LOWENSTEIN SANDLER LLP
JEFFREY D. PROL (admitted *pro hac vice*)
jprol@lowenstein.com
BRENT WEISENBERG (admitted *pro hac vice*)
bweisenberg@lowenstein.com
One Lowenstein Drive
Roseland, New Jersey 07068
Telephone: (973) 597-2500

KELLER BENVENUTTI KIM LLP
TOBIAS S. KELLER (Cal. Bar No. 151445)
tkeller@kbkllp.com
JANE KIM (Cal. Bar No. 298192)
jkim@kbkllp.com
GABRIELLE L. ALBERT (Cal. Bar No. 190895)
galbert@kbkllp.com
101 Montgomery Street, Suite 1950
San Francisco, California 94104
Telephone: (415) 496-6723

Counsel for the Official Committee of Unsecured Creditors

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 **THIRTY-NINTH MONTHLY PROFESSIONAL FEE STATEMENT FOR LOWENSTEIN SANDLER LLP FOR THE PERIOD OF AUGUST 1, 2026 THROUGH AUGUST 31, 2026**

TO ALL INTERESTED PARTIES AND TO THEIR COUNSEL OF RECORD:

NOTICE IS HEREBY GIVEN that Lowenstein Sandler LLP ("**Lowenstein**"), lead counsel to the Official Committee of Unsecured Creditors (the "**Committee**") of The Roman Catholic Bishop of Oakland (the "**Debtor**"), files its Thirty-Ninth Monthly Professional Fee Statement for the period of August 1, 2026 through August 31, 2026 (the "**Monthly Fee Statement**"). Pursuant to the *Order Authorizing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* [Dkt. No. 170] (the "**Interim Fee Order**")[1] entered

[1] Capitalized terms not otherwise defined have the meaning ascribed to them in the Interim Fee Order.

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by the Court on June 23, 2023[2], the total legal fees incurred and costs expended by Lowenstein in connection with services rendered to the Committee for the period of August 1, 2026 through August 31, 2026, is:

Period	Fees	Expenses	Total
August 1, 2026 through August 31, 2026	$965,190.00	$7,188.67	$972,378.67
Net Total Allowed Payments this Statement Period: (80% of Fees and 100% of Costs)	$772,152.00	$7,188.67	$779,340.67

The itemized billing statements for the fees billed and expenses incurred are attached hereto as **Exhibits A** and **B**, respectively. Notice Parties have 10 days from the date of service of this Monthly Fee Statement to file an objection thereto. If no objection is filed, Lowenstein may file a certificate of no objection (or if an objection is timely served, a certificate of partial objection) with the Court after which the Debtor, without further order of the Court, shall pay Lowenstein an amount equal to the lesser of: (1) 80% of the fees and 100% of the expenses requested in the Monthly Fee Statement, and (2) if an objection is timely served, 80% of the fees and 100% of the expenses to which there is no objection no later than five business days after the filing of the relevant certificate.

Dated: September 28, 2026

LOWENSTEIN SANDLER LLP

By: /s/ *Jeffrey D. Prol*
Jeffrey D. Prol
Brent Weisenberg
One Lowenstein Drive
Roseland, New Jersey 07068
Telephone: (973) 597-2500
Counsel for the Official Committee of Unsecured Creditors

[2] On June 27, 2025, the Court entered the *Agreed Order Amending Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* [Dkt. No. 2101] (the "**Modified Interim Fee Order**"). Under the Modified Interim Fee Order, the 80% monthly holdback amount required by the Interim Fee Order was increased to 30% through September 2025. The monthly holdback amount is now back to 20% as required by the Interim Fee Order.

EXHIBIT A

Professional Services rendered by Lowenstein Sandler LLP, through August 31, 2026

In re: Chapter 11 Proceeding

I. SUMMARY OF TIME CHARGES AND HOURLY RATES

Name of Professional	Year Admitted	Title/Department	Hours Spent	Hourly Rate	Charge
Fulfree, Nicole	2014	Partner/Bankruptcy	112.30	$1,285.00	$144,305.50
Kaplan, Michael A.	2011	Partner/Litigation	87.60	$1,240.00	$108,624.00
Prol, Jeffrey D.	1990	Partner/Bankruptcy	80.40	$1,520.00	$122,208.00
Restel, Colleen M.	2015	Partner/Bankruptcy	126.60	$1,265.00	$160,149.00
Weisenberg, Brent I.	2002	Partner/Bankruptcy	71.80	$1,330.00	$95,494.00
Gross, Philip J.	2008	Counsel/Bankruptcy	4.90	$1,215.00	$5,953.50
Connors, III, Richard F.	2022	Associate/Litigation	143.40	$935.00	$134,079.00
Gauvin, Carolyn	2024	Associate/Bankruptcy	5.10	$775.00	$3,952.50
Laino, Lauren M.	2025	Associate/Litigation	89.20	$705.00	$62,886.00
Stewart, Cristina G.	2022	Associate/Litigation	106.30	$905.00	$96,201.50
Wardak, Spozhmai	2025	Associate/Litigation	41.40	$705.00	$29,187.00
Claussen, Diane	N/A	Paralegal/Bankruptcy	5.00	$430.00	$2,150.00
TOTAL FEES			**874.00**		**$965,190.00**
Attorney Blended Rate					**$1,108.22**

TIME DETAIL:

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B100 - Administration					
B110 Case Administration					
B110	08/04/26	DC	Review docket, update critical dates memo and attorney calendar	0.30	$129.00
B110	08/07/26	DC	Update attorney calendar with adjourned hearing on interim fee applications	0.10	$43.00
B110	08/11/26	DC	Review docket, update critical dates memo and attorney calendar	0.30	$129.00
B110	08/17/26	DC	Update attorney calendar with matters scheduled for 8/19/26 and circulate zoom link	0.10	$43.00
B110	08/20/26	DC	Review docket and update attorney calendar	0.10	$43.00
B110	08/27/26	DC	Download and circulate filed pleadings and update critical dates memo	0.20	$86.00
			Total B110 - Case Administration	1.10	$473.00
B140 Relief from Stay/Adequate Protection Proceedings					
B140	08/26/26	JDP	Review email from A. Uetz re: Debtor's motion for clarification of lift stay order (.1); emails/calls with R. Simmons and C. Love re: same (.5)	0.60	$912.00
B140	08/26/26	MAK	Review and analyze debtor's motion to clarify lift stay	0.40	$496.00
B140	08/27/26	BIW	Review Debtor's motion to clarify Lift Stay Order (.4); review transcripts and prior pleadings bearing on issue (1.4)	1.80	$2,394.00
B140	08/27/26	JDP	Review and analyze RCBO motion for clarification re: lift stay order and underlying lift stay motions and responses	1.30	$1,976.00
B140	08/28/26	BIW	Begin drafting objection to Debtor's motion to clarify Lift Stay Order	0.90	$1,197.00
B140	08/28/26	BIW	Confer with counsel for Survivor re: Debtor's motion to modify Lift Stay Order	0.60	$798.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B140	08/28/26	JDP	Review and respond to emails re: status of state court cases and status conferences in state court cases to prepare strategy on Debtor motion for clarification of lift stay order	0.40	$608.00
B140	08/29/26	BIW	Continue drafting objection to Debtor's motion to clarify Lift Stay Order	0.90	$1,197.00
B140	08/29/26	JDP	Develop strategy for response to Debtor's motion for clarification of terms of lift stay	0.50	$760.00
B140	08/30/26	BIW	Continue drafting objection to Debtor's motion to clarify Lift Stay Order	2.80	$3,724.00
B140	08/30/26	BIW	Continue drafting objection to Debtor's motion to clarify Lift Stay Order	0.90	$1,197.00
B140	08/31/26	BIW	Continue drafting objection to Debtor's motion to clarify Lift Stay Order	1.70	$2,261.00
B140	08/31/26	BIW	Confer with counsel for Survivor re: update on Status Conference in State Court	0.30	$399.00
B140	08/31/26	BIW	Confer with J. Bair re: new information regarding Insurers payment of defense costs	0.30	$399.00
B140	08/31/26	JDP	Review emails re: status of state court action and develop strategy for response to Debtor's motion for clarification of lift stay order	0.30	$456.00
			Total B140 - Relief from Stay/Adequate Protection Proceedings	13.70	$18,774.00

B150 Meetings of and Communication with Creditors

B150	08/08/26	BIW	Draft email summarizing Debtor and Insurer legal briefs for Committee	1.40	$1,862.00
B150	08/18/26	BIW	Confer with Survivor re: respond to inquiries on Plan	0.40	$532.00
B150	08/19/26	BIW	Confer with counsel for Survivor re: motion to deem claim timely (2@ .3 each)	0.60	$798.00
B150	08/20/26	BIW	Draft email to Committee re: summarize Debtor's Reply Brief	0.40	$532.00
B150	08/25/26	BIW	Confer with Survivors re: respond to inquiry on Plan litigation (2 @ .2 each)	0.40	$532.00
			Total B150 - Meetings of and Communication with	3.20	$4,256.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
			Creditors		
B160 Fee/Employment Applications					
B160	08/03/26	DC	Update fee application status chart and attorney calendar with objection deadline for June monthly fee statement	0.10	$43.00
B160	08/07/26	JDP	Draft response to fee examiner comments on LS interim fee application	1.70	$2,584.00
B160	08/11/26	DC	Review and circulate Reservation of Rights filed by the Debtor, update fee application status chart with CNO and e-mails with B. Weisenberg re: same	0.20	$86.00
B160	08/11/26	DC	Prepare draft Notice of Voluntary Reduction re: LS Ninth Interim Fee Application (.4) and confer with local counsel re: same (.1); process write-off pursuant to reduction (.2)	0.70	$301.00
B160	08/11/26	JDP	Review response from fee examiner (.1); review and revise Notice of reduction (.2)	0.30	$456.00
B160	08/12/26	JDP	Review fee examiner's filed report on interim fee applications	0.20	$304.00
B160	08/12/26	JDP	Review Debtor limited objection to LS' July fee statement (.2); develop strategy for response (.3)	0.50	$760.00
B160	08/13/26	BIW	Draft response to Debtor's objection to Lowenstein's June Monthly Fee Statement	1.10	$1,463.00
B160	08/14/26	BIW	Finalize response to Debtor's objection to Lowenstein's June Monthly Fee Statement	0.60	$798.00
B160	08/15/26	JDP	Review and comment on final version of reply to Debtor's reservation of rights on LS' June fee statement	0.30	$456.00
B160	08/19/26	DC	Review and respond to e-mail from local counsel re: summary of fees after applied reductions	0.20	$86.00
B160	08/25/26	DC	Draft LS' July Monthly Fee Statement with exhibits	0.40	$172.00
			Total B160 - Fee/Employment Applications	6.30	$7,509.00
B175 Fee Applications and Invoices - Others					
B175	08/03/26	JDP	Review debtor June fee statements	0.50	$760.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
			Total B175 - Fee Applications and Invoices - Others	0.50	$760.00
B200 - Operations					
B210 Business Operations					
B210	08/17/26	BIW	Review Debtor's Periodic Report on Certain Related Entities	0.30	$399.00
			Total B210 - Business Operations	0.30	$399.00
B300 - Claims and Plan					
B320 Plan and Disclosure Statement (including Business Plan)					
B320	08/01/26	BIW	Review and revise post-trial legal brief	2.70	$3,591.00
B320	08/01/26	CGS	Review and revise post-trial brief	1.80	$1,629.00
B320	08/01/26	CMR	Review and revise Post-Trial Brief	0.30	$379.50
B320	08/01/26	JDP	Review and edit post-trial brief	2.50	$3,800.00
B320	08/01/26	MAK	Revise post-trial brief	4.20	$5,208.00
B320	08/01/26	RFC	Draft post-trial brief	3.70	$3,459.50
B320	08/02/26	BIW	Review and revise new portions of legal brief	3.20	$4,256.00
B320	08/02/26	CG	Perform and review legal research re: post-trial brief	1.00	$775.00
B320	08/02/26	CGS	Review and revise post-trial brief	2.80	$2,534.00
B320	08/02/26	CMR	Review and revise Post-Trial Brief	1.90	$2,403.50
B320	08/02/26	MAK	Revise post-trial brief	4.60	$5,704.00
B320	08/02/26	NF	Review and revise post-trial brief	0.70	$899.50

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B320	08/02/26	RFC	Proofread, cite-check, and source-check for attribution accuracy post-trial brief and incorporate re: revised trial transcripts cites	4.80	$4,488.00
B320	08/03/26	BIW	Review revised draft of Post-Trial Brief and comment on same	0.60	$798.00
B320	08/03/26	CGS	Review and revise post-trial brief	7.00	$6,335.00
B320	08/03/26	CMR	Review and revise Post-Trial Brief	8.60	$10,879.00
B320	08/03/26	JDP	Review and edit post-trial brief	5.50	$8,360.00
B320	08/03/26	MAK	Revise post-trial brief	5.30	$6,572.00
B320	08/03/26	NF	Continue to draft and review post-trial brief	6.20	$7,967.00
B320	08/03/26	NF	Emails with BRG re: claim valuation and appraisals for best interests tests (.4); review and assess BRG comments to post-trial briefing sections (1.2); update best interests test and liquidation analysis based on internal and BRG comments (1.8)	3.40	$4,369.00
B320	08/03/26	RFC	Revise post-trial brief re: C. Moore trial testimony (4.50); Revise post-trial brief re: Satter and Zimmerman trial testimony (3.20); Revise post-trial brief re: Shields trial testimony (3.10)	10.80	$10,098.00
B320	08/04/26	BIW	Continue revising Post-Trial Brief and draft inserts for same	2.30	$3,059.00
B320	08/04/26	BIW	Review and edit revised draft of post-trial brief	3.40	$4,522.00
B320	08/04/26	BIW	Draft Post-Trial Brief inserts	1.80	$2,394.00
B320	08/04/26	CG	Perform and summarize legal research in connection with post-trial brief	3.40	$2,635.00
B320	08/04/26	CGS	Review and revise post-trial brief	7.10	$6,425.50
B320	08/04/26	CMR	Review and revise Post-Trial Brief	6.10	$7,716.50
B320	08/04/26	JDP	Review and edit revised draft of post-trial brief	6.00	$9,120.00
B320	08/04/26	LML	Proofread and cite check post-trial brief	9.40	$6,627.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B320	08/04/26	NF	Continued review and update of post-trial brief	9.50	$12,207.50
B320	08/04/26	NF	Draft and finalize assigned sections of post-trial brief and review comments from team members re: same	5.00	$6,425.00
B320	08/04/26	PJG	Review draft post-trial brief re: fair and equitable, absolute priority rule and other Chapter 9 arguments and draft detailed comments re: same (3.2); confer and correspond with N. Fulfree re: same (.2)	3.40	$4,131.00
B320	08/04/26	RFC	Proofread, cite-check, and source-check for attribution accuracy post-trial brief argument section	3.40	$3,179.00
B320	08/05/26	BIW	Review and edit revised draft of Post Trial Brief	2.50	$3,325.00
B320	08/05/26	BIW	Revise draft of Post Trial Brief	1.80	$2,394.00
B320	08/05/26	CGS	Review and revise post-trial brief	7.90	$7,149.50
B320	08/05/26	CMR	Review and revise Post-Trial Brief	6.10	$7,716.50
B320	08/05/26	JDP	Review and revise post-trial brief	4.50	$6,840.00
B320	08/05/26	LML	Proofread and cite check post-trial brief	10.90	$7,684.50
B320	08/05/26	MAK	Revise post-trial brief	3.20	$3,968.00
B320	08/05/26	NF	Draft, review, and finalize various sections of post-trial brief	11.60	$14,906.00
B320	08/05/26	NF	Draft, review, and finalize various sections of opening post-trial brief	5.80	$7,453.00
B320	08/05/26	RFC	Proofread, cite-check, and source-check for attribution accuracy legal argument in post-trial brief (6.40); Revise post-trial brief re: Correspondence with trial team re: post-trial brief (0.80); Revise post-trial brief re: arguments (3.30)	10.50	$9,817.50
B320	08/06/26	BIW	Review and edit revised draft of Post Trial Brief	2.40	$3,192.00
B320	08/06/26	BIW	Revise draft of Post Trial Brief	0.80	$1,064.00
B320	08/06/26	CG	Perform research re: post-trial brief	0.70	$542.50
B320	08/06/26	CGS	Review and revise post-trial brief	12.20	$11,041.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B320	08/06/26	CMR	Review and revise Post-Trial Brief	8.90	$11,258.50
B320	08/06/26	JDP	Review and edit draft post-trial brief	8.60	$13,072.00
B320	08/06/26	LML	Proofread and cite check post-trial brief	10.00	$7,050.00
B320	08/06/26	MAK	Revise post-trial brief	6.90	$8,556.00
B320	08/06/26	NF	Continued review and revision of post-trial brief	6.90	$8,866.50
B320	08/06/26	NF	Call with C. Stewart re: opening post-trial brief edits on best interests test	0.30	$385.50
B320	08/06/26	NF	Draft and finalize post-trial brief	6.70	$8,609.50
B320	08/06/26	RFC	Proofread, cite-check, and source check for attribution accuracy revisions to post-trial brief (6.5); Revise post-trial brief in response to partner comments (4.6); Conduct legal research re: applicable case law (4.3)	15.40	$14,399.00
B320	08/06/26	SW	Proofread and cite check Committee post-trial brief	9.70	$6,838.50
B320	08/07/26	BIW	Review Debtor's post-trial brief	1.20	$1,596.00
B320	08/07/26	BIW	Review Insurers' post-trial briefs	1.40	$1,862.00
B320	08/07/26	CGS	Review and edit post-trial brief	13.00	$11,765.00
B320	08/07/26	CMR	Review and revise Post-Trial Brief	7.40	$9,361.00
B320	08/07/26	JDP	Final review and edits to post-trial brief	5.30	$8,056.00
B320	08/07/26	LML	Proofread and cite check post-trial briefing	10.50	$7,402.50
B320	08/07/26	MAK	Revise post-trial brief	5.40	$6,696.00
B320	08/07/26	MAK	Multiple telephone calls with N. Fulfree re: finalizing opening post-trial brief	0.80	$992.00
B320	08/07/26	NF	Review and finalize opening post-trial brief including review and revision of feasibility section and general review and revision	6.50	$8,352.50
B320	08/07/26	NF	Multiple calls with M. Kaplan re: finalizing opening post-trial brief	0.80	$1,028.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B320	08/07/26	RFC	Proofread, cite-check, and source check for attribution accuracy revisions to post-trial brief (4.2); revise post-trial brief re: formatting and figures (2.1); revise post-trial brief re: drafting revisions (2.8)	9.10	$8,508.50
B320	08/07/26	SW	Proofread and cite check Committee post-trial brief	10.60	$7,473.00
B320	08/08/26	BIW	Review cases cited in Debtor post-trial brief	1.30	$1,729.00
B320	08/08/26	CMR	Summary review of Post-Trial Briefs (1.5); Confer with M. Kaplan re: strategy for Reply (.3)	1.80	$2,277.00
B320	08/08/26	JDP	Preliminary review of Debtor's trial brief	1.40	$2,128.00
B320	08/08/26	JDP	Preliminary review of Insurers' post-trial briefs	0.50	$760.00
B320	08/08/26	LML	Review Debtor's brief to prepare for Committee's reply	1.50	$1,057.50
B320	08/08/26	MAK	Review and analyze Debtor's post-trial brief	3.90	$4,836.00
B320	08/08/26	MAK	Review and analyze Insurers' post-trial briefs	1.70	$2,108.00
B320	08/09/26	BIW	Draft several inserts to Post Trial Reply	1.60	$2,128.00
B320	08/09/26	BIW	Continue drafting several inserts to Post Trial Reply (.8); review case law in connection with same (.9)	1.70	$2,261.00
B320	08/09/26	BIW	Review case law cited by Debtor in Post Trial Brief	0.70	$931.00
B320	08/09/26	CGS	Confer with LS team re: reply brief (.5); outline Committee Reply Brief (.5)	1.00	$905.00
B320	08/09/26	CMR	Strategize re: Reply to Post-Trial Briefs (1.7); confer with LS team re: same (.5)	2.20	$2,783.00
B320	08/09/26	MAK	Confer with LS team re: post-trial brief	0.50	$620.00
B320	08/09/26	MAK	Review and analyze Debtor's post-trial brief	1.80	$2,232.00
B320	08/09/26	MAK	Outline arguments in opposition to Debtor's post-trial brief	1.90	$2,356.00
B320	08/09/26	RFC	Internal call with M. Kaplan, C. Restel, C. Stewart re: reply brief (0.5); review Debtor's post-trial brief (1.2)	1.70	$1,589.50
B320	08/10/26	BIW	Continue drafting several inserts to Post Trial Reply	2.30	$3,059.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B320	08/10/26	BIW	Draft several additional inserts to Post Trial Reply	2.60	$3,458.00
B320	08/10/26	BIW	Review case law cited by Debtor in Post Trial Brief	0.90	$1,197.00
B320	08/10/26	CGS	Draft and revise Committee Reply brief	7.10	$6,425.50
B320	08/10/26	CMR	Prepare Response to Debtor's Confirmation Brief (6.5); Call with K. McNally re: same (.3); Call with BRG Team re: same (.4)	7.20	$9,108.00
B320	08/10/26	JDP	Review and analyze Debtor post-trial brief and outline reply	4.60	$6,992.00
B320	08/10/26	LML	Review legal cases cited in the debtor's post-trial brief to prepare for reply brief	5.90	$4,159.50
B320	08/10/26	MAK	Conference call with K. McNally re: reply brief	0.30	$372.00
B320	08/10/26	MAK	Conference call with BRG re: reply brief	0.30	$372.00
B320	08/10/26	MAK	Draft arguments in opposition to Debtor's post-trial brief	3.30	$4,092.00
B320	08/10/26	NF	Initial review of Debtor's post-trial brief and draft notes on responses re: same	1.60	$2,056.00
B320	08/10/26	RFC	Call with Committee experts' re: liquidation analyses	0.40	$374.00
B320	08/10/26	RFC	Conduct legal research re: liquidation analysis and excluded assets (4.2); Draft section of reply brief re: distinguishing case law relied on by Debtor (2.2)	6.40	$5,984.00
B320	08/11/26	BIW	Review case law cited by Debtor in Post-Trial Brief	1.20	$1,596.00
B320	08/11/26	BIW	Draft several additional inserts to Post-Trial Reply	2.40	$3,192.00
B320	08/11/26	BIW	Draft Reply Brief's Preliminary Statement	1.40	$1,862.00
B320	08/11/26	CGS	Draft and review post-trial reply brief	6.20	$5,611.00
B320	08/11/26	CMR	Prepare Response to Post-Trial Brief (7.4); Call with BRG Team re: same (.5)	7.90	$9,993.50
B320	08/11/26	JDP	Confer with B. Weisenberg re: reply to Debtor trial brief	0.50	$760.00
B320	08/11/26	JDP	Review insurer suggested edits to Debtor plan; confer with LS team and co-counsel re: same	0.40	$608.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B320	08/11/26	JDP	Review and edit reply to post-trial brief	3.50	$5,320.00
B320	08/11/26	LML	Assist with drafting post-trial reply brief	4.20	$2,961.00
B320	08/11/26	MAK	Draft arguments in response to Debtor's post-trial brief	3.10	$3,844.00
B320	08/11/26	NF	Continued review of Debtor's post-trial brief and draft notes for reply brief	1.80	$2,313.00
B320	08/11/26	RFC	Review congressional record source material (1.00); Conduct legal research re: misapplication of distinguishable law re: liquidation analyses (2.00)	3.00	$2,805.00
B320	08/12/26	BIW	Draft several additional inserts to Post Trial Reply	2.40	$3,192.00
B320	08/12/26	CGS	Draft and revise post-trial reply brief	6.00	$5,430.00
B320	08/12/26	CMR	Review and revise Response to Debtor's Post-Trial Brief	4.60	$5,819.00
B320	08/12/26	DC	Confer with B. Weisenberg and compile documents for post-trial brief	0.60	$258.00
B320	08/12/26	JDP	Review and edit post-trial reply brief	3.20	$4,864.00
B320	08/12/26	LML	Assist with drafting post-trial reply brief	1.10	$775.50
B320	08/12/26	MAK	Confer with N. Fulfree re: post-trial briefing	0.20	$248.00
B320	08/12/26	MAK	Draft arguments in response to Debtor's post-trial brief	3.60	$4,464.00
B320	08/12/26	NF	Call with M. Kaplan re: post-trial briefing	0.20	$257.00
B320	08/12/26	RFC	Conduct legal research re: intersection of plan funding and feasibility under 1129a11	4.60	$4,301.00
B320	08/13/26	BIW	Review comments to proposed changes to Plan by Insurers	0.40	$532.00
B320	08/13/26	BIW	Revise inserts to Post Trial Reply	2.30	$3,059.00
B320	08/13/26	CMR	Review and revise Response to Debtor's Post-Trial Brief	7.60	$9,614.00
B320	08/13/26	DC	Confer with local counsel re: final transcripts for confirmation hearing and coordinate shared files (.8); assist in locating information for post-trial brief (.6)	1.40	$602.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B320	08/13/26	JDP	Review and edit legal inserts to reply trial brief	1.60	$2,432.00
B320	08/13/26	JDP	Review and edit reply brief	3.50	$5,320.00
B320	08/13/26	LML	Assist with drafting post-trial reply brief	2.30	$1,621.50
B320	08/13/26	MAK	Draft response to Debtor's post-trial brief	2.30	$2,852.00
B320	08/13/26	RFC	Conduct legal research re: intersection of plan funding and feasibility (2.2); Draft memo re: legal research (0.5); Revise post-trial reply brief re: refuting Debtor's characterization of trial record (4.0)	6.70	$6,264.50
B320	08/14/26	BIW	Draft additional inserts to Post Trial Reply Brief	2.30	$3,059.00
B320	08/14/26	CGS	Review and revise draft reply post-trial brief	10.10	$9,140.50
B320	08/14/26	CMR	Review and revise Response to Debtor's Post-Trial Brief	4.50	$5,692.50
B320	08/14/26	JDP	Review and edit sections of post-trial reply brief	3.40	$5,168.00
B320	08/14/26	LML	Assist with drafting post-trial reply brief	8.50	$5,992.50
B320	08/14/26	MAK	Draft response to Debtor's post-trial brief	2.60	$3,224.00
B320	08/15/26	CGS	Review and revise reply brief for post-trial briefing	0.40	$362.00
B320	08/15/26	CMR	Review and revise Response to Debtor's Post-Trial Brief	4.70	$5,945.50
B320	08/15/26	JDP	Review and edit sections of Committee reply trial brief	2.20	$3,344.00
B320	08/15/26	LML	Assist with drafting post-trial reply brief	2.20	$1,551.00
B320	08/15/26	MAK	Review and revise response to Debtor's post-trial brief	5.40	$6,696.00
B320	08/15/26	NF	Review best interests alternate analysis and liquidation analysis and all related emails and review of Debtor's brief re: same	3.20	$4,112.00
B320	08/15/26	NF	Continued review of post-trial briefing and draft notes for reply	3.80	$4,883.00
B320	08/16/26	CGS	Review and revise reply brief	0.70	$633.50

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B320	08/16/26	CMR	Review and revise Response to Debtor's Post-Trial Brief	1.50	$1,897.50
B320	08/16/26	LML	Assist with drafting post-trial reply brief	1.40	$987.00
B320	08/16/26	MAK	Review and revise response to Debtor's post-trial brief	2.80	$3,472.00
B320	08/16/26	MAK	Confer with N. Fulfree re: post-trial briefing	0.50	$620.00
B320	08/16/26	NF	Review and revise post-trial brief sections on good faith and first amendment	3.90	$5,011.50
B320	08/16/26	NF	Review and revise post-trial brief sections on best interests test and fair and equitable	4.30	$5,525.50
B320	08/16/26	NF	Call with M. Kaplan re: post-trial briefing	0.50	$642.50
B320	08/16/26	RFC	Review and respond to internal correspondence re: legal strategy re: reply brief draft (1.10); Revise and proofread draft reply to Debtor's post-trial brief (4.50)	5.60	$5,236.00
B320	08/16/26	SW	Proofread and cite check Committee post-trial reply brief	2.90	$2,044.50
B320	08/17/26	BIW	Review and comment on Post Trial Reply Brief	1.60	$2,128.00
B320	08/17/26	BIW	Provide additional comments on Post Trial Reply Brief	0.90	$1,197.00
B320	08/17/26	CGS	Review and revise post-confirmation reply brief	5.40	$4,887.00
B320	08/17/26	CMR	Review and revise Response to Debtor's Post-Trial Brief	6.90	$8,728.50
B320	08/17/26	JDP	Review and edit revised draft of Committee reply brief	4.60	$6,992.00
B320	08/17/26	LML	Assist with drafting post-trial reply brief	8.40	$5,922.00
B320	08/17/26	MAK	Review and revise response to Debtor's post-trial brief	5.30	$6,572.00
B320	08/17/26	MAK	Telephone Calls with N. Fulfree re: post-trial brief	1.80	$2,232.00
B320	08/17/26	NF	Call with P. Gross re: post-trial reply brief re: hypothetical liquidation analysis (.6); several calls with M. Kaplan re: post-trial brief (1.8); call with C. Restel re: post-trial brief (.2); discuss same with T. Connors (.2)	2.80	$3,598.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B320	08/17/26	NF	Review and revise post-trial reply brief	7.80	$10,023.00
B320	08/17/26	PJG	Call with N. Fulfree re: confirmation reply brief issues re: hypothetical liquidation analysis	0.60	$729.00
B320	08/17/26	RFC	Revise post-trial reply brief per comments received (3.5); Conduct legal research in furtherance of various legal proposition re: governance and assets (2.2); Proofread post-trial reply brief (2.1)	7.80	$7,293.00
B320	08/17/26	SW	Proofread and cite check Committee post-trial reply brief	5.80	$4,089.00
B320	08/18/26	BIW	Review and comment on Post Trial Reply Brief	1.10	$1,463.00
B320	08/18/26	CGS	Review and revise post-confirmation reply brief	6.30	$5,701.50
B320	08/18/26	CMR	Review and revise Response to Debtor's Post-Trial Brief	8.10	$10,246.50
B320	08/18/26	LML	Assist with drafting post-trial reply brief	0.90	$634.50
B320	08/18/26	MAK	Review and revise response to Debtor's post-trial brief	5.90	$7,316.00
B320	08/18/26	NF	Review and revise best interests analysis and chart and general review of final post-trial brief	7.90	$10,151.50
B320	08/18/26	PJG	Review and edit confirmation reply brief and related issues re: fair and equitable	0.90	$1,093.50
B320	08/18/26	RFC	Revise post-trial reply brief per comments received (4.2); Proofread post-trial reply brief (3.7)	7.90	$7,386.50
B320	08/18/26	SW	Proofread and cite check Committee post-trial reply brief	1.70	$1,198.50
B320	08/19/26	CGS	Draft and revise post-confirmation reply brief	10.00	$9,050.00
B320	08/19/26	CMR	Review and revise Response to Debtor's Post-Trial Brief (9.6); confer with M. Kaplan and N. Fulfree re: same (.5)	10.10	$12,776.50
B320	08/19/26	JDP	Review and revise reply to Debtor's post-trial brief	4.70	$7,144.00
B320	08/19/26	LML	Assist with drafting post-trial reply brief	11.50	$8,107.50
B320	08/19/26	MAK	Confer with N. Fulfree and C. Restel re: post trial briefing and best interest test analysis (.5); additional telephone calls with N. Fulfree re: post-trial briefing (.6)	1.10	$1,364.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B320	08/19/26	MAK	Finalize and file opposition to Debtor's post-trial brief	4.60	$5,704.00
B320	08/19/26	NF	Review and finalize post-trial brief including review and revision of alternative best interests test chart	8.80	$11,308.00
B320	08/19/26	NF	Calls and emails with BRG re: alternative best interests analysis (.4); call with M. Kaplan and C. Restel re: same (.5); additional calls with M. Kaplan re: post-trial briefing (.6)	1.50	$1,927.50
B320	08/19/26	RFC	Revise post-trial reply brief (4.2); Proofread post-trial reply brief (9.2); Internal meetings re: post-trial reply brief and strategy (1.0)	14.40	$13,464.00
B320	08/19/26	SW	Proofread and cite check Committee post-trial reply brief	10.20	$7,191.00
B320	08/20/26	BIW	Review Reply Briefs filed by Debtor and Insurers	2.60	$3,458.00
B320	08/20/26	CGS	Review Debtor's post-confirmation reply brief	1.00	$905.00
B320	08/20/26	CMR	Summary review of Responses to Post-Trial Briefs	3.60	$4,554.00
B320	08/20/26	DC	Download and circulate Reply Briefs re: confirmation	0.30	$129.00
B320	08/20/26	JDP	Review reply briefs of debtor and insurers	2.60	$3,952.00
B320	08/20/26	JDP	Develop strategy for closing argument	1.20	$1,824.00
B320	08/20/26	MAK	Review and analyze Debtor's and Insurers post-trial reply briefs	2.80	$3,472.00
B320	08/20/26	NF	Call with P. Shields re: Debtor's Reply brief (.1); review B. Weisenberg email re: same (.1); initial review of Debtor's reply brief (.6)	0.80	$1,028.00
B320	08/20/26	RFC	Review Debtor's post-trial reply brief in preparation for closing arguments	1.70	$1,589.50
B320	08/21/26	BIW	Review Insurers' briefs and Debtor's response thereto	0.90	$1,197.00
B320	08/21/26	RFC	Review Debtor's post-trial reply brief in preparation for closing arguments	0.50	$467.50
B320	08/24/26	CMR	Prepare for Closing Argument (3.3); call with M. Kaplan and T. Connors re: same (.5)	3.80	$4,807.00
B320	08/24/26	MAK	Inter-office telephone call re: preparation for closing argument	0.50	$620.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B320	08/24/26	RFC	Review Committee reply brief in preparation for closings arguments (1.5); Call with M. Kaplan, C. Restel re: closings/oral arguments (0.5); Prepare electronic materials and corresponding indices for closings arguments (1.2); Draft closings arguments outline (1.2)	4.40	$4,114.00
B320	08/25/26	CMR	Prepare for Closing Argument	4.60	$5,819.00
B320	08/25/26	LML	Meet with S. Wardak and T. Connors to discuss upcoming tasks re: closing arguments	0.50	$352.50
B320	08/25/26	RFC	Review post-trial briefs and replies in preparation for closing arguments and preparation of closing materials (2.3); draft outline and compile materials for closing arguments (3.3); confer with S. Wardek and L. Laino re: same (.5)	6.10	$5,703.50
B320	08/25/26	SW	Prepare for and confer with T. Connors and L. Laino re: closing arguments	0.50	$352.50
B320	08/26/26	CMR	Prepare for Closing Argument	2.00	$2,530.00
B320	08/26/26	JDP	Review briefs to prepare for oral argument	1.40	$2,128.00
B320	08/26/26	RFC	Draft closing arguments outline	1.40	$1,309.00
B320	08/27/26	CMR	Prepare for Closing Argument	2.80	$3,542.00
B320	08/27/26	RFC	Draft oral argument outline for closing argument and compile materials for same	0.60	$561.00
B320	08/28/26	RFC	Draft outline for closing argument and compile materials for same	4.30	$4,020.50
B320	08/29/26	RFC	Draft outline for closing argument and compile materials for same	3.00	$2,805.00
B320	08/30/26	RFC	Draft outline for closing argument and compile materials for same	2.10	$1,963.50
B320	08/31/26	CGS	Call with R. Connors re: confirmation closing arguments	0.30	$271.50
B320	08/31/26	CMR	Prepare for Closing Argument	3.40	$4,301.00
B320	08/31/26	RFC	Draft outline for closing argument and compile materials for same (1.8); call with C. Stewart re: same (.3); legal research re: absolute priority rule (1.1)	3.10	$2,898.50

Code	Date	Timekeeper	Time Narrative	Hours	Amount
			Total B320 - Plan and Disclosure Statement (including Business Plan)	844.50	$926,822.00
B400 - Bankruptcy-Related Advice					
B430A Court Hearings					
B430A	08/19/26	JDP	Prepare for (.5) and participate in (1.6) hearing on late filed claims, interim fee applications and status conference re: closing arguments on confirmation trial	2.10	$3,192.00
B430A	08/19/26	MAK	Participate in late filed claim hearing and scheduling conference (partial)	0.60	$744.00
			Total B430A - Court Hearings	2.70	$3,936.00
B430B Appeals					
B430B	08/29/26	BIW	Review Insurers' Ninth Circuit Brief re: appeal of Lift Stay Order	0.60	$798.00
			Total B430B - Appeals	0.60	$798.00
B460 Other - Insurance Matters					
B460	08/13/26	BIW	Begin to revise draft of Insurer Settlement Agreement	1.10	$1,463.00
			Total B460 - Other - Insurance Matters	1.10	$1,463.00

Timekeeper Summary (by Task):

Task	Task Description	Hours	Fees
B110	Case Administration	1.10	$473.00
B140	Relief from Stay/Adequate Protection Proceedings	13.70	$18,774.00
B150	Meetings of and Communication with Creditors	3.20	$4,256.00
B160	Fee/Employment Applications	6.30	$7,509.00
B175	Fee Applications and Invoices - Others	0.50	$760.00
B210	Business Operations	0.30	$399.00
B320	Plan and Disclosure Statement (including Business Plan)	844.50	$926,822.00
B430A	Court Hearings	2.70	$3,936.00
B430B	Appeals	0.60	$798.00
B460	Other - Insurance Matters	1.10	$1,463.00
	Total	**874.00**	**$965,190.00**

DISBURSEMENT DETAIL:

Date	Description	Amount
08/26/26	eDiscovery Review VENDOR: Relativity DATE:2026-08-26 147.29 GB eDiscovery Review	$795.37
06/11/26	External Messenger Service VENDOR: Exhibit A Courier INVOICE#: 18130 DATE: 6/11/2026 6/1/26 - Courier Services - Deliver To: Attn: Marc Moore, Foley & Lardner LLP, 90 Park Avenue, 35th Floor, New York, NY 10016	$235.00
06/11/26	External Messenger Service VENDOR: Exhibit A Courier INVOICE#: 18130 DATE: 6/11/2026 6/1/26 - Courier Services - Deliver To: Lowenstein Sandler, 1675 Broadway, 20th Floor, New York, NY 10002	$195.00
06/04/26	Transcript Charges VENDOR: Hudson Court Reporting & Video, Inc. INVOICE#: 102484 DATE: 6/4/2026 Transcript fee for deposition of Dr. Kurt Martens, J.C.D	$2,383.55
08/20/26	Travel - Airfare VENDOR: Weisenberg, Brent I. INVOICE#: 8421775909210200 DATE: 9/21/2026 ; 08/20/26; Airfare; FROM: Newark, NJ (EWR); TO: San Francisco, CA (SFO); Plane fare for attendance at Closing Arguments	$867.70
08/24/26	Travel - Airfare VENDOR: Kaplan, Michael A. INVOICE#: 8373549408240201 Airfare to and from San Francisco, California for closing arguments for the confirmation hearing	$991.80
08/05/26	Computerized legal research: Westlaw: User Name: CONNORS,RICHARD / Duration of Search: 00:00 / Transaction: 22 / Docs/Lines: 0	$185.80
08/07/26	Computerized legal research: Westlaw: User Name: CONNORS,RICHARD / Duration of Search: 00:00 / Transaction: 7 / Docs/Lines: 0	$4.37
08/04/26	Computerized legal research: Westlaw: User Name: GAUVIN,CAROLYN / Duration of Search: 00:00 / Transaction: 24 / Docs/Lines: 0	$192.35
08/05/26	Computerized legal research: Westlaw: User Name: LAINO,LAUREN / Duration of Search: 00:00 / Transaction: 12 / Docs/Lines: 0	$8.75
08/06/26	Computerized legal research: Westlaw: User Name: WARDAK,SPOZHMAI / Duration of Search: 00:00 / Transaction: 7 / Docs/Lines: 0	$4.37
08/07/26	Computerized legal research: Westlaw: User Name: WARDAK,SPOZHMAI / Duration of Search: 00:00 / Transaction: 9 / Docs/Lines: 0	$142.08
08/11/26	Computerized legal research: Westlaw: User Name: LAINO,LAUREN / Duration of Search: 00:00 / Transaction: 24 / Docs/Lines: 0	$301.64
08/17/26	Computerized legal research: Westlaw: User Name: CONNORS,RICHARD / Duration of Search: 00:00 / Transaction: 2 / Docs/Lines: 0	$142.08
08/14/26	Computerized legal research: Westlaw: User Name: LAINO,LAUREN / Duration of Search: 00:00 / Transaction: 9 / Docs/Lines: 0	$146.45
08/15/26	Computerized legal research: Westlaw: User Name: LAINO,LAUREN / Duration of Search: 00:00 / Transaction: 2 / Docs/Lines: 0	$144.26
08/17/26	Computerized legal research: Westlaw: User Name: LAINO,LAUREN / Duration of Search: 00:00 / Transaction: 21 / Docs/Lines: 0	$8.75
08/14/26	Computerized legal research: Westlaw: User Name:	$439.35

STEWART,CRISTINA / Duration of Search: 00:00 / Transaction: 46 / Docs/Lines: 0	
Total Disbursements	$7,188.67

EXHIBIT B

Actual and necessary disbursements incurred by Lowenstein Sandler LLP

II. Summary of Disbursement Charges

	$795.37
Messenger and delivery charges	$430.00
Computerized legal research	$1,720.25
Transcript charges	$2,383.55
Travel	$1,859.50
Total Disbursements	**$7,188.67**

The above charges are based upon time and expense records available on or about the date of the attached letter. Such records are believed in good faith to be accurate and substantially up to date, but there may be fees and expenses that have not been processed as of such date which Lowenstein Sandler LLP may submit in the future. Lowenstein Sandler LLP reserves the right to amend this monthly statement at a later date.

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08/11/26	Computerized legal research: Westlaw: User Name: LAINO,LAUREN / Duration of Search: 00:00 / Transaction: 24 / Docs/Lines: 0	$301.64
08/17/26	Computerized legal research: Westlaw: User Name: CONNORS,RICHARD / Duration of Search: 00:00 / Transaction: 2 / Docs/Lines: 0	$142.08
08/14/26	Computerized legal research: Westlaw: User Name: LAINO,LAUREN / Duration of Search: 00:00 / Transaction: 9 / Docs/Lines: 0	$146.45
08/15/26	Computerized legal research: Westlaw: User Name: LAINO,LAUREN / Duration of Search: 00:00 / Transaction: 2 / Docs/Lines: 0	$144.26
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