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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 Chapter 11 **NOTICE OF FILING OF DECLARATIONS IN SUPPORT OF CONFIRMATION OF DEBTOR'S MODIFIED FOURTH AMENDED PLAN OF REORGANIZATION** Judge: Hon. William J. Lafferty

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"), hereby files this notice of filing of declarations in support of confirmation (the "Notice") of *Debtor's Modified Fourth Amended Plan of Reorganization, Dated March 27, 2026* [Docket No. 2758] (the "Plan").[1] The following declarations are attached to this Notice:

- *Declaration of Charles M. Moore in Support of Confirmation of Debtor's Modified Fourth Amended Plan of Reorganization*, attached hereto as **Exhibit 1**;
- *Declaration of Denise Martin, PH.D in Support of Confirmation of Debtor's Modified Fourth Amended Plan of Reorganization*, attached hereto as **Exhibit 2**;
- *Declaration of Dr. Kurt Martens, J.C.D. in Support of Confirmation of Debtor's Modified Fourth Amended Plan of Reorganization*, attached hereto as **Exhibit 3**;
- *Declaration of John Hogan in Support of Confirmation of Debtor's Modified Fourth Amended Plan of Reorganization*, attached hereto as **Exhibit 4**;
- *Declaration of Attila J. Bardos in Support of Confirmation of Debtor's Modified Fourth Amended Plan of Reorganization*, attached hereto as **Exhibit 5**;
- *Declaration of Ron Gies in Support of Confirmation of Debtor's Modified Fourth Amended Plan of Reorganization*, attached hereto as **Exhibit 6**; and
- *Declaration of Andrew Courier in Support of Confirmation of Debtor's Modified Fourth Amended Plan of Reorganization*, attached hereto as **Exhibit 7**.

DATED: June 5, 2026

Respectfully submitted,

FOLEY & LARDNER LLP
Eileen R. Ridley
Shane J. Moses
Ann Marie Uetz
Matthew D. Lee
Geoffrey S. Goodman
David B. Goroff
Mark C. Moore

/s/ Shane J. Moses
SHANE J. MOSES

Counsel for the Debtor
and Debtor in Possession

[1] Capitalized terms not otherwise defined herein have the same meanings ascribed to them in the Plan.

Exhibit 1

Declaration of Charles M. Moore

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UNITED STATES BANKRUPTCY COURT

NORTHERN DISTRICT OF CALIFORNIA

OAKLAND DIVISION

In re:

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

Debtor.

Case No. 23-40523 WJL

Chapter 11

DECLARATION OF CHARLES M. MOORE IN SUPPORT OF CONFIRMATION OF DEBTOR'S MODIFIED FOURTH AMENDED PLAN OF REORGANIZATION

Judge: Hon. William J. Lafferty

Date: June 15, 2026
Time: 9:00 a.m.
Place: United States Bankruptcy Court
1300 Clay Street, Courtroom 220
Oakland, CA 94612

Case: 23-40523 Doc# 3103-1 Filed: 06/05/26 Entered: 06/05/26 18:22:35 Page 2 of 8

I, Charles M. Moore, hereby declare as follows:

1. I am a Managing Director within the Restructuring & Turnaround division of Alvarez & Marsal North America, LLC ("A&M"), a financial consulting firm that provides global leadership, problem solving and value creation for organizations across industries and around the world. I serve as an advisor to The Roman Catholic Bishop of Oakland ("RCBO" or the "Debtor" or the "Diocese").

2. A&M was initially engaged as a restructuring advisor by the Debtor on January 19, 2023. A&M was formally retained in the Diocese's chapter 11 case on July 1, 2023, *nunc pro tunc* to May 8, 2023. Since then, A&M personnel providing services to the Debtor have worked closely with the Debtor's management and other professionals in assisting with the myriad requirements of this chapter 11 case.

3. As the lead Managing Director at A&M responsible for this engagement, I have become familiar with the Debtor's day-to-day operations, financial affairs, and books and records through review of certain financial documents, discussions with the Diocese's management, and discussions with the Debtor's other professionals. I worked with the Debtor's senior management and VeraCruz Advisory, LLC ("VeraCruz") on the operational and financial outlook for the Debtor's business and the formulation of various restructuring alternatives. This included working with Bishop Barber, the Debtor's Chief Financial Officer, other employees of the Debtor, the Debtor's counsel, and other engaged professionals to develop restructuring and strategic alternatives, plan activities necessary to implement such options, and present such findings and recommendations to creditor constituents and other key stakeholders in this case. All services and activities performed in connection with this engagement were either performed by me or under my supervision by employees of A&M.

4. I submit this declaration for purposes of streamlining my direct testimony I intend to offer in support of the *Debtor's Modified Fourth Amended Plan of Reorganization* [Docket No. 2758] (the "Modified Fourth Amended Plan," or as later amended, modified, or supplemented, the "Plan").[1] If called upon to testify about the contents herein, I could and would testify competently to the facts set forth herein. I am authorized by the Debtor to submit this declaration.

[1] Capitalized terms not defined herein shall have the meaning provided in the Plan.

I. QUALIFICATIONS

5. I have over thirty years of experience providing turnaround consulting and advisory services to organizations in a variety of industries. I have substantial knowledge and experience serving in senior management positions and as a restructuring advisor in large reorganizations and in assisting troubled organizations with stabilizing their financial condition, analyzing their operations, and developing an appropriate business plan to accomplish the necessary restructuring of their operations and finances. I have served as a restructuring advisor to, among others, the Diocese of Rockville Centre, First Brands Group, LLC, Accuride Corporation, Stanadyne LLC, FirstEnergy Solutions, Noranda Aluminum, and the City of Detroit in their bankruptcy proceedings, along with numerous other organizations outside of bankruptcy, including multiple Catholic dioceses. I have experience working with companies in a variety of industries, including energy, automotive, manufacturing, hospitality, and gaming.

6. I have been involved in developing and assessing business plans, liquidation analyses, and financial projections in more than one hundred matters throughout my career. I have significant experience with cases involving sexual abuse claimants. I previously served as restructuring advisor to the Diocese of Rockville Centre, New York in its chapter 11 proceeding, and have worked with other Catholic dioceses outside of chapter 11. I also provided advisory services to the Official Committee of Tort Claimants in the Takata chapter 11 proceeding, which involved the largest recall of vehicles in the history of the automotive industry.

7. I received my bachelor's degree and MBA from Michigan State University. I am a Certified Public Accountant, a Certified Turnaround Professional, and am certified in Financial Forensics.

8. Prior to joining A&M, I was a Senior Managing Director at Conway MacKenzie, Inc., served as Chief Financial Officer of Horizon Technology Group, and began my career in the Management Solutions & Services consulting group at Deloitte & Touche. I am a past President and former member of the Board of Directors for the Detroit Chapter of the Turnaround Management Association. In 2008, I was honored by *Crain's Detroit Business* through selection to the class of "40 Under 40" and in 2006, I was named one of twelve 'People to Watch – Business Professionals Making Their Mark' by *Turnarounds & Workouts*.

9. I hold memberships in the Turnaround Management Association, American Bankruptcy Institute, American Institute of Certified Public Accountants and Michigan Institute of Certified Public Accountants. I have won numerous awards for my work in turning around organizations and helping them become more efficient.

II. PRIOR TESTIMONY

10. I have substantial experience in providing both expert and fact witness testimony at trial or by deposition. Specifically, I have been qualified and provided testimony as an expert in five (5) different cases, including the Diocese of Rockville Centre bankruptcy case. I have provided testimony as a fact witness in ten (10) cases.

11. In this Chapter 11 Case, I previously provided declarations including (i) a declaration in support of the Debtor's objection and reservation of rights to the official committee of unsecured creditors' motion for standing to prosecute claims of the Debtor's Estate [Docket 1587], (ii) a declaration in support of the Debtor's chapter 11 petition and first day pleadings [Docket 19], (iii) declarations in support of A&M's retention [Dockets 64, 154, 647], and (iv) declarations in support of A&M's interim fee applications [Dockets 470, 885, 1193, 1402, 1725, 2081, 2401, 2661]. I was also sworn in as a witness in the Debtor's 341 meeting.

12. The Debtor named me as a witness to provide an expert report and testimony on matters relating to the following: (a) all matters concerning feasibility of the Plan and the Debtor's financial projections; (b) all matters concerning the Debtor's hypothetical liquidation analysis and the best interests test; (c) other matters concerning the satisfaction of requirements for confirmation of the Plan pursuant to the Bankruptcy Code as needed; and (d) possible rebuttal testimony.

13. I have been qualified as an expert and/or have testified in five (5) cases, including The Diocese of Rockville Centre, FirstEnergy Solutions Corp., Greektown Holdings, LLC, the City of Detroit and the City of Stockton. Specifically, I provided my expert opinion on the plan's feasibility and prepared the debtors' financial projections in the following bankruptcy cases: FirstEnergy Solutions Corp., Greektown Holdings, LLC, and the City of Detroit. I opined on the Debtor's financial projections and Plan of Adjustment in the City of Stockton. I am considered one of the leading financial advisors on

municipal distress and Chapter 9 bankruptcy cases based on my work in the City of Detroit, the City of Stockton, Jefferson County, Alabama, and Puerto Rico, among others. I also prepared liquidation analyses in FirstEnergy Solutions Corp. and Greektown Holdings, LLC and provided testimony at the confirmation hearings regarding the same.

14. In The Diocese of Rockville Centre, my expert opinion and testimony related to the Official Committee of Unsecured Creditors' motion to dismiss, which the debtor contested. I prepared and provided a liquidation analysis and financial projections. I also provided expert testimony that the dismissal of Rockville's bankruptcy case would result in a lower recovery for many creditors than a confirmed plan of reorganization, thereby making a plan of reorganization a better outcome for creditors than dismissal.

15. I have also provided extensive fact testimony in chapter 11 cases in connection with liquidations analyses and debtor's financial projections.

III. EXPERT REPORT QUALIFICATIONS

16. Based on the parameters set forth above, I prepared an export report, dated May 7, 2026, in support of the Debtor's Plan (the "Initial Report"). In reaching the opinions and conclusions detailed in my Initial Report, I considered, among other things, the following:

a. the Debtor's Modified Fourth Amended Plan, First Amended Disclosure Statement (including previous filings of the Debtor's plans of reorganization and disclosure statements), and the Plan Supplement;

b. Monthly Operating Reports;

c. the Claims Registry;

d. Quarterly RCBO trial balances from 3/31/2015 – 3/31/2023 (including sub-ledgers);

e. RCBO Trial balance from 12/31/2025 (including sub-ledgers);

f. Historical quarterly RCBO financial statements (FY15 – FY24);

g. Annual Church financial statements (FY24);

h. Year-to-date Church financial statements from 6/30/2025;

i. Reported Church restricted cash balances and supporting documentation as of 12/31/2025;

j. Quarterly bank account statements and cash reconciliations for Union Bank Main Checking Account from 3/31/2015 – 3/31/2023;

k. Quarterly bank account statements for PNC (BBVA) Checking Account from 3/31/2017 – 12/31/2022;

l. Quarterly bank account statements for PNC (BBVA) Money Market Account from 6/30/2017 – 12/31/2022;

m. Quarterly bank account statements for U.S. Bank Bond Trust Account from 3/31/2015 – 12/31/2019;

n. Quarterly Endowment Pool investment statements from 3/31/2015 – 12/31/2016;

o. Quarterly Wells Fargo / Principal Custody Solutions Donor Reports from 3/31/2017 – 3/31/2023;

p. Quarterly Deposit & Loan Funds Loans Summary Reports from 3/31/2015 – 3/31/2023;

q. Quarterly Deposit & Loan Funds Deposits Summary Reports from 3/31/2015 – 3/31/2023;

r. Quarterly investment statements for Wells Fargo / Principal Custody Solutions Main Investment Account from 3/31/2015 – 3/31/2023;

s. Quarterly investment statements for Wells Fargo Unitized Pledged Investment Account from 3/31/2015 – 12/31/2016;

t. Quarterly investment statements for Wells Fargo / Principal Custody Solutions Operating Fund BBVA Pledged Investment Account from 12/31/2017 – 3/31/2023;

u. Quarterly investment statements for Wells Fargo / Principal Custody Solutions Operating Fund Unpledged Investment Account from 3/31/2017 – 3/31/2023;

v. FY2025 RCBO budget;

w. Bylaws of the Roman Catholic Communications Corporation of the Bay Area ("CTN");

x. Portfolio Liquidation Analysis – Expert Report of Hilco Real Estate, Updated May 2026; and

y. other pleadings filed in this Chapter 11 Case.

17. My Initial Report also relies on discussions with the Debtor's employees, third-party consultants and advisors, the Debtor's counsel at Foley & Lardner LLP, and my restructuring experience both in chapter 11 cases, chapter 9 cases and outside of chapter 11.

18. The Debtor also asked me to review, evaluate, and respond to the expert report of Paul N. Shields on behalf of the Official Committee of Unsecured Creditors submitted on May 8, 2026. As such, my rebuttal expert report, dated May 21, 2026 (the "Rebuttal Report"), presents my analysis and conclusions regarding the Shields report. The materials I considered in reaching my opinions in my Rebuttal Report are consistent with the materials considered for my Initial Report. It also relies on discussions with the Debtor's employees, third-party consultants and advisors, the Debtor's counsel at Foley & Lardner LLP as well my restructuring experience both in chapter 11 and 9 cases and outside of chapter 11.

19. I am prepared to testify to my opinions and conclusions as well as the underlying analyses detailed in my Initial Report and Rebuttal Report at the confirmation hearing.

I declare under penalty of perjury under the laws of the United States of America the foregoing is true and correct to the best of my information, knowledge, and belief.

Executed on June 5, 2026, at Oakland County, Michigan.

Charles M. Moore

Exhibit 2

Declaration of Denise Martin, Ph.D

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Counsel for the Debtor
and Debtor in Possession

UNITED STATES BANKRUPTCY COURT

NORTHERN DISTRICT OF CALIFORNIA

OAKLAND DIVISION

In re:

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

Debtor.

Case No. 23-40523 WJL

Chapter 11

DECLARATION OF DENISE MARTIN, PH. D IN SUPPORT OF CONFIRMATION OF DEBTOR'S MODIFIED FOURTH AMENDED PLAN OF REORGANIZATION

Judge: Hon. William J. Lafferty

Date: 9:00 am
Time: June 15, 2026
Place: United States Bankruptcy Court
1300 Clay Street, Courtroom 220
Oakland, CA 94612

Case: 23-40523 Doc# 3103-2 Filed: 06/05/26 Entered: 06/05/26 18:22:35 Page 2 of 26

I, Denise Martin, Ph.D., hereby declare as follows:

I. Background and Qualifications

1. I submit this declaration in support of confirmation of the *Debtor's Modified Fourth Amended Plan of Reorganization* [Docket No. 2758] (the "Plan"). I am an Affiliated Consultant with NERA Economic Consulting ("NERA"). I was previously a Senior Managing Director and have been with NERA since 1991.

2. Before joining NERA, I earned a B.A. in Economics from Wellesley College and an M.A. and Ph.D., also in Economics, from Harvard University. My undergraduate and graduate education included coursework in microeconomics, labor economics, statistics and econometrics. Prior to attending Harvard, I served as an Assistant Economist at the Federal Reserve Bank of New York. While at Harvard, I taught classes in microeconomics, industrial organization, and statistics to undergraduate and graduate students, and was awarded the Danforth Prize for Teaching.

3. At NERA, I have been retained as an economic and statistical expert on dozens of matters in which I have needed to collect and review personal injury settlement data, as well as investigate the statistical drivers of settlements and perform claim valuations. To do so, I have identified relevant data sources, developed search algorithms, created data capture templates, overseen data collection and conducted statistical analyses of the coded data.

4. I provided testimony in an adversary proceeding within the bankruptcy case for the Diocese of Rochester. I am also currently working or have worked on several other diocesan matters in which I have been asked to provide empirical evidence about the settlement values of sexual abuse cases in which my involvement has not been made public. I was retained as a statistical expert in the Boy Scouts of America bankruptcy, as well as in a matter involving alleged sexual harassment and sexual abuse claims against Signet Jewelers.

5. I am personally familiar with the facts and opinions set forth in this declaration. If called as a witness, I could and would testify competently thereto. My opinions and conclusions are set forth in my Updated Expert Report of May 8, 2026 (the "2026 Martin Report") and my Rebuttal Report of May 21, 2026 (the "2026 Martin Rebuttal Report"). I previously issued an Expert Report on July 1, 2025 (the

"2025 Martin Report") in connection with confirmation of the Debtor's Third Amended Plan of Reorganization.

II. Assignment

6. I was first contacted in this matter in April 2025 by counsel for the Debtor, Foley & Lardner LLP. My retention agreement was signed in June 2025. I have not previously worked with the Roman Catholic Bishop of Oakland. I was retained by attorneys at Foley & Lardner in two prior unrelated employment matters in 1998 and 2007.

7. I was asked by counsel to assess whether RCBO's Diocesan Contribution and Contribution per Claim in the Plan would provide economically reasonable compensation to survivors. As an economist, I determined that the most reliable way to make that assessment was to compare the proposed contribution to contributions in the 30 confirmed and pending joint plans of reorganization in other diocesan and religious-order bankruptcy cases across the country. These 30 plans represent the universe of comparable situations, i.e., situations in which dioceses or religious orders were facing a mounting number of similar sex-abuse claims, had determined that they could not continue in the tort system so sought bankruptcy protection, and then negotiated and agreed to contributions that, in 28 of the 30 cases to date, were confirmed by bankruptcy courts. I chose this benchmark because principles from economics tell us that the most reliable way to assess claim value — and therefore the economic reasonableness of the claim values in the Plan — is to observe how comparable claims in comparable settings have been negotiated and resolved historically.

8. I was subsequently asked to review and rebut the Expert Report of Katheryn McNally, which proposes a tort-based valuation of the abuse claims pending against the Debtor. Her approach is fundamentally different than the bankruptcy-based approach that I used. It relies on a benchmark that I explicitly considered and rejected as a means of assessing whether the RCBO Diocesan Contribution and Contribution per Claim under the Plan are economically reasonable. In my opinion, Ms. McNally's reliance on a tort-based valuation in the bankruptcy context is misplaced. It is evident (and acknowledged by Ms. McNally) that the remaining diocesan assets are insufficient to pay the 345 bankruptcy claims at tort-system values. Indeed, one of the primary reasons dioceses choose to seek bankruptcy protection is

that they do not believe they can continue in the tort system given their dwindling assets. The recent $16 million verdict against the Debtor for a single claimant in California state court underscores this reality. If values at that level were paid to all 345 claimants, the total would exceed $5 billion. Even if insurance were to pay some fraction of this amount, the residual would bear no relationship to RCBO's — or any diocese's — actual capacity to pay. For the same reason, a return to the state-court system for all claimants through the dismissal of the bankruptcy could mean many survivors do not recover from the constrained assets of the Debtor. A tort-system benchmark is simply the wrong framework for evaluating the reasonableness of a contribution in bankruptcy. The right framework is an examination of what has actually been agreed, confirmed by courts and paid to comparable claims in comparable situations — which is precisely what my analysis does.

III. Methodology — Updated Martin Report

9. To assess economic reasonableness, I compiled a comprehensive database of settlements for diocesan and religious-order bankruptcies in the United States and its territories. The database was drawn from publicly available legal filings from each bankruptcy — including plans of reorganization, disclosure statements, and confirmation hearings — as well as news stories reporting on the resolutions. This work was performed in collaboration with data maintained by Professor Marie Reilly at Pennsylvania State Law School's Catholic Dioceses in Bankruptcy project. This database was captured in Exhibit 3 to my 2026 Martin Report, which is attached hereto as **Exhibit A**.

10. In total, I identified 28 dioceses and religious orders that have emerged from bankruptcy, along with 13 others (excluding the Diocese of Oakland) at various stages of the process. Of the 41 total bankruptcy cases, 30 have either confirmed plans or pending joint plans where the debtor and committee have agreed to proposed contributions. These 30 confirmed and pending joint plans form the comparison set for my analysis (the "Comparable Plans").

11. For my 2026 Martin Report, I supplemented the data previously collected in my 2025 Martin Report to collect information on any new Comparable Plans since July 2025, capturing three additional confirmed plans and two new pending joint plans. These five cases are reflected in lines 26-30 of **Exhibit A**.

12. My analysis proceeds along two dimensions. First, I compare the absolute dollar amount of the Amended RCBO Diocesan Contribution ($180 million, consisting of $150 million from the Debtor and $30 million from RCWC) to the contributions in the 30 Comparable Plans. Second, I divide that contribution by the number of unique, timely-filed claims expected to receive distributions (345, per the Debtor's estimate) to calculate the per-claim contribution and compare that figure to per-claim contributions in the Comparable Plans. Since the Comparable Plans were approved between 2005 and 2026, I adjust for inflation using the Consumer Price Index for All Urban Consumers to bring all dollars to March 2026. I also perform sensitivity analyses using alternative claim counts.

IV. Opinions—2026 Martin Report

13. Based on this analysis, I reached the following conclusions:

CONCLUSION 1: The RCBO Diocesan Contribution of $180 million is higher than the contributions in 28 of 30 Comparable Plans, placing it at the 93rd percentile in both nominal and inflation-adjusted terms. The average diocesan contribution across the 30 Comparable Plans was $44.2 million in nominal terms,

with a median of $18.8 million. The RCBO Diocesan Contribution is more than four times the average.

Figure 1 from my 2026 Martin Report reflects the analysis of *nominal* outcomes and is set forth below.

Figure 1
Diocesan Contribution (Nominal)
Comparable Plans (N = 30)
2005 to 2026

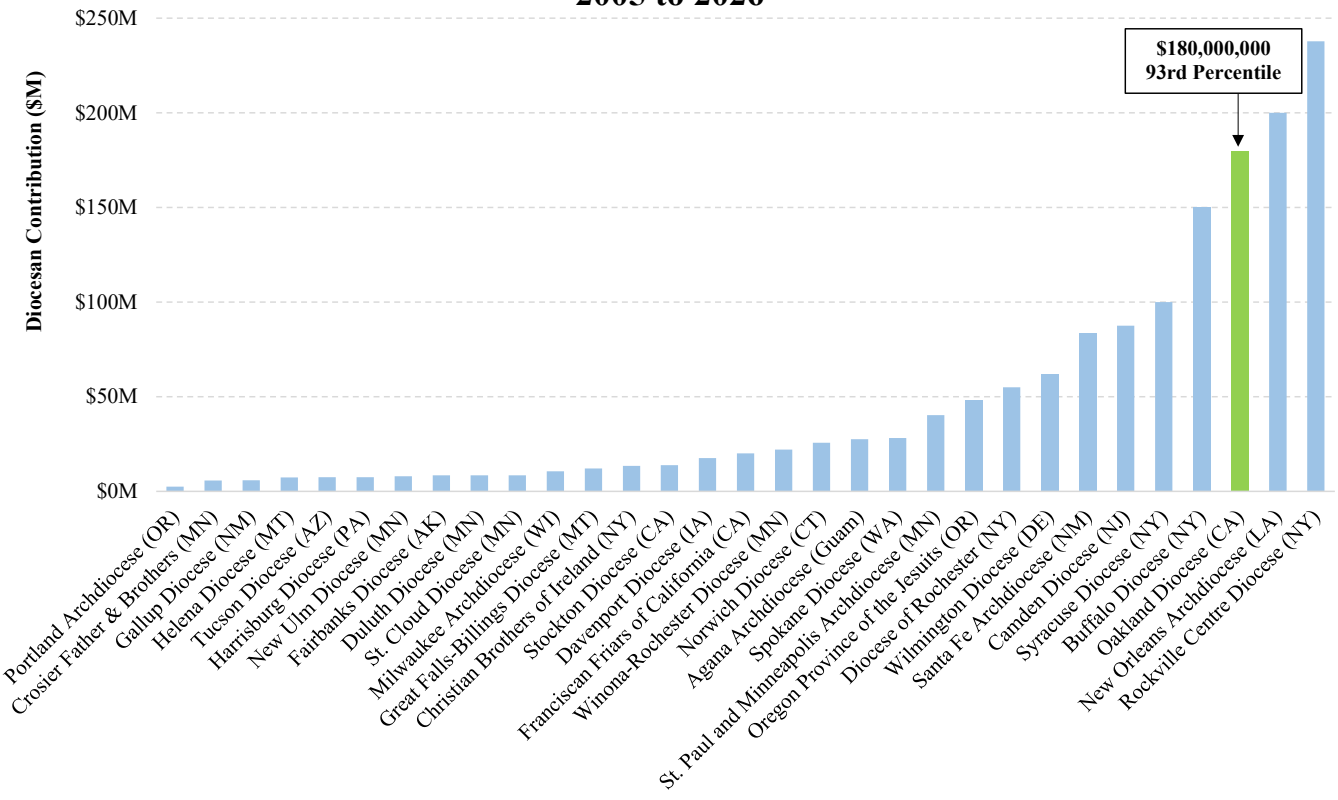
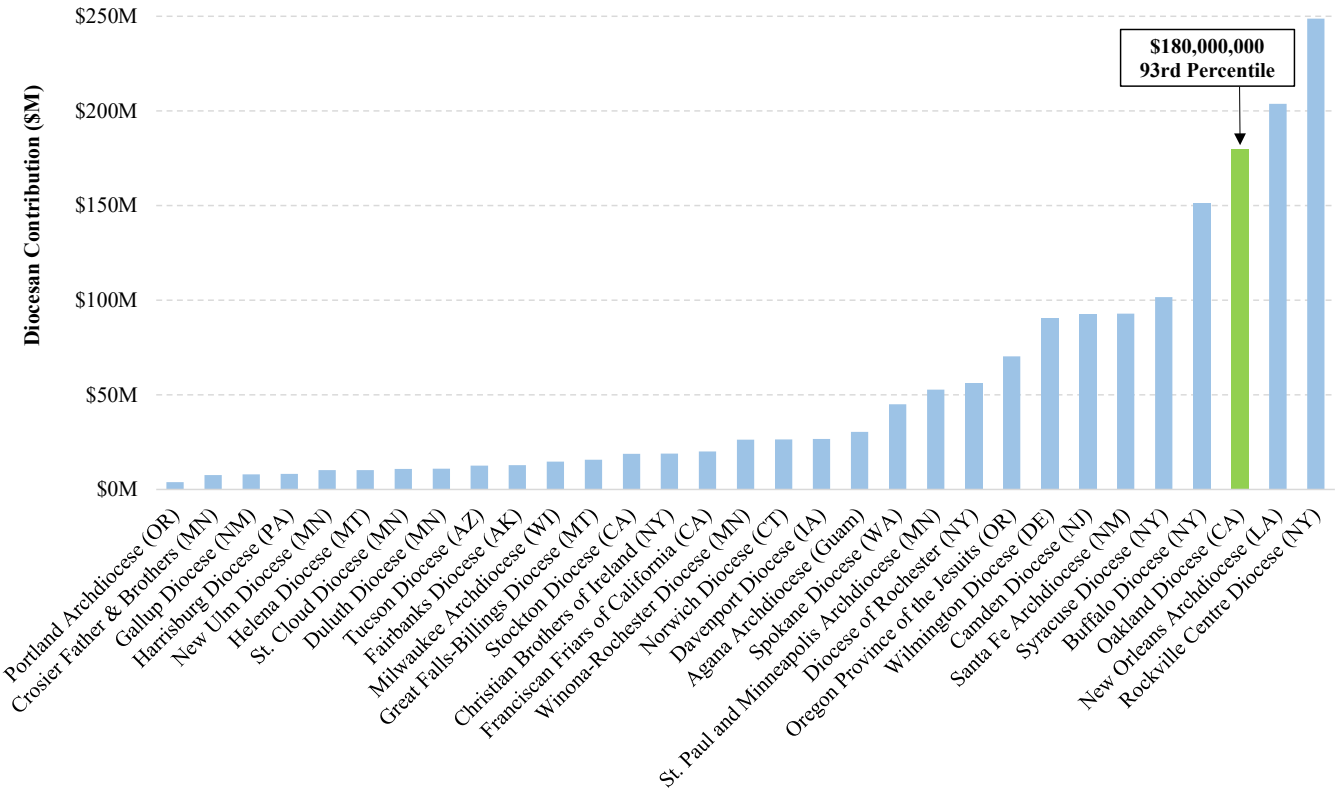


Figure 2 from my 2026 Martin Report reflects *inflation-adjusted* outcomes and is set forth below:

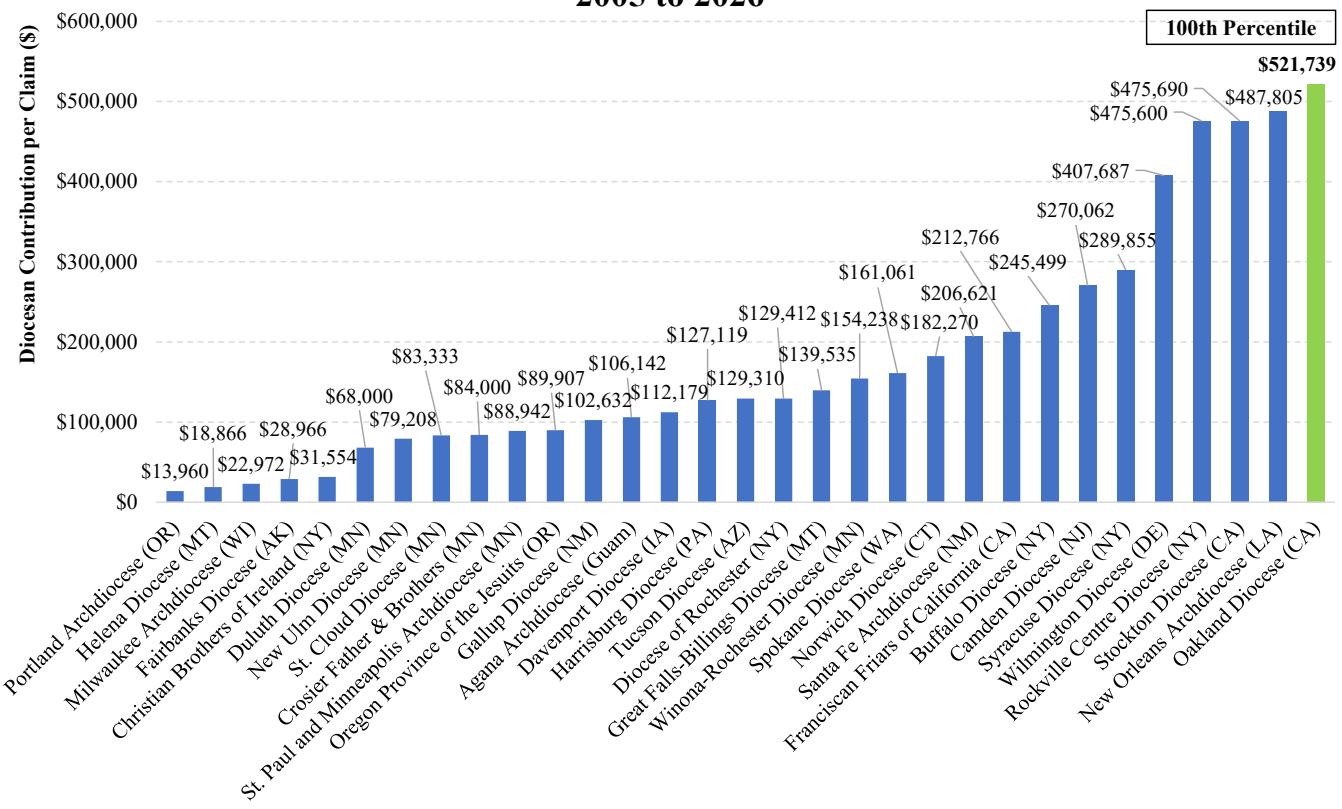
Figure 2
Diocesan Contribution (Inflation-Adjusted)
Comparable Plans (N = 30)
2005 to 2026



The data set forth in each figure is contained in **Exhibit A**. The charts are included here for demonstrative purposes only.

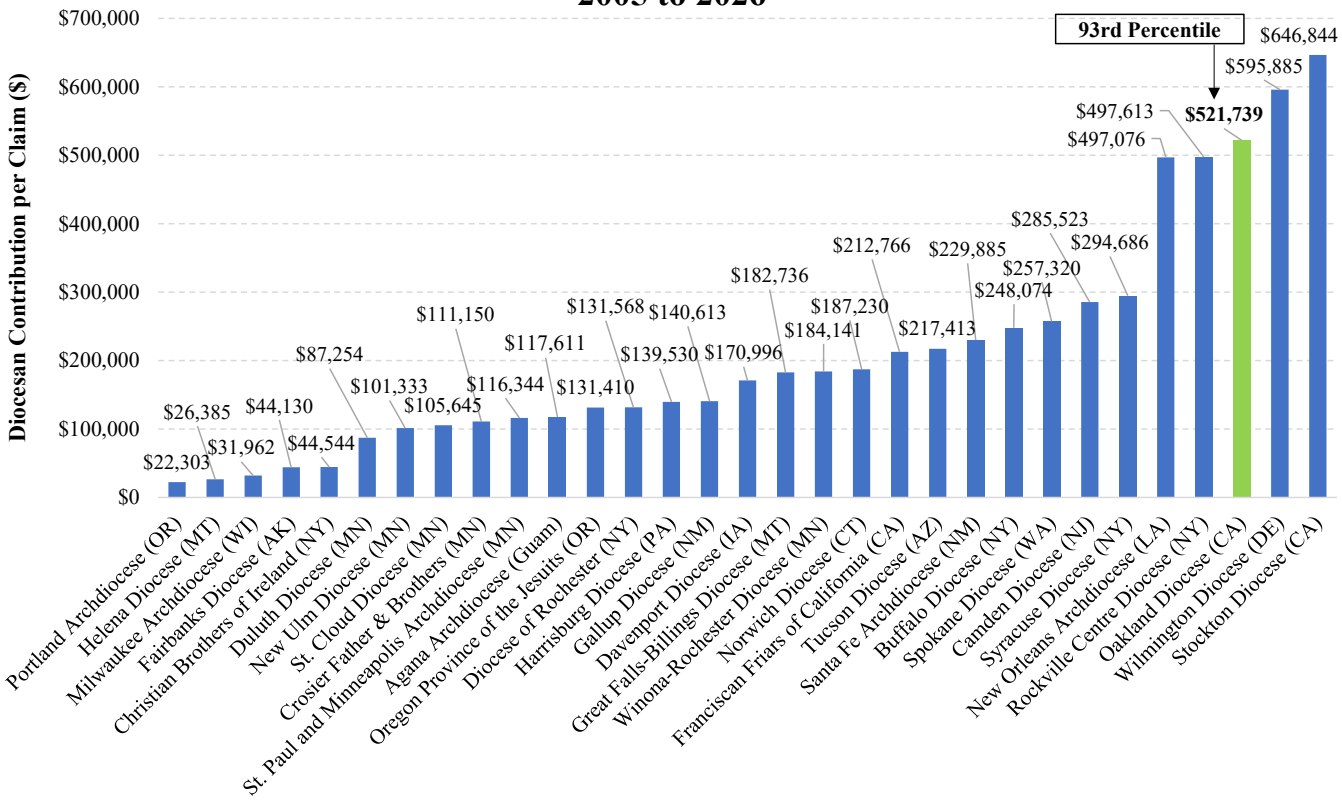
CONCLUSION 2: The RCBO Diocesan Contribution per Claim of $522,000 (calculated as $180 million divided by 345 claims) is higher than the per-claim contribution in all 30 Comparable Plans in nominal terms, placing it at the 100th percentile. Not including this case, such per-claim contributions range from $14,000 to $488,000, with an average of $168,000 and a median of $128,000. **Figure 4** reflects *nominal* per-claim contributions and is set forth below.

Figure 4
Diocesan Contribution per Claim (Nominal)
Comparable Plans (N = 30)
2005 to 2026



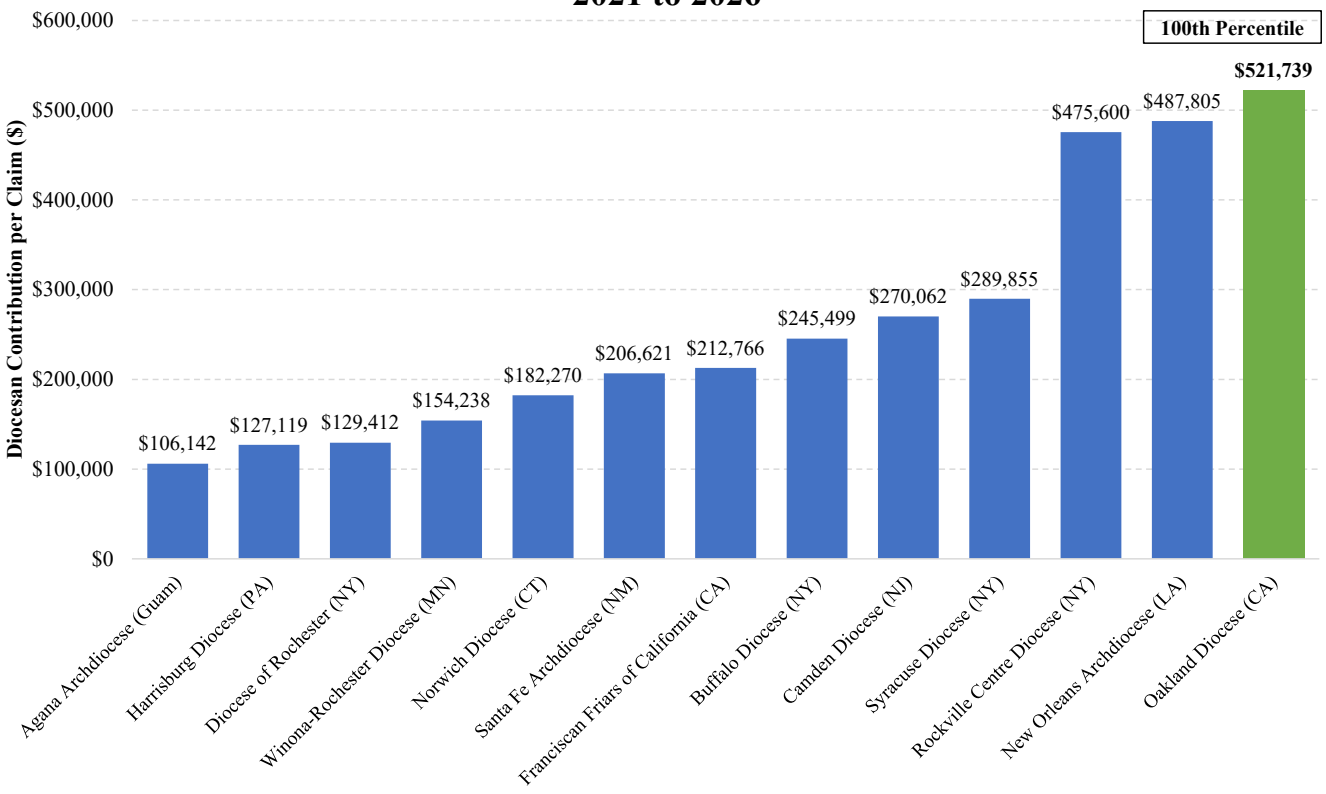
On an inflation-adjusted basis, the Amended RCBO Diocesan Contribution per Claim again ranks in the 93rd percentile. Not including this case, such per-claim contributions range from $22,000 to $647,000, with an average of $202,000 and a median of $156,000. **Figure 5** reflects *inflation-adjusted* per-claim contributions and is set forth below:

Figure 5
Diocesan Contribution per Claim (Inflation-Adjusted)
Comparable Plans (N = 30)
2005 to 2026



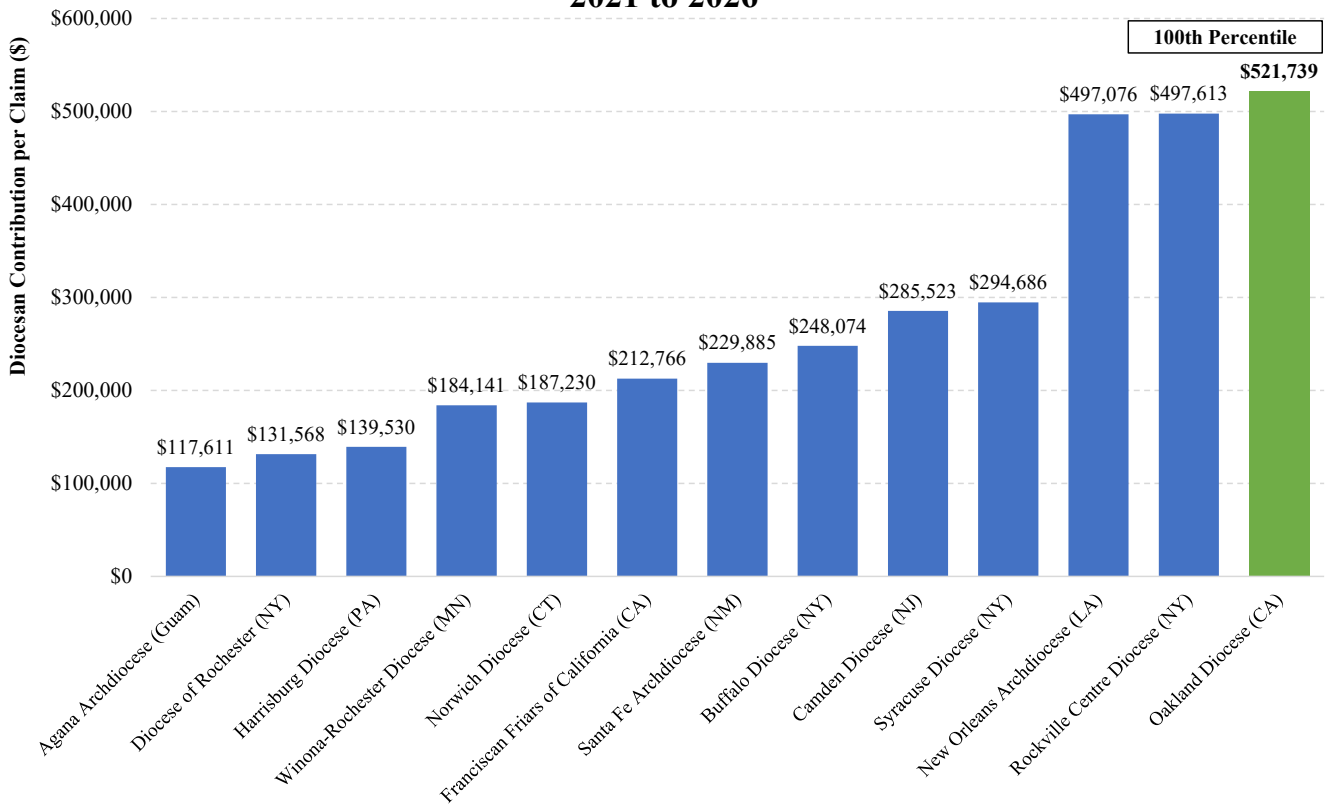
CONCLUSION 3: When limited to the 12 most recent plans confirmed or agreed upon in the last five years (2021–2026), the RCBO per-claim contribution is at the 100th percentile in both nominal and inflation-adjusted terms. On a nominal basis, not including this case, such per-claim contributions range from $106,000 to $488,000, with an average of $241,000 and a median of $210,000. **Figure 6** reflects the *nominal* per-claim contributions in the 12 most recent plans and is set forth below.

Figure 6
Diocesan Contribution per Claim (Nominal)
Recent Comparable Plans (N = 12)
2021 to 2026



On an inflation-adjusted basis, not including this case, such per-claim contributions range from $118,000 to $498,000, with an average of $252,000 and a median of $221,000. **Figure 7** reflects the *inflation-adjusted* per-claim contributions in the 12 most recent plans and is set forth below.

Figure 7
Diocesan Contribution per Claim (Inflation-Adjusted)
Recent Comparable Plans (N = 12)
2021 to 2026



CONCLUSION 4: As an additional indication of economic reasonableness, the Debtor's $150 million contribution to the Survivors' Trust exceeds the approximately $112 million in assets that the Debtor has determined are available to fund the Survivors' Trust ("Recoverable Assets"), as estimated in the primary liquidation analysis authored by Charles M. Moore, CPA, restructuring advisor to RCBO.

14. My overall opinion is that both the $180 million aggregate contribution and the $522,000 average per-claim contribution will provide an economically reasonable distribution to claimants. The per-claim distribution is at the very high end of what claimants could receive from the diocesan contributions in Comparable Plans across the country. This outcome does not meaningfully change if the proposed RCWC contribution ($30 million) is not included in the calculation.

15. In addition to their recovery from the RCBO Diocesan Contribution, claimants will also receive any additional recovery obtained from non-settling insurers through the Litigation Option. My

analysis does not include any insurer contributions, meaning the total potential recovery to claimants under the Plan could be significantly higher than the diocesan contribution alone.

V. Assignment—Rebuttal Report

16. I was subsequently asked to review and respond to the Expert Report of Katheryn McNally, filed on behalf of the Official Committee of Unsecured Creditors. Ms. McNally uses an average of sexual abuse settlements reached by RCBO in the tort system since 2003 to estimate the purported value of the 345 claims pending against RCBO. She arrives at an average alleged value of $1.2 million per claim (or approximately $1.3 million when inflation-adjusted to March 2026) and asserts this is a minimum. She references tort-based values as high as $2.7 million per claim.

17. Ms. McNally also opines that, in the tort system, claims filed within the statute of limitations or after a revival window has been opened that lifts the statute of limitations receive higher settlement values. She asserts that RCBO's bankruptcy claims should have a higher value because a revival window had been opened prior to the Debtor's petition date.

18. On May 21, 2026, I submitted the 2026 Martin Rebuttal Report responding to Ms. McNally, who I understand may testify at this confirmation hearing.

VI. Opinions—Rebuttal Report

19. Based on my education and experience, as well as my review and analysis of the McNally Report, I reached the following additional conclusion:

CONCLUSION 5: Ms. McNally's valuation of RCBO's bankruptcy claims is inflated. It is based on tort system values that do not reflect the realities of the bankruptcy context and, in particular, the Debtor's asset constraints. It also presumes a "within statute of limitations" premium that does not exist in diocesan bankruptcies once assets are taken into account. Finally, it is not limited to the diocesan contribution, which is what the Court is being asked to assess here, and instead also includes the insurance contribution.

20. During her recent deposition, Ms. McNally acknowledged that she was estimating the "face value" of the claims, which I take to mean the tort-system value. She explicitly conceded, though, that the RCBO claims would not have that value in bankruptcy. She acknowledged that there would be a discount though did not attempt to estimate what that discount would be. In substance, then, she conceded that her

analysis does not answer the question before this Court: what is a reasonable contribution in the bankruptcy context? Instead, her analysis tells us what claims *might* be worth in a world in a tort system setting in which assets are effectively unlimited. We are not in that world, however. We are in a world where the Debtor's assets are constrained, and the question is whether the Debtor's proposed contribution — given those constraints — is economically reasonable. My analysis shows that it is.

21. Ms. McNally's tort-based estimate fails to consider that a primary reason that entities such as dioceses file for bankruptcy protection is that they do not believe they have sufficient assets to continue to litigate and pay a mounting number of claims in the tort system. This rationale is evident from contemporaneous statements made by many dioceses — including this one — when filing for bankruptcy protection. For example, an RCBO release on its Petition Date includes the statement from Bishop Michael Barber that "Given our current financial resources, RCBO could not shoulder the burden of litigating 330 cases filed under California Assembly Bill 218." Similarly, Charles M. Moore, the Debtor's Chief Restructuring Officer, stated in a declaration filed at Docket No. 19 that "The Debtor has neither the financial means nor the practical ability to litigate all current claims in state court." This is consistent with statements and reasoning described by other diocesan or similar entities.

22. Moreover, statistical analysis demonstrates that the primary driver of diocesan contributions in bankruptcy is the available — constrained — assets. Regression analysis, which allows estimation of the statistical relationship between variables, shows that for Comparable Plans, recoverable assets per claim explain nearly 50% of the variability in the ultimate diocesan contribution per claim. That figure rises to 70% if contributions by parties other than the debtors are excluded. The database compiled reporting recoverable assets per claim on a nominal and inflation-adjusted basis was captured in Exhibit 4 to my 2026 Martin Rebuttal Report, which is attached hereto as **Exhibit B**.

23. The outcomes in other cases where Ms. McNally served as a valuation expert confirm that the tort-based valuations she provided to those courts significantly overstated the actual bankruptcy outcomes. In the BSA case, Ms. McNally's proposed tort-based values were approximately 11 times the ultimately approved bankruptcy settlement values. In the Camden Diocese, her proposed values were more than three times the values approved by the bankruptcy court. Table 4 from the 2026 Martin Rebuttal

Report shows Ms. McNally's calculated per-claim values in the BSA and Camden cases as against the nominal total settlements per claim approved by the respective bankruptcy courts:

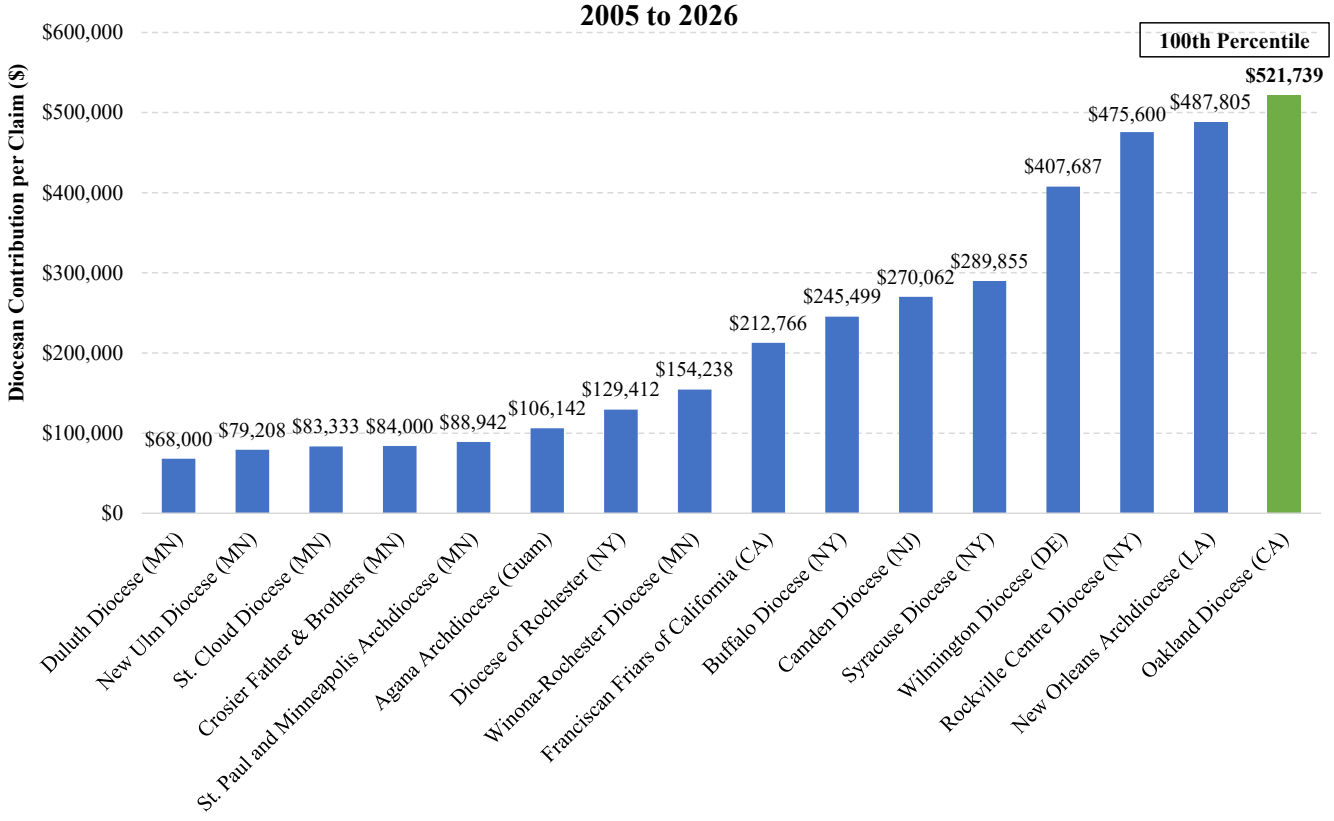
Table 4: In Prior Matters, Ms. McNally's Proposed Tort-Based Values Exceeded the Values Ultimately Approved by the Bankruptcy Courts

Institution (1)	Midpoint of McNally Per Claim Value Estimate (2)	Nominal Total Settlement per Claim from Bankruptcy Settlement (3)	Ratio to Midpoint (4) (2) / (3)
Boy Scouts of America	$587,954 [1]	$52,434 [2]	11.2
Camden Diocese (NJ)	$1,826,253 [3]	$555,556 [4]	3.3

Notes and Sources:
[1] McNally BSA Report, pp. 10, 31, 42. She assumes 46,916 Valued BSA Sexual Abuse Claims.
[2] Nominal aggregate settlement of $2.46 billion ("Judge approves $2.46 billion Boy Scouts reorganization plan in sex abuse suit," *Axios*, September 8, 2022, available at https://www.axios.com/2022/09/09/boy-scouts-bankruptcy-sexual-abuse-settlement) divided by the 46,916 Valued BSA Sexual Abuse Claims in the McNally BSA Report. McNally BSA Report, p. 42.
[3] McNally Camden Report, p. 49.
[4] See **Exhibit 3**.

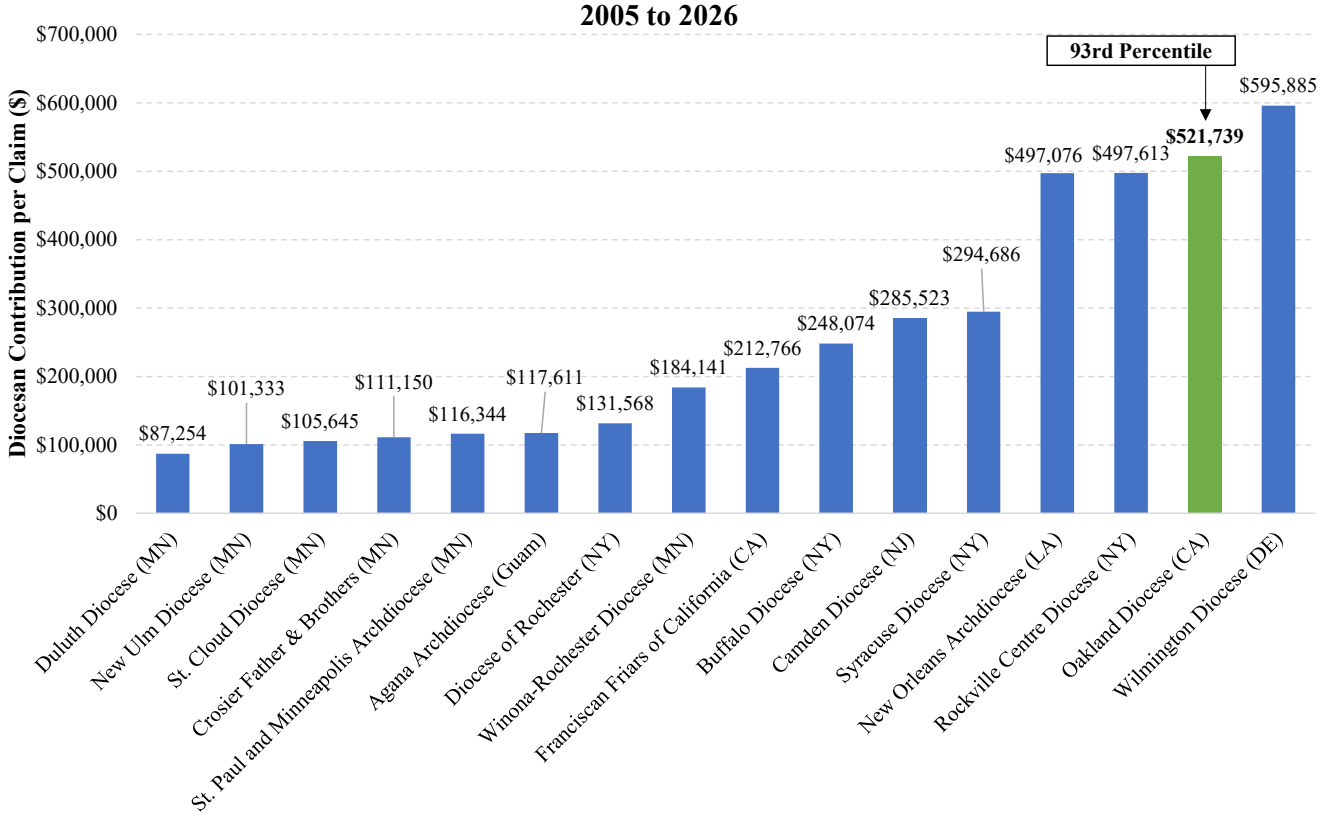
24. Ms. McNally's assertion that values should be higher for claims filed after a revival window had been opened is also a tort-system observation that does not hold in the bankruptcy setting. After controlling for recoverable assets, I find no statistically significant difference between average diocesan contributions per claim in dioceses where a revival window had been opened prior to their petition and contributions in dioceses where a window had not been opened. Unsurprisingly, then, a comparison limited to the 15 Comparable Plans where a revival window *had* opened prior to the bankruptcy filing demonstrates that the RCBO Contribution per Claim is still at the high end on a nominal and inflation-adjusted basis. **Figure 1** from my 2026 Martin Rebuttal Report below demonstrates that the RCBO contribution per claim places it at the 100th percentile on a nominal basis among such cases.

Figure 1
Diocesan Contribution per Claim (Nominal)
Comparable Plans
Where Revival Window Had Been Opened Before Filing (N = 15)
2005 to 2026



On an inflation-adjusted basis, the RCBO contribution per claim places it in the 93rd percentile among cases where a revival window had been opened prior to the bankruptcy filing, as set forth in **Figure 2** from my 2026 Martin Rebuttal Report below.

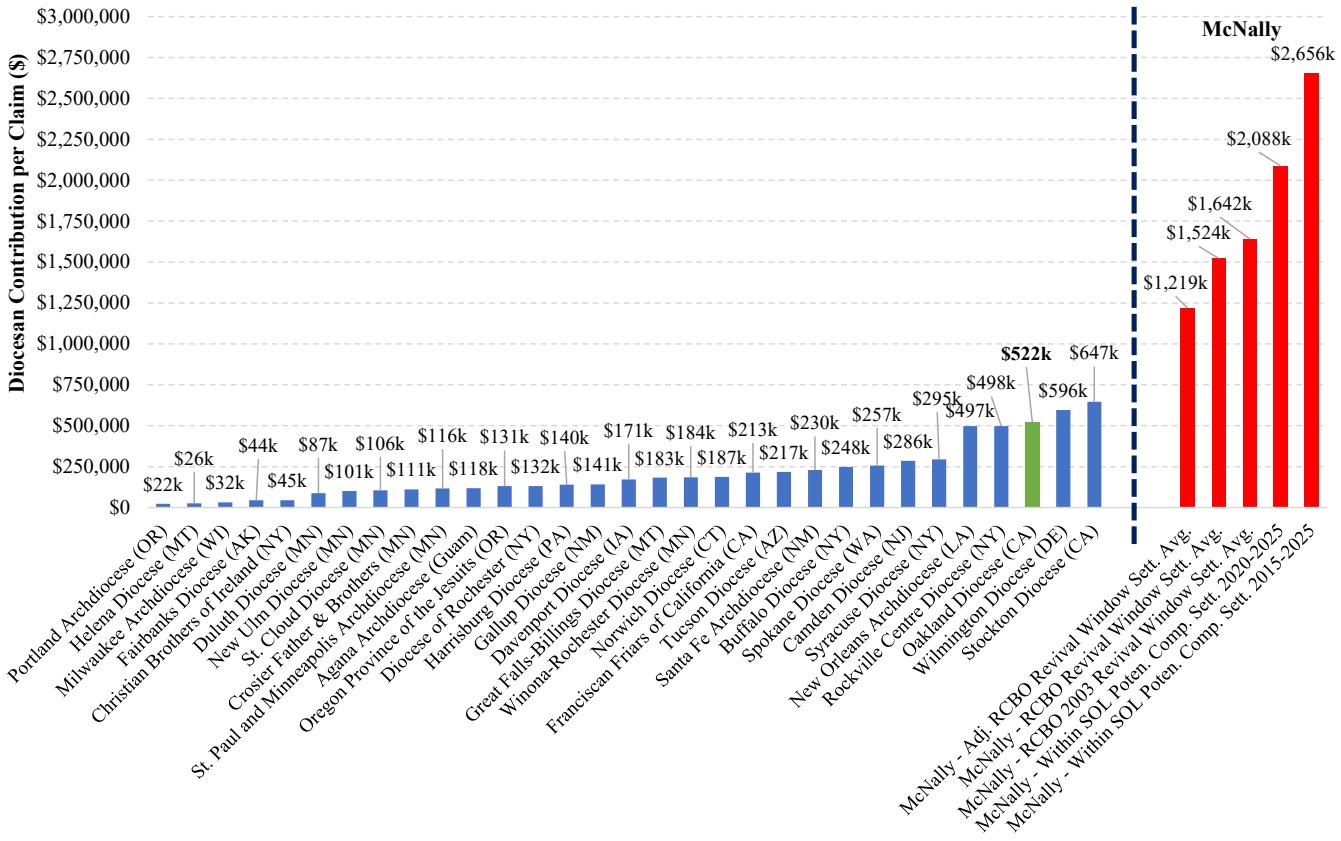
Figure 2
Diocesan Contribution per Claim (Inflation-Adjusted)
Comparable Plans
Where Revival Window Had Been Opened Before Filing (N = 15)
2005 to 2026



25. Most fundamentally, Ms. McNally's $1.2 million per-claim estimate is also inflated because it is not limited to the diocesan contribution, which is the contribution the Court is being asked to assess here. Her estimate is derived in large part from the RCBO 2003 Revival Window Settlements, which I understand were 55% funded by insurance ($31.0 million of the $56.4 million total settlement). Adjusting for this known insurance portion to generate an estimate of the diocesan-only contribution to these settlements, her $1.2 million becomes approximately $590,000—remarkably close to the $522,000 per claim proposed in the Plan. In other words, Ms. McNally's own data, when properly analyzed, supports the Debtor's proposed contribution rather than undermining it.

26. Finally, using the same test of economic reasonableness applied in the 2026 Martin Report, Ms. McNally's proposed valuation is shown to be far above the diocesan contribution per claim and total settlement per claim in all other Comparable Plans. Her minimum valuation of $1.2 million per claim is 88% higher than the maximum inflation-adjusted diocesan contribution per claim among Comparable Plans. **Figure 3** from my 2026 Martin Rebuttal Report reflects a comparison of Ms. McNally's estimated values per-claim in this case against the RCBO Diocesan Contribution per Claim and outcomes in the Comparable Plans.

Figure 3
Comparison of Inflation-Adjusted Diocesan Contribution per Claim for Comparable Plans (N=30) to Ms. McNally's Estimated Value per Claim



27. With respect to Ms. McNally's analysis, then, my overarching conclusion is that it dramatically overstates the Debtor's potential liability for three primary reasons. First, it does not account for asset constraints that are typically the reason entities like the Debtor file for bankruptcy in the first place, a fact that Ms. McNally acknowledged at her deposition when she conceded that bankruptcy claims

are paid at a fraction of tort-system values. Second, it relies on another tort-system assumption — that the opening of a revival window drives claim values up — which my regression analysis demonstrates has no statistically significant effect on contributions in the bankruptcy context once diocesan assets are taken into account. Third, and most fundamentally, it is not limited to the diocesan contribution, which is what the Court is being asked to evaluate here. Fifty-five percent of the settlements that Ms. McNally uses as the primary basis for her opinion were paid by insurance, not by the Debtor. When that fact is accounted for, Ms. McNally's own data produces a per-claim figure ($590,000) that is quite similar to what the Debtor proposes ($522,000).

VII. Conclusion

28. On the basis of the review and analysis conducted, including my analysis of Ms. McNally's tort-based valuation, I conclude that the Plan provides economically reasonable compensation to claimants. Specifically:

a. In attempting to determine a "face value" of abuse claims irrespective of the source of contemplated payments, Ms. McNally's tort-based analysis results in an inflated number that has no relationship to what this Court must actually determine: whether RCBO's Contribution under the Plan, either on an absolute or per-claim basis, constitutes reasonable compensation for survivors' abuse claims.

b. RCBO's Diocesan Contribution is near the top (93rd percentile) of diocesan contributions in Comparable Plans on both a nominal and inflation-adjusted basis.

c. RCBO's Diocesan Contribution per Claim under the Plan is at the 100th and 93rd percentile in nominal and inflation-adjusted terms, respectively, of diocesan contributions in Comparable Plans. It is at the 100th percentile in both nominal and inflation-adjusted terms of contributions per claim under Comparable Plans confirmed or agreed upon in the last five years.

d. The Debtor proposes to contribute to the Survivors' Trust an amount in excess of its estimated Recoverable Assets in a hypothetical liquidation.

29. All 30 Comparable Plans in my analysis have been deemed economically reasonable by virtue of agreement by the parties involved in those matters. The 28 Confirmed Plans have additionally been deemed economically reasonable via approval of the associated bankruptcy courts. The fact that my analysis shows that RCBO's Plan would provide compensation to claimants at the high end of these Comparable Plans supports my conclusion that it would provide economically reasonable compensation to claimants. Further, the Plan offers claimants a Litigation Option to seek additional compensation from non-settling insurers, which may increase this compensation further. Accordingly, I respectfully submit that the economic evidence supports confirmation of the Plan.

I declare under penalty of perjury under the laws of the United States of America the foregoing is true and correct to the best of my information, knowledge, and belief.

Executed on June 5, 2026, at Tampa, Florida.



Denise Martin, Ph. D

Exhibit A to Martin Declaration

Catholic Institutions that Filed for Bankruptcy from 2004 to 2026[1]
Ordered by Date Confirmed (Earliest to Latest)

	Diocese (State) / Religious Order	Date Filed	Date Confirmed[2]	Count of Claims[3]	Diocesan Contribution[4]	Diocesan Contribution Per Claim	Inflation-Adjusted Diocesan Contribution Per Claim[5]	Status of Bankruptcy
	(1)	(2)	(3)	(4)	(5)	(6) = (5) / (4)	(7)	(8)
1	Tucson Diocese (AZ)	9/20/2004	8/1/2005	58 [6]	$7,500,000	$129,310	$217,413	Confirmed
2	Portland Archdiocese (OR)	7/6/2004	4/17/2007	173	$2,415,000	$13,960	$22,303	Confirmed
3	Spokane Diocese (WA)	12/6/2004	4/24/2007	175 [7]	$28,185,710	$161,061	$257,320	Confirmed
4	Davenport Diocese (IA)	10/10/2006	5/1/2008	156	$17,500,000	$112,179	$170,996	Confirmed
5	Fairbanks Diocese (AK)	3/1/2008	2/17/2010	290	$8,400,000	$28,966	$44,130	Confirmed
6	Wilmington Diocese (DE)	10/18/2009	7/28/2011	152	$61,968,441	$407,687	$595,885	Confirmed
7	Oregon Province of the Jesuits (OR)	2/17/2009	7/29/2011	535	$48,100,000	$89,907	$131,410	Confirmed
8	Christian Brothers of Ireland (NY)	4/28/2011	1/13/2014	426	$13,442,000	$31,554	$44,544	Confirmed
9	Helena Diocese (MT)	1/31/2014	3/5/2015	388	$7,320,166	$18,866	$26,385	Confirmed
10	Milwaukee Archdiocese (WI)	1/4/2011	11/13/2015	459 [8]	$10,544,202	$22,972	$31,962	Confirmed
11	Gallup Diocese (NM)	11/12/2013	6/23/2016	57	$5,850,000	$102,632	$140,613	Confirmed
12	Stockton Diocese (CA)	1/15/2014	1/11/2017	29	$13,795,000	$475,690	$646,844	Confirmed
13	Crosier Father & Brothers (MN)	6/1/2017	3/26/2018	68	$5,712,000	$84,000	$111,150	Confirmed
14	Great Falls-Billings Diocese (MT)	3/31/2017	8/22/2018	86	$12,000,000	$139,535	$182,736	Confirmed
15	St. Paul and Minneapolis Archdiocese (MN)	1/16/2015	9/25/2018	453	$40,290,724	$88,942	$116,344	Confirmed
16	Duluth Diocese (MN)	12/7/2015	10/21/2019	125	$8,500,000	$68,000	$87,254	Confirmed
17	New Ulm Diocese (MN)	3/3/2017	3/10/2020	101	$8,000,000	$79,208	$101,333	Confirmed
18	St. Cloud Diocese (MN)	6/15/2020	12/3/2020	102	$8,500,000	$83,333	$105,645	Confirmed
19	Winona-Rochester Diocese (MN)	11/30/2018	10/14/2021	143	$22,056,000	$154,238	$184,141	Confirmed
20	Agana Archdiocese (Guam)	1/16/2019	10/20/2022	259	$27,490,897 [9]	$106,142	$117,611	Confirmed
21	Santa Fe Archdiocese (NM)	12/3/2018	12/28/2022	404	$83,475,000	$206,621	$229,885	Confirmed
22	Harrisburg Diocese (PA)	2/19/2020	2/17/2023 [10]	59	$7,500,000	$127,119	$139,530	Confirmed
23	Camden Diocese (NJ)	10/1/2020	3/15/2024 [11]	324	$87,500,000 [11]	$270,062	$285,523	Confirmed
24	Rockville Centre Diocese (NY)	10/1/2020	12/4/2024	500 [12]	$237,800,000	$475,600	$497,613	Confirmed
25	Norwich Diocese (CT)	7/15/2021	5/21/2025 [13]	141	$25,700,000 [14]	$182,270	$187,230	Confirmed
26	Diocese of Rochester (NY)	9/12/2019	9/5/2025	425 [15]	$55,000,000	$129,412	$131,568	Confirmed
27	Syracuse Diocese (NY)	6/19/2020	9/26/2025	345 [16]	$100,000,000	$289,855	$294,686	Confirmed
28	New Orleans Archdiocese (LA)	5/1/2020	12/8/2025	410 [17]	$200,000,000	$487,805	$497,076	Confirmed
29	Buffalo Diocese (NY)	2/28/2020	2/5/2026 [18]	611 [19]	$150,000,000 [18]	$245,499	$248,074	Pending Joint Plan [18]
30	Franciscan Friars of California (CA)	12/31/2023	3/18/2026 [20]	94	$20,000,000	$212,766	$212,766	Pending Joint Plan [20]
31	Santa Rosa Diocese (CA)	3/13/2023	Pending	NA	NA	NA	NA	No Plan Filed
32	Albany Diocese (NY)	3/15/2023	Pending	NA	NA	NA	NA	No Plan Filed
33	Ogdensburg Diocese (NY)	7/17/2023	Pending	NA	NA	NA	NA	No Plan Filed
34	Archdiocese of San Francisco (CA)	8/21/2023	Pending	NA	NA	NA	NA	No Plan Filed
35	Archdiocese of Baltimore (MD)	9/29/2023	Pending	NA	NA	NA	NA	No Plan Filed
36	Sacramento Diocese (CA)	4/1/2024	Pending	NA	NA	NA	NA	No Plan Filed
37	San Diego Diocese (CA)	6/17/2024	Pending	NA	NA	NA	NA	No Plan Filed
38	Burlington Diocese (VT)	9/30/2024	Pending	NA	NA	NA	NA	No Plan Filed
39	Diocese of Fresno (CA)	7/1/2025	Pending	NA	NA	NA	NA	No Plan Filed
40	Diocese of Alexandria (LA)	10/31/2025	Pending	NA	NA	NA	NA	No Plan Filed
41	Diocese of El Paso (TX)	3/6/2026	Pending	NA	NA	NA	NA	No Plan Filed

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Exhibit 3
Catholic Institutions that Filed for Bankruptcy from 2004 to 2026[1]
Ordered by Date Confirmed (Earliest to Latest)

Diocese (State) / Religious Order	Date Filed	Date Confirmed[2]	Count of Claims[3]	Diocesan Contribution[4]	Diocesan Contribution Per Claim	Inflation-Adjusted Diocesan Contribution Per Claim[5]	Status of Bankruptcy
(1)	(2)	(3)	(4)	(5)	(6) = (5) / (4)	(7)	(8)
All Bankruptcies							
Confirmed + Pending Joint Plan (N=30)							
Average			252	$44,151,505	$167,506	$201,999	
Median			174	$18,750,000	$128,214	$155,804	
Bankruptcies Confirmed in the Past 5 Years (Inclusive of 2021)							
Confirmed + Pending Joint Plan (N=12)							
Average			310	$84,710,158	$240,616	$252,142	
Median			335	$69,237,500	$209,694	$221,325	
Oakland Diocese (CA)	**5/8/2023**	**Pending**	**345** [21]	**$180,000,000** [22]	**$521,739**	**$521,739**	**Pending**

Notes and Sources:

Data are from disclosure statements, plans of reorganization, voluntary petitions, and other legal filings from the bankruptcy docket for each case. News articles were used to supplement missing or unclear information.

PennState Law's website dedicated to Catholic dioceses in bankruptcy (last accessed on May 6, 2026 at https://insight.dickinsonlaw.psu.edu/bankruptcy/) was used to generate a list of bankruptcies.

[1] The San Juan Archdiocese's (PR) bankruptcy case is not included because the claims in that case were not related to sexual abuse.

[2] Date Confirmed refers to the date of the court's confirmation order. The date of the latest plan/disclosure statement/settlement news is shown for the Buffalo Diocese and the Franciscan Friars of California.

[3] Count of Claims includes claims that are estimated to receive distributions, to the extent that this information could be identified from bankruptcy filings for each case. Otherwise, unique timely filed claims are used, as described more fully in the footnotes for each such case below.

[4] Diocesan Contribution represents the settlement funds from the diocese and other participating parties such as parishes, schools, and other Catholic organizations.

[5] Inflation-adjusted amounts are adjusted through March 2026 using the non-seasonally adjusted Consumer Price Index for All Urban Consumers: All Items in U.S. City Average, or CPIAUCNS ("CPI") data from the U.S. Bureau of Labor Statistics, retrieved from FRED, Federal Reserve Bank of St. Louis, available at https://fred.stlouisfed.org/series/CPIAUCNS. The CPI value observed for the month of the year for each settlement's confirmation date was used in the calculation.

[6] 108 proofs of claim were filed prior to the claims bar date, of which 5 were duplicates, accordingly there were 103 unique timely filed claims. Of the 103, 9 claims were filed by parents of the victim, and 36 claims contain abuse allegations that are subject to objections on various grounds. As such, this analysis uses 58 claims (103 - 9- 36) as the estimate of claims that would receive a distribution. (Third Amended and Restated Disclosure Statement Regarding Plan of Reorganization Dated May 25, 2005, *In re The Roman Catholic Church of the Diocese of Tucson, an Arizona corporation sole*, Case No. 4-bk-04-04721-JMM (Bankr. D. Arizona), filed May 26, 2005).

[7] 208 claims were filed, of which "24 duplicate, late filed and facially invalid Tort Claims have been disallowed," for a total of 184 timely filed unique claims. According to the disclosure statement, "[t]he proponents estimate that after pending claims objections are resolved, at least 175 individual tort claims and an unknown number of future tort claims remain to be dealt with under the Plan." This analysis uses 175 claims as the estimate of claims that would receive a distribution. (First Amended Disclosure Statement for Debtor's Second Amended Plan of Reorganization Jointly Proposed by Executive Committee of the Association of Parishes, Debtor, Future Claims Representative and Tort Claimants' Committee, *In re The Catholic Bishop of Spokane a/k/a The Catholic Diocese of Spokane*, Case No. 04-08822-PCW-11 (Bankr. E.D. Washington), filed March 7, 2007).

[8] Includes 355 Class 8 claims and 104 Class 9 claims, for a total of 459 claims estimated to receive distributions. According to the disclosure statement, Class 8 are "abuse survivor plan pool claims," defined as claims alleging abuse by "either (a) a priest on the List of Substantiated Abusers or (b) a member of a Religious Order or Lay Person working at a Catholic Entity." Class 9 are "unsubstantiated claims receiving a distribution at the creditors' committee's request", defined as claims alleging abuse by either (a) an Archdiocesan Priest who is not on List of Substantiated Abusers or (b) a member of a Religious Order or Lay Person working at an entity that is not a Catholic Entity." (Second Amended Chapter 11 Plan of Reorganization Dated September 25, 2015, Proposed by the Archdiocese of Milwaukee, *In re Archdiocese of Milwaukee*, Case No. 11-20059 (Bankr. E.D. Wis.), filed November 6, 2015 and Fourth Amended Disclosure Statement for the Second Amended Chapter 11 Plan of Reorganization Dated September 25, 2015, Proposed by the Archdiocese of Milwaukee, *In re Archdiocese of Milwaukee,* Case No. 11-20059 (Bankr. E.D. Wis.), filed September 25, 2015).

[9] The diocesan contribution is based on information from the Post-Confirmation report for the Archdiocese of Agana Settlement Trust, and is calculated as total settlement less the insurer contributions (Post-confirmation Report, *In re Archbishop of Agana, a corporation sole*, Case No. 19-00010 (Bankr. D. Guam), filed September 23, 2023).

[10] While the confirmation order is not available on the docket, the Notice of Filing Insurance Settlement Agreements filed 3/30/2023 indicates that the confirmation order was entered on 2/17/2023 (Notice of Filing Insurance Settlement Agreements, *In re Roman Catholic Diocese of Harrisburg*, Case No. 20-00599 (Bankr. M.D. Pa.), filed March 30, 2023).

[11] On March 15, 2024, the court filed its confirmation order of the Third Modified Eighth Amended Plan of Reorganization filed February 23, 2024 (Order Confirming Third Modified Eighth Amended Plan of Reorganization, *In re The Diocese of Camden, New Jersey*, Case No. 20-21257 (Bankr. D.N.J.), filed March 15, 2024). The Third Modified Eighth Amended Plan of Reorganization provided for an $87.5 million settlement, with no contributions from insurers. On February 17, 2026, a letter from the diocese announced that the "Official Committee of Tort Claimant Creditors [...] unanimously agreed to accept the terms of a final bankruptcy settlement with the Diocese of Camden" which provided for a $180 million trust funded by the diocese, parishes, and insurers ("Statement from Bishop Joseph Williams on Settlement with Sexual Abuse Survivors," Diocese of Camden, February 17, 2026). Details on insurer contributions are not publicly available. Therefore, it is assumed that the diocesan contribution is still $87.5 million.

[12] According to the disclosure statement, "it is the Debtor's position that there are approximately 500 facially valid Abuse Claims remaining on the claims register. However, even if the Debtor does not prevail on any additional claim objections and only 186 claims are disallowed or withdrawn, the number of remaining abuse claims is 565." This analysis uses 500 claims as the estimate of claims that would receive a distribution. (Fifth Modified Disclosure Statement, *In re The Roman Catholic Diocese of Rockville Centre, New York,* Case No. 20-12345 (MG) (Bankr.S.D.N.Y.), filed February 13, 2024.)

[13] While the confirmation order is not available on the docket, the docket entry on May 21, 2025 shows that Seventh Amended Chapter 11 Plan was confirmed (*In re The Norwich Roman Catholic Diocesan Corporation Bankr.D.Conn.*, Case No. 21-20687 (Bankr.D.Conn.)).

[14] The disclosure statement states that funding provided for in the plan shall ultimately exceed $31 million. Exact settlement amount is not yet known and depends on the final value of the transferred real estate owned by the diocese. (Seventh Amended Joint Disclosure Statement for Seventh Amended Joint Plan, *In re The Norwich Roman Catholic Diocesan Corporation,* Case No. 21-20687 (Bankr.D.Conn.), filed March 25, 2025).

[15] According to the disclosure statement, more than 554 proofs of claim were filed by the abuse claimants, of which the diocese believes at least 41 are duplicates or do not relate to abuse, and at least 42 were filed after the bar date, for a total estimate of 471 unique timely filed claims. Among the abuse claims filed before the bar date, the diocese believes at least 46 assert claims "based on upon the actions or omissions of individuals or entities that are not affiliated with the Diocese and for which the Diocese believes neither it nor the Participating Parties have any legal liability." This analysis uses 425 claims (471 unique timely filed claims - 46 claims not affiliated to debtor) as the estimate of claims that would receive a distribution. (Disclosure Statement in Support of Eighth Amended Joint Plan of

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Exhibit 3
Catholic Institutions that Filed for Bankruptcy from 2004 to 2026[1]
Ordered by Date Confirmed (Earliest to Latest)

Diocese (State) / Religious Order	Date Filed	Date Confirmed[2]	Count of Claims[3]	Diocesan Contribution[4]	Diocesan Contribution Per Claim	Inflation-Adjusted Diocesan Contribution Per Claim[5]	Status of Bankruptcy
(1)	(2)	(3)	(4)	(5)	(6) = (5) / (4)	(7)	(8)

Reorganization, *In re The Diocese of Rochester*, Case No 19-20905 (Bankr.W.D.N.Y.), filed March 14, 2025).

[16] According to the disclosure statement, more than 411 proofs of claim were filed by the abuse claimants, of which the diocese believes at least 18 are duplicates or do not relate to abuse, and at least 19 were filed after the bar date, for a total estimate of 374 unique timely filed claims. Among the abuse claims filed before the bar date, the diocese believes at least 29 assert claims "based on upon the actions or omissions of individuals or entities that are not affiliated with the Diocese and for which the Diocese believes neither it nor the Participating Parties have any legal liability." This analysis uses 345 claims (374 unique timely filed claims - 29 claims not affiliated to debtor) as the estimate of claims that would receive a distribution. (Disclosure Statement in Support of the Fifth Amended Plan, *In re The Roman Catholic Diocese of Syracuse, New York*, Case No. 20-30663 (WAK) (Bankr.N.D.N.Y.), filed on November 27, 2024).

[17] According to the Second Amended Modified Disclosure Statement for the Second Amended Joint Chapter 11 Plan of Reorganization, "[a]s of July 1, 2025, approximately 660 non-duplicative Abuse Proofs of Claim were filed, including 250 claims filed after the Archdiocese's Abuse Claims Bar Date" (Second Amended Modified Disclosure Statement for the Second Amended Joint Chapter 11 Plan of Reorganization for the Roman Catholic Church of the Archdiocese of New Orleans and Additional Debtors, Proposed by the Debtor, the Additional Debtors, and the Official Committee of Unsecured Creditors, Dated as of August 6, 2025, *In re The Roman Catholic Church of the Archdiocese of New Orleans*, Case No. 20-10846 (Bankr. E.D. La.), filed August 8, 2025). This analysis uses 410 claims (660 non-duplicative claims - 250 late filed claims).

[18] A Joint Chapter 11 Plan of Reorganization was filed on October 1, 2025 and called for $150 million from the diocese and other participating parties (Joint Chapter 11 Plan of Reorganization for the Diocese of Buffalo, N.Y., *In re The Diocese of Buffalo, N.Y.*, Case No. 20-10322 (Bankr. W.D.N.Y.), filed October 1, 2025).

[19] According to the disclosure statement, more than 891 proofs of claim were filed by the abuse claimants, of which the diocese believes at least 121 are duplicates or do not relate to abuse, and at least 32 were filed after the bar date, for a total estimate of 738 unique timely filed claims. Among the abuse claims filed before the bar date, the diocese believes at least 127 assert claims "based upon the actions or omissions of individuals or entities that are not affiliated with the Diocese and for which the Diocese believes neither it nor the Participating Parties have any legal liability." This analysis uses 611 claims (738 unique timely filed claims - 127 claims not affiliated to debtor) as the estimate of claims that would receive a distribution. (Disclosure Statement in Support of Joint Chapter 11 Plan of Reorganization for the Diocese of Buffalo, N.Y., *In re The Diocese of Buffalo, N.Y.*, Case No 20-10322 (Bankr.W.D.N.Y.), filed October 1, 2025).

[20] A Joint Chapter 11 Plan of Reorganization was filed on March 18, 2026 and called for $20 million from the religious order and other participating parties (Joint Plan of Reorganization for the Franciscan Friars of California, Inc., *In re Franciscan Friars of California, Inc.*, Case No. 23-41723 (Bankr. N.D.Cal), filed March 18, 2026).

[21] The Amended RCBO Disclosure Statement assumes "approximately 345 unique Abuse Claims will ultimately receive distributions" (pp. 11-12). This is the count of claims used in the analysis.

[22] Includes $30 million contributed by RCWC. *Pro rata* distributions from the RCWC Escrow are contingent upon each respective holder of an abuse claim executing a RCWC Release, and "[i]f any amount remains in the RCWC Escrow as of the three and a half-year anniversary of the Effective Date and not all RCWC Abuse Claimants have executed RCWC Releases, the escrow agent shall return such amount to RCWC" (Amended RCBO Disclosure Statement, pp. 5-6).

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Exhibit B to Martin Declaration

Exhibit 4
Catholic Institutions that Filed for Bankruptcy from 2004 to 2026 with Confirmed Plans or Pending Joint Plans
Ordered by Date Confirmed (Earliest to Latest)

	Diocese (State) / Religious Order	Diocesan Contribution	Diocesan Contribution Per Claim	Inflation-Adjusted Diocesan Contribution Per Claim[1]	Debtor Contribution[2]	Debtor Contribution Per Claim	Inflation-Adjusted Debtor Contribution Per Claim[1]	Recoverable Assets	Recoverable Assets Per Claim	Inflation-Adjusted Recoverable Assets Per Claim[1]	Revival Window Opened?[3]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	Tucson Diocese (AZ)	$7,500,000	$129,310	$217,413	$5,500,000	$94,828	$159,436	$11,115,580	$191,648	$322,223	No
2	Portland Archdiocese (OR)	$2,415,000	$13,960	$22,303	N/A	N/A	N/A	N/A	N/A	N/A	No
3	Spokane Diocese (WA)	$28,185,710	$161,061	$257,320	$25,443,210	$145,390	$232,283	$26,499,166	$151,424	$241,923	No
4	Davenport Diocese (IA)	$17,500,000	$112,179	$170,996	$11,600,000	$74,359	$113,346	$8,302,858	$53,223	$81,129	No
5	Fairbanks Diocese (AK)	$8,400,000	$28,966	$44,130	$7,600,000	$26,207	$39,927	$7,910,403	$27,277	$41,558	No
6	Wilmington Diocese (DE)	$61,968,441	$407,687	$595,885	$47,000,000	$309,211	$451,950	$103,940,000	$683,816	$999,482	Yes
7	Oregon Province of the Jesuits (OR)	$48,100,000	$89,907	$131,410	N/A	N/A	N/A	N/A	N/A	N/A	No
8	Christian Brothers of Ireland (NY)	$13,442,000	$31,554	$44,544	$13,442,000	$31,554	$44,544	$33,525,000	$78,697	$111,095	No
9	Helena Diocese (MT)	$7,320,166	$18,866	$26,385	$2,870,166	$7,397	$10,345	$12,443,472	$32,071	$44,851	No
10	Milwaukee Archdiocese (WI)	$10,544,202	$22,972	$31,962	$2,544,202	$5,543	$7,712	$6,293,570	$13,711	$19,077	No
11	Gallup Diocese (NM)	$5,850,000	$102,632	$140,613	$3,020,000	$52,982	$72,590	$4,074,135	$71,476	$97,928	No
12	Stockton Diocese (CA)	$13,795,000	$475,690	$646,844	$8,595,000	$296,379	$403,017	$7,302,858	$251,823	$342,429	No
13	Crosier Father & Brothers (MN)	$5,712,000	$84,000	$111,150	$5,712,000	$84,000	$111,150	N/A	N/A	N/A	Yes
14	Great Falls-Billings Diocese (MT)	$12,000,000	$139,535	$182,736	$5,000,000	$58,140	$76,140	$20,166,314	$234,492	$307,093	No
15	St. Paul and Minneapolis Archdiocese (MN)	$40,290,724	$88,942	$116,344	$28,475,000	$62,859	$82,225	$28,043,328	$61,906	$80,978	Yes
16	Duluth Diocese (MN)	$8,500,000	$68,000	$87,254	N/A	N/A	N/A	$3,137,147	$25,097	$32,203	Yes
17	New Ulm Diocese (MN)	$8,000,000	$79,208	$101,333	$7,000,000	$69,307	$88,666	$10,744,550	$106,382	$136,097	Yes
18	St. Cloud Diocese (MN)	$8,500,000	$83,333	$105,645	$6,650,000	$65,196	$82,652	N/A	N/A	N/A	Yes
19	Winona-Rochester Diocese (MN)	$22,056,000	$154,238	$184,141	$14,310,000	$100,070	$119,471	$16,546,988	$115,713	$138,147	Yes
20	Agana Archdiocese (Guam)	$27,490,897	$106,142	$117,611	$27,490,897	$106,142	$117,611	$84,040,750	$324,482	$359,543	Yes
21	Santa Fe Archdiocese (NM)	$83,475,000	$206,621	$229,885	$40,600,000	$100,495	$111,810	$33,145,442	$82,043	$91,280	No
22	Harrisburg Diocese (PA)	$7,500,000	$127,119	$139,530	$5,500,000	$93,220	$102,322	$10,494,479	$177,873	$195,239	No
23	Camden Diocese (NJ)	$87,500,000	$270,062	$285,523	$77,250,000	$238,426	$252,076	$41,001,085	$126,547	$133,791	Yes
24	Rockville Centre Diocese (NY)	$237,800,000	$475,600	$497,613	$204,800,000	$409,600	$428,559	$333,504,356	$667,009	$697,882	Yes
25	Norwich Diocese (CT)	$25,700,000	$182,270	$187,230	$16,000,000	$113,475	$116,563	$22,876,145	$162,242	$166,657	No
26	Diocese of Rochester (NY)	$55,000,000	$129,412	$131,568	$25,000,000	$58,824	$59,804	$40,425,363	$95,119	$96,704	Yes
27	Syracuse Diocese (NY)	$100,000,000	$289,855	$294,686	$50,000,000	$144,928	$147,343	$19,391,799	$56,208	$57,145	Yes
28	New Orleans Archdiocese (LA)	$200,000,000	$487,805	$497,076	$200,000,000	$487,805	$497,076	$649,242,615	$1,583,519	$1,613,615	Yes
29	Buffalo Diocese (NY)	$150,000,000	$245,499	$248,074	$30,000,000	$49,100	$49,615	$40,773,743	$66,733	$67,433	Yes
30	Franciscan Friars of California (CA)	$20,000,000	$212,766	$212,766	$5,800,000	$61,702	$61,702	$6,126,244	$65,173	$65,173	Yes

Notes and Sources:

Data on diocesan contribution are from **Exhibit 3**. Additional data on debtor contribution are from disclosure statements, plans of reorganization, and other legal filings from the bankruptcy docket for each case. News articles were used to supplement missing or unclear information. Recoverable assets data are from liquidation analyses to disclosure statements for each bankruptcy. This exhibit is limited to the dioceses or religious orders with Confirmed Plans or Pending Joint Plans for bankruptcy cases involving claims of sexual abuse. See **Exhibit 3**.

[1] Inflation-adjusted amounts are adjusted through March 2026 using the non-seasonally adjusted Consumer Price Index for All Urban Consumers: All Items in U.S. City Average, or CPIAUCNS ("CPI") data from the U.S. Bureau of Labor Statistics, retrieved from FRED, Federal Reserve Bank of St. Louis, available at https://fred.stlouisfed.org/series/CPIAUCNS. The CPI value observed for the month of the year for each settlement's confirmation date was used in the calculation. Values for the Franciscan Friars of California (CA) are not inflation-adjusted.

[2] Debtor contribution is limited to contributions made by the debtor alone (that is, excluding contributions from non-debtor religious entities).

[3] "Yes" represents bankruptcies that were filed after the opening of a revival window and where most claims were filed as a result of the revival window opening. This is based on a review of the bankruptcy documents, particularly disclosure statements and plans of reorganization, as well as a CHILD USA publication on revival laws (Alice Nasar Hanan, *Revival Laws for Child Sex Abuse Claims* , CHILD USA (last updated June 6, 2024), available at https://childusa.org/wp-content/uploads/2025/11/US-WindowsRevival-Laws-for-CSA-Since-2002-6.7.24-AH.pdf).

Exhibit 3

Declaration of Dr. Kurt Martens, J.C.D.

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UNITED STATES BANKRUPTCY COURT

NORTHERN DISTRICT OF CALIFORNIA

OAKLAND DIVISION

In re: THE ROMAN CATHOLIC BISHOP OF OAKLAND, a California corporation sole, Debtor.	Case No. 23-40523 WJL Chapter 11 **DECLARATION OF DR. KURT MARTENS, J.C.D. IN SUPPORT OF CONFIRMATION OF DEBTOR'S MODIFIED FOURTH AMENDED PLAN OF REORGANIZATION** Judge: Hon. William J. Lafferty Date: TBD Time: TBD Place: United States Bankruptcy Court 1300 Clay Street, Courtroom 220 Oakland, CA 94612

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I, Dr. Kurt Martens, J.C.D., hereby declare as follows:

I. Background and Qualifications

1. I was retained by the Roman Catholic Bishop of Oakland ("RCBO" or "Debtor"), to provide an expert report and testimony on matters related to the following subjects:

(a) Canon Law regarding liquidation of church assets and use of proceeds;

(b) The nature of juridic persons under Canon Law;

(c) Canon Law applicable to the relationship of the Debtor and the Bishop to non-debtor entities and juridic persons within the Diocese of Oakland;

(d) Canon Law requirements for maintenance and use of restricted assets; and

(e) Clustering and merger of Parishes within a Roman Catholic Diocese.

2. I have personal knowledge of the facts stated herein and am competent to testify to them. If called as a witness, I could and would testify to the following based on my personal knowledge, research, and expertise. I submit this declaration in support of confirmation of *Debtor's Modified Fourth Amended Plan of Reorganization* (the "Plan").

3. I hold a Bachelor's degree in law and a masters degree in law, both from the Katholieke Universiteit Leuven (Catholic University of Leuven) in Belgium. The Licentiate in law is a five-year program that grants access to the legal profession in the European Union.

4. I earned my Doctorate in Canon Law (J.C.D.) from the Katholieke Universiteit Leuven. My doctoral dissertation concerned administrative law in the Church and the protection of rights within the Church's administrative law system. A doctorate in canon law permits me to practice canon law worldwide, as canon law is a universal legal system of the Catholic Church.

5. I am fluent in my native language of Dutch, and also French, English, German, and Italian.

6. Since November 2008, I have served as a consultant to the United States Conference of Catholic Bishops Committee on Canonical Affairs. I am currently serving my fifth three-year term in this role. In this capacity, I provide opinions on canonical issues that arise within the bishops' conference.

7. I have offered expert opinions related to Canon Law in civil cases in the United States approximately 20 or more times. I have never been disqualified as an expert by a court, nor has any of my expert reports or testimony been excluded by a court.

II. Expert Report

8. On July 1, 2025, I issued an expert report (the "Expert Report") in connection with confirmation of the Plan.

9. Canon Law is the body of law of the Catholic Church. The Catholic Church has the oldest continuous legal system in the Western world. From its inception, the Catholic Church adopted and thereafter developed norms and rules for governance.

10. Originally, canonical legislation was spread throughout various canonical collections. Pope Benedict XV promulgated the 1917 Code of Canon Law on May 27, 1917 (the "1917 Code"). The 1917 Code took effect on May 19, 1918, and remained in force until it was replaced with the 1983 Code of Canon Law (the "1983 Code"). The 1917 Code is also known as the Pio-Benedictine Code, because the work started under Pius X in 1904 and was finished and completed under Benedict XV. In addition to the two Codes, there is other canon law applicable to the whole Catholic Church.

III. Church Organization

11. The Catholic Church is neither monolithic nor overly hierarchical. Each entity within the Catholic Church has its own responsibilities and powers, and a complex system of checks and balances is in place. The organization of the Catholic Church is not comparable to an ordinary enterprise, but is deeply rooted in theology, in particular in ecclesiology (the theology that pertains to the nature, structure and organization of the Church). In turn, this organizational structure, rooted in ecclesiology, is found in canon law.

12. By virtue of his office, the Pope possesses supreme, full, immediate, and universal ordinary power in the Catholic Church, which he is always able to exercise freely.

13. A "diocese" is a geographical area within the greater universe of the Catholic Church. Under canon law, a diocese is to be divided into distinct parts, called parishes. The bishop of a diocese is the authority within the diocese to erect parishes and to also suppress or notably alter parishes. While the

Pope has supreme power in erecting and changing dioceses, the diocesan bishop does not have that same supreme power: before erecting or changing parishes, the diocesan bishop is to consult with the presbyteral council (c. 515 §2 CIC/83). Should the bishop neglect to consult with the presbyteral council of his diocese, his action pertaining to that particular parish is invalid.

14. In canon law, a distinction is made between physical persons and juridic persons. In the Catholic Church, besides physical persons, there are also juridic persons, meaning, subjects in canon law of obligations and rights which correspond to their nature. The Catholic Church and the Apostolic See have the character of a moral person by divine ordinance, meaning they are juridic persons by divine ordinance and can never be suppressed. In canon law, a distinction is made between public and private juridic persons. Public juridic persons are constituted by competent ecclesiastical authority and fulfill in the name of the Church, according to the norm of canon law and within the purposes set out for them, the proper function entrusted to them in view of the public good. All other juridic persons in the Church are private.

15. A legitimately erected diocese and a legitimately erected parish are each public juridic persons under canon law. A public juridic person is represented by those whose competence is acknowledged by canon law and these persons can act in the name of the public juridic person. The diocesan bishop represents his diocese in all its juridic affairs, while the pastor represents the parish according to the norm of law in all juridic affairs.

16. Since the parish is a juridic person, the parish is perpetual by its nature. Therefore, the merger, division and especially suppression of a parish are such extraordinary events that a just cause is required, even if the canon does not state this requirement explicitly.

17. Once a church building has been relegated to profane but not sordid use, it still is the property of the juridic person that owned it – meaning, the original parish or the merged parish – until the building is sold. Should a parish church be relegated to profane but not sordid use and subsequently alienated, canon law is to be followed with regard to this alienation. The proceeds of the sale of patrimony – meaning, a relegated church or any other property – go to the juridic person who owned the patrimony.

Thus, if a relegated church owned by a parish is sold, under canon law the proceeds from that sale belong to the parish.

18. "Ecclesiastical goods" are all temporal goods belonging to the universal Church, the Apostolic See, or other public juridic persons. Ecclesiastical goods are subject to the norms of Book V of the 1983 Code of Canon Law. Property including church buildings legitimately acquired by the parish – again, a public juridic person – is owned by the parish under canon law, not the diocesan entity.

19. The diocese is a separate public juridic person from the parish under canon law.

20. Canon 1292 governs the valid alienation of property. For parish property to be alienated, permissions by competent ecclesiastical authority will be required. When the value of the goods whose alienation is proposed falls within the minimum and maximum amounts determined by the conference of bishops, the competent ecclesiastical authority is the diocesan bishop with the consent of the diocesan finance council, the college of consultors and those concerned. If the value exceeds the maximum amount, the permission of the Holy See – more precisely, the Dicastery for the Clergy – is also required for valid alienation. The United States Conference of Catholic Bishops (USCCB) has determined that the maximum limit is $3,500,000 and the minimum limit is $25,000 or 10% of the prior year's ordinary annual income, whichever is higher.

21. Churches become sacred places through the solemn rite of dedication with chrism or the less solemn rite of blessing: in both cases, these churches are permanently withdrawn from secular use. Under canon law, a church located in a parish belongs to the juridic person of the parish, even though under civil law it may be titled in the name of a different entity (e.g. the Debtor).

22. The new Book VI of the 1983 Code of Canon Law, promulgated by Pope Francis on May 23, 2021 and in effect since December 8, 2021, foresees stricter and more serious penalties for those "who, without the prescribed consultation, consent, or permission, or without some other requirement of law imposed for validity or for liceity, alienates ecclesiastical goods or performs acts of administration concerning them." The sanctions for ignoring said canonical requirements range from an order to reside in a territory and/or pay a fine, over a prohibition to even a privation of all or some offices, tasks,

ministries, or functions. Thus, a bishop could be removed from office as a penalty for not observing the norms on alienation and administration of ecclesiastical goods.

23. Individuals cannot own the ecclesiastical goods of a diocese or the parishes. In other words, Bishop Barber is the shepherd of his flock in the Diocese of Oakland, but he is not the owner of any ecclesiastical goods of the diocese or any individual parish and he has no personal interest in it. In a sense, he holds it in trust and needs to safeguard it. To be clear, I do not mean this in the civil law sense of holding something in trust. As bishop, canon law charges Bishop Barber with ensuring and enforcing the proper use and, where appropriate, sale of ecclesiastical goods within the diocese. In that sense, he is the caretaker of all such goods, but they do not belong to him individually.

24. From a canonical perspective, cash held by a particular parish is property of that parish – the canonical juridic person to which the funds belong. As to the parochial funds, they belong to the individual parish. This is true even though under civil law the parish may be one and the same with the diocesan entity.

25. Parochial assets have to be administered according to the requirements of book V of the Code of Canon Law. The diocese and the diocesan bishop cannot seize these parochial assets to satisfy the obligations of the diocese in a civil bankruptcy process: as explained above, the bishop would violate canon law and exposes himself to canonical sanctions, including privation from office, should he not follow canon law. To avoid sanction, he must seek and obtain the requisite authority from the Catholic Church (e.g. the Holy See) before alienating the ecclesiastical goods of a separate juridic person such as a parish.

IV. Donor Intent and Contracts

26. According to canon 1300, "the legitimately accepted wills of the faithful who give or leave their resources for pious causes, whether through an act *inter vivos* or through an act mortis cause, are to be fulfilled most diligently even regarding the manner of administration and distribution of goods."

27. Failure to observe donor intent is a grave wrong under canon law because it violates binding agreements and harms the good of the Church. In as far as the diocese is concerned, the diocesan bishop together with his vicar general and episcopal vicars have the fundamental responsibility to assure fulfillment of donor intent.

28. As a consequence, bequest or trust gifts where the trust instrument or the will requires use for a particular purpose, gifts accompanied by a written instruction (letter, email, check memo, etc.) designating the gift for a particular purpose, or gifts in response to a fundraising appeal for a particular purpose (e.g. second collection, capital campaign, the annual Bishop's appeal) are all examples of donor intent. While these may originate in civil law, canon law also requires them to be respected and enforced.

29. Administrators of ecclesiastical goods must take care that the ownership of ecclesiastical goods is protected by civilly valid methods. Canon 1284 §2, 2° obliges administrators of ecclesiastical goods to "take care that the ownership of ecclesiastical goods is protected by civilly valid methods." The diocesan bishop does not own the ecclesiastical goods: he is to protect and safeguard them as a good administrator.

30. Civil corporations such as the Debtor are created with the intention they will hold ecclesiastical goods in trust consistent with canon law requirements. The California Corporations Code Sec. 9142(c), subsection (c)(2) provides that assets can be held in trust under California law if the "articles or bylaws of the corporation, or the governing instruments of a superior religious body or general church of which the corporation is a member, so expressly provide." Canon law is the "governing [instrument] of a superior religious body or general church."

31. What civil law has established in a given territory for contracts is to be observed with the same effects in canon law, on condition that the provisions of civil law are not contrary to divine law or canon law (c. 1290 CIC/83). The literature calls this the canonization of civil law: by giving civil law the same effects in canon law, this part of civil law now becomes also canon law. The provision of canon 1290 intends to make sure that contracts entered into by ecclesiastical administrators are valid and binding. Gift transfers are a specific form of contract and the norm of canon 1290 would also apply to them.

32. The obligation to follow civil law when it comes to contracts also means that the civil law provisions are to be followed for any of the corporate structures set up at the diocesan and parish levels. In as far as these do not contradict divine law or canon law, the bishop must respect the civil law formalities and requirements when it comes to decision making in these corporate entities. The bishop will have to act in the best interest of the entity for which he is making a decision, and the fiduciary duties of board

members under civil law are to be respected. At the same time, the Bylaws of such civil entities usually incorporate reserved powers for the bishop to make sure these civil entities remain faithfully Catholic and do not become rogue entities.

V. Canonical Permission for Bankruptcy

33. In March of 2023, Bishop Barber petitioned the Holy See for permission to enter bankruptcy proceedings. The petition was made in accordance with canon 1295: any transaction which can worsen the patrimonial condition of a juridic person is also subject to the requirements of canons 1291-1294. Bishop Barber petitioned the Holy See for permission for the Diocese of Oakland to enter bankruptcy proceedings, thus for the public juridic person of the Diocese of Oakland to enter the civil bankruptcy proceedings. The Dicastery for the Clergy gave the Diocese of Oakland the *nihil obstat* to enter these bankruptcy proceedings in early April of 2023.

VI. Conclusion

34. Based on my expertise in canon law and my review of the relevant documents, it is my opinion that under canon law:

(a) parishes are separate public juridic persons under canon law, distinct from the diocese;

(b) parish property belongs to the parish, not the diocese;

(c) proceeds from the sale of parish property belong to the parish;

(d) the diocese cannot seize parochial assets to satisfy diocesan obligations without violating canon law;

(e) donor restrictions must be honored under canon law; and

(f) the bishop acts as an administrator and trustee of ecclesiastical goods, not as an owner.

[*signature block on the next page*]

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct to the best of my information, knowledge, and belief.

Executed on June 5, 2026, at Silver Spring, MD.

/s/

Kurt Martens, JCD

Exhibit 4

Declaration of John Hogan

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UNITED STATES BANKRUPTCY COURT

NORTHERN DISTRICT OF CALIFORNIA

OAKLAND DIVISION

In re: THE ROMAN CATHOLIC BISHOP OF OAKLAND, a California corporation sole, Debtor.	Case No. 23-40523 WJL Chapter 11 **DECLARATION OF JOSHUA HOGAN, THE UNKNOWN ABUSE CLAIMS REPRESENTATIVE, IN SUPPORT OF CONFIRMATION OF DEBTOR'S MODIFIED FOURTH AMENDED PLAN OF REORGANIZATION** Judge: Hon. William J. Lafferty Date: June 15, 2026 Time: 9:00 a.m. Place: United States Bankruptcy Court 1300 Clay Street, Courtroom 220 Oakland, CA 94612

I, Joshua Hogan, hereby declare as follows:

1. I am the court-appointed legal representative ("Unknown Abuse Claims Representative") for claimants (the "Unknown Abuse Claimants") that may have claims against the Debtor arising from sexual abuse occurring on or before the effective date of a plan of reorganization in this Chapter 11 Case, but, as a result of a valid legal justification, do not or did not timely submit a proof of claim against the Debtor in this Chapter 11 Case (the "Unknown Abuse Claims").

2. I have served as Unknown Abuse Claims Representative since March 11, 2026, when the bankruptcy court presiding over this chapter 11 case approved my retention as Unknown Abuse Claims Representative. I was appointed to succeed my father, Hon. Michael Hogan (Ret.), who served in this role from his appointment on December 20, 2024 through his death in November 2025.

3. My powers and duties as Unknown Abuse Claims Representative are described in the *Order Appointing Michael Hogan as Legal Representative for Unknown Abuse Claimants* [*see* Dkt. No. 1554], which order was expressly made applicable to me in the bankruptcy court's order appointing me as successor Unknown Abuse Claims Representative [Dkt. No. 2715 ¶ 2].

4. I am an attorney licensed to practice in the State of Oregon. I have been licensed in Oregon since 2009. I received my law degree (J.D.) and masters in business administration (M.B.A.) from the University of Oregon in 2009. I currently work at Hogan Mediation.

5. In addition to this matter, I am currently serving as the legal representative for unknown abuse claim holders in the chapter 11 cases styled *In re Roman Catholic Church of the Archdiocese of New Orleans*, No. 20-10846 (E.D. La.) and *In re Roman Catholic Bishop of Santa Rosa*, No. 23-10113 (Bankr. N.D. Cal.). Committee counsel in *In re Roman Catholic Archbishop of Baltimore*, No. 23-16969 (D. Md.) has sought approval for me to serve in that role, which approval remains pending.

6. I worked with Judge Hogan in his role as legal representative for unknown abuse claims the aforementioned chapter 11 cases and at least a dozen others.

7. I have reviewed the *Debtor's Modified Fourth Amended Plan of Reorganization Dated March 27, 2026* [Docket No. 2758] (the "Plan").

8. In connection with my review of the Plan, I negotiated the treatment of Unknown Abuse Claims in both the Plan and a separate, since-withdrawn plan proposed by the official committee of unsecured creditors (the "Committee"). I successfully negotiated an increase in the amount to be added to the Unknown Abuse Claims Reserve (as defined in the Plan) from $5 million to $7.7 million.

9. I have cast a ballot in support of the Plan on behalf of Unknown Abuse Claimants. I have based my vote on the Plan's treatment of Unknown Abuse Claimants as a whole, not the treatment of other Classes. In coming to this conclusion, and over the course of the chapter 11 case, I have:

a. Reviewed all Abuse Claims filed to date;

b. Compared statistics of the dates of abuse and the number of alleged perpetrators with 10 or more filed Abuse Claims with the generally expected percentages discussed in the John Jay College of Criminal Justice studies from 2004 and 2011;

c. Discussed the goals for treatment of Unknown Abuse Claims with Judge Hogan;

d. Interviewed lead counsel for the Debtor and Committee; and

e. Followed the court docket in the chapter 11 case and the positions of the parties as set forth in their filings and oral arguments.

10. The decisive factor that makes choosing the Plan better for Unknown Abuse Claimants is that the funds to pay their Claims are guaranteed. The Plan also leaves room for Unknown Abuse Claimants to pursue the Litigation Option (as defined in the Plan), limiting those particular Unknown Abuse Claimants' potential financial downside. I believe there is more risk for Unknown Abuse Claimants to go without compensation if the Plan is not confirmed and the case is dismissed with no resolution.

11. The amount of money being placed into the Unknown Abuse Claims Reserve is adequate. It is currently unknown whether any Unknown Abuse Claimants exist. However, if we assume, as I do, 15 unknown abuse claims, the $7.7 million contribution to the Unknown Abuse Claims Reserve would provide relatively equal treatment on a per-claim basis - $513,000 per claim – as Class 4 Abuse Claimants under the Plan. If the number of Unknown Abuse Claimants exceeds 15, I still expect them to receive a significant percentage of what other Abuse Claims receive, in relative terms.

12. I am also satisfied the Plan provides sufficient mechanisms for Unknown Abuse Claimants to assert Unknown Abuse Claims and seek compensation for those claims from the Unknown Abuse Claims Reserve should they so choose. The Plan places vastly easier demands on claimants to receive compensation through the Survivors' Trust compared to the court system.

13. I am also pleased with the Debtor's formalized commitment in the Plan to protect parishioners from sexual abuse. The protocols the Debtor plans to adopt are important and will be mandatory if the Plan is confirmed and becomes effective.

14. Confirmation of the Plan is not without drawbacks. If no Plan is approved, Unknown Abuse Claimants may have the option of coming forward in the future subject to the statutes of limitations governing their claims, and could choose to pursue suits against the Debtor and its insurers according to their own desires. Withdrawing that potential is no small factor.

15. Moreover, I respect the individual voters of Class 4 Abuse Claims, and their right to vote their own interests.

16. In my capacity as the Unknown Abuse Claims Representative, it is my determination that the best interests of Unknown Abuse Claimants will be served if the Plan is confirmed, for the reasons stated above. The Plan treats Unknown Abuse Claimants fairly and provides a certain pathway to meaningful compensation that is commensurate with other survivors of abuse asserting claims in this case.

[*signature block on the next page*]

I declare under penalty of perjury under the laws of the United States of America the foregoing is true and correct to the best of my information, knowledge, and belief.

Executed on June 5, 2026, at Eugene, Oregon.

Joshua Hogan
Unknown Abuse Claims Representative

Exhibit 5

Declaration of Attila J. Bardos

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Counsel for the Debtor
and Debtor in Possession

UNITED STATES BANKRUPTCY COURT

NORTHERN DISTRICT OF CALIFORNIA

OAKLAND DIVISION

In re: THE ROMAN CATHOLIC BISHOP OF OAKLAND, a California corporation sole, Debtor.	Case No. 23-40523 WJL Chapter 11 **DECLARATION OF ATTILA J. BARDOS IN SUPPORT OF CONFIRMATION OF DEBTOR'S MODIFIED FOURTH AMENDED PLAN OF REORGANIZATION** Judge: Hon. William J. Lafferty Date: June 15, 2026 Time: 9:00 a.m. Place: United States Bankruptcy Court 1300 Clay Street, Courtroom 220 Oakland, CA 94612

I, Attila J. Bardos, hereby declare as follows under perjury pursuant to 28 U.S.C. § 1746:

1. I am the Chief Financial Officer ("CFO") of the Roman Catholic Bishop of Oakland, a California corporation sole (the "Debtor" or "RCBO").

2. I submit this declaration for purposes of streamlining my direct testimony that I intend to offer in person at the confirmation hearing beginning June 15, 2026, in support of the *Debtor's Modified Fourth Amended Plan of Reorganization* [Docket No. 2758] (or as later amended, modified, or supplemented, the "Plan").[1] If called upon to testify about the contents herein, I could and would testify competently to the facts set forth herein. I am authorized by the Debtor to submit this declaration.

I. BACKGROUND

3. I am the CFO of the Debtor, and have served in this capacity since approximately 2023, after the Petition Date of May 8, 2023. I succeeded Paul Bongiovanni as the Debtor's CFO.

4. In my role as CFO, I am responsible for overseeing the Debtor's financial operations, including management of the Debtor's assets, liabilities, financial reporting, and coordination with the Debtor's retained professionals in this Chapter 11 case, including counsel and financial advisors. I report directly to Bishop Michael C. Barber, S.J.

5. I also serve on the boards of Adventus, the Roman Catholic Welfare Corporation of Oakland ("RCWC"), and the Roman Catholic Cemetery Corporation ("RCC"). I am familiar with the contributions each entity is making under the Plan and the negotiations that led to those contributions.

II. THE PLAN

6. In my role as CFO, I have been deeply involved in the formulation, drafting, negotiation, and modification related to each iteration of the Debtor's plans of reorganization in this case, including the current Plan. I signed the Plan on behalf of the Debtor as an officer of the Diocese. I signed it because I have been very involved with the Plan's creation and each of its modifications over the past approximately 20 months, making me the logical person to execute it on the Diocese's behalf.

[1] Capitalized terms not defined herein shall have the meaning provided in the Plan.

7. I understand the Plan includes an Insurance Assignment through which RCBO passes to the Survivors' Trust the ability to seek all available benefits under RCBO's insurance policies—not a transfer of the full policy, but the ability for each and every individual Survivor with an Allowed Claim who chooses the Litigation Option under the Plan to recover all available benefits and rights from the policy in state court. As I understand it, it is a transfer from RCBO to the Survivors' Trust for the benefit of each of the Survivors, because right now those insurance rights are RCBO's asset, and if the Plan is confirmed then individual Survivors with an Allowed Claim who exercise the Litigation Option are able to recover all available rights and benefits under the insurance policies.

8. The insurance-related documents identified on the Debtor's Exhibit List are true and authentic copies of insurance policies obtained by the Debtor over the course of several decades, and of documents evidencing the issuance of certain insurance policies to the Debtor. Based on my personal knowledge, these insurance policies and evidence of the insurance of policies have been maintained within the Debtor's records in the normal course of business since the issuance of each policy.

9. While insurance-related documents identified on the Debtor's Exhibit List reflect insurance coverage available to the Debtor, I cannot confirm whether or not these documents reflect the full and complete version of each insurance policy or the full and complete extent of insurance coverage available to the Debtor.

10. I am personally familiar with the Plan, based on my role as CFO, my participation in the formulation and negotiation of the Plan, my review of the Plan and Plan Documents, and my communications with the Debtor's professionals, affiliated entities, and the Committee's representatives. I am prepared to testify as to my personal understanding of the Plan and underlying factual basis which demonstrates the Plan satisfies requirements of section 1129 of the Bankruptcy Code.

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I declare under penalty of perjury under the laws of the United States of America the foregoing is true and correct to the best of my information, knowledge, and belief.

Executed on June 5, 2026, at Oakland, California.

/s/. Attila Bardos

Attila J. Bardos
Chief Financial Officer
The Roman Catholic Bishop of Oakland

Exhibit 6

Declaration of Ron Gies

UNITED STATES BANKRUPTCY COURT

NORTHERN DISTRICT OF CALIFORNIA

OAKLAND DIVISION

In re: THE ROMAN CATHOLIC BISHOP OF OAKLAND, a California corporation sole, Debtor.	Case No. 23-40523 WJL Chapter 11 **DECLARATION OF RONALD GIES IN SUPPORT OF CONFIRMATION OF DEBTOR'S MODIFIED FOURTH AMENDED PLAN OF REORGANIZATION** Judge: Hon. William J. Lafferty Date: June 15, 2026 Time: 9:00 a.m. Place: United States Bankruptcy Court 1300 Clay Street, Courtroom 220 Oakland, CA 94612

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I, Ronald Gies, hereby declare as follows:

1. I am the Chief Financial Officer of the Roman Catholic Cemeteries of the Diocese of Oakland ("RCC"). I am authorized to submit this declaration on behalf of RCC in support of confirmation of the Debtor's Fourth Amended Plan (the "Plan"). Capitalized terms used but not defined herein have the meanings ascribed to them in the Plan. I have read the Plan and understand its terms.

2. Except as otherwise indicated, I have personal knowledge of the matters set forth in this declaration, or knowledge based on my review of RCC's books and records and on information provided to me by RCC's officers, directors, and professionals in the ordinary course. If called as a witness, I could and would testify competently to the matters stated herein.

3. RCC is a non-debtor entity affiliated with the Roman Catholic Bishop of Oakland, the debtor and debtor in possession in the above-captioned chapter 11 case (the "Debtor"). I submit this declaration to describe RCC's role as Exit Facility Lender under the Plan, RCC's Board of Directors' review and approval of the exit facility and the proposed collateral package, the arm's-length nature of the negotiations over the exit facility, and RCC's ability and readiness to fund its obligations under the Plan.

RCC's Independence and Governance

4. RCC is a non-profit religious corporation organized under the laws of the State of California. It operates and administers six diocesan cemeteries, five diocesan mortuaries, two mausoleums, and one crematory on land owned by the Debtor. While RCC and the Debtor share a common Catholic charitable mission and operate within the Diocese of Oakland's family of Catholic entities, they are legally distinct corporations with separate governance structures. As correctly defined in the Plan, RCC is "a non-profit religious corporation, separate and distinct from RCBO." *See* Plan § 1.1.132. RCC is not owned or controlled by the Debtor, and the Debtor does not direct or govern RCC's day-to-day operations, finances, or management decisions.

5. RCC is governed by its own Board of Directors, which exercises independent fiduciary oversight over RCC's management, finances, and operations. RCC's Board of Directors acts independently of the Debtor's leadership and the Roman Catholic Bishop of Oakland. RCC

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maintains its own officers and administrative staff, and its operations are not subject to direction or control by the Debtor on a day-to-day basis. RCC maintains its own bank accounts, its own financial controls, and its own books and records separate from those of the Debtor.

6. RCC's agreement to provide the Exit Facility reflects a voluntary decision by RCC's Board. It's decision is an exercise of the Board's sound business judgment and in furtherance of RCC's own charitable mission.

The RCC Pre-Petition Secured Claim

7. RCC is the Debtor's pre-petition secured lender, pursuant to the RCC Prepetition Loan Documents, and RCC's duly filed proof of claim in this bankruptcy case. In exchange for its Allowed Secured Claim (Class 1), RCC will receive payment under the Plan pursuant to the terms of the RCC Prepetition Loan Documents, provided that: (a) the Debtor shall not be required to pay default interest, late payment fees, or equivalent penalties on account of non-payment of principal due on or before the Effective Date; and (b) any unpaid principal amounts that were due prior to the Effective Date shall be amortized over the remaining term of the loan under the RCC Prepetition Loan Documents. *See* Plan § 4.1.2. These amounts were meaningful economic concessions; the aggregate amount of default interest, late payment fees, and equivalent penalties exceed approximately $2,534,000. The aggregate amount of unpaid principal coming due prior to the Effective Date and that will be amortized over the remaining term of the loan is not less than approximately $1,757,000.

RCC's Exit Financing in Support of the Plan

8. Under the Plan, RCC, as Exit Facility Lender, will provide the Reorganized Debtor with a $55,000,000 exit facility (the "Exit Facility") on the Effective Date. *See* Plan § 11.1. The Exit Facility consists of (a) up to $15,000,000 to refinance the then-outstanding balance of the DIP Obligations, and (b) new lending for the remaining balance, which will be new money made available to the Reorganized Debtor on the Effective Date.

9. The proceeds of the Exit Facility will be used to (a) refinance the outstanding DIP Obligations, (b) fund the Initial Debtor Contribution of $40,000,000 to the Survivors' Trust, and (c) fund the operations of the Reorganized Debtor. *See* Plan § 11.1.

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10. On the Effective Date, the Exit Facility shall constitute legal, valid, binding, and authorized indebtedness and obligations of the Reorganized Debtor. All liens and security interests granted in accordance with the Exit Facility Documents shall be legal, valid, and binding upon the Reorganized Debtor, automatically perfected without further filing or recordation, and shall not be subject to discharge, avoidance, recharacterization, or subordination. *See* Plan § 11.2.

11. The execution of documents and entry into all agreements necessary in connection with the Exit Facility described in Article XI of the Plan is a non-waivable condition precedent to the effectiveness of the Plan. *See* Plan §§ 10.2.3, 10.2.10. The execution and agreement of the documents governing the Exit Facility, on terms satisfactory to RCC, is a condition precedent to the effectiveness of the Plan. *See* Plan § 10.2.3.

12. RCC has provided the Exit Facility voluntarily, and the terms were negotiated at arm's length and in good faith. RCC is among the parties for whom the Confirmation Order will include a finding of fact that it acted in good faith. *See* Plan § 10.1.6. RCC is also an Exculpated Party entitled to the benefit of the Plan's Exculpation Clause. *See* Plan § 13.6. As an Exculpated Party under the Plan, the protections afforded to RCC apply to acts or omissions in connection with the Chapter 11 case and the Plan, and are not a release by third parties of any separate, pre-petition claims they may hold against RCC.

The Collateral Package

13. RCC's Exit Facility will be secured by the collateral described in the Exit Facility Documents (the "Collateral Package") and as set forth in the Amended List of Real Property filed as Exhibit G to the Amendment to Plan Supplement [Docket No. 3037] (the "Plan Supplement"). The Collateral Package includes, without limitation, a first priority security interest in the real properties identified as "RCC Collateral" on Exhibit G to the Plan Supplement, which consist of: (a) cemetery properties including Holy Cross Cemetery (Antioch), St. Mary Cemetery (Oakland), St. Michael Cemetery (Livermore), Holy Sepulchre Funeral Center (Hayward), and Lafayette Retreat Center; (b) whole parish sites including St. Patrick, St. Augustine, Our Lady of Lourdes, St. Paschal, St. Barnabas, St. Albert, Sacred Heart, St. Andrew Korean Pastoral Center, St. Rose, Mary Help of Christians, St. Stephen, Transfiguration, and Our Lady of Guadalupe; (c) the Coopers

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Mortuary property (Furrer); and (d) certain vacant portions of parish properties and parish houses as further detailed on Exhibit G. .

Arm's-Length Negotiations and Commercial Terms

14. The terms of the Exit Facility under the Plan were the product of extensive, good-faith negotiations conducted at arm's length between RCC and the Debtor. At all times during those negotiations, RCC was represented by independent legal counsel. RCC's counsel and the Debtor's counsel engaged in multiple rounds of negotiation over an extended period to reach agreement on the structure, amount, use of proceeds, security, and other material terms of the Exit Facility.

15. The Exit Facility reflects commercially reasonable terms for an exit lending transaction that RCC's Board of Directors, with the benefit of independent legal advice, determined to be appropriate in light of RCC's interests and financial capabilities. The terms include standard protections that RCC bargained for as a secured lender, including: (a) a perfected senior security interest in the Collateral Package under the Exit Facility Documents; (b) the legal, valid, and binding nature of the indebtedness and security interests upon entry of the Confirmation Order under Plan § 11.2; and (c) RCC's right to receive payment in full of its Allowed Class 1 Secured Claim on market terms per the RCC Prepetition Loan Documents. Each of these protections were central to RCC's willingness to make this financing available to the Debtor. The Exit Facility terms were not pre-agreed, dictated by the Debtor, or otherwise established other than through genuine arms-length bargaining. The amount of the Exit Facility represents the maximum amount that the management and board of RCC determined to be appropriate based on RCC's interests and financial capabilities.

Ability and Readiness to Fund

16. RCC has the financial capacity and is fully committed to providing the Exit Facility in accordance with the terms of the Plan. Based on my review of RCC's current finances, RCC has sufficient liquid assets to fund the Exit Facility in full on the Effective Date. RCC currently serves as the Debtor's DIP lender and has demonstrated an ongoing commitment to supporting the Debtor's reorganization. RCC is ready to execute the Exit Facility Documents and to fund the Exit

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Facility on the Effective Date. As of the date of this Declaration, RCC is not aware of any material adverse change in its financial condition, business operations, or prospects that has occurred or is anticipated and that would impair RCC's ability to provide the Exit Facility as required by the Plan.

17. Other than the occurrence of the Effective Date and satisfaction of the conditions precedent set forth in the Plan, including the execution of the Exit Facility Documents on terms satisfactory to RCC as required by Plan § 10.2.3, there are no conditions remaining that would prevent RCC from providing the Exit Facility. RCC has no pending internal approvals, no outstanding regulatory or governmental conditions, and is not aware of any material adverse change that has occurred or is anticipated that would impair RCC's ability to execute the Exit Facility Documents or to fund the Exit Facility as required by the Plan.

18. The Exit Facility will enable the Reorganized Debtor to refinance the outstanding DIP Obligations, fund the $40,000,000 Initial Debtor Contribution to the Survivors' Trust, and fund post-confirmation operations. Without the Exit Facility, the Plan could not be implemented on its current terms.

Board Approval

19. The Board of Directors of RCC has reviewed and approved (a) RCC's provision of the Exit Facility on the terms set forth in the Plan and summarized above, and (b) the proposed Collateral Package securing the Exit Facility.

20. For the foregoing reasons, RCC supports the Debtor's Fourth Amended Plan and respectfully requests that the Court confirm the Plan.

I declare under penalty of perjury under the laws of the United States of America the foregoing is true and correct to the best of my information, knowledge, and belief.

Executed on June 5, 2026.



Ronald Gies

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RCBO - Decl (RCC) ISO Modified Fourth Amended Plan (6.5.26)

Final Audit Report 2026-06-05

Created:	2026-06-05
By:	Kim Adams (kim.adams@nortonrosefulbright.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAA6Wf8oftUf11I77cw1Ky9TqHzJ9PBPTMf

"RCBO - Decl (RCC) ISO Modified Fourth Amended Plan (6.5.26)" History

Document created by Kim Adams (kim.adams@nortonrosefulbright.com)
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Document emailed to Ron Gies (rgies@cfcsmission.org) for signature
2026-06-05 - 11:52:13 PM GMT

Email viewed by Ron Gies (rgies@cfcsmission.org)
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Document e-signed by Ron Gies (rgies@cfcsmission.org)
Signature Date: 2026-06-05 - 11:53:18 PM GMT - Time Source: server - Signature Appearance Selected: IMAGE

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Exhibit 7

Declaration of Andrew Currier

UNITED STATES BANKRUPTCY COURT

NORTHERN DISTRICT OF CALIFORNIA

OAKLAND DIVISION

In re: THE ROMAN CATHOLIC BISHOP OF OAKLAND, a California corporation sole, Debtor.	Case No. 23-40523 WJL Chapter 11 **DECLARATION OF ANDREW CURRIER IN SUPPORT OF CONFIRMATION OF DEBTOR'S MODIFIED FOURTH AMENDED PLAN OF REORGANIZATION** Judge: Hon. William J. Lafferty Date: June 15, 2026 Time: 9:00 a.m. Place: United States Bankruptcy Court 1300 Clay Street, Courtroom 220 Oakland, CA 94612

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I, Andrew Currier, hereby declare as follows:

1. I am the President of the Board of Directors of the Roman Catholic Welfare Corporation of Oakland ("RCWC"). I am authorized to submit this declaration on behalf of RCWC in support of confirmation of the Debtor's Modified Fourth Amended Plan (the "Plan"). Capitalized terms used but not defined herein have the meanings ascribed to them in the Plan. I have read the Plan and understand its terms.

2. Except as otherwise indicated, I have personal knowledge of the matters set forth in this declaration, or knowledge based on my review of RCWC's books and records and on information provided to me by RCWC's officers, directors, and professionals in the ordinary course. If called as a witness, I could and would testify competently to the matters stated herein.

3. I submit this declaration to describe RCWC's RCWC's contribution in support of the Plan, RCWC's Board of Directors' review and approval of that contribution, the arm's-length nature of the negotiations over RCWC's contribution, and RCWC's ability and readiness to fund its obligations under the Plan.

RCWC's Independence and Governance

4. RCWC is a non-profit religious corporation organized under the laws of the State of California. It oversees 32 parochial elementary schools and two high schools within the Roman Catholic Diocese of Oakland. While RCWC and the Debtor share a common Catholic charitable mission and operate within the Diocese of Oakland's family of Catholic entities, they are legally distinct corporations with separate governance structures. As correctly defined in the Plan, RCWC is "a non-profit religious corporation, separate and distinct from RCBO." *See* Plan § 1.1.134. RCWC is not owned or controlled by the Debtor, and the Debtor does not direct or govern RCWC's day-to-day operations, finances, or management decisions. RCWC maintains its own bank accounts, its own financial controls, and its own books and records separate from those of the Debtor.

5. RCWC is governed by its own Board of Directors, which exercises independent fiduciary oversight over RCWC's management, finances, and operations. RCWC also maintains its own officers and administrative staff. RCWC's Board of Directors acts independently of the

Debtor's leadership and the Roman Catholic Bishop of Oakland.

6. RCWC's support of the Plan reflects a voluntary decision by RCWC's Board, made in the exercise of RCWC's independent business judgment and in furtherance of RCWC's own charitable mission—not as a result of Debtor direction or control.

RCWC's Contribution in Support of the Plan

7. Under the Plan, RCWC will contribute $30,000,000.00 (the "RCWC Cash Contribution") in cash to the RCWC Escrow on the schedule set forth in Section 9.3.2.1 of the Plan. Specifically:

(a) $7,700,000.00 (the "Initial RCWC Contribution") on the Effective Date;

(b) No less than $3,000,000 by the first anniversary of the Effective Date;

(c) No less than $6,000,000 by the second anniversary of the Effective Date; and

(d) The remaining balance, up to $13,300,000, by the date that is three years and six months after the Effective Date.

8. In addition, during the Plan Payment Period, RCWC shall pay into the RCWC Escrow the net proceeds (after closing costs and attorneys' fees) from any sale of unencumbered real estate titled in the name of RCWC, up to the total amount of the RCWC Cash Contribution. *See* Plan § 9.3.2.1.

9. Distributions from the RCWC Escrow are available only to Holders of Class 4 Abuse Claims whom the Abuse Claims Reviewer determines asserted a compensable claim against RCWC and who have executed a RCWC Release. *See* Plan § 9.3.2.2.

10. I understand that RCWC receives releases of Abuse Claims only from those RCWC Claimants who affirmatively execute and deliver an RCWC Release. No non-consensual release of any claim held by a person against RCWC is granted under the Plan.

11. In exchange for its contribution, RCWC, to the extent it holds a Class 7A Claim, will be deemed to have waived its Abuse Related Contribution Claim against the Debtor, the Reorganized Debtor, the Estate, the Survivors' Trust, and any Settling Insurer. *See* Plan § 9.3.2.

12. If any amount remains in the RCWC Escrow at the three and a half-year anniversary of the Effective Date on account of RCWC Claimants having failed to execute RCWC Releases,

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such amount shall be returned to RCWC in accordance with Section 9.3.2.6 of the Plan.

13. RCWC's contribution to the Plan is voluntary. It was negotiated with the Debtor at arm's length and in good faith. RCWC is among the parties for whom the Confirmation Order will include a finding of fact that it acted in good faith . *See* Plan § 10.1.6. RCWC is also an Exculpated Party entitled to the benefit of the Plan's Exculpation Clause. *See* Plan § 13.6.

Arm's Length Negotiations and Commercial Terms

14. The terms of RCWC's contribution under the Plan constitute the byproduct of the business judgment of the RCWC Board of Directors. In connection with RCWC's negotiations with the Debtor concerning RCWC's contribution to the Plan, RCWC has been represented by independent legal counsel. RCWC's counsel and the Debtor's counsel engaged in multiple rounds of negotiation over an extended period to reach agreement on the structure, amount, payment schedule, and conditions of RCWC's contribution.

15. I oversaw these negotiations which were led by RCWC's legal counsel. The negotiations covered, among other things, the aggregate amount of the RCWC Contribution, the payment schedule and milestone dates, the conditions to payment, the escrow mechanics, the eligibility criteria for RCWC Claimants, the requirements for a valid RCWC Release, the disposition of unclaimed escrow funds, and the scope of the exculpation to be afforded to RCWC in connection with the Plan. RCWC at no point agreed to contribute funds unconditionally or without receiving a meaningful benefit in return. The terms that resulted from those negotiations, as reflected in the Plan, represent a genuine compromise that RCWC independently determined to be fair, reasonable, and consistent with its charitable mission.

16. These terms include, among others: (a) a third-party escrow mechanism ensuring RCWC funds are distributed only to eligible claimants who execute RCWC Releases; (b) a clear, phased payment schedule with defined milestones; (c) a limitation on distributions exclusively to Holders of Class 4 Abuse Claims the Abuse Claims Reviewer determines asserted compensable claims against RCWC; (d) a waiver of RCWC's Class 7A Claim in exchange for the contribution; and (e) the return of any unclaimed escrow funds to RCWC at the conclusion of the distribution period.

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17. A central and non-negotiable requirement for RCWC's participation in the Plan is the RCWC Release mechanism. It ensures that RCWC Contribution funds are directed exclusively to persons with adjudicated, compensable claims against RCWC who, in exchange, provide RCWC the benefit of a binding release of those claims. Without this structure, RCWC would not have agreed to commit to a fixed multi-year contribution of $30 million. The return of unclaimed escrow funds to RCWC at the conclusion of the Plan Payment Period is an equally essential term. It ensures that RCWC's contribution is not an unconditional award to claimants who choose not to execute releases to RCWC.

Ability and Readiness to Fund

18. RCWC has carefully reviewed its ability to satisfy each payment milestone for the RCWC Contribution and believes it has sufficient financial resources and liquidity necessary to fulfill its payment obligations under the Plan. RCWC is able and ready to fund the RCWC Cash Contribution in accordance with the payment schedule set forth in Section 9.3.2.1 of the Plan, including the Initial RCWC Contribution of $7,700,000.00 due on the Effective Date.

19. RCWC's Contribution to the Plan will be funded by the disposition of targeted real estate dispositions owned by RCWC. A listing of the real estate that RCWC intends to liquidate to support its contribution to the Plan is attached hereto as Exhibit "A." RCWC is not aware of any lien, encumbrance, or restriction on disposition that would prevent RCWC from proceeding with the sales or other dispositions sufficient to fund the RCWC Contribution on the required schedule. To my knowledge, the anticipated net proceeds from the real estate dispositions are sufficient, based on current market estimates, to fund each of the payment milestones when due. As of the date of this Declaration, RCWC is not aware of any legal, financial, regulatory, or operational impediment to satisfying any payment milestone when due.

20. In addition, as provided in the Plan, RCWC will deposit into the RCWC Escrow the net proceeds of any other sales or dispositions of unencumbered RCWC real property occurring during the Plan Payment Period, up to the total amount of the RCWC Cash Contribution.

21. For the avoidance of doubt, RCWC will maintain sufficient financial resources to satisfy each subsequent payment obligation as it becomes due during the Plan Payment Period.

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Board Approval

22. Other than the occurrence of the Effective Date and satisfaction of the conditions precedent set forth in the Plan, there are no conditions remaining that would prevent RCWC from funding its obligations under the Plan. RCWC has no pending internal approvals, no outstanding regulatory or governmental conditions, and is not aware of any material adverse change that has occurred or that is anticipated that would impair RCWC's ability to make the RCWC Cash Contribution as required by the Plan.

23. The Board of Directors of RCWC has reviewed the terms of RCWC's contribution under the Plan, including the terms summarized above, and has approved that contribution.

24. RCWC's contribution under the Plan has been duly authorized in accordance with RCWC's governing documents, including its charter and bylaws. I am not aware of any additional state, regulatory, or governmental approval for RCWC to make the RCWC Cash Contribution as contemplated by the Plan.

25. For the foregoing reasons, RCWC supports the Debtor's Fourth Amended Plan and respectfully requests that the Court confirm the Plan.

I declare under penalty of perjury under the laws of the United States of America the foregoing is true and correct to the best of my information, knowledge, and belief.

Executed on June 5, 2026.

Andrew Currier
Andrew Currier (Jun 5, 2026 17:37:51 PDT)

ANDREW CURRIER

DOCUMENT PREPARED ON RECYCLED PAPER

Exhibit A

List of Real Property

DOCUMENT PREPARED ON RECYCLED PAPER

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	Site/Parish Name	City	Parcel #s from Legal Search	SITUS STREET ADDRESS	SITUS CITY	SITUS STATE	SITUS ZIP CODE
Potential Whole Parish Site Property Disposition/Collateralization							
1	St. Patrick	Oakland	6-7-42	1630 10th St	Oakland	CA	94607
	St. Patrick	Oakland	6-7-44-1	1630 10th St	Oakland	CA	94607
2	St. Augustine	Oakland	16-1414-19	6423 Colby St	Oakland	CA	94618
	St. Augustine	Oakland	16-1414-20-3	6411 Colby St	Oakland	CA	94618
	St. Augustine	Oakland	16-1414-24-2	Alcatraz Ave	Oakland	CA	94608
	St. Augustine	Oakland	16-1414-25-3	6414 Dana St	Oakland	CA	94609
	St. Augustine	Oakland	16-1414-26	6416 Dana St	Oakland	CA	94609
	St. Augustine	Oakland	16-1415-41-2	431 65th St	Oakland	CA	94609
3	Our Lady of Lourdes	Oakland	23-415-1	Lake Shore Ave	Oakland	CA	94608
	Our Lady of Lourdes	Oakland	23-419-1-2	2956 Lakeshore Ave	Oakland	CA	94610
	Our Lady of Lourdes	Oakland	23-419-24-3	2800 Lakeshore Ave	Oakland	CA	94610
4	St. Paschal	Oakland	43a-4675-5-21	3710 Dorisa Ave	Oakland	CA	94605
5	St. Barnabas	Alameda	74-426-16-2	609 Central Ave	Alameda	CA	94501
6	Sacred Heart	Oakland	12-1015-3-3	41st St	Oakland	CA	94609
	Sacred Heart	Oakland	12-1015-4-2	710 40th St	Oakland	CA	94609
	Sacred Heart	Oakland	12-1015-8	736 40th St	Oakland	CA	94609
7	St. Andrew Korean Pastoral Center	Oakland	37a-2733-12-1	3211 63rd Ave	Oakland	CA	94605
	St. Andrew Korean Pastoral Center	Oakland	37a-2733-14-3	62nd Ave	Oakland	CA	94608
	St. Andrew Korean Pastoral Center	Oakland	37a-2733-14-5	62nd Ave	Oakland	CA	94608

HIGHLY CONFIDENTIAL PURSUANT TO PROTECTIVE ORDER