27/2025	0.2	Call with VeraCruz (D. Flanagan) regarding source documents for financial projections.
Sarah Levitt	6/27/2025	1.0	Call with Foley (M. Moore, M. Lee) and A&M (C. Moore) regarding open items for draft expert report.
Sarah Levitt	6/27/2025	0.1	Call with Foley (G. Goodman) regarding draft expert report.
Sarah Levitt	6/27/2025	0.5	Call with RCBO (A. Bardos), VeraCruz (D. Flanagan), A&M (C. Moore) regarding financial projections for expert report.
Sarah Levitt	6/27/2025	0.4	Update best interest test tables per discussion with Foley.
Charles Moore	6/28/2025	0.8	Review and analyze Hilco Broker Opinion of Liquidation Value
Sarah Levitt	6/28/2025	0.2	Correspond with RCBO, Foley regarding latest version of expert report, open items.
Sarah Levitt	6/28/2025	0.1	Prepare redline to prior version of expert report.
Sarah Levitt	6/28/2025	0.8	Update expert report per comments from Foley team.

***The Roman Catholic Bishop of Oakland
Time Detail by Task Category
May 1, 2025 through June 30, 2025***

PLAN / DISCLOSURE STATEMENT

Professional	Date	Hours	Activity
Charles Moore	6/29/2025	0.7	Review updated draft expert report and distribute to Foley
Sarah Levitt	6/29/2025	0.2	Update expert report for final Hilco report name.
Sarah Levitt	6/29/2025	0.6	Review final Hilco liquidation analysis.
Charles Moore	6/30/2025	0.3	Call with A&M Team (M. Jain) to discuss analysis needed on expert report
Charles Moore	6/30/2025	0.3	Correspondence with RCBO management and Verz Cruz to confirm items in expert report
Charles Moore	6/30/2025	0.4	Review proposed edits to report
Charles Moore	6/30/2025	1.2	Review, finalize and sign expert report
Manasvi Jain	6/30/2025	0.2	Call with A&M (S. Levitt) regarding edits to Moore expert report
Manasvi Jain	6/30/2025	0.3	Call with A&M Team (C.Moore) to discuss analysis needed on expert report
Manasvi Jain	6/30/2025	2.0	Review, analyze and confirm amounts in Moore expert report
Sarah Levitt	6/30/2025	0.4	Update expert report per comments from Foley team.
Sarah Levitt	6/30/2025	0.1	Prepare redline to prior version of expert report.
Sarah Levitt	6/30/2025	1.4	Review final draft of expert report for spelling, grammar, consistencies to source files.
Sarah Levitt	6/30/2025	0.2	Call with A&M (M. Jain) regarding edits to Moore expert report.
Subtotal		133.0	
Grand Total		138.5	

Exhibit D
Summary of Expenses
For the Period May 1, 2025 through June 30, 2025

*The Roman Catholic Bishop of Oakland
Summary of Expense Detail by Category
May 1, 2025 through June 30, 2025*

<i>Expense Category</i>	<i>Sum of Expenses</i>
telephone/internet	\$11.99
	<i>Total</i>
	<u><u>\$11.99</u></u>

Exhibit E
Expense Detail by Category
For the Period May 1, 2025 through June 30, 2025

*The Roman Catholic Bishop of Oakland
Expense Detail by Category
May 1, 2025 through June 30, 2025*

telephone/internet

Professional/Service	Date	Expense	Expense Description
Charles Moore	5/31/2025	\$1.21	Wireless Usage Charges
Charles Moore	6/30/2025	\$10.30	Wireless Usage Charges
Natalie Corbett	6/30/2025	\$0.48	Wireless Usage Charges
Expense Category Total		\$11.99	
<i>Grand Total</i>		<u>\$11.99</u>	

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555 California Street, Suite 1700

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

**TWENTY-THIRD MONTHLY FEE
STATEMENT OF ALVAREZ & MARSAL
NORTH AMERICA, LLC FOR PAYMENT OF
FEES AND REIMBURSEMENT OF
EXPENSES INCURRED FROM JULY 1, 2025
THROUGH AUGUST 31, 2025**

Judge: Hon. William J. Lafferty

**Objection Deadline: October 10, 2025
4:00 p.m. (Pacific Time)**

[No Hearing Requested]

Name of Applicant:	Alvarez & Marsal North America, LLC
Authorized to Provide Professional Services to:	Debtor
Date of Retention:	Effective as of May 8, 2023 by Order entered July 1, 2023 [Dkt No. 191]
Period for Which Compensation and Reimbursement is Sought:	July 1, 2025 through August 31, 2025
Amount of Compensation Requested:	\$29,127.50
30% Holdback:	\$8,738.25
Amount of Expenses Requested:	\$14.60
Total Compensation (Net of Holdback) and Expense Reimbursement Requested:	\$20,403.85

Pursuant to sections 327(e) and 328(a) of Chapter 11 of Title 11 of the United States Code, Rules 2014(a) and 2016 of the Federal Rules of Bankruptcy Procedure, the *Order Authorizing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* [Dkt. No. 0170] (the “Monthly Compensation Order”), the *Agreed Order Amending Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* [Dkt. No. 2101] (the “Amended Interim Compensation Order” and collectively with the Monthly Compensation Order, the “Interim Compensation Orders”), and the *Order (I) Authorizing The Employment and Retention of Alvarez & Marsal North America, LLC as Restructuring Advisor To The Debtor Effective as of The Petition Date; and (II) Granting Related Relief* [Dkt. No. 191] (the “Retention Order”), Alvarez & Marsal North America, LLC (“A&M” or “Applicant”), as restructuring advisor to the Debtor, hereby submits this statement (the “Fee Statement”) seeking compensation for services rendered and reimbursement of expenses incurred as restructuring advisor to the debtor and debtor in possession in the above-captioned chapter 11 case (the “Debtor”), for the period from July 1, 2025 through August 31, 2025 (the “Fee Period”). By this Twenty-Third statement, A&M seeks payment in the amount of \$20,403.85 which comprises (i) seventy percent (70%) of the total amount of compensation sought for actual and necessary services rendered during the Fee Period, and (ii) reimbursement of one hundred percent (100%) of actual and necessary expenses incurred in connection with such services. As described in more detail in the Retention Order, the compensation sought herein is comprised of the services provided to the Debtor based on hourly rates.

Attached hereto as **Exhibit A** is a summary of A&M’s professionals by individual, setting forth the (a) name and title of each individual who provided services during the Fee Period, (b) aggregate hours

TWENTY-THIRD MONTHLY FEE STATEMENT OF ALVAREZ & MARSAL NORTH AMERICA, LLC

1 spent by each individual, (c) hourly billing rate for each such individual, and (d) amount of fees earned by
2 each A&M professional during the Fee Period. Attached hereto as **Exhibit B** is a summary of the services
3 rendered and compensation sought by task category during the Fee Period. Attached as **Exhibit C**, are
4 records of A&M's fees incurred by task category during the period July 1, 2025 through August 31, 2025,
5 consisting of contemporaneously maintained time entries for each professional in increments of tenths
6 (1/10) of an hour. Also attached hereto as **Exhibit D** is a summary of expenses incurred and reimbursement
7 sought, by expense category, during the Fee Period. Finally, attached hereto as **Exhibit E** is the expense
8 detail by category of expenses incurred during the Fee Period.

9 In accordance with the Compensation Procedures Order, each Notice Party shall have until the
10 tenth (10th) day (or the next business day if such day is not a business day) following service of this
11 Monthly Fee Statement (the "**Objection Deadline**") to serve an objection to the Monthly Fee Statement on
12 A&M and each of the other Notice Parties.

13 Upon the expiration of the Objection Deadline, the Applicant shall file a certificate of no objection
14 with the Court, after which the Debtor is authorized and directed to pay the Applicant an amount equal to
15 70% of the fees and 100% of the expenses requested in this Monthly Fee Statement.

16 If an objection is properly filed, the Debtor shall be authorized and directed to pay the Applicant
17 70% of the fees and 100% of the expenses not subject to an objection.

18
19
20 DATED: September 30, 2025

Alvarez & Marsal North America, LLC
755 W. Big Beaver, Suite 650
Troy, MI 48084

21
22 /s/ Charles M. Moore
23 Charles M. Moore
24 Managing Director
Alvarez & Marsal North America, LLC

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Exhibit A
Summary of Fees and Hours by Professionals
For the Period July 1, 2025 through August 31, 2025

***The Roman Catholic Bishop of Oakland
Summary of Fees and Hours by Professional
July 1, 2025 through August 31, 2025***

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Charles Moore	Managing Director	\$1,525.00	16.1	\$24,552.50
Sarah Levitt	Director	\$850.00	4.6	\$3,910.00
Natalie Corbett	Paraprofessional	\$350.00	1.9	\$665.00
		<i>Total</i>	22.6	\$29,127.50

Exhibit B
Summary of Total Fees by Task Category
For the Period July 1, 2025 through August 31, 2025

*The Roman Catholic Bishop of Oakland
Summary of Time Detail by Task
July 1, 2025 through August 31, 2025*

<i>Task Description</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
COURT HEARINGS	7.4	\$11,285.00
FEE APP	1.9	\$665.00
PLAN / DISCLOSURE STATEMENT	13.3	\$17,177.50
	<i>Total</i>	
	22.6	\$29,127.50

Exhibit C
Time Detail by Task by Professional
For the Period July 1, 2025 through August 31, 2025

***The Roman Catholic Bishop of Oakland
Time Detail by Task Category
July 1, 2025 through August 31, 2025***

COURT HEARINGS

Professional	Date	Hours	Activity
Charles Moore	7/16/2025	1.9	Participate telephonically in first part of 7/16 court hearing
Charles Moore	7/16/2025	2.0	Participate telephonically in second part of 7/16 court hearing
Charles Moore	7/18/2025	1.1	Participate telephonically in 7/18/25 hearing
Charles Moore	8/13/2025	1.0	Participate in 8/13/25 status conference
Charles Moore	8/13/2025	1.4	Participate in 8/13/25 hearing on interim fee applications
Subtotal		7.4	

FEE APP

Professional	Date	Hours	Activity
Natalie Corbett	7/24/2025	1.9	Preparation of May and June coversheets
Subtotal		1.9	

PLAN / DISCLOSURE STATEMENT

Professional	Date	Hours	Activity
Charles Moore	7/2/2025	0.4	Review information from Foley regarding serving of expert reports
Charles Moore	7/8/2025	0.3	Correspondence with Foley, Vera Cruz and S. Levitt (A&M) regarding coordination for next steps on plan confirmation process
Charles Moore	7/10/2025	0.3	Preparation for call with RCBO and Foley to discuss projections
Charles Moore	7/10/2025	0.8	Call with Foley (A. Uetz, M. Moore, M. Lee, S. Moses), A&M (S. Levitt) regarding go-forward strategy.
Charles Moore	7/10/2025	0.8	Call with Foley (A. Uetz, S. Moses), VeraCruz (C. DeQuesada), RCBO (A. Bardos, J. Pluth), A&M (S. Levitt) regarding latest financial projections, near-term liquidity.
Sarah Levitt	7/10/2025	0.8	Call with Foley (A. Uetz, S. Moses), VeraCruz (C. DeQuesada), RCBO (A. Bardos, J. Pluth), A&M (C. Moore) regarding latest financial projections, near-term liquidity.
Sarah Levitt	7/10/2025	0.8	Call with Foley (A. Uetz, M. Moore, M. Lee, S. Moses), A&M (C. Moore) regarding go-forward strategy.
Charles Moore	7/11/2025	0.3	Review correspondence from Foley regarding Plan confirmation activities and meeting with UCC counsel
Charles Moore	7/11/2025	0.3	Call with A. Uetz (Foley) regarding Plan confirmation activities
Charles Moore	7/11/2025	0.2	Call with C. de Quesada (Vera Cruz) regarding financial projections

***The Roman Catholic Bishop of Oakland
Time Detail by Task Category
July 1, 2025 through August 31, 2025***

PLAN / DISCLOSURE STATEMENT

Professional	Date	Hours	Activity
Charles Moore	7/11/2025	1.3	Call with Foley (A. Uetz, M. Moore, S. Moses), RCBO (A. Bardos, J. Pluth, M. Kemner), VeraCruz (C. DeQuesada), A&M (S. Levitt) regarding financial projections.
Sarah Levitt	7/11/2025	1.3	Call with Foley (A. Uetz, M. Moore, S. Moses), RCBO (A. Bardos, J. Pluth, M. Kemner), VeraCruz (C. DeQuesada), A&M (C. Moore) regarding financial projections.
Charles Moore	7/14/2025	0.2	Correspondence with Foley regarding potential rescheduling of deposition
Charles Moore	7/15/2025	0.4	Call with Foley (A. Uetz, M. Lee), A&M (S. Levitt) regarding case update.
Charles Moore	7/15/2025	0.4	Review information for pleading and correspondence from Foley and Vera Cruz regarding same
Sarah Levitt	7/15/2025	0.4	Call with Foley (A. Uetz, M. Lee), A&M (C. Moore) regarding case update.
Charles Moore	7/16/2025	0.4	Review and respond to additional inquiries from Foley related to 7/16 hearing and pleading to be filed
Charles Moore	7/16/2025	0.2	Review update from Foley with notes on hearing
Charles Moore	7/17/2025	0.3	Call with A. Uetz (Foley) to debrief from hearing and discuss next steps
Charles Moore	7/24/2025	1.1	Call with RCBO (A. Bardos), VeraCruz (C. DeQuesada, D. Flanagan), Foley (A. Uetz, M. Lee, S. Moses), A&M (S. Levitt) regarding case status update, updated cash forecast assumptions
Sarah Levitt	7/24/2025	1.1	Call with RCBO (A. Bardos), VeraCruz (C. DeQuesada, D. Flanagan), Foley (A. Uetz, M. Lee, S. Moses), A&M (C. Moore) regarding case status update, updated cash forecast assumptions.
Charles Moore	7/29/2025	0.2	Review updates from Foley regarding adversarial proceeding and upcoming activities
Sarah Levitt	7/30/2025	0.2	Correspond with Foley (M. Lee) regarding data room access for Foley team members.
Charles Moore	8/13/2025	0.5	Call with A. Uetz (Foley) regarding settlement and case strategies
Charles Moore	8/14/2025	0.3	Review analysis and commentary from Foley regarding Plan of Reorganization terms
Subtotal		13.3	
Grand Total		22.6	

Exhibit D
Summary of Expenses
For the Period July 1, 2025 through August 31, 2025

*The Roman Catholic Bishop of Oakland
Summary of Expense Detail by Category
July 1, 2025 through August 31, 2025*

<i>Expense Category</i>	<i>Sum of Expenses</i>
telephone/internet	\$14.60
	<i>Total</i>
	<u><u>\$14.60</u></u>

Exhibit E
Expense Detail by Category
For the Period July 1, 2025 through August 31, 2025

*The Roman Catholic Bishop of Oakland
Expense Detail by Category
July 1, 2025 through August 31, 2025*

telephone/internet

Professional/Service	Date	Expense	Expense Description
Charles Moore	7/31/2025	\$10.31	Wireless Usage Charges
Charles Moore	8/31/2025	\$3.34	Wireless Usage Charges
Natalie Corbett	8/31/2025	\$0.95	Wireless Usage Charges
Expense Category Total		\$14.60	
Grand Total		\$14.60	

EXHIBIT C

EXPENSE DETAIL BY CATEGORY

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*The Roman Catholic Bishop of Oakland
Expense Detail by Category
May 1, 2025 through August 31, 2025*

telephone/internet

Professional/Service	Date	Expense	Expense Description
Charles Moore	5/31/2025	\$1.21	Wireless Usage Charges
Charles Moore	6/30/2025	\$10.30	Wireless Usage Charges
Natalie Corbett	6/30/2025	\$0.48	Wireless Usage Charges
Charles Moore	7/31/2025	\$10.31	Wireless Usage Charges
Charles Moore	8/31/2025	\$3.34	Wireless Usage Charges
Natalie Corbett	8/31/2025	\$0.95	Wireless Usage Charges
Expense Category Total		\$26.59	
<i>Grand Total</i>		<u>\$26.59</u>	

EXHIBIT D

SUMMARY OF FEES AND HOURS BY PROFESSIONALS

*The Roman Catholic Bishop of Oakland
Summary of Time Detail by Professional
May 1, 2025 through August 31, 2025*

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Charles Moore	Managing Director	\$1,525.00	49.8	\$75,945.00
Sarah Levitt	Director	\$850.00	102.7	\$87,295.00
Manasvi Jain	Analyst	\$450.00	2.5	\$1,125.00
Natalie Corbett	Paraprofessional	\$350.00	6.1	\$2,135.00
		<i>Total</i>	161.1	\$166,500.00

EXHIBIT E
TIME DETAIL BY TASK

Task Name	Sum of Hours	Sum of Fees
CASH FORECASTS	0.8	1,220.00
CASH MANAGEMENT	0.5	762.50
COURT HEARINGS	7.4	11,285.00
FEE APP	6.1	2,135.00
PLAN / DISCLOSURE STATEMENT	146.3	151,097.50
TOTAL:	161.1	\$ 166,500.00

***The Roman Catholic Bishop of Oakland
Time Detail by Activity
May 1, 2025 through August 31, 2025***

CASH FORECASTS

Professional	Date	Hours	Activity
Charles Moore	6/23/2025	0.5	Review and comment on draft updated cash forecast
Charles Moore	6/24/2025	0.3	Review and comment on assumptions related to professional fees in cash forecast
Subtotal		0.8	

CASH MANAGEMENT

Professional	Date	Hours	Activity
Charles Moore	5/21/2025	0.5	Preliminary review of updated restricted cash analysis as of 12/31/24, including supporting assumptions and commentary from L. Oberempt (RCBO) and D. Flanagan (Vera Cruz)
Subtotal		0.5	

COURT HEARINGS

Professional	Date	Hours	Activity
Charles Moore	7/16/2025	1.9	Participate telephonically in first part of 7/16 court hearing
Charles Moore	7/16/2025	2.0	Participate telephonically in second part of 7/16 court hearing
Charles Moore	7/18/2025	1.1	Participate telephonically in 7/18/25 hearing
Charles Moore	8/13/2025	1.4	Participate in 8/13/25 hearing on interim fee applications
Charles Moore	8/13/2025	1.0	Participate in 8/13/25 status conference
Subtotal		7.4	

FEE APP

Professional	Date	Hours	Activity
Natalie Corbett	5/22/2025	1.9	Preparation of March and April coversheets
Natalie Corbett	6/5/2025	2.1	Prepare cover sheet for interim fee app
Natalie Corbett	6/9/2025	0.2	Finalize cover sheet for interim fee application
Natalie Corbett	7/24/2025	1.9	Preparation of May and June coversheets
Subtotal		6.1	

PLAN / DISCLOSURE STATEMENT

Professional	Date	Hours	Activity
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***The Roman Catholic Bishop of Oakland
Time Detail by Activity
May 1, 2025 through August 31, 2025***

PLAN / DISCLOSURE STATEMENT

Professional	Date	Hours	Activity
Sarah Levitt	5/5/2025	0.3	Call with Foley (S. Moses) regarding the restricted cash analysis ahead of the Plan confirmation hearing.
Charles Moore	5/7/2025	0.4	Initial planning for expert report to be prepared in support of plan confirmation
Charles Moore	5/7/2025	0.2	Correspondence with Foley regarding activities needed related to claims analysis and restricted cash analysis
Sarah Levitt	5/7/2025	0.7	Call with RCBO (A. Bardos), Foley (A. Uetz, S. Moses, G. Goodman) and VeraCruz (C. DeQuesada, D. Flanagan) regarding updating the restricted cash analysis ahead of the Plan confirmation hearing.
Charles Moore	5/19/2025	0.5	Correspondence with A. Uetz and S. Moses (Foley) regarding plan confirmation process, expert report and witness disclosures
Charles Moore	5/22/2025	0.2	Review update from A. Uetz (Foley) regarding confirmation hearing activities
Sarah Levitt	5/27/2025	1.4	Prepare draft introduction of expert report in support of Plan ahead of Plan confirmation hearing.
Sarah Levitt	5/27/2025	1.2	Prepare draft of Exhibit A of expert report in support of Plan ahead of Plan confirmation hearing.
Sarah Levitt	5/27/2025	0.3	Prepare draft of Exhibit B of expert report in support of Plan ahead of Plan confirmation hearing.
Sarah Levitt	5/27/2025	1.1	Prepare draft of Exhibit C of expert report in support of Plan ahead of Plan confirmation hearing.
Sarah Levitt	5/28/2025	1.4	Prepare draft of Opinion #1 of expert report in support of Plan ahead of Plan confirmation hearing.
Sarah Levitt	5/28/2025	0.7	Prepare list of questions / open items for expert report in support of Plan.
Sarah Levitt	5/28/2025	1.2	Prepare draft of Opinion #2 of expert report in support of Plan ahead of Plan confirmation hearing.
Sarah Levitt	5/29/2025	0.9	Prepare draft of restricted asset analysis description for expert report in support of Plan.
Charles Moore	5/30/2025	0.4	Call with Foley (A. Uetz, M. Moore), A&M (S. Levitt) regarding plan confirmation update, expert report.
Sarah Levitt	5/30/2025	0.4	Call with Foley (A. Uetz, M. Moore), A&M (C. Moore) regarding plan confirmation update, expert report.
Charles Moore	6/1/2025	3.0	Work on expert report related to best interests and plan feasibility
Charles Moore	6/2/2025	0.3	Review and analyze voting results
Charles Moore	6/2/2025	0.4	Call with A&M (S. Levitt) regarding initial draft of expert report in support of Plan of Reorganization.
Sarah Levitt	6/2/2025	0.7	Review team's comments regarding initial draft of expert report in support of Plan of Reorganization.
Sarah Levitt	6/2/2025	0.1	Correspond with Foley regarding scheduling a call to review expert report in support of Plan of Reorganization.
Sarah Levitt	6/2/2025	0.4	Call with A&M (C. Moore) regarding initial draft of expert report in support of Plan of Reorganization.

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Sarah Levitt	6/2/2025	0.7	Update Opinion #1 language in expert report per comments from team.
Charles Moore	6/3/2025	0.6	Partial participation in call with Foley (G. Goodman, S. Moses), A&M (S. Levitt), VeraCruz (D. Flanagan), RCBO (L. Oberempt) regarding updating restricted assets analysis for Plan confirmation hearing.
Sarah Levitt	6/3/2025	0.9	Update Opinion #2 section of expert report per comments from team.
Sarah Levitt	6/3/2025	0.8	Update liquidation analysis in expert report for latest including supplemental liquidation analysis.
Sarah Levitt	6/3/2025	0.4	Prepare list of open items for Foley's review of the expert report.
Sarah Levitt	6/3/2025	0.4	Analyze cash projections for expert report in support of Plan.
Sarah Levitt	6/3/2025	0.9	Prepare draft of Opinion #3 of expert report in support of Plan.
Sarah Levitt	6/3/2025	0.8	Prepare analysis of case to date financial performance excluding professional fees for expert report.
Sarah Levitt	6/3/2025	0.8	Call with Foley (G. Goodman, S. Moses), A&M (C. Moore), VeraCruz (D. Flanagan), RCBO (L. Oberempt) regarding updating restricted assets analysis for Plan confirmation hearing.
Charles Moore	6/4/2025	1.3	Continued work on expert report
Sarah Levitt	6/4/2025	0.8	Update expert report for restricted asset analysis details.
Charles Moore	6/5/2025	1.0	Call with Foley (M. Moore), A&M (S. Levitt) regarding draft expert report in support of Plan of Reorganization.
Charles Moore	6/5/2025	0.2	Correspondence with M. Moore (Foley) regarding modification of schedule related to expert reports and scheduling of deposition
Sarah Levitt	6/5/2025	1.0	Call with Foley (M. Moore), A&M (C. Moore) regarding draft expert report in support of Plan of Reorganization.
Charles Moore	6/6/2025	1.5	Call with Foley (G. Goodman, S. Moses, M. Lee, M. Moore), A&M (C. Moore), VeraCruz (D. Flanagan [partial]), and RCBO (L. Oberempt [partial]) regarding updating the restricted assets analysis for the expert report in support of the Plan.
Sarah Levitt	6/6/2025	1.5	Call with Foley (G. Goodman, S. Moses, M. Lee, M. Moore), A&M (C. Moore), VeraCruz (D. Flanagan [partial]), and RCBO (L. Oberempt [partial]) regarding updating the restricted assets analysis for the expert report in support of the Plan.
Charles Moore	6/9/2025	0.5	Call with A&M (S. Levitt) to discuss liquidation analysis and financial projections updates needed for the expert report in support of the Plan.
Charles Moore	6/9/2025	0.2	Review list of questions & discussions from S. Levitt (A&M) on expert report
Sarah Levitt	6/9/2025	0.2	Call with VeraCruz (D. Flanagan) regarding updated liquidation analysis request items.

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Professional	Date	Hours	Activity
Sarah Levitt	6/9/2025	0.5	Call with A&M (C. Moore) to discuss liquidation analysis and financial projections updates needed for the expert report in support of the Plan.
Sarah Levitt	6/9/2025	0.8	Prepare data request list for updated liquidation analysis for expert report.
Sarah Levitt	6/10/2025	0.9	Update RCBO balance sheet values as of April 2025 for liquidation analysis.
Sarah Levitt	6/10/2025	0.4	Update RCBO restricted cash as of April 2025 in liquidation analysis.
Sarah Levitt	6/10/2025	0.7	Update restricted asset analysis language in the expert report.
Sarah Levitt	6/10/2025	1.3	Update subledger detail as of April 2025 for liquidation analysis.
Charles Moore	6/12/2025	0.2	Correspondence with G. Goodman (Foley) regarding expert report
Charles Moore	6/12/2025	1.4	Call with Foley (A. Uetz, M. Moore), A&M (S. Levitt) regarding updated liquidation analysis, draft expert report.
Charles Moore	6/12/2025	0.3	Prepare for call on expert report with Foley
Sarah Levitt	6/12/2025	0.8	Update prepaid assets based on detailed subledger schedules for liquidation analysis.
Sarah Levitt	6/12/2025	0.9	Update Parish balance sheet items in liquidation analysis for 4.30.25 balance sheet.
Sarah Levitt	6/12/2025	0.2	Correspond with RCBO (L. Oberempt) regarding restricted cash substantiation analysis update for liquidation analysis.
Sarah Levitt	6/12/2025	0.3	Correspond with RCBO (J. Pluth) regarding miscellaneous AR detail for liquidation analysis.
Sarah Levitt	6/12/2025	0.1	Call with VeraCruz (D. Flanagan) regarding updated financial projections for liquidation analysis.
Sarah Levitt	6/12/2025	0.5	Analyze health benefits accounts receivable as of 4.30.25 for liquidation analysis.
Sarah Levitt	6/12/2025	1.4	Call with Foley (A. Uetz, M. Moore), A&M (C. Moore) regarding updated liquidation analysis, draft expert report.
Charles Moore	6/13/2025	0.2	Correspondence with D. Flanagan (Vera Cruz) regarding status of request for financial information
Charles Moore	6/16/2025	0.8	Call with Foley (A. Uetz, M. Moore, E. Khatchatourian, J. Kohout) and A&M (S. Levitt) regarding restricted assets for the expert report.
Charles Moore	6/16/2025	1.0	Continued work on expert report in support of plan confirmation
Sarah Levitt	6/16/2025	0.3	Call with VeraCruz (D. Flanagan) regarding historical cash analysis for expert report.
Sarah Levitt	6/16/2025	1.8	Categorize operations accounts receivable detail as of 4.30.25 for updated liquidation analysis.
Sarah Levitt	6/16/2025	0.2	Correspond with Foley (E. Khatchatourian, J. Kohout) regarding restricted asset language for expert report.

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Professional	Date	Hours	Activity
Sarah Levitt	6/16/2025	1.3	Update claims as of 4.30.25 based on balance sheet liabilities for liquidation analysis.
Sarah Levitt	6/16/2025	0.4	Update restricted Church assets as of 4.30.25 in liquidation analysis for expert report.
Sarah Levitt	6/16/2025	0.7	Update miscellaneous accounts receivable detail as of 4.30.25 for updated liquidation analysis.
Sarah Levitt	6/16/2025	1.4	Update restricted asset analysis language in the expert report per discussion with Foley.
Sarah Levitt	6/16/2025	0.8	Call with Foley (A. Uetz, M. Moore, E. Khatchatourian, J. Kohout) and A&M (C. Moore) regarding restricted assets for the expert report.
Sarah Levitt	6/17/2025	0.4	Update restricted asset analysis language in the expert report per team comments.
Sarah Levitt	6/17/2025	1.8	Begin analysis of quarterly restricted assets vs. cash from 2015 to 2023.
Sarah Levitt	6/17/2025	0.5	Call with VeraCruz (D. Flanagan) regarding historical restricted asset analysis for expert report.
Sarah Levitt	6/17/2025	1.9	Compare quarterly balance sheet figures for 2015 to 2019 for restricted asset analysis for expert report.
Sarah Levitt	6/17/2025	1.3	Compare semi-annual DLF report figures to balance sheet figures for restricted asset analysis for expert report.
Sarah Levitt	6/17/2025	0.3	Correspond with Foley (E. Khatchatourian, J. Kohout) regarding restricted analysis language in expert report.
Sarah Levitt	6/17/2025	0.4	Prepare list of open items / data requests for expert report.
Sarah Levitt	6/17/2025	0.2	Prepare redline to prior restricted asset analysis language in the expert report.
Sarah Levitt	6/17/2025	0.7	Update accounts receivable adjustments in liquidation analysis.
Sarah Levitt	6/17/2025	0.7	Prepare variance analysis of original liquidation analysis to updated liquidation analysis.
Charles Moore	6/18/2025	0.6	Review and comment on open items related to expert report and prepare analysis to be completed
Charles Moore	6/18/2025	0.4	Call with Foley (M. Moore, E. Khatchatourian) and A&M (S. Levitt) regarding expert report open items.
Charles Moore	6/18/2025	0.1	Call with A&M (S. Levitt) regarding restricted asset analysis status update.
Sarah Levitt	6/18/2025	0.3	Correspond with Foley (A. Uetz, M. Moore, G. Goodman) regarding open items for expert report.
Sarah Levitt	6/18/2025	1.2	Compare quarterly balance sheet figures for 2020 to 2023 for restricted asset analysis for expert report.
Sarah Levitt	6/18/2025	0.4	Call with Foley (M. Moore, E. Khatchatourian) and A&M (C. Moore) regarding expert report open items.
Sarah Levitt	6/18/2025	0.1	Call with A&M (C. Moore) regarding restricted asset analysis status update.

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Professional	Date	Hours	Activity
Sarah Levitt	6/20/2025	0.9	Confirm balance sheet main investment account figures with investment statements for restricted asset analysis.
Sarah Levitt	6/20/2025	0.4	Prepare list of open items / questions for restricted asset analysis.
Sarah Levitt	6/20/2025	0.2	Correspond with Foley (M. Moore, E. Khatchatourian) regarding open items for expert report.
Sarah Levitt	6/20/2025	0.9	Confirm balance sheet unpledged investment account figures with investment statements for restricted asset analysis.
Sarah Levitt	6/20/2025	0.4	Confirm balance sheet money market account figures with bank statements for restricted asset analysis.
Sarah Levitt	6/20/2025	1.4	Compare quarterly DLF deposit report figures to balance sheet figures for restricted asset analysis.
Sarah Levitt	6/20/2025	0.4	Call with VeraCruz (D. Flanagan) regarding restricted asset analysis open items.
Sarah Levitt	6/20/2025	0.6	Confirm balance sheet checking account figures with bank statements for restricted asset analysis.
Sarah Levitt	6/20/2025	0.7	Confirm balance sheet pledged investment account figures with investment statements for restricted asset analysis.
Sarah Levitt	6/20/2025	1.6	Compare quarterly DLF loan report figures to balance sheet figures for restricted asset analysis.
Sarah Levitt	6/20/2025	1.3	Confirm balance sheet main cash account figures with bank statements for restricted asset analysis.
Charles Moore	6/21/2025	0.3	Correspondence with Foley regarding review of certain aspects of expert report
Charles Moore	6/21/2025	0.3	Review additional information on restricted asset review
Charles Moore	6/21/2025	0.2	Further correspondence with E. Khatchatourian (Foley) regarding expert report
Sarah Levitt	6/22/2025	0.1	Correspond with RCBO (J. Pluth) regarding trial balances for restricted asset analysis.
Charles Moore	6/23/2025	0.2	Review information from Foley on professional fee forecast
Charles Moore	6/23/2025	0.5	Review and comment on draft restricted asset analysis for expert report
Sarah Levitt	6/23/2025	0.2	Correspond with RCBO (J. Pluth), VeraCruz (D. Flanagan) regarding open items / questions on restricted asset analysis.
Sarah Levitt	6/23/2025	0.4	Prepare list of questions for restricted asset analysis.
Sarah Levitt	6/23/2025	0.4	Update restricted cash language in expert report per Foley's comments.
Sarah Levitt	6/23/2025	1.4	Reconcile investment balance variances for restricted asset analysis.
Sarah Levitt	6/23/2025	1.3	Reconcile cash balance variances for restricted asset analysis.

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Professional	Date	Hours	Activity
Sarah Levitt	6/23/2025	1.7	Confirm cash account figures from the trial balances for restricted asset analysis.
Sarah Levitt	6/23/2025	1.4	Confirm investment account figures from the trial balances for restricted asset analysis.
Sarah Levitt	6/23/2025	0.1	Correspond with VeraCruz (D. Flanagan) regarding financial projections for expert report.
Sarah Levitt	6/23/2025	1.3	Confirm trial balance endowment pool figures with investment statements for restricted asset analysis.
Sarah Levitt	6/23/2025	0.6	Prepare list of open items for restricted asset analysis.
Charles Moore	6/24/2025	0.7	Continued work on expert report
Charles Moore	6/24/2025	0.3	Review unrestricted funds analysis from RCBO for use with expert report
Charles Moore	6/24/2025	0.4	Call with A&M (S. Levitt) regarding draft restricted asset analysis for expert report.
Charles Moore	6/24/2025	0.7	Call with Foley (G. Goodman, E. Khatchatourian) and A&M (S. Levitt) regarding draft restricted asset analysis.
Sarah Levitt	6/24/2025	0.8	Update Exhibit C of Expert Report with sources of restricted asset analysis.
Sarah Levitt	6/24/2025	0.6	Research professional fee claims in Third Amended Plan for financial projections.
Sarah Levitt	6/24/2025	0.7	Reconcile cash balance variances for restricted asset analysis.
Sarah Levitt	6/24/2025	0.7	Prepare annual summary of restricted asset analysis for expert report.
Sarah Levitt	6/24/2025	1.9	Incorporate cash reconciliations in restricted asset analysis for 2019 - 2023.
Sarah Levitt	6/24/2025	0.2	Correspond with RCBO (L. Oberempt) regarding restricted asset analysis data request.
Sarah Levitt	6/24/2025	0.4	Confirm trial balance U.S. Bank Bond Trust annual account figures with bank statements for restricted asset analysis.
Sarah Levitt	6/24/2025	0.7	Confirm trial balance BBVA / PNC money market account figures with bank statements for restricted asset analysis.
Sarah Levitt	6/24/2025	0.9	Confirm trial balance BBVA / PNC checking account figures with bank statements for restricted asset analysis.
Sarah Levitt	6/24/2025	0.5	Call with RCBO (J. Pluth) and VeraCruz (D. Flanagan) regarding restricted asset analysis open items / questions.
Sarah Levitt	6/24/2025	0.7	Call with Foley (G. Goodman, E. Khatchatourian) and A&M (C. Moore) regarding draft restricted asset analysis.
Sarah Levitt	6/24/2025	0.4	Call with A&M (C. Moore) regarding draft restricted asset analysis for expert report.
Sarah Levitt	6/24/2025	0.7	Confirm trial balance unitized pledged account figures with investment statements for restricted asset analysis.

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Sarah Levitt	6/24/2025	0.2	Correspond with VeraCruz (D. Flanagan) regarding professional fee claims in Third Amended Plan for financial projections.
Charles Moore	6/25/2025	0.8	Call with Foley (M. Lee, S. Moses), VeraCruz (D. Flanagan), Hilco (J. Satter, A. Zimmerman), A&M (S. Levitt) regarding real estate liquidation values for expert report, real estate market values for financial projections.
Charles Moore	6/25/2025	2.8	Work on expert report in support of plan confirmation
Charles Moore	6/25/2025	0.4	Review and comment on updated restricted asset analysis
Charles Moore	6/25/2025	0.2	Review real estate and plan funding requirements
Sarah Levitt	6/25/2025	0.6	Review RCBO's analysis regarding unrestricted Church fund in the DLF for the restricted asset analysis.
Sarah Levitt	6/25/2025	1.2	Update expert report draft for latest liquidation analysis.
Sarah Levitt	6/25/2025	0.4	Update list of open items for liquidation analysis.
Sarah Levitt	6/25/2025	0.6	Update expert report for restricted asset analysis table / details.
Sarah Levitt	6/25/2025	0.9	Update expert report for best interest test tables / description.
Sarah Levitt	6/25/2025	0.4	Update list of open items for expert report.
Sarah Levitt	6/25/2025	0.4	Prepare updated list of open items / questions for expert report.
Sarah Levitt	6/25/2025	1.4	Prepare professional fee claims schedule with latest monthly actuals / projections, holdbacks for liquidation analysis.
Sarah Levitt	6/25/2025	0.2	Correspond with Foley team regarding open items for expert report.
Sarah Levitt	6/25/2025	0.7	Confirm trial balance U.S. Bank Bond Trust quarterly account figures with bank statements for restricted asset analysis.
Sarah Levitt	6/25/2025	0.1	Call with VeraCruz (D. Flanagan) regarding updated financial projections status.
Sarah Levitt	6/25/2025	0.8	Call with Foley (M. Lee, S. Moses), VeraCruz (D. Flanagan), Hilco (J. Satter, A. Zimmerman), A&M (C. Moore) regarding real estate liquidation values for expert report, real estate market values for financial projections.
Sarah Levitt	6/25/2025	0.4	Research Hilco valuations for vacant land parcels for expert report.
Sarah Levitt	6/25/2025	0.9	Update liquidation analysis for latest draft financial projections.
Charles Moore	6/26/2025	0.3	Respond to questions from S. Levitt (A&M) on liquidation analysis
Charles Moore	6/26/2025	1.0	Work on edits to expert report

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Charles Moore	6/26/2025	0.4	Review updated draft expert report
Charles Moore	6/26/2025	0.3	Review status update on data collection activities related to restricted asset review
Charles Moore	6/26/2025	0.5	Review and analyze updated financial projections in support of Plan
Sarah Levitt	6/26/2025	1.2	Update expert report for latest financial projections table / commentary.
Sarah Levitt	6/26/2025	0.2	Call with VeraCruz (D. Flanagan) regarding questions on updated financial projections.
Sarah Levitt	6/26/2025	1.1	Review latest financial projections for expert report.
Sarah Levitt	6/26/2025	0.4	Update expert report for latest liquidation analysis.
Sarah Levitt	6/26/2025	0.4	Prepare updated open items list for expert report
Sarah Levitt	6/26/2025	0.2	Update articles written exhibit of expert report
Sarah Levitt	6/26/2025	0.7	Confirm trial balance endowment pool account figures with investment statements for restricted asset analysis.
Sarah Levitt	6/26/2025	0.2	Correspond with VeraCruz (D. Flanagan) regarding open questions on financial projections.
Sarah Levitt	6/26/2025	0.8	Review latest financial projections write-up to tie all numbers to analysis.
Sarah Levitt	6/26/2025	0.4	Prepare list of open questions on financial projections.
Sarah Levitt	6/26/2025	1.6	Update liquidation analysis for latest financial projections.
Charles Moore	6/27/2025	0.5	Call with RCBO (A. Bardos), VeraCruz (D. Flanagan), A&M (S. Levitt) regarding financial projections for expert report.
Charles Moore	6/27/2025	0.9	Call with Foley (M. Moore, M. Lee) and A&M (S. Levitt) regarding open items for draft expert report.
Charles Moore	6/27/2025	1.0	Review comments from G. Goodman (Foley) and S. Levitt (A&M) and update expert report
Charles Moore	6/27/2025	0.3	Call with M. Lee (Foley) to discuss expert report
Sarah Levitt	6/27/2025	0.4	Update restricted Church cash analysis summary page for liquidation analysis.
Sarah Levitt	6/27/2025	0.4	Update best interest test tables per discussion with Foley.
Sarah Levitt	6/27/2025	0.2	Call with VeraCruz (D. Flanagan) regarding source documents for financial projections.
Sarah Levitt	6/27/2025	0.1	Call with Foley (G. Goodman) regarding draft expert report.

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Sarah Levitt	6/27/2025	0.5	Call with RCBO (A. Bardos), VeraCruz (D. Flanagan), A&M (C. Moore) regarding financial projections for expert report.
Sarah Levitt	6/27/2025	0.4	Update liquidation analysis for latest restricted Church cash analysis.
Sarah Levitt	6/27/2025	0.6	Update expert report per discussion with Foley.
Sarah Levitt	6/27/2025	1.0	Call with Foley (M. Moore, M. Lee) and A&M (C. Moore) regarding open items for draft expert report.
Sarah Levitt	6/27/2025	0.7	Update expert report for latest liquidation analysis.
Sarah Levitt	6/27/2025	0.6	Update expert report for latest financial projections table, materials considered.
Charles Moore	6/28/2025	0.8	Review and analyze Hilco Broker Opinion of Liquidation Value
Sarah Levitt	6/28/2025	0.8	Update expert report per comments from Foley team.
Sarah Levitt	6/28/2025	0.1	Prepare redline to prior version of expert report.
Sarah Levitt	6/28/2025	0.2	Correspond with RCBO, Foley regarding latest version of expert report, open items.
Charles Moore	6/29/2025	0.7	Review updated draft expert report and distribute to Foley
Sarah Levitt	6/29/2025	0.2	Update expert report for final Hilco report name.
Sarah Levitt	6/29/2025	0.6	Review final Hilco liquidation analysis.
Charles Moore	6/30/2025	0.4	Review proposed edits to report
Charles Moore	6/30/2025	0.3	Call with A&M Team (M. Jain) to discuss analysis needed on expert report
Charles Moore	6/30/2025	1.2	Review, finalize and sign expert report
Charles Moore	6/30/2025	0.3	Correspondence with RCBO management and Verz Cruz to confirm items in expert report
Manasvi Jain	6/30/2025	0.2	Call with A&M (S. Levitt) regarding edits to Moore expert report
Manasvi Jain	6/30/2025	2.0	Review, analyze and confirm amounts in Moore expert report
Manasvi Jain	6/30/2025	0.3	Call with A&M Team (C. Moore) to discuss analysis needed on expert report
Sarah Levitt	6/30/2025	0.1	Prepare redline to prior version of expert report.
Sarah Levitt	6/30/2025	1.4	Review final draft of expert report for spelling, grammar, consistencies to source files.

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Professional	Date	Hours	Activity
Sarah Levitt	6/30/2025	0.4	Update expert report per comments from Foley team.
Sarah Levitt	6/30/2025	0.2	Call with A&M (M. Jain) regarding edits to Moore expert report.
Charles Moore	7/2/2025	0.4	Review information from Foley regarding serving of expert reports
Charles Moore	7/8/2025	0.3	Correspondence with Foley, Vera Cruz and S. Levitt (A&M) regarding coordination for next steps on plan confirmation process
Charles Moore	7/10/2025	0.3	Preparation for call with RCBO and Foley to discuss projections
Charles Moore	7/10/2025	0.8	Call with Foley (A. Uetz, S. Moses), VeraCruz (C. DeQuesada), RCBO (A. Bardos, J. Pluth), A&M (S. Levitt) regarding latest financial projections, near-term liquidity.
Charles Moore	7/10/2025	0.8	Call with Foley (A. Uetz, M. Moore, M. Lee, S. Moses), A&M (S. Levitt) regarding go-forward strategy.
Sarah Levitt	7/10/2025	0.8	Call with Foley (A. Uetz, S. Moses), VeraCruz (C. DeQuesada), RCBO (A. Bardos, J. Pluth), A&M (C. Moore) regarding latest financial projections, near-term liquidity.
Sarah Levitt	7/10/2025	0.8	Call with Foley (A. Uetz, M. Moore, M. Lee, S. Moses), A&M (C. Moore) regarding go-forward strategy.
Charles Moore	7/11/2025	0.3	Call with A. Uetz (Foley) regarding Plan confirmation activities
Charles Moore	7/11/2025	0.2	Call with C. de Quesada (Vera Cruz) regarding financial projections
Charles Moore	7/11/2025	1.3	Call with Foley (A. Uetz, M. Moore, S. Moses), RCBO (A. Bardos, J. Pluth, M. Kemner), VeraCruz (C. DeQuesada), A&M (S. Levitt) regarding financial projections.
Charles Moore	7/11/2025	0.3	Review correspondence from Foley regarding Plan confirmation activities and meeting with UCC counsel
Sarah Levitt	7/11/2025	1.3	Call with Foley (A. Uetz, M. Moore, S. Moses), RCBO (A. Bardos, J. Pluth, M. Kemner), VeraCruz (C. DeQuesada), A&M (C. Moore) regarding financial projections.
Charles Moore	7/14/2025	0.2	Correspondence with Foley regarding potential rescheduling of deposition
Charles Moore	7/15/2025	0.4	Call with Foley (A. Uetz, M. Lee), A&M (S. Levitt) regarding case update.
Charles Moore	7/15/2025	0.4	Review information for pleading and correspondence from Foley and Vera Cruz regarding same
Sarah Levitt	7/15/2025	0.4	Call with Foley (A. Uetz, M. Lee), A&M (C. Moore) regarding case update.
Charles Moore	7/16/2025	0.2	Review update from Foley with notes on hearing
Charles Moore	7/16/2025	0.4	Review and respond to additional inquiries from Foley related to 7/16 hearing and pleading to be filed
Charles Moore	7/17/2025	0.3	Call with A. Uetz (Foley) to debrief from hearing and discuss next steps

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Charles Moore	7/24/2025	1.1	Call with RCBO (A. Bardos), VeraCruz (C. DeQuesada, D. Flanagan), Foley (A. Uetz, M. Lee, S. Moses), A&M (S. Levitt) regarding case status update, updated cash forecast assumptions
Sarah Levitt	7/24/2025	1.1	Call with RCBO (A. Bardos), VeraCruz (C. DeQuesada, D. Flanagan), Foley (A. Uetz, M. Lee, S. Moses), A&M (C. Moore) regarding case status update, updated cash forecast assumptions.
Charles Moore	7/29/2025	0.2	Review updates from Foley regarding adversarial proceeding and upcoming activities
Sarah Levitt	7/30/2025	0.2	Correspond with Foley (M. Lee) regarding data room access for Foley team members.
Charles Moore	8/13/2025	0.5	Call with A. Uetz (Foley) regarding settlement and case strategies
Charles Moore	8/14/2025	0.3	Review analysis and commentary from Foley regarding Plan of Reorganization terms
Subtotal		146.3	
Grand Total		161.1	