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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

Chapter 11

DEBTOR'S MOTION TO AMEND FINDINGS AND/OR FOR RECONSIDERATION OF SPECIFIC ISSUES

Judge: Hon. William J. Lafferty

Date: November 18, 2026
Time: 10:30 a.m.
Place: United States Bankruptcy Court
1300 Clay Street
Courtroom 220
Oakland, CA 94612

Case: 23-40523 Doc# 3569 Filed: 10/16/26 Entered: 10/1 2340523261016000000000001
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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"), hereby files this *Motion to Amend Findings and/or for Reconsideration of Specific Issues* (the "Motion") based on the *Memorandum Decision After Hearing on Confirmation of Debtor's Modified Fourth Amended Plan of Reorganization* [Docket No. 3548] (the "Memorandum Decision") issued by the Court on October 2, 2026, as amended to correct typographical and formatting issues on October 15, 2026 at Docket No. 3567 (the "Amended Decision").

This Motion is based on the Memorandum of Points and Authorities set forth herein and the notice of hearing on the Motion filed concurrently herewith and incorporated herein by reference, and upon such oral and documentary evidence as may be presented at the hearing on the Motion.

The Debtor's proposed form of order is attached hereto as **Exhibit A** (the "Proposed Order").

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MEMORANDUM OF POINTS AND AUTHORITIES

I.

INTRODUCTION

In the Memorandum Decision, the Court called the Debtor's Plan "a significant effort to provide meaningful compensation to Abuse Survivors while continuing its religious mission." (Mem. Dec. at 104). It found the Debtor "has prosecuted this case honorably and with great integrity." (*Id.* at 103). It found Bishop Barber "testified … with genuine sincerity and conviction," that he spoke "movingly" of his "fervent desire to do all he could to provide fair compensation to the Abuse Survivors," and that the Court had "no doubts respecting Bishop Barber's integrity and his genuine desire to do the right thing in this exceptionally challenging scenario." (*Id.* at 97–99). And it said, twice, that the Plan's problems were "failures of proof, not of conception." (*Id.* at 103, 104).

The Debtor accepts the result and does not by this motion ask the Court a second time to confirm the Modified Fourth Amended Plan.[1] It asks only that a decision designated "For Publication," and the first in history to resolve a contested confirmation of a diocesan plan, accurately reflect the record and the law. The targeted corrections the Motion seeks will also, the Debtor believes, aid settlement discussions—and the Debtor takes the Court's admonitions in this regard to heart—by clarifying for all parties where this Chapter 11 Case stands. Of these corrections, five matter most.

First, the Debtor must establish by a preponderance of the evidence that each of the relevant confirmation requirements for section 1129 has been met. *Liberty Nat'l Enters. v. Ambanc La Mesa Ltd. Pshp.* (*In re Ambanc La Mesa Ltd. Pshp.*), 115 F.3d 650, 652 (9th Cir. 1997). However, the Court repeatedly framed the issue as whether it could be "sure" or reach "the requisite certainty" that those requirements were met. (Mem. Dec. at 31, 52, 97). This phrasing of the standard could be construed as imposing a higher standard of proof than the Bankruptcy Code requires, especially when the Court never found that a chapter 7 liquidation would deliver more to Class 4 than the Plan does.

[1] In not challenging the result herein, the Debtor does not waive any argument on appeal of the Memorandum Decision, and expressly reserves all issues for appeal, including with regard to denial of confirmation.

Second, the Court faulted the Debtor for not valuing the Abuse Claims, reasoning that using the Plan's value as the claim amount "causes the Plan invariably to satisfy the test." (*Id.* at 52). It does not. Section 1129(a)(7) compares what creditors receive, not what their claims are worth. A plan that pays more than a liquidation **satisfies** the test regardless of the value of the claims. A plan that pays less than a liquidation **fails** that test regardless of the value of the claims. The Code imposes no claim-valuation requirement, and the Memorandum Decision should not suggest one.

Third, the Court excluded RCWC's $30 million contribution as "extra benefits available only to the few." (*Id.* at 60–61). However, the Plan sends every dollar released from the RCWC escrow to the Survivors' Trust, where it is shared by all Trust Claimants on the same terms as the Debtor's own contribution. At trial, the Court recognized as much: "there's no difference here in the treatment." (June 16, 2026 Tr. at 122:12–15). The Memorandum Decision simply gets the Plan terms wrong.

Fourth, the Court found it "extraordinary" that both of the Debtor's liquidation analyses arrived at the same liquidation proceeds. (Mem. Dec. at 56–57). They did not. The figure common to both is the **Plan recovery**, which is identical because there is one Plan that is being compared to the potential recovery in both liquidation analyses. The **liquidation recoveries** to Class 4 were projected to be $0 in the Primary Liquidation Analysis and approximately $81.8 million in the Supplemental Liquidation Analysis. (Exs. D-81, D-82, D-84, D-85).

Fifth, the Memorandum Decision described the Debtor's position as being that "the confirmation standards are imposing a substantial burden on [its] exercise of religious rights." (Mem. Dec. at 48). In support, the Court described the Debtor's supposed resistance to "an apocalyptic forced sale of all churches" and objections that "even an inquiry" into the Bishop's decisions act as an intrusion on religious freedom. (Mem. Dec. at 48, 100). The Debtor took neither position. It submitted a second liquidation analysis, the Supplemental Liquidation Analysis, that estimated liquidation recovery values for all of the Debtor's properties, including Churches. It put the Bishop on the stand. And it told the Court that it was "entitled, absolutely" to examine the record. (Sept. 16, 2026 Tr. at 85:5-6). The Memorandum Decision should accurately reflect the Debtor's stance. On a related note, in this same discussion, a scrivener's error in the Amended Decision, which attempted to correct the Memorandum Decision states that, in a dispute

between the Debtor and Committee, "there would be no government actor and RFRA **not would** apply." (Amended Decision at 48) (emphasis added). The Amended Decision should be corrected to state that, in such a scenario, the "RFRA **would not** apply."

These are not quibbles. Three and a half years into this case, as the Court observed, Survivors have yet to receive "a single penny of recovery." (*Id.* at 104). As the Court also observed, the confirmation disputes resolved here "have likely been present . . . in every chapter 11 case filed by a Catholic diocese." (*Id.* at 104). The Memorandum Decision, as amended already, will shape the Debtor's next plan and will be studied in all pending diocesan cases and all those to come. The Court hoped its decision would light "a path narrow, yet ascending." (*Id.* at 105). The corrections requested here keep that path clear. The Debtor does not reargue the result. It asks only that the record be corrected.

II.

JURISDICTION

This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b), the *Order Referring Bankruptcy Cases and Proceedings to Bankruptcy Judges*, General Order No. 24 (N.D. Cal.), and Local Rule of Bankruptcy Procedure for the Northern District of California 5011-1. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

The legal bases for the relief requested herein are Rules 52(b), 59(e), and 60(a) of the Federal Rules of Civil Procedure, made applicable by Rules 7052, 9014, 9023, and 9024 of the Federal Rules of Bankruptcy Procedure, and section 105(a) of Title 11 of the United States Code (the "Bankruptcy Code").

III.

LIMITED PROCEDURAL BACKGROUND

A. General Background

On May 8, 2023 (the "Petition Date"), the Debtor filed a voluntary petition for chapter 11 bankruptcy relief under the Bankruptcy Code. The Debtor continues to operate its ministry and manage its properties as a debtor in possession under sections 1107(a) and 1108 of the Bankruptcy Code. No trustee has been appointed in this Chapter 11 Case.

On May 23, 2023, the Office of the United States Trustee for Region 17 appointed the Official Committee of Unsecured Creditors (the "Committee") in this Chapter 11 Case.

B. The Plan Process and Confirmation Hearings

On March 29, 2026, the Debtor filed its *Modified Fourth Amended Plan of Reorganization Dated March 27, 2026* (the "Plan") [Docket No. 2758] and *Disclosure Statement in Support of Debtor's Modified Fourth Amended Plan of Reorganization* [Docket No. 2759] (as later amended and modified, the "Disclosure Statement"). On May 8, 2026, the Court approved the Debtor's Disclosure Statement and established solicitation and voting procedures for the Plan. [Docket No. 2910]. Classes 1, 3, and 5 voted to accept the Plan, and Class 4 voted to reject it. [Docket Nos. 3207 and 3287]. The Committee, the United States Trustee, and various insurers objected to confirmation. [*See, e.g.*, Docket Nos. 2901 and 2912].

The Court held contested evidentiary hearings on confirmation of the Plan over seven days in June 2026 (the "Confirmation Hearings"), during which it heard testimony from fifteen witnesses and admitted dozens of exhibits into evidence. On June 5, 2026, the Debtor filed its *Memorandum of Law in Support of Confirmation of Debtor's Modified Fourth Amended Plan of Reorganization* [Docket No. 3100] (the "Pre-Trial Brief"). On August 7, 2026, the Debtor filed its *Post-Trial Brief in Support of Confirmation of Debtor's Modified Fourth Amended Plan of Reorganization* [Docket No. 3418] (the "Post-Trial Brief").

On August 7, 2026, parties objecting to confirmation of the Debtor's Plan filed various post-trial briefs of their own.[2] On August 19, the Debtor filed its: (1) *Reply to the Committee's Post-Trial Brief in Opposition to Confirmation of the Debtor's Modified Fourth Amended Plan of Reorganization* [Docket No. 3452] (the "Committee Reply") and (2) *Reply to the Insurers' Post-Trial Briefs in Opposition to Confirmation of the Debtor's Modified Fourth Amended Plan of Reorganization* [Docket No. 3453] (the "Insurer Reply" and together with the Committee Reply, the "Debtors' Replies").

[2] (1) London Market Insurers' Post-Trial Brief [Docket No. 3414], (2) Objecting Insurers' Post-Trial Brief in Opposition to Confirmation of Debtor's Modified Fourth Amended Plan of Reorganization [Docket No. 3415], (3) the Official Committee of Unsecured Creditors' Post-Trial Brief in Opposition to Confirmation of Debtor's Modified Fourth Amended Plan of Reorganization Dated March 27, 2026 [Docket No. 3416], and (4) Pacific Insurers' Joinder to London Market Insurers' Post-Trial Brief [Docket No. 3417].

C. The Memorandum Decision

1. The Outcome, Generally.

On October 2, 2026, the Court issued the Memorandum Decision. The Court declined to confirm the Plan, holding that "the Debtor has not satisfied its burden under Section 1129(a)(7)." (Mem. Dec. at 2). The Court further stated that it "cannot presently conclude" that the Plan satisfies § 1129(b)(2) "were it applicable." (*Id.* at 90, 103). The Court did not find that the Plan *fails* the fair-and-equitable standard, only that it "cannot be sure based on the information provided by the Debtor." (*Id.* at 97).

The Court was emphatic about the nature of those shortcomings: they are "most importantly failures of disclosure and proof, not of concept." (*Id.* at 103; *see also*, *id*. at 104). It added that "some aspects of the current Plan, including the alternative sources of payment to the Survivors' Trust contained in this Plan, suggest that an alternative plan is realizable." (*Id.* at 104).

2. Rulings Favorable to the Plan.

Apart from §§ 1129(a)(7) and 1129(b), the Plan satisfied every contested or uncontested requirement the Court reached. The Court found that the Debtor established §§ 1129(a)(1), (2), (4), (12), (13), and (16), and § 1129(d). (*Id.* at 31–39). That included a finding that the Plan's classification scheme rests on "sound financial rationales." (*Id.* at 32).

a. The Plan Was Proposed in Good Faith (§ 1129(a)(3)).

The Court rejected the Committee's oft-repeated complaint that the Debtor did not propose the Plan in good faith because it "can, in the Committee's estimation, clearly provide more but simply chooses not to do so." (*Id.* at 87). As the Memorandum Decision explained, "plan objections to the effect that the payments are insufficient, or even, the debtor can/should do more, are not cognizable under 1129(a)(3)." (*Id.*). The Court also stated the Debtor's legal positions at confirmation reflected "the Debtor's genuine and nonfrivolous belief that those positions could support confirmation of the Plan." (*Id.* at 87–88).

b. The Plan Is Feasible (§ 1129(a)(11)).

The Court also rejected the Committee's feasibility objections. The Court found the Debtor's financial witnesses—Mr. Moore and Mr. Flanagan—"knowledgeable [and] credible," their projections "not aggressive," and the Committee's critiques "not persuasive." (*Id.* at 76). The Court found "no real

impediment" to the Exit Facility, noting Mr. Gies "testified credibly at trial that RCC is ready willing and able to fund." (*Id.* at 79). Alternative funding sources (Livermore Option, Restricted Assets) "support a finding that the Plan is feasible." (*Id.* at 79). Finally, "the Committee has raised no genuine concerns" as to RCWC bearing on feasibility. (*Id.* at 80).

c. The Plan Was Accepted by Two Impaired Classes (§ 1129(a)(10)).

After extended analysis, the Court also rejected the Committee's attacks on the Plan's impaired accepting classes under § 1129(a)(10). (*Id.* at 66–75). As to Class 1 (RCC Secured Claims), the Court found "no sense" nor "any evidence, that any terms of [the RCC Prepetition Loan], or any aspects of this loan, were made at less than an arm's length basis." (*Id.* at 72). Moreover, the Court rejected the Committee's "affinity" theory of insider status; RCC "is well and properly motivated to make financial accommodations to the Debtor" to support performance under the Plan, given that it "depends on the Debtor's continued ownership of real property and uninterrupted operations." (*Id.* at 73). RCC's waiver of default interest and late fees was, the Court found, "a thoroughly understandable concession." (*Id.* at 73). Thus, "[t]he impairment of Class 1 is genuine and not evidence of bad faith." (*Id.* at 74).

Likewise, Class 3's impairment was "straightforward" and "understandable," and Class 3's acceptance of the Plan "would also satisfy the requirements of Section 1129(a)(10)." (*Id.* at 74–75).

d. The Court Found in the Debtor's Favor on Several Threshold Legal Questions.

The Court also resolved several key, long-contested legal questions in the Debtor's favor:

- Neither "the Debtor's status as a religious entity [n]or the heinous nature of the claims asserted against it deprive this Debtor, as a matter of law, of the power under the Bankruptcy Code under appropriate circumstances and with appropriate protections to cram down a plan of reorganization on creditors who have rejected the Debtor's plan." (*Id.* at 40).
- Consistent with *Teamsters II*, that the protections of the absolute priority rule "do not apply to this Plan"—a point the Committee "does not strongly dispute." (*Id.* at 92–93).
- The Court "is not rejecting as a matter of principle the 'honest effort' test as a measure of a plan's confirmability." (*Id.* at 102). It recognized "it is not clear that there is any absolute minimum amount of compensation due to dissenting and rejecting unsecured creditors, of any description, over and above amounts payable pursuant to the best interests test." (*Id.* at 103).

e. The Court Did Not and Would Not Tell the Debtor to Sell Churches.

The Court went out of its way to disclaim any role in deciding which of the Debtor's Churches must be sold. It plainly stated that "the court is not resolving a dispute between the Committee and the Debtor about the number of churches to sell, nor is it requiring Debtor to sell anything. It is also not second guessing the decisions Debtor has, in good faith, made." (*Id.* at 46). The Court recognized "[n]othing in Section 1129(a)(7) requires that the Debtor actually sell any of its assets, let alone all or even most." (*Id.* at 42). Rather, "[w]hat, if anything, Debtor decides to sell, and ultimately, whether it decides to remain in this bankruptcy, is entirely up to it." (*Id.* at 50).

f. Bishop Barber and the Debtor Have Acted with Sincerity and Integrity.

Finally, the Court found that Bishop Barber "testified extensively and with genuine sincerity and conviction." (*Id.* at 97). It found that he testified "movingly" about the history of abuse and his "fervent desire to do all he could to provide fair compensation to the Abuse Survivors." (*Id.* at 98). The Court had "no doubts respecting Bishop Barber's integrity and his genuine desire to do the right thing in this exceptionally challenging scenario." (*Id.* at 99).

The Court was equally clear about the conduct of the Debtor, generally. It found that the Debtor "has prosecuted this case honorably and with great integrity," and that the Plan "represents a *significant effort* to provide meaningful compensation to Abuse Survivors while continuing its religious mission." (*Id.* at 103–04) (emphasis added). That effort stands in stark contrast with the Committee's to-date. The Court observed that the Committee, which "may have won the day," is "no doubt deeply aware that three and a half years of fighting the good fight in this case has not produced a single penny of recovery for the 345 Abuse Survivors who look to them not merely for advocacy, but also for leadership." (*Id.* at 104).

3. Rulings Disfavorable to the Plan.

a. The Debtor's Religious-Freedom Arguments

The Court first addressed the Debtor's arguments that the First Amendment and Religious Freedom Restoration Act ("RFRA") require a different approach to plan confirmation. (*Id*. at 40–50). The Court acknowledged this issue "has apparently never been decided before," because every prior diocesan

case was resolved by agreement. (*Id.* at 40). But these arguments "raise fundamental questions about the bankruptcy system that go beyond the precise and focused inquiries under Section 1129." (*Id.* at 39).

It rejected the Debtor's arguments for three stated reasons (*Id.* at 39–40):

1. No Code provision applies confirmation requirements "differently or more leniently, because the debtor is a religious entity";
2. The Debtor had not "articulated any basis on which the actual requirements for confirmation of a plan of reorganization would implicate" those protections; and
3. Even if such a basis existed, the First Amendment and RFRA would either be inapplicable or "make it impossible to assess the effect of those laws" on confirmation.

The Court held that a religious debtor that resolves claims and retains assets to carry on its mission is not "a religious entity worthy of special protections, [but] a debtor," a result it found "especially compelled" where the Plan pays creditors "considerably less . . . than the claims would likely be worth" in state court while the Debtor "retains significant assets post-confirmation." (*Id.* at 41–42). It held that the Church Autonomy Doctrine and the Ministerial Exception "do not apply and/or are not violated" because "religious organizations in chapter 11 cannot simply opt-out" of the Code. (*Id.* at 46). On RFRA, the Court questioned "whom the Debtor believes is the governmental actor," characterized the Debtor as positing "an apocalyptic forced sale of all churches in the Oakland Diocese," found no substantial burden, and distinguished *Portland* because satisfying §§ 1129(a)(7) and (b) "does not put any of Debtor's property at risk." (*Id.* at 47–49). On the Doctrine of Unconstitutional Conditions, it reached no definitive holding, concluding only that the argument "likely fails." (*Id.* at 49–50).

Every one of these rulings rests on the same premise: the Court is not compelling the sale of any Church, is not deciding how many churches the Debtor needs, and is not second-guessing the Bishop's good-faith decisions. (*Id.* at 42–43, 46, 50). The Court did not hold that it could compel the sale of church property over the Debtor's sincere religious objection; it held only that the confirmation standards, as applied here, do not require one.

The Debtor does not seek reconsideration of these rulings. It notes, however, that it did not ask to be exempted from the Bankruptcy Code. It sought to use the tools available in chapter 11 to confirm a plan, as the Court recognized in finding that the Debtor advanced its legal positions out of a "genuine and nonfrivolous belief that those positions could support confirmation of the Plan." (*Id.* at 87–88).

b. Section 1129(a)(7)

The Memorandum Decision's sole *present* basis for denying confirmation was § 1129(a)(7). (*Id.* at 2). The Court acknowledged that the Debtor bore the burden of satisfying the best interests test "by a preponderance of the evidence." (*Id.* at 51) The Court further recognized that a plan proponent "may make reasonable assumptions that take account of the value of assets in a liquidation, which may differ from 'book' or 'market' value, and may take account also of the reasonable expenses and costs of a liquidation under chapter 7." (*Id.* at 51–52). The inquiry is directed to the Class 4 claimants who rejected the Plan. (*Id.* at 52).

Importantly, the Court did not find that Class 4 claimants would receive more in a hypothetical chapter 7 liquidation than under the Plan. Instead, it identified four "concern[s]" with the Debtor's liquidation analyses. (*Id.* at 52):

1. the analyses were "structured in a manner that tilts the playing field," in part because "the Debtor's assumption that the value of abuse claims is equal to the amount to be distributed under the Plan causes the Plan invariably to satisfy the test;"
2. the Supplemental Liquidation Analysis did not "accurately set[] forth all of the assets and the debts;"
3. the analyses included the RCWC contribution "even though those funds will not be available to all members of Class 4;" and
4. the assumptions underlying the real estate values and liquidation expenses were "unsupported and unreasonable."

On those grounds, the Court concluded that it "cannot determine with the **requisite certainty** that the Debtor has carried its burden." (*Id.* at 52) (emphasis added).

Structure of the Analyses. The Court rejected reliance on the Primary Liquidation Analysis, which included only twelve vacant properties (from among the real estate titled in the Debtor's name). It reasoned that comparing the Plan to "a highly restricted pool of assets" would ensure "that the Plan 'wins' every time." (*Id.* at 54). The Court emphasized, however, that "the best interests test does not require that a debtor actually sell all of its assets in a liquidation – hypothetical or not." (*Id.* at 54).

The Court then made a finding the Committee never raised. It took note of "the curious fact that each of the Debtor's Liquidation Analyses arrives at the same conclusion regarding the proceeds available upon liquidation—$172,500,000" and called this an "extraordinary result" for which the Debtor offered

"no plausible explanation." (*Id.* at 56–57).[3] As discussed below, this reading misconstrues the evidence offered. To the extent it targets the comparison against *Plan treatment* (where, in each case, the Plan passed), using the same number twice is the only plausible analysis: it's the same Plan.

Claim Valuation. The Court's analysis of claim valuation appeared to temper its above-referenced concerns. The Court observed that the Debtor "simply inserted the value of the assets dedicated to the payment of Abuse Claims via the Plan, $172,300,000, as the aggregate claim amount." (*Id.* at 57). But it then acknowledged that "because the "denominator" (i.e., "the total amount of the claims to be paid") is constant, "one can compare accurately the amounts available under the Plan and on liquidation, the 'numerators.'" (*Id.*). This "makes a certain sense with respect to that comparison." (*Id.*). The Court nonetheless concluded that the convention "does dictate that the Plan will satisfy the test in every instance." (*Id.*).[4] As shown in Section VI.B below, the Debtor agrees that a common denominator permits an accurate comparison but disagrees that its use dictates favorable outcomes.

Assets and Debts. The Court rejected the Committee's principal asset argument. It found that the Committee's contention that the Cathedral of Christ the Light (valued by the Committee at $265 million) belonged in the liquidation analysis was "not well-founded." (*Id.* at 58). The Court agreed with the Committee only as to the treatment of three cemetery properties that secure RCC's $25,872,322 Class 1 claim. (*Id.* at 58–59). It credited Mr. Gies's testimony that the properties' value is limited by their sole use as Catholic cemeteries and the burden that roughly $60 million in perpetual-care obligations would impose on any buyer other than RCC. (*Id.* at 59). However, the Court found that carrying a $20 million RCC deficiency claim alongside a $0 collateral value implied a $6 million collateral value, "a proposition with no support whatsoever." (*Id.* at 59-60). Reasoning that RCC "would credit bid the amount of the debt," thereby "eliminating any deficiency claim," the Court concluded that the analysis "appears to contain a $20 Million error on the debt side of the ledger." (*Id.* at 60).

[3] The Memorandum Decision uses $172,500,000 in this sentence, but the Debtor assumes the Court meant $172,300,000, which is the relevant number for this inquiry. *See* Exhibits D-81 and D-82.

[4] In the same discussion, the Court declined to give weight to the aggregate claim valuation offered by the Committee's expert, which it described as "not terribly relevant to the analysis of the best interests test." (*Id.* at n.21).

The RCWC Contribution. The Court held that because § 1129(a)(7) protects each dissenting creditor individually, the RCWC contribution could not be counted "as if it were equally available to all Class 4 Claimants." (*Id.* at 60–61). The Court noted that only about 100 Class 4 claimants are potential RCWC claimants. (*Id.* at 61). It concluded that "[t]he correct total number for distributions under the Plan is therefore $142.3 Million, not $172.3 Million." (*Id.* at 61–62). As shown in Section VI.C.1 below, the Plan, the Survivors' Trust Distribution Plan, and counsel's explanation at trial establish that RCWC funds released from escrow *are available to all Class 4 Claimants on the same terms as the Debtor's contribution*. This finding can be corrected by reference to the text of the Plan Documents alone.

Assumptions. Before addressing the Debtor's assumptions, the Court described the limits of its own role: "it is not the Court's duty to come up with the correct analysis or the right number for the hypothetical liquidation analysis." If the Court is "unconvinced of the accuracy or reasonableness of the assumptions," it "can only conclude that the Debtor has not met its burden" (*Id.* at 63). On that basis, the Court found three sets of assumptions unreasonable: 1) assumptions related to the sale timeline that required a 25% liquidation discount, (*Id*. at 64); 2) claims-liquidation costs unsupported by "any objective, third party source," (*Id*. at 64-65); and 3) assumptions related to "potential insurance reimbursement," namely that a Chapter 7 trustee would bear those costs "without any of that expense being borne by any of the numerous insurers." (*Id.* at 65).

Ultimately, the Court stated that it "cannot conclude that the Debtor has demonstrated that it has satisfied the best interest test." (*Id.* at 65). Consistent with its stated view of its role, the Court did not apply its adjustments to the record or determine what a hypothetical chapter 7 liquidation would yield to Class 4 after those adjustments, and it did not find that such a liquidation would exceed the $142.3 million it found available under the Plan.

c. Section 1129(b)

The Court expressly characterized its § 1129(b) discussion as "superfluous" and offered it "in the hope" of assisting the parties with a consensual resolution or a modified plan, (*Id.* at 88), reserving the issue of unfair discrimination between Classes 3 and 4 for a future plan. (*Id.* at 89–90). On fair and equitable, the Court proceeded "for the sake of argument" under the honest-effort standard. (*Id.* at 97).

- **The Bishop's Testimony.** The Court found that the Bishop's testimony and the related exhibits described his decision-making factors "only in the most general terms." In the Court's view, they lacked "particularized background or factual support for the decision to close thirteen churches, and not fifteen, or thirty as MAP had at one time had contemplated." (*Id.* at 99). The Debtor reiterates that MAP never contemplated closing thirty churches; in the video that is Exhibit D-77 and the transcript thereof at Exhibit D-78, Bishop Barber stated that the Diocese may have to "structure down," which included "clustering, merging, and even closing some parishes." D-77 at 1-2. Clustering, managing, and closing *parishes* are different concepts as they relate to closing *Churches*.
- **The Court's Request at Trial.** The Court recounted that it had asked the Debtor before resting to offer evidence on "a particular, quantified and testable basis." (*Id.* at 99–100). It found it "additionally frustrating and unhelpful" that the Debtor treated "even an inquiry about these subjects" as a burden on religious freedom. (*Id.* at 100). As shown in Section VI.D.1 below, that characterization is difficult to reconcile with the record and with the Court's own statement that it was "not second guessing the decisions Debtor has, in good faith, made." (*Id.* at 46). This contention is addressed in detail below.
- **Comparables.** The Court discounted Dr. Martin's comparison of the Plan to other diocesan plans as "not comparable" because those plans were consensual. (*Id.* at 101). It reasoned that, in a cramdown, "there is a market here and it has spoken." (*Id.* at 102).

The Court then described these, again, as "failures of disclosure and proof, not of concept." (*Id.* at 103).

IV.

RELIEF REQUESTED

By this Motion, the Debtor requests that the Court enter an order, substantially in the form of the Proposed Order attached as Exhibit A, amending the Memorandum Decision under Federal Rule of Civil Procedure 52(b), made applicable by Bankruptcy Rules 7052 and 9014. To the extent necessary, the Debtor also seeks relief under Rule 59(e) and Rule 60(a), made applicable by Bankruptcy Rules 9023 and 9024. Specifically, the Debtor requests that the Court:

1. **Apply the governing standard of proof.** Amend the Court's conclusions under §§ 1129(a)(7) and 1129(b) to apply the preponderance-of-the-evidence standard the Court articulated. (*Id.* at 31, 51). The Memorandum Decision appears to impose a higher standard, as it states that the Court "cannot determine with the requisite certainty," (*Id.* at 52), and "cannot be sure" that confirmation requirements are met. (*Id.* at 97). Alternatively, clarify that the Court did not apply a standard higher than a preponderance of the evidence.
2. **Strike the finding that the Debtor's claim-valuation convention makes the best interests test self-satisfying.** Strike or amend the findings that equating the aggregate amount of the Abuse Claims with the amount distributable under the Plan "causes the Plan invariably to satisfy the test" and "dictate[s] that the Plan will satisfy the test in every instance." (*Id.* at 52, 57).
3. **Clarify the requirements of Section 1129(a)(7).** Clarify that § 1129(a)(7) does not require a plan proponent to estimate or value the aggregate claims of a rejecting class. The best interests test compares what each holder will receive under the plan with what it would receive in a hypothetical chapter 7 liquidation. (*Id.* at 50–51).

4. **Strike the finding about the RCWC Contribution.** Strike or amend the finding that the RCWC Contribution cannot be counted "as if it were equally available to all Class 4 Claimants," (*Id.* at 60-61), as well as related conforming findings. The terms of the Plan and its supporting documents demonstrate otherwise—all Trust Claimants would be entitled to share proportionally in amounts released from the RCWC Escrow.

5. **Strike the "identical liquidation proceeds" finding.** Strike or amend the finding that the Debtor's Primary and Supplemental Liquidation Analyses "arrive[] at the same conclusion regarding the proceeds available upon liquidation--$172,500,000," and the related characterization of that figure as an "extraordinary result." (*Id.* at 56–57). The figure common to both analyses is the Plan recovery, not the liquidation proceeds.

6. **Strike the "factually incorrect" finding as to the insurance-reimbursement assumption.** As discussed in more detail below, Mr. Moore's testimony establishes that he accounted for potential insurance reimbursement in the Liquidation Analyses but assumed none based on the fact that the Debtor had not received any such reimbursements since the Petition Date. Thus, the Court's statement that his assumption was "factually incorrect" is not based on any evidence and runs counter to unrebutted testimony. (*See id.* at 65).

7. **Correct the characterization of the Debtor's religious-freedom position.**

   (a) Amend the finding that the Debtor treated "even an inquiry about these subjects" as an impermissible burden on its religious freedom. (*Id.* at 100). The amendment should reflect the Debtor's acknowledgment that the Court may examine the record bearing on the sincerity and genuineness of the Bishop's decision-making.

   (b) Amend the characterization of the Debtor's position as positing "an apocalyptic forced sale of all churches in the Oakland Diocese." (*Id.* at 48). The amendment should reflect that the Debtor's religious-freedom arguments were directed to the scope of the hypothetical liquidation estate in the Primary Liquidation Analysis, and that the Debtor separately submitted a Supplemental Liquidation Analysis that includes all of its Churches and does not depend on those arguments.

8. Correct clerical errors under Rule 60(a), as set forth in more detail below.

V.

LEGAL STANDARD

Generally, motions to amend findings of fact and conclusions of law that are filed within fourteen days of entry of a judgment should be construed as a request under Rules 52(b) and 59(e) of the Federal Rules of Civil Procedure, made applicable by Rules 7052 and 9023 of the Federal Rules of Bankruptcy Procedure, respectively. *See, e.g., In re King,* 2017 WL 1944123, at **2-3 (Bankr. C.D. Cal. May 9, 2017).

Motions under Rule 52(b) and Rule 59(e) are granted in order to correct manifest errors of law or fact. *Globe Imports Ltd., Inc. v. Allied Prop. & Casualty Ins. Co.*, 2017 WL 2535149, at *1 (N.D. Cal. Feb. 15, 2017) ("Motions under both Rules 59 and 52(b) are properly brought when they seek to correct errors of law or fact." quoting *De la Torre v. CashCall, Inc.*, 2016 6892693, at *3 (N.D. Cal. Nov. 23, 2016) (cleaned up); *see also R.C. Fischer & Co. v. Cartwright*, 2011 WL 6025659, at *5 (C.D. Cal. Dec.

5, 2011) ("Motions under both Rule 52(b) and Rule 59 are granted in order to correct manifest errors of law or fact or to address newly discovered evidence." (citing *Town House Dep't Stores, Inc. v. Ahn*, 2003 WL 881004 (Guam Ter. Mar. 7, 2003); *Wade v. United States*, 2012 WL 2990700, at *2 (N.D. Cal. July 20, 2012).[5] Motions under Rule 59(e) are also granted to prevent manifest injustice. *Allstate Ins. Co. v. Herron*, 634 F.3d 1101, 1111 (9th Cir. 2011) ("[A] Rule 59(e) motion may be granted . . . if such motion is necessary to prevent manifest injustice").

"The purpose of Rule 52(b) is to permit a party to move the trial court to clarify or supplement fact findings to enable the appellate court to understand the factual issues determined at trial." *ATS Products Inc. v Ghiorso*, 2012 WL 1067547, at *1 (N.D. Cal. Mar. 28, 2012). Moreover, Rule 59(e) may be used to amend where an "amendment reflects the purely clerical task of incorporating undisputed facts into the judgment." *Allstate Ins. Co.*, 634 F.3d at 1111 (9th Cir. 2011) (finding that the district court did not abuse its discretion in permitting an amendment to specifically reflect the relief sought in the plaintiff's complaint).

Similarly, Rule 60(a) of the Federal Rules of Civil Procedure, made applicable by Rule 9024 of Federal Rules of Bankruptcy Procedure, is properly invoked "to make an order reflect the actual intentions of the court, plus necessary implications." *Lenk v. Monolithic Power Sys., Inc.*, 2017 WL 2045559, at *2 (N.D. Cal. Sept. 13, 2017) (citing *Jones & Guerrero Co., Inc. v. Sealift Pac.*, 650 F.2d 1072, 1074 (9th Cir. 1981); Fed. R. Civ. P. 60(a); Fed. R. Bankr. P. 9024. The Ninth Circuit has "consistently interpreted Rule 60(a) to allow a district court to correct omissions so long as those corrections are limited to clarification of matters intended to be implied or subsumed by the original judgment, rather than a change of course or a modification to the intended legal effect of a judgment." *Garamendi v. Henin*, 683 F.3d 1069, 1077 (9th Cir. 2012).

[5] *Pierry, Inc. v. Theirty-One Gifts, LLC*, 2020 WL 8736140, at *1 (N.D. Cal. Aug. 17, 2020) ("A court grants a Rule 52(b) motion to correct manifest errors of law, or in some limited situations, to address newly discovered evidence."); *Allstate Ins. Co. v. Herron*, 634 F.3d 1101, 1111 (9th Cir. 2011) ("[A] Rule 59(e) motion may be granted: (1) if such motion is necessary to correct manifest errors of law or fact upon which the judgment rests; (2) if such motion is necessary to present newly discovered or previously unavailable evidence; (3) if such motion is necessary to prevent manifest injustice; or (4) if the amendment is justified by an intervening change in controlling law.").

VI.

ARGUMENT

A. The Court Stated the Preponderance Standard but Applied a Certainty Standard.

There is no dispute about the governing burden. The Debtor must establish each element of § 1129 by a preponderance of the evidence. (*Id.* at 31) (citing *Liberty Nat'l Enters., L.P. v. Ambanc La Mesa Ltd. P'ship (In re Ambanc La Mesa Ltd. P'ship)*, 115 F.3d 650, 653 (9th Cir. 1997)). The Debtor briefed that standard before trial (Pre-Trial Brief at 17) and after trial (Post-Trial Brief at 11). The Committee did not contest it or suggest the Debtor must meet any higher standard.

The Memorandum Decision's operative conclusions, however, are framed in terms of certainty, not preponderance. On § 1129(a)(7), the Court concluded that it "cannot determine with the requisite **certainty**" that the best interests test is met. (*Id.* at 52) (emphasis added). On § 1129(b), the Court concluded that it "cannot **be sure** based on the information provided by the Debtor." (*Id.* at 97) (emphasis added). Neither formulation is the preponderance standard. A preponderance asks only whether a proposition is more likely true than not. It does not require the Court to be "sure" of anything, and it does not require "certainty" of any degree.

The distinction about the applicable burden is especially important here. The Court never found that an impaired creditor class would receive **less** under the Plan than in a liquidation. For example, the Memorandum Decision identifies assumptions in the Debtor's Liquidation Analyses with which the Court disagreed. But it does not find that a hypothetical chapter 7 trustee would more likely than not deliver more than $142.3 million to holders of Class 4 claims. Identifying flaws in an analysis is the beginning of the preponderance inquiry, not its end. The question remains whether, with those flaws corrected, the record shows the Plan more likely than not provides Class 4 at least what it would receive in liquidation. And the Committee offered no competing liquidation analysis of its own to answer that question. The Debtor respectfully requests that the Court apply the preponderance standard to the record or clarify the basis for its conclusions.

B. Section 1129(a)(7) Does Not Require a Debtor to Value Claims, and the Absence of a Valuation Cannot Make the Test "Satisfy Itself."

The Court's first stated reason for finding the best interests test unsatisfied was that the Debtor's analyses were "structured in a manner that tilts the playing field." The Court traced that tilt in part to "the Debtor's assumption that the value of abuse claims is equal to the amount to be distributed under the Plan," which, the Court reasoned, "causes the Plan invariably to satisfy the test." (*Id.* at 52; *see also id.* at 57). That reasoning imposes a requirement nowhere in § 1129(a)(7) and is mathematically incorrect.

1. The Statute Compares Recoveries, Not Claim Values

Section 1129(a)(7)(A)(ii) requires that each holder of an impaired claim that has not accepted the plan "will receive or retain under the plan … property of a value, as of the effective date of the plan, that is not less than the amount that such holder would so receive or retain if the debtor were liquidated under chapter 7…." (*Id.* at 50–51) (quoting 11 U.S.C. § 1129(a)(7)(A)(ii)). Both sides of that comparison are recoveries: what the holder "will receive" under the plan and what the holder "would so receive" in a liquidation. The allowed amount of the holder's claim is not an element of the test.

The Bankruptcy Code distinguishes between recoveries and claim amounts. For example, section 1129(b)(2)(B)(i) measures fair-and-equitable treatment (in terms of the absolute priority rule) of unsecured creditors by reference to "the allowed amount of such claim." Section 1129(a)(7) contains no comparable language. The Court and the parties agree that the claim-amount prong of § 1129(b)(2)(B)(i) is not at issue here because the absolute priority rule does not apply. (*Id.* at 92–93) (citing *Teamsters II*). Requiring a claim valuation as a component of the best interests showing imports a § 1129(b) concept into § 1129(a)(7), where the statute does not put it. Claim value is not at issue in the plan-versus-liquidation comparison of § 1129(a)(7); the dollar amount of creditor recoveries are.

2. The Plan Recovery Compared to the Liquidation Recovery Is All that Matters.

The math is straightforward. Let *X* be the dollars available to Class 4 under the Plan. The Court found that figure to be $142.3 million, although the Debtor disagrees. (*Id.* at 62). Let *Z* be the dollars that would be available to Class 4 in a hypothetical chapter 7 liquidation, net of all costs. Let *Y* be the aggregate allowed amount of the Abuse Claims.

Expressed as a percentage of claims, the Plan recovery is *X*/*Y* and the liquidation recovery is *Z*/*Y* (both times multiplied by 100 to reflect a percentage). Because *Y* is the same pool of claims in both scenarios, *X*/*Y* is greater than or equal to *Z*/*Y* if, and only if, *X* is greater than or equal to *Z*. The value assigned to *Y* does not affect which recovery is greater. That is true whether the Abuse Claims are valued at $142.3 million, at the $420 million advanced by the Committee's expert, or at any other figure. The analysis is a comparison of fractions with a common positive denominator.

The following hypothetical illustrates the point using the Court's Plan value of $142.3 million and two assumed liquidation values:

Claim Value Assumed (Y)	Plan Recovery, if X=$142.3mm)(X/Y)	Liquidation Recovery, if Z = $81.8mm (Z/Y)[6]	Result
$142.3mm	100%	57%	Plan passes
$420mm	34%	19%	Plan passes
$1B	14%	8%	Plan passes
Any Y, if Z > $142.3mm	—	—	Plan fails at every Y

In every row, the outcome is determined entirely by whether *X* exceeds *Z*. Changing *Y* changes the percentages but never the result. A plan that delivers less than a liquidation would fail the test at every claim value, and a plan that delivers more would pass at every claim value. Thus, using the Plan Recovery Value as the Claim Value does not cause the test to be satisfied "in every instance." (*Id.* at 52).

3. The Court's Own Findings Confirm the Point.

The Memorandum Decision itself recognizes the point. The Court acknowledged that because the "denominator" is the same, "one can compare accurately the amounts available under the Plan and on liquidation, the 'numerators,'" and that this "makes a certain sense with respect to that comparison" (*Id.* at 57). At closing argument, the Court observed that "it's the numerator, not the denominator," and stated, "I'm not sure that's wrong" (Sept. 16, 2026 Tr. at 108:21-109:7).

[6] The $81.8 million figure is the midpoint estimated recovery for Abuse Claims under the Supplemental Liquidation Analysis (*see* Ex. D-85; Ex. D-82 (47.5% of $172.3 million)). It does not reflect the Court's adjustments, and the table is illustrative only.

More tellingly, in declining to give weight to the Committee's claims-valuation expert, the Court described her testimony as "not terribly relevant to the analysis of the best interests test." (Mem. Dec. at 57 n. 21). That conclusion is correct. However, it cannot coexist with a finding that the Debtor's best interests showing was deficient for want of a claim valuation. If the only aggregate claim valuation in the record is not relevant to the best interests test, the absence of a competing valuation from the Debtor cannot be a defect in the Debtor's best interests showing.

The Court has also previously declined to require one. At a hearing on January 21, 2025, the Committee asked the Court to require the Debtor to estimate the aggregate value of the Abuse Claims. The Court declined. It explained that it would "resist the urge to ask the debtor to . . . estimate or come up with a aggregate number with respect to the abuse survivor claims," because the claims are unliquidated and such an estimate "would end up being more confusing than anything else" (Jan. 21, 2025 Tr. at 19:1-18). The Debtor's liquidation analyses proceeded on that understanding. The Committee kept arguing this over the ensuing two years, but the Court never reversed course. The Memorandum Decision's about-face on this issue is contradictory to nearly two years' worth of rulings.

4. The Test "Satisfies Itself" Only Under a Capped-Percentage Model the Debtor Did Not Use.

The Court reasoned that equating claims with Plan value "does dictate that the Plan will satisfy the test in every instance," because "[i]f the Plan appears to pay all claims in full, it necessarily satisfies that test." (Mem. Dec. at 57). That consequence follows only if recoveries are calculated solely as percentages *capped at 100%*. Under that presentation, a liquidation yielding more than the Plan would also be shown as a 100% recovery, producing a tie that technically satisfies the "not less than" standard. The Committee advanced exactly that hypothetical at closing. (Sept. 16, 2026 Tr. at 105:22-106:3).

The Debtor did not use that presentation. It compared dollars to dollars, as § 1129(a)(7) requires. Mr. Moore compared the quantifiable Plan value to the recovery estimations at the midpoint under the liquidation analysis, *see* Post-Trial Brief at 36:9-11 (discussing Ex. D-81), and concluded the Plan passed "in every row" because "the recovery is less under the liquidation than under the plan." (June 15, 2026 Tr. at 135:21–136:1; *see* Exs. D-84, D-85). Under a dollar-for-dollar comparison, a liquidation producing

more than $142.3 million would have caused the Plan to fail, regardless of the claim amount Mr. Moore used. As the final row of the table above shows, nothing about the Debtor's methodology guaranteed a passing result.

5. Sharing with Other Unsecured Creditors Does Not Change the Analysis.

The analysis does not change because Class 4 would share a liquidation recovery with other general unsecured creditors. In the Supplemental Liquidation Analysis, other general unsecured claims consist principally of the priest pension termination claim (approximately $15.3 million), the Class 5 reserve ($7.7 million), and RCC's projected deficiency, carried within "Other Claims." (Ex. D-79 at 19, 21; Ex. D-85). The Court found the RCC deficiency unsupported and that RCC would likely credit bid, "eliminating any deficiency claim." (Mem. Dec. at 60). With that deficiency removed, the value assigned to *Y* affects Class 4's pro rata share of the liquidation pool only marginally. On the Debtor's midpoint figures in the Supplemental Liquidation Analysis, Class 4's liquidation recovery would be approximately $92.5 million if *Y* is $172.3 million and approximately $100.0 million if *Y* is the Committee's $420 million, both well below the $142.3 million the Court found available under the Plan. Even accepting the Committee's claim value, therefore, the result does not change because it can't; *Y* being consistent in both fractions.

6. Relief Requested.

The Debtor respectfully requests that the Court amend its findings to strike the conclusion that equating the value of the Abuse Claims with the amount distributable under the Plan "causes the Plan invariably to satisfy the test." (*Id.* at 52, 57). The Debtor further requests that the Court clarify that § 1129(a)(7) does not require a plan proponent to value the aggregate claims of a rejecting class.

C. Three Findings About the Liquidation Analyses Misread the Record.

1. The RCWC Contribution Is Available to All Class 4 Claimants On the Same Terms.

The Court excluded the entire $30 million RCWC Cash Contribution from the Plan side of the best interests comparison. It reasoned that "one cannot apply the extra benefits available only to the few as if they were available to all." (*Id.* at 60–61). The Court acknowledged that "the Debtor had tried to assert that any portion of the RCWC Cash Contribution that was not directed to holders of Allowed RCWC

Claims who had provided releases would remain in the Survivors' Trust for distribution generally to Abuse Claimants." It then found that "the Plan does not so provide." (*Id.* at 61). The Court further reasoned that holders of Allowed RCWC Claims "would first get a percentage [of] the RCWC Cash Contribution based on their pro rata share," while other Abuse Claimants "would be entitled to a distribution of whatever's left over, as among 245 other claimants." (*Id.* at 61). On that basis, the Court concluded that "[t]he correct total number for distributions under the Plan is therefore $142.3 Million, not $172.3 Million." (*Id.* at 62).

This is incorrect. The Plan Documents provide exactly the opposite. Under the Plan and the Survivors' Trust Distribution Plan, RCWC funds do not go exclusively to RCWC claimants. They go to the Survivors' Trust, where they become Trust assets distributed to every Trust Claimant under the same scoring methodology that governs the Debtor's contribution. A release by an RCWC claimant is what causes funds to leave the RCWC Escrow. It does not determine who ultimately receives those funds.

a. The Plan Routes RCWC Funds to the Survivors' Trust, Not Individual Claimants.

The Plan defines the Survivors' Trust's assets to include "any Cash contributions from RCWC pursuant to Section 9.3.2." (Plan § 9.3). The recipient of RCWC Escrow releases is the Survivors' Trust itself. Section 9.3.2.2 provides that the escrowed funds "shall be released and transferred **to the Survivors' Trust**" as RCWC Claimants execute releases. For each such claimant, the escrow agent "shall release **to the Survivors' Trust**" that RCWC Claimant's pro rata share. (Plan § 9.3.2.2) (emphasis added). The pro rata calculation sets the **amount** released from escrow for each release. It does **not** direct that amount to the releasing RCWC Claimant. The Plan reinforces this with its treatment of any (unlikely) residual. If all RCWC Claimants execute releases, "any amount remaining in the RCWC Escrow shall thereupon be transferred to the Survivors' Trust for distribution to all Abuse Claimants." (Plan § 9.3.2.5).

Once in the Survivors' Trust, the RCWC funds are subject to the Trust's governing mandate. The Plan requires the Survivors' Trust to "make Trust Distributions in such a way that Abuse Claimants are treated equitably and in a substantially similar manner." (Plan § 9.1.1). RCWC Claimants are not separately classified and there is no mechanism in the Plan for them to receive a greater distribution from Survivors' Trust assets than other Abuse Claimants.

b. The Trust Distribution Plan Expressly Makes Released RCWC Funds Available to All Trust Claimants.

The Survivors' Trust Distribution Plan [Dkt. No. 2867-6, Ex. 1] (the "TDP") settles the question. The TDP defines the RCWC Escrow as an account from which the Trustee may draw funds "upon the execution by a Trust Claimant of an RCWC Release *and distribute them to all Trust Claimants*." (TDP § 2.3(iii) (definition of "RCWC Escrow")) (emphasis added). Section 6.6(iii) then states that amounts released from the escrow "shall be available for distribution to all Trust Claimants with Allowed Claims." The pro rata share calculated under Section 6.6(i) measures how much is released from escrow. It is not a separate entitlement.

The two-tier structure the Memorandum Decision describes, in which RCWC claimants are paid "first" and other claimants share "whatever's left over," does not appear anywhere in the Plan Documents. Under the TDP, there is a single pool. Every dollar released from the RCWC Escrow enters the Trust and is distributed to all Trust Claimants on the same terms as every dollar the Debtor contributes.

c. The Debtor Explained This to the Court at Trial, and the Court Accepted the Explanation at the Time.

If any doubt remained, at the close of Charles Moore's testimony on Day 2, the Court asked whether there was "any gating mechanism" limiting access to the RCWC Escrow. In asking, it observed that "the structure of the plan is the money stays in the trust in any event and is available." (June 16, 2026 Tr. at 118:14-22). Debtor's counsel answered by pointing to Section 9.3.2.2. He explained that the Abuse Claims Reviewer identifies which claimants hold credible RCWC claims and that "the survivor's trust sends a release form to that claimant . . . that they either return or don't." (*Id.* at 120:25–121:8). The Court then observed that "there's an argument to be made at least" that different distributions to different claimants could affect "the liquidation analysis and the treatment of creditors." (*Id.* at 121:17–24). Counsel responded:, counsel said:

> The way that the escrow works is that . . . it does not release funds to that individual claimant providing the release. It releases funds to the plan that then can be distributed through either the distribution option or the litigation option.

(*Id.* at 122:1-6). The Court then asked, "does it still go initially to someone directly with a claim?" Counsel answered: "No . . . The rising tide lifts all the boats." (*Id.* at 122:7-11). The Court concluded: "So that answers the first question I have, which is, effectively, there's no difference here in the treatment. It doesn't depend on whether somebody has a credible claim or not." (*Id.* at 122:12-15). Counsel clarified that the only per-person difference is that each release "releases more funds into the trust," which, as the Court itself observed, "doesn't necessarily directly go to that claimant." (*Id.* at 122:16-22). Released funds do not reach any claimant "on an individual basis," but go out "subject to the scoring . . . and the distribution option." (*Id.* at 122:23–123:5). The Court called this "a function of the plan structure" and "a legal argument" rather than something for "any witness to testify about." (*Id.* at 123:12-16). Counsel answered, "The plan says what it says," and the Court replied, "We're in agreement." (*Id.* at 123:17-20).

d. Dr. Currier's Testimony Cannot Displace the Operative Terms of the Plan Documents.

The Court found that Dr. Currier's testimony "contradicted the Debtor's assertions on this point." (*Id.* at 61) (citing June 22, 2026 Tr. at 189:21–190:7). The Debtor recognizes what Dr. Currier said. On cross-examination, he agreed that "the amount ultimately released is only available to the holders of class four claims who have a compensable claim against RCWC and execute a release of RCWC." He also agreed that "any funds released from the escrow are not available to the 245 or so abuse claimants who don't have claims against RCWC." (*Id*. at 189:25–190:3).

That testimony does not resolve the question for three reasons.

First, what the Plan Documents mean is a question of law, as the Court noted in the colloquy with counsel discussed above. Additionally, Dr. Currier is RCWC's board president and superintendent of the diocesan schools. He testified as RCWC's corporate representative. He is an educator, and is neither a lawyer nor as an expert on how the Plan or the Trust Distribution Plan works. (Mem. Dec. at 27). His agreement with how counsel framed the question is lay opinion on a legal issue, and it cannot change the plain language of the Plan Documents. Dr. Currier also acknowledged in the same examination that he had previously "misunderstood the mechanism" at his deposition, although he was now "more" clear on

it. (June 22, 2026 Tr. at 190:17–190:22). That admission illustrates why the documents, not a lay witness's account of them, control.

Second, Dr. Currier described the escrow mechanics the same way the Plan does when he testified in his own words. Before the cross-examination questions the Court relied on, he asked to clarify his answer. He then explained that RCWC "will fund the escrow and that once the claims are submitted successfully through the survivor's trust agent, then funds will be released . . . to the survivor's trust." (*Id.* at 188:9–12). Every question he was asked about release amounts likewise described money released "from the RCWC escrow to the survivor's trust." (*Id.* at 187:18–21, 22-25; 189:13–16). That matches Plan Section 9.3.2.2, as described above, which says the opposite of the answers on which the Court relied.

Third, the Committee itself has described the mechanism the same way the Debtor does. At the March 10, 2026 status conference, Committee counsel explained that "[i]n the debtor's plan, RCWC funds an escrow account … and as it receives releases, the funds in the escrow account get released to the survivor's trust. So it's on a … pro-rata basis." Counsel added that the Committee's own (since-withdrawn) plan had "done the same thing." (Mar. 10, 2026 Tr. at 46:13-18).

Dr. Currier"s declaration states that the release requirement ensures RCWC funds are "directed exclusively to persons with adjudicated compensable claims against RCWC." (Ex. D-49 ¶ 17). That statement explains why RCWC requires releases and what triggers a release of funds. It is RCWC's description of its own motive, not an interpretation of the TDP. In any event, a witness's characterization cannot override the operative plain language of the Plan Documents.

e. The Court's Exclusion of the Entire RCWC Contribution Does Not Follow, Even Accepting the Court's Concern about Releases.

The Debtor recognizes the Court's separate observation that it is "apparent[ly] unlikel[y] that a significant number, if any of the potential RCWC Claimants will execute an RCWC Release." (Mem. Dec. at 80). It also recognizes that amounts attributable to non-releasing claimants revert to RCWC (Plan § 9.3.2.6). Those are questions about **how much** of the RCWC Cash Contribution will reach the Trust, the answers to which are entirely up to the RCWC Claimants. They are not questions about **who** receives the RCWC Cash Contribution once it arrives in the Survivors' Trust's bank account. The Court's stated

basis for excluding the RCWC contribution was the latter: that the funds are "extra benefits available only to the few" (*Id.* at 60–61). Under TDP Section 6.6(iii), that premise is incorrect. Every dollar that reaches the Trust increases the recovery of every Trust Claimant, including the roughly 245 claimants who hold no claim against RCWC.

The Court's observation that "there is no scenario in which they would all be entitled to the same amount" similarly fails to distinguish RCWC funds from the Debtor's own contribution. (*Id.* at 61). No Class 4 claimant receives the same dollar amount of the Debtor's $142.3 million, either. After the Immediate Payments—every distribution from the Trust, from whatever source—is allocated according to the Abuse Claims Reviewer's scoring. (Plan § 9.8; TDP §§ 6.3-6.5). Released RCWC funds are allocated by the same method to the same claimants as the Debtor's funds. For purposes of § 1129(a)(7), they should be treated the same way.

Based on the foregoing, the Debtor respectfully requests that the Court:

- Strike or amend the finding that "the Plan does not so provide." (*Id.* at 61);
- Strike or amend the finding that RCWC claimants "would first get a percentage" of the RCWC Cash Contribution while others share "whatever's left over," (*Id.* at 61), in light of TDP Section 6.6(iii) and Plan Sections 9.3, 9.3.2.2, and 9.3.2.5; and
- Amend the conclusion that the RCWC Cash Contribution must be excluded in its entirety from the Plan side of the best interests comparison. (*Id.* at 62).

For consistency, the Debtor also requests that the Court conform its descriptions of the RCWC Contribution elsewhere in the Memorandum Decision. These include the descriptions of the contribution as "for the benefit of RCWC Claimants," (*id.* at 16), and as "additional compensation" available only to RCWC Abuse Claimants. (*Id.* at 33).

2. The Primary and Supplemental Liquidation Analyses Did Not Arrive at Identical Liquidation Proceeds.

The Court found that both the Primary and Supplemental Liquidation Analyses "arrive[] at the same conclusion regarding the proceeds available upon liquidation--$172,500,000." The Court described this as an "extraordinary result" achieved by selectively applying discounts and expenses. (*Id.* at 56–57). That finding is incorrect because it conflates the ***Plan recovery*** with the ***liquidation proceeds***.

The figure common to both analyses is the Plan recovery against which liquidation proceeds were measured. It is identical in both analyses because, as described above, the Plan is identical in both. (*Id.* at

16). The liquidation proceeds themselves differed materially between the two analyses. Specificity as to the Debtor's exhibits, and which Liquidation Analysis they supported, is important here.

The Primary Liquidation Analysis. Exhibit D-81 is the *Summary Best Interests Test* for the Primary Liquidation Analysis. It compares the Plan recoveries Mr. Moore calculated for Class 4 to the outcome of the Primary Liquidation Analysis, which is reflected in Exhibit D-84. The second column referenced in D-81 (which is $172.3mm, not $172.5mm) is titled "Projected Amount of Recovery Under the Plan," as compared to "Projected Midpoint Recovery % Under Liquidation"—(0%)—which is derived from the $0 amount set forth in the ultimate "Estimated Recovery ($)" calculated for Abuse Claims in D-84. The relevant sections of D-81 and D-84 are set forth below, with D-81 first:

Summary Best Interests Test – Liquidation Analysis

Class	Claims / Equity Interests	Projected Midpoint Amount of Claims	Projected Amount of Recovery Under the Plan	Projected Midpoint Recovery % Under the Plan	Projected Midpoint Recovery % Under Liquidation	Pass / Fail
0	DIP Claims	$ 15,249,715	$ 15,249,715	100.0%	17.1%	PASS
1	Secured Claims	25,872,322	25,872,322	100.0%	0.0%	PASS
2	Priority Unsecured Claims	8,840,494	8,840,494	100.0%	0.0%	PASS
3	General Unsecured Claims [1]	16,738,714	16,738,714	100.0%	0.0%	PASS
4	Abuse Claims	172,300,000	172,300,000	100.0%	0.0%	PASS
5	Unknown Abuse Claims	7,700,000	7,700,000	100.0%	0.0%	PASS
6	Non-Abuse Litigation Claims	750,000	750,000	100.0%	0.0%	PASS
7	Contribution and Indemnification Claims Related to Class 4/5 Claims	-	NA	NA	0.0%	PASS
8	OPF Claims [2]	-	NA	NA	NA	PASS
	TOTAL	**$ 247,451,245**	**$ 247,451,245**	**100.0%**	**1.0%**	

[1] General Unsecured Claims recovery under the Plan does not contemplate the payment of interest.
[2] Class eliminated

Then D-84:

Class 3 - 8: General Unsecured Claims							
Trade Payables and Accrued Expenses	$ 104,363	–	–	–	$ -	$ -	$ -
Other Claims	27,206,673	–	–	–	-	-	-
Pension Claims	15,300,000	–	–	–	-	-	-
Abuse Claims	172,300,000	–	–	–	-	-	-
Unknown Abuse Claims	7,700,000	–	–	–	-	-	-
Non-Abuse Litigation Claims	750,000	–	–	–	-	-	-
Contribution and Indemnification Claims Related to Class 4/5 Claims	-	NA	NA	NA	-	-	-
Oakland Parochial Fund Claim	-	NA	NA	NA	-	-	-
Total General Unsecured Claims	**$ 223,361,036**	–	–	–	$ -	$ -	$ -
Proceeds Available After General Unsecured Claims					$ -	$ -	$ -

Thus, it is not true that the Primary Liquidation Analysis arrived at the conclusion that $172.5mm of proceeds were available for unsecured claims. In fact, it concluded zero proceeds were available for unsecured claims.

The Supplemental Liquidation Analysis. Similar to the foregoing, Exhibit D-82 was the *Summary Best Interests Test* for the Supplemental Liquidation Analysis and compares the Plan recoveries calculated by Mr. Moore and his team for Class 4 to the outcome of the Supplemental Liquidation Analysis, which is reflected in Exhibit D-85. The second column referenced in D-82 (which is, again, $172.3mm, not $172.5mm) is titled "Projected Amount of Recovery Under the Plan," as compared to "Projected Midpoint Recovery % Under Liquidation"—(47.5%)—which is derived from the $81.8mm (rounded) amount set forth in the ultimate "Estimated Recovery ($)" calculated for Abuse Claims in D-85. The relevant sections of D-82 and D-85 are set forth below, with D-82 first:

Summary Best Interests Test – Supplemental Liquidation Analysis

Class	Claims / Equity Interests	Projected Midpoint Amount of Claims	Projected Amount of Recovery Under the Plan	Projected Midpoint Recovery % Under the Plan	Projected Midpoint Recovery % Under Liquidation	Pass / Fail
0	DIP Claims	$ 15,249,715	$ 15,249,715	100.0%	100.0%	PASS
1	Secured Claims	25,872,322	25,872,322	100.0%	47.5%	PASS
2	Priority Unsecured Claims	8,840,494	8,840,494	100.0%	100.0%	PASS
3	General Unsecured Claims [1]	16,738,714	16,738,714	100.0%	47.5%	PASS
4	Abuse Claims	172,300,000	172,300,000	100.0%	47.5%	PASS
5	Unknown Abuse Claims	7,700,000	7,700,000	100.0%	47.5%	PASS
6	Non-Abuse Litigation Claims	750,000	750,000	100.0%	47.5%	PASS
7	Contribution and Indemnification Claims Related to Class 4/5 Claims	-	NA	NA	NA	PASS
8	OPF Claims [2]	-	NA	NA	NA	PASS
	TOTAL	**$ 247,451,245**	**$ 247,451,245**	**100.0%**	**50.4%**	

[1] General Unsecured Claims recovery under the Plan does not contemplate the payment of interest.
[2] Class eliminated

Then D-85:

Class 3 - 8: General Unsecured Claims							
Trade Payables and Accrued Expenses	$ 104,363	33%	47%	62%	$ 34,135	$ 49,539	$ 65,096
Other Claims	27,206,673	33%	47%	62%	8,898,771	12,914,473	16,970,051
Pension Claims	15,300,000	33%	47%	62%	5,004,331	7,262,610	9,543,318
Abuse Claims	172,300,000	33%	47%	62%	56,355,963	81,787,427	107,471,485
Unknown Abuse Claims	7,700,000	33%	47%	62%	2,518,520	3,655,039	4,802,846
Non-Abuse Litigation Claims	750,000	33%	47%	62%	245,310	356,010	467,810
Contribution and Indemnification Claims Related to Class 4/5 Claims	-	NA	NA	NA	-	-	-
Oakland Parochial Fund Claim	-	NA	NA	NA	-	-	-
Total General Unsecured Claims	$ 223,361,036	33%	47%	62%	$ 73,057,030	$ 106,025,098	$ 139,320,617
Proceeds Available After General Unsecured Claims					$ -	$ -	$ -

Thus, it is not true that the Supplemental Liquidation Analysis arrived at the conclusion that $172.5mm of proceeds were available for unsecured claims. In fact, neither Analysis arrived at that conclusion and—

given that in both instances the Plan passes the best interests test—neither could.[7] It appears that this error relates to the one addressed above in Section B. In any event, this finding should be stricken or amended.

3. One Insurance-Reimbursement Finding is Factually Incorrect.

On the same page of the Memorandum Decision, the Court recites Mr. Moore's report as stating that his litigation-cost estimates "already account for potential insurance reimbursement." (Mem. Dec. at 65) (citing Ex. D-79 at 16, ¶ p). It then finds that Mr. Moore assumed no insurer reimbursement, which the Court characterizes as "factually incorrect (see Woodall Trial) and inherently unreasonable." (*Id.* at 65).

It is important to begin with Mr. Moore's actual testimony and the statements in his expert report, which was Exhibit D-79. On page 16 of his Expert Report, Mr. Moore stated that the "estimated litigation costs are based on the costs for a recent trial and take into account potential insurance reimbursements for defense costs," the language the Court cited. At trial, Mr. Moore explained that he assumed there would be no reimbursement for several reasons, one of which was that "the debtor has not received any reimbursement… ." (June 15, 2026 Tr. at 123:17-20; *see also*, Post-Trial Brief at 33:8-10).

Thus, Mr. Moore testified that he both accounted for potential insurance reimbursements and explained the basis for his assumption that none would be received—none have been received since the Petition Date. The reasonableness of that assumption aside, it is hardly factually incorrect based on the Woodall Trial, as there is no evidence in the record contrary to Mr. Moore's statement (and none could have been offered). The record on this point—which forms the basis for a significant assumption in both Liquidation Analyses—should be corrected to account for the unrebutted testimony adduced.

D. The Memorandum Decision Should Accurately Describe the Debtor's Religious-Freedom Position.

The Debtor does not ask the Court to revisit its rulings on the First Amendment, the Religious Freedom Restoration Act, the Church Autonomy Doctrine, or the Doctrine of Unconstitutional Conditions. However, mindful that the specific argument for which the Debtor deployed these principles may not

[7] The point about "liquidation proceeds" changing between analyses is bolstered by the "Total Gross Liquidation Proceeds" in each, which were also different (because different property was being liquidated). (*Compare* D-84, calculating $102.3mm to $121.8mm low-to-high, *and* D-85, calculating $220.2mm to $281.7mm, similarly).

always have been clear, it now asks the Court to amend the Memorandum Decision to describe the Debtor's position accurately. In a published decision, that description will be read as a statement of what this Debtor argued and how it conducted itself. The Court found the Debtor "has prosecuted this case honorably and with great integrity." (*Mem. Dec.*. at 103–04). Two characterizations in the Memorandum Decision do not match that finding or the record, and one misidentifies the role the Debtor's religious-freedom arguments played in its best interests showing. A third passage contains a clerical error that reverses the meaning of the sentence. The Debtor will clarify its religious-freedon arguments here, and hopes the Court will soften its description of those arguments in the Memorandum Decision.

1. The Debtor Did Not Treat "Even an Inquiry" as an Intrusion on Religious Freedom.

In addressing § 1129(b), the Court recounted that it had asked the Debtor, before the Debtor rested, to present evidence of the Bishop's decision-making on "a particular, quantified and testable basis." (*Id.* at 99–100). The Court then found it "additionally frustrating and unhelpful" that the Debtor treated "even an inquiry about these subjects" as a burden on its religious freedom. (*Id.* at 100). Respectfully, that is not the position the Debtor took.

The Debtor consistently acknowledged that the Court may examine the record bearing on the Bishop's decisions. In the Post-Trial Brief, the Debtor stated that the Court "can and should assess" the sincerity of the Bishop's beliefs and the genuineness of the process by which he reached his decisions. (Post-Trial Brief at 18-20). At closing, Debtor's counsel told the Court: "You are entitled, absolutely, Your Honor, to look at the record." (Sept. 16, 2026 Tr. at 85:5-6). The Debtor did more than concede the point. It put the Bishop on the stand, where he "testified extensively," and the Court found his testimony credible and sincere. (Mem. Dec. at 97–99). A party that regards any inquiry as an intrusion does not invite one by calling its decision-maker as a witness.

The line the Debtor drew was different. The Court may examine whether the Bishop's decisions were sincere and genuinely made. It may not substitute its own judgment for the Bishop's on how many churches the Diocese needs to carry out its religious mission and serve the spiritual needs of 500,000 Catholics in Alameda and Contra Costa counties. As counsel put it at closing, the Court may probe the

Bishop's sincerity but may not "second guess it." (Sept. 16, 2026 Tr. at 74:19-21).[8] That is the same line the Court drew for itself. In rejecting the Debtor's church autonomy arguments, the Court stated that it "is not resolving a dispute between the Committee and the Debtor about the number of churches to sell, nor is it requiring Debtor to sell anything. It is also not second guessing the decisions Debtor has, in good faith, made." (Mem. Dec. at 46). The Debtor's position and the Court's statement are the same. Neither is a refusal to permit inquiry.

The Debtor therefore requests that the Court amend the sentence at page 100. The amended sentence should reflect that the Debtor acknowledged the Court's authority to examine the record bearing on the sincerity and genuineness of the Bishop's decisions, while maintaining that the Court should not substitute its judgment for the Bishop's on matters of religious mission. The Court itself embraced that distinction. (*Id.* at 46).

2. The Debtor's Constitutional Arguments Did Not Rest on an "Apocalyptic Forced Sale" Premise.

In addressing RFRA, the Court characterized the Debtor's position as positing "an apocalyptic forced sale of all churches in the Oakland Diocese." (*Id.* at 48). That characterization misstates both the structure of the Debtor's best interests showing and the role the constitutional arguments played in it.

The Debtor presented two liquidation analyses, including the Supplemental Liquidation Analysis. This analysis includes every church in the Diocese. The Debtor argued that the Plan satisfies the best interests test even if every parish property is assumed to be liquidated. (Post-Trial Brief at 6:21-23). That analysis takes the Committee's view of the hypothetical liquidation estate as its starting point. It therefore does not depend on any constitutional protection, and the religious-freedom questions do not arise in it. The Court **directed** the Debtor to do this before it would approve the Debtor's disclosure statement in 2025, and the Debtor complied.

The Debtor also submitted the Primary Liquidation Analysis. This one included only twelve vacant properties and excluded the Diocese's Churches and other worship sites. (*Id.* at 54). In the § 1129(a)(7) context, the Debtor's religious-freedom arguments were offered to support that exclusion. The argument

[8] The transcript attributes this statement to the Court, but it should be properly attributed to Debtor's counsel.

was a limited one: the First Amendment and RFRA bars a hypothetical chapter 7 trustee's ability to liquidate consecrated worship sites, so those properties should not be treated as part of the hypothetical liquidation estate. (Post-Trial Brief at 6:14-21). The constitutional arguments explained why the hypothetical liquidation estate should be defined narrowly and cited the *Teamsters I* court's exclusion of the union's collective bargaining agreement for this rationale. They were not a prediction that confirmation would force a sale of churches.

The Memorandum Decision confirms why. The Court held that "[n]othing in Section 1129(a)(7) requires that the Debtor actually sell any of its assets, let alone all or even most." (Mem. Dec. at 42). It further held that "the best interests test does not require that a debtor actually sell all of its assets in a liquidation – hypothetical or not." (*Id.* at 54). It distinguished *Portland* on the ground that requiring the Debtor to satisfy §§ 1129(a)(7) and (b) "does not put any of Debtor's property at risk." (*Id.* at 49).

The Debtor agrees. A liquidation analysis that hypothetically values every church, without requiring that any church be sold, does not burden religious exercise. That is why the Debtor offered the Supplemental Liquidation Analysis as an independent path to satisfying § 1129(a)(7)—one that does not require the Court to reach any constitutional question. (Post-Trial Brief at 24:11-15: "The Supplemental Liquidation Analysis includes all Debtor properties including its Churches and worship sites. It demonstrates that the Plan's value exceeds net chapter 7 liquidation proceeds. The Court may reach this determination and confirm the Plan without having to consider the constitutional or RFRA questions to find section 1129(a)(7) satisfies.").

The sequence of the Court's rulings reflects the same logic, just in reverse. The Court rejected the Primary Liquidation Analysis because it compared the Plan to "a highly restricted pool of assets." (Mem. Dec. at 54). Once that analysis was set aside, the only remaining question under § 1129(a)(7) was whether the Plan satisfied the test under the Supplemental Liquidation Analysis. The Debtor's constitutional arguments play no role in that question. The Court resolved that question on evidentiary grounds. (*Id.* at 58–65). None of those grounds turns on the First Amendment or RFRA.

The Debtor therefore did not ask the Court to accept, as the premise of its constitutional arguments, that the Plan or its alternative was "an apocalyptic forced sale of all churches." The Debtor's position was

more limited. The Debtor argued, and still argues, the Supplemental Liquidation Analysis independently satisfied the best interests test without regard to any Constitutional constraints. The Debtor alternatively argued, and still argues, that if the Court disagreed, then in defining the hypothetical chapter 7 estate for the Primary Liquidation Analysis, the Court should account for the constitutional constraints a trustee would face in liquidating houses of worship—and only houses of worship. .

The Debtor requests that the Court amend the characterization at page 48 to reflect three points:

- the Debtor's religious-freedom arguments under § 1129(a)(7) were directed to the scope of the hypothetical liquidation estate in the Primary Liquidation Analysis;
- the Debtor separately submitted a Supplemental Liquidation Analysis that includes all of its churches and does not depend on those arguments; and
- the Court's rejection of the Primary Liquidation Analysis, together with its resolution of the Supplemental Liquidation Analysis on evidentiary grounds, means the § 1129(a)(7) ruling does not rest on the constitutional holdings.

3. Clerical Correction: The RFRA Sentence at Page 47.

In explaining why RFRA would not govern a dispute between private parties, the Memorandum Decision stated that if the dispute is between the Debtor and the Committee, "there would be no government actor and RFRA would apply." (*Id.* at 47). The Amended Decision corrected a prior issue with this sentence—the absence of the word "not" between "would" and "apply" that reversed the meaning of the sentence. However, the Amended Decision created another typographical error: "indeed in that scenario there would be no government actor and RFRA **not would** apply." (Amended Decision at 48). The Court clearly meant "would not" in both iterations, and this issue can be corrected pursuant to Rule 60(a), which permits the Court to "correct a clerical mistake or a mistake arising from oversight or omission whenever one is found in a judgment, order, or other part of the record." Fed. R. Civ. P. 60(a).

E. Clerical and Factual Corrections (Fed. R. Civ. P. 60(a))

Additional minor typographical or clerical errors in the Memorandum Decision deserve similar treatment under Rule 60(a):

Item	As written	Correction
Liquidation figure (at 56)	"$172,500,000"	$172.3mm; addressed in Section VI.C.2

Item	As written	Correction
Cathedral owner (at 58)	"Catholic Cemeteries of the East Bay ('CCCEB')"[9]	Verify the correct entity name: "Catholic Cathedral Corporation of the East Bay."
Expert name (at 57 n.21)	"MacNally"	McNally

VII.

NOTICE

Notice of this Motion is being provided to the Core Service List pursuant to the Court's *Final Order Authorizing and Approving Special Noticing and Confidentiality Procedures* [Docket No. 292] (the "Noticing Order").

VIII.

CONCLUSION

WHEREFORE, the Debtor requests that the Court enter an order, substantially in the form of the Proposed Order, (i) amending the findings identified in Sections VI(A)-(D), (ii) correcting the clerical items in Section VI(E), and (iii) restating that the Debtor does not seek reconsideration of the denial of confirmation. The earnestness with which Debtor urges reconsideration or amendment of findings herein does not change the sincerity and good faith with which it has undertaken this bankruptcy process, generally, or its preference for a settlement fair to both survivors and the Debtors, specifically. The Debtor reiterates that in a decision of this magnitude—both in terms of what it means for *this* Chapter 11 Case and those others outstanding and yet to come—it is critical that the Court's findings be grounded both in the facts and the law. Regardless, the Debtor stands ready, willing, and able to engage in additional settlement efforts, in whatever form they take, while it awaits further guidance and assesses its options in light of the Memorandum Decision.

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[9] The Debtor takes responsibility for any confusion here. The Post-Trial Brief erroneously referred to CCCEB as "Catholic Cemeteries of the East Bay" at page 30 when the correct legal name is the Catholic Cathedral Corporation of the East Bay.

DATED: October 16, 2026.

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EXHIBIT A

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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 **[PROPOSED] ORDER GRANTING DEBTOR'S MOTION TO AMEND FINDINGS AND/OR FOR RECONSIDERATION OF SPECIFIC ISSUES** Judge: Hon. William J. Lafferty Date: November 18, 2026 Time: 10:30 a.m. Place: United States Bankruptcy Court 1300 Clay Street Courtroom 220 Oakland, CA 94612

Upon the *Debtor's Motion to Amend Findings and/or For Reconsideration of Specific Issues*, filed on October 16, 2026 [Docket No. ____] (the "Motion"),[1] filed by the Roman Catholic Bishop of Oakland, a California corporation sole, and the debtor and debtor in possession (the "Debtor") in the above-captioned chapter 11 bankruptcy case (the "Chapter 11 Case"), for entry of an order amending the findings in and/or granting reconsideration of this Court's *Memorandum Decision After Hearing on Confirmation of Debtor's Modified Fourth Amended Plan of Reorganization* [Docket No. 3548] (the "Memorandum Decision") issued by the Court on October 2, 2026, as amended to correct typographical and formatting issues on October 15, 2026, at Docket No. 3567 (the "Amended Decision"); the Court having reviewed and considered the Motion, all filings in support of or opposition to the Motion, and the arguments made at the hearing on the Motion; the Court finding it has jurisdiction over this matter, venue in this Court is proper, and notice of the Motion and the hearing thereon was reasonable and sufficient under the circumstances; and the Court finding the relief requested in the Motion is in the best interests of the Debtor, its creditors, and other parties in interest; and after due deliberation and good cause appearing therefor,

IT IS HEREBY ORDERED THAT:

1. The Motion is GRANTED.

2. The Court will issue a further memorandum reflecting its amended and reconsidered findings of fact and conclusions of law.

3. This Order is without prejudice to the Debtor rights on appeal from the Memorandum Decisions, as amended by the Amended Decision and the further memorandum to be issued pursuant hereto.

4. The Court shall retain jurisdiction to resolve any disputes or controversies arising from this Order.

END OF ORDER

[1] Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Motion.

COURT SERVICE LIST

All ECF Recipients.