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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 **FORTIETH MONTHLY PROFESSIONAL FEE STATEMENT FOR LOWENSTEIN SANDLER LLP FOR THE PERIOD OF SEPTEMBER 1, 2026 THROUGH SEPTEMBER 30, 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 Fortieth Monthly Professional Fee Statement for the period of September 1, 2026 through September 30, 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 by the Court on June

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

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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 September 1, 2026 through September 30, 2026, is:

Period	Fees	Expenses	Total
September 1, 2026 through September 30, 2026	$330,583.00	$10,925.16	$341,508.16
Net Total Allowed Payments this Statement Period: (80% of Fees and 100% of Costs)	$264,466.40	$10,925.16	$275,391.56

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: October 30, 2026

LOWENSTEIN SANDLER LLP

By: /s/ *Jeffrey D. Prol*
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[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 September 30, 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	4.50	$1,285.00	$5,782.50
Kaplan, Michael A.	2011	Partner/Litigation	44.70	$1,240.00	$55,428.00
Prol, Jeffrey D.	1990	Partner/Bankruptcy	34.40	$1,520.00	$52,288.00
Restel, Colleen M.	2015	Partner/Bankruptcy	56.00	$1,265.00	$70,840.00
Weisenberg, Brent I.	2002	Partner/Bankruptcy	48.10	$1,330.00	$63,973.00
Cervantes, Emma M.	2022	Associate/Bankruptcy	6.50	$1,005.00	$6,532.50
Connors, III, Richard F.	2022	Associate/Litigation	15.70	$935.00	$14,679.50
Laino, Lauren M.	2025	Associate/Litigation	34.20	$705.00	$24,111.00
Stewart, Cristina G.	2022	Associate/Litigation	37.90	$905.00	$34,299.50
Charles, Kelly F.	N/A	Paralegal/Litigation	2.30	$460.00	$1,058.00
Claussen, Diane	N/A	Paralegal/Bankruptcy	3.70	$430.00	$1,591.00
TOTAL FEES			**288.00**		**$330,583.00**
Attorney Blended Rate					**$1,162.89**

TIME DETAIL:

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B100 - Administration					
B110 Case Administration					
B110	09/02/26	DC	Review docket, motion to clarify and e-mails for hearing date and related objection and reply deadlines; update critical dates memo and attorney calendar	0.30	$129.00
B110	09/08/26	DC	Review docket, update critical dates memo and attorney calendar	0.20	$86.00
B110	09/10/26	DC	Draft e-mail to attorney team re: preparation for 9/16/26 hearing and update attorney calendar	0.20	$86.00
B110	09/14/26	DC	Review dockets in lead case, district court case and adversary proceedings; update critical dates memo and attorney calendar	0.30	$129.00
B110	09/22/26	DC	Update attorney calendar with zoom link for 9/23/26 hearing	0.10	$43.00
B110	09/30/26	DC	Review docket, update critical dates memo and attorney calendar	0.20	$86.00
			Total B110 - Case Administration	1.30	$559.00
B140 Relief from Stay/Adequate Protection Proceedings					
B140	09/02/26	BIW	Confer with A. Uetz re: Debtor's motion to clarify Lift Stay (.2); confer with counsel for Survivor re: same (.3)	0.50	$665.00
B140	09/02/26	EMC	Research re: appeals and jurisdiction (2.4); Draft and edit insert for lift stay clarification objection (1.2)	3.60	$3,618.00
B140	09/02/26	JDP	Review and respond to emails re: scheduling on Debtor's motion to clarify lift stay order	0.10	$152.00
B140	09/02/26	JDP	Review and edit draft objection to motion to clarify lift stay order	0.70	$1,064.00
B140	09/03/26	BIW	Revise objection to Debtor's motion to clarify Lift Stay Order	0.90	$1,197.00
B140	09/03/26	EMC	Review revised lift stay clarification objection (0.3); make edits to same (0.7)	1.00	$1,005.00
B140	09/05/26	BIW	Revise Objection to Lift Stay Amendment Motion	0.40	$532.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B140	09/05/26	JDP	Review and edit draft response to Debtor's motion to clarify lift stay order	1.10	$1,672.00
B140	09/08/26	BIW	Confer with A. Uetz re: scheduling of Lift Stay Clarification Motion (.2); review Application to Shorten Time for hearing on said motion and Declaration in Support of Same (.3)	0.50	$665.00
B140	09/08/26	BIW	Review Survivor's draft objection to Debtor's Lift Stay Modification Motion	0.50	$665.00
B140	09/08/26	JDP	Review and edit revised opposition to Debtor's motion for clarification of lift stay order	0.40	$608.00
B140	09/09/26	BIW	Update Objection to Motion to Clarify Lift Stay Order in light of Debtor's supplemental filing	0.90	$1,197.00
B140	09/09/26	BIW	Review Supplement to Lift Stay Clarification Motion (.2); review documents filed in support of same (.9)	1.10	$1,463.00
B140	09/09/26	JDP	Review and comment on draft opposition to Debtor's motion for clarification of lift stay order	0.80	$1,216.00
B140	09/09/26	JDP	Review Debtor's motion to clarify lift stay order and supplement thereto	0.90	$1,368.00
B140	09/10/26	BIW	Further revise objection to Lift Stay Clarification Motion	0.40	$532.00
B140	09/11/26	BIW	Review documents produced by Debtor re: availability of defense costs reimbursement for State Court Actions	0.60	$798.00
B140	09/11/26	BIW	Review email correspondence between Debtor and Abuse Claimant counsel re: Insurer's agreement to defend Debtor in State Court litigation	0.30	$399.00
B140	09/14/26	BIW	Further revise Objection to Lift Stay Clarification Motion	1.20	$1,596.00
B140	09/14/26	BIW	Review email correspondence between Debtor and Abuse Claimant counsel re: Insurer's agreement to defend Debtor in State Court litigation	0.20	$266.00
B140	09/15/26	BIW	Further revise Objection to Lift Stay Clarification Motion	0.80	$1,064.00
B140	09/16/26	EMC	Cite check and proof stay relief clarification objection	1.30	$1,306.50
B140	09/17/26	EMC	Finalize lift stay clarification objection	0.60	$603.00
B140	09/18/26	JDP	Final review and edits to opposition to Debtor's motion to modify lift stay order	0.80	$1,216.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B140	09/18/26	JDP	Review and comment on SCC opposition to debtor motion to modify lift stay order	0.60	$912.00
B140	09/19/26	BIW	Review Insurers' briefs on Debtor's Lift Stay Modification Motion	0.70	$931.00
B140	09/19/26	JDP	Preliminary review of insurer joinders to Debtor's motion to clarify lift stay order	1.10	$1,672.00
B140	09/21/26	JDP	Review pleadings to prepare for hearing on motion to clarify lift stay order	2.20	$3,344.00
B140	09/22/26	BIW	Prepare for hearing on Motion to Clarify Lift Stay Order	1.60	$2,128.00
			Total B140 - Relief from Stay/Adequate Protection Proceedings	25.80	$33,854.50

B150 Meetings of and Communication with Creditors

B150	09/01/26	BIW	Confer with Survivor re: respond to inquiries on status of Plan confirmation	0.40	$532.00
B150	09/02/26	BIW	Confer with counsel for Survivors re: respond to inquiries on status of Plan confirmation	0.50	$665.00
B150	09/03/26	BIW	Confer with counsel for Committee member re: status of Plan confirmation	0.40	$532.00
B150	09/03/26	BIW	Draft email to Committee re: agenda for following day's call	0.20	$266.00
B150	09/04/26	BIW	Participate in call with Committee re: general update on case status	1.10	$1,463.00
B150	09/08/26	BIW	Draft email to Committee re: proposed changes to Plan made by Insurers	0.40	$532.00
B150	09/08/26	BIW	Confer with Committee member re: respond to questions on possible dismissal of case	0.40	$532.00
B150	09/09/26	BIW	Confer with counsel for Survivor re: discuss Debtor's supplement to Lift Stay Clarification Motion	0.50	$665.00
B150	09/10/26	BIW	Confer with counsel for Committee Member re: upcoming Closing Arguments	0.60	$798.00
B150	09/10/26	BIW	Confer with Survivor re: status of case	0.30	$399.00
B150	09/11/26	BIW	Draft responsive email to Survivor re: upcoming Closing Arguments	0.10	$133.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B150	09/14/26	BIW	Draft email to Committee re: attending Closing Arguments	0.20	$266.00
B150	09/15/26	BIW	Draft email to Committee re: summarize objection to Debtor's motion to clarify Lift Stay Order	0.40	$532.00
B150	09/15/26	BIW	Confer with Survivors re: respond to inquiries on Closing Arguments (1 @.3 and 1 @ .4)	0.70	$931.00
B150	09/17/26	BIW	Draft email to Committee re: debrief on Closing Arguments	0.30	$399.00
B150	09/23/26	BIW	Confer with counsel for Survivor after Lift Stay Modification hearing re: status of State Court Actions	0.50	$665.00
B150	09/23/26	BIW	Confer with Survivor re: respond to inquiries on pending decision on confirmation	0.30	$399.00
B150	09/24/26	BIW	Confer with Committee member re: respond to inquiries on pending confirmation decision (1 @.3 and 1 @.5)	0.80	$1,064.00
B150	09/28/26	BIW	Draft email to counsel for Committee members re: timing of expected Plan decision	0.10	$133.00
B150	09/28/26	BIW	Confer with counsel for Committee member re: status of impending decision on confirmation	0.60	$798.00
B150	09/29/26	BIW	Confer with Committee member re: respond to inquiries on impending confirmation decision	0.40	$532.00
B150	09/29/26	BIW	Confer with counsel to Committee member re: respond to inquiries on impending confirmation decision	0.50	$665.00
B150	09/30/26	BIW	Confer with counsel to Survivor re: respond to inquiries on impending confirmation decision	0.20	$266.00
B150	09/30/26	BIW	Confer with counsel for Survivor re: status of confirmation decision	0.60	$798.00
			Total B150 - Meetings of and Communication with Creditors	10.50	$13,965.00

B160 Fee/Employment Applications

B160	09/16/26	DC	Review current budget and staffing plan, commence draft budget for next interim period	0.60	$258.00
B160	09/17/26	DC	Revise and update draft budget and staffing plan for next interim period	0.40	$172.00
B160	09/18/26	BIW	Review and comment on Budget and Staffing Plan	0.20	$266.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B160	09/18/26	DC	Reconcile fees, update fee application status chart (.2) and update budget for next interim period (.3)	0.50	$215.00
B160	09/18/26	JDP	Review and approve budget	0.20	$304.00
B160	09/27/26	BIW	Finalize Lowenstein's Tenth Interim Budget and Staffing Plan	0.40	$532.00
B160	09/28/26	DC	Format and finalize budget for next interim period	0.40	$172.00
B160	09/28/26	DC	Draft LS' August monthly fee statement with exhibits	0.30	$129.00
B160	09/29/26	DC	Revise exhibits to LS' August Monthly Fee Statement	0.20	$86.00
			Total B160 - Fee/Employment Applications	3.20	$2,134.00

B185 Assumption/Rejection of Leases and Contracts

B185	09/27/26	BIW	Review Debtor's Eighth Motion to Extend Deadline to Assume or Reject Unexpired Leases of Nonresidential Real Property	0.30	$399.00
			Total B185 - Assumption/Rejection of Leases and Contracts	0.30	$399.00

B200 - Operations

B210 Business Operations

B210	09/14/26	JDP	Review notice of transfer of funds to parish and develop position re: same	0.30	$456.00
			Total B210 - Business Operations	0.30	$456.00

B300 - Claims and Plan

B320 Plan and Disclosure Statement (including Business Plan)

B320	09/01/26	BIW	Confer with J. Bair re: discuss Insurers' proposed modifications to Plan	0.40	$532.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B320	09/01/26	BIW	Assist in drafting outline for Closing Argument	1.20	$1,596.00
B320	09/01/26	CGS	Prepare for closing arguments for confirmation hearing	1.00	$905.00
B320	09/01/26	CMR	Prepare for Closing Argument	1.70	$2,150.50
B320	09/01/26	RFC	Draft oral argument outline for closing argument and compile materials for same	4.10	$3,833.50
B320	09/02/26	BIW	Assist in drafting outline for Closing Argument	1.30	$1,729.00
B320	09/02/26	CGS	Prepare for closing arguments for confirmation hearing	1.20	$1,086.00
B320	09/02/26	CMR	Prepare for closing argument	3.10	$3,921.50
B320	09/02/26	JDP	Review insurer comments to Plan (.6); confer with LS team and co-counsel re: same (.2)	0.80	$1,216.00
B320	09/02/26	RFC	Draft oral argument outline for closing argument and compile materials for same	4.50	$4,207.50
B320	09/03/26	BIW	Assist in drafting outline for Closing Argument	0.70	$931.00
B320	09/03/26	CGS	Plan and prepare for closing argument	4.90	$4,434.50
B320	09/03/26	CMR	Prepare for Closing Argument	2.40	$3,036.00
B320	09/03/26	RFC	Draft oral argument outline for closing argument and compile materials for same	3.30	$3,085.50
B320	09/04/26	BIW	Assist in drafting outline for Closing Argument	0.70	$931.00
B320	09/04/26	BIW	Assist in drafting outline for Closing Argument	1.30	$1,729.00
B320	09/04/26	CGS	Plan and prepare for closing argument	2.20	$1,991.00
B320	09/04/26	CMR	Prepare for Closing Argument	5.10	$6,451.50
B320	09/04/26	RFC	Draft oral argument outline for closing argument and compile materials for same	3.80	$3,553.00
B320	09/08/26	BIW	Review Committee's proposed changes to insurance provisions of Plan and TDPs (.5); confer with J. Bair re: same (.4)	0.90	$1,197.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B320	09/08/26	CGS	Plan and prepare for closing argument	5.60	$5,068.00
B320	09/08/26	CMR	Prepare for Closing Argument	2.40	$3,036.00
B320	09/08/26	JDP	Review and comment on insurers' comments to Plan	0.50	$760.00
B320	09/08/26	KFC	Create e-binders for closing argument	2.30	$1,058.00
B320	09/08/26	LML	Assist with preparation for closing argument	4.20	$2,961.00
B320	09/08/26	MAK	Prepare for closing argument	2.40	$2,976.00
B320	09/09/26	BIW	Confer with J. Bair re: preparation for Closing Arguments	0.20	$266.00
B320	09/09/26	BIW	Review Court's list of issues to be addressed at Closing Arguments	0.30	$399.00
B320	09/09/26	BIW	Research issues raised by Court prior to Oral argument	1.20	$1,596.00
B320	09/09/26	CGS	Review relevant caselaw in preparation for closing argument	6.50	$5,882.50
B320	09/09/26	CMR	Prepare for Closing Argument	6.80	$8,602.00
B320	09/09/26	JDP	Review post trial briefs and replies and cases cited therein to prepare for closing arguments	3.70	$5,624.00
B320	09/09/26	LML	Assist with preparation for closing argument	6.20	$4,371.00
B320	09/09/26	MAK	Prepare for closing argument	3.80	$4,712.00
B320	09/09/26	NF	Review trial submissions to draft notes on closing statement	2.20	$2,827.00
B320	09/10/26	BIW	Draft additional inserts for Closing Arguments	0.90	$1,197.00
B320	09/10/26	CGS	Plan and prepare for oral argument	5.20	$4,706.00
B320	09/10/26	CMR	Prepare for Closing Argument	6.10	$7,716.50
B320	09/10/26	JDP	Prepare for closing argument	3.50	$5,320.00
B320	09/10/26	LML	Assist with preparation for closing argument	6.00	$4,230.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B320	09/10/26	MAK	Prepare for closing argument	2.30	$2,852.00
B320	09/10/26	MAK	Prepare for closing argument	1.10	$1,364.00
B320	09/11/26	BIW	Draft additional inserts for Closing Arguments	0.80	$1,064.00
B320	09/11/26	BIW	Review Burns Bair comments to proposed Insurer plan changes	0.30	$399.00
B320	09/11/26	CGS	Plan and prepare for oral argument	6.00	$5,430.00
B320	09/11/26	CMR	Prepare for Closing Argument (6.4); confer with M. Kaplan re: same (.6)	7.00	$8,855.00
B320	09/11/26	LML	Assist with preparation for closing arguments	6.10	$4,300.50
B320	09/11/26	MAK	Confer with N. Fulfree re: closing argument	1.40	$1,736.00
B320	09/11/26	MAK	Prepare for closing argument	4.60	$5,704.00
B320	09/11/26	MAK	Telephone calls with C. Restel re: closing argument preparation	0.60	$744.00
B320	09/11/26	NF	Continue drafting notes on closing statements (.9); call with M. Kaplan re: prep for same (1.4)	2.30	$2,955.50
B320	09/12/26	BIW	Review Insurer and Debtor proposed changes to Plan and comment on same	0.80	$1,064.00
B320	09/12/26	LML	Assist with preparation for closing argument	3.00	$2,115.00
B320	09/12/26	MAK	Prepare for closing argument	4.30	$5,332.00
B320	09/13/26	CGS	Plan and prepare for oral argument	1.00	$905.00
B320	09/13/26	LML	Assist with preparation for closing argument	2.50	$1,762.50
B320	09/13/26	MAK	Prepare for closing argument	3.90	$4,836.00
B320	09/14/26	BIW	Confer with J. Bair re: proposed Insurer plan changes	0.20	$266.00
B320	09/14/26	BIW	Assist M. Kaplan re: Closing Arguments	0.70	$931.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B320	09/14/26	CGS	Review relevant cases and documents for summaries re: closing arguments	4.30	$3,891.50
B320	09/14/26	CMR	Prepare for Closing Argument	6.10	$7,716.50
B320	09/14/26	JDP	Review briefs and cases to prepare for closing argument	3.50	$5,320.00
B320	09/14/26	LML	Assist with creating outline for closing argument	6.20	$4,371.00
B320	09/14/26	MAK	Prepare for closing argument	5.70	$7,068.00
B320	09/15/26	BIW	Review Insurers' Closing Arguments Demonstrative	0.50	$665.00
B320	09/15/26	BIW	Review and comment on M. Kaplan Oral Argument Outline	0.60	$798.00
B320	09/15/26	BIW	Assist M. Kaplan re: Closing Arguments	0.90	$1,197.00
B320	09/15/26	CMR	Prepare for Closing Argument	5.80	$7,337.00
B320	09/15/26	JDP	Review and comment on closing argument outline	2.40	$3,648.00
B320	09/15/26	MAK	Prepare for closing argument	6.30	$7,812.00
B320	09/16/26	BIW	Review Insurers' Closing Arguments Demonstrative	0.30	$399.00
B320	09/16/26	BIW	Assist M. Kaplan re: prepare for Closing arguments	1.10	$1,463.00
B320	09/16/26	CMR	Prepare for Hearing re: Closing Arguments	5.90	$7,463.50
B320	09/16/26	JDP	Prepare for closing argument	2.40	$3,648.00
B320	09/16/26	MAK	Prepare for closing argument	4.70	$5,828.00
B320	09/21/26	BIW	Review proposed changes to insurance provisions of Plan	0.30	$399.00
B320	09/21/26	JDP	Review and respond to emails re: Debtor request for comments on edits to insurance provisions of Plan (.3); review redline version of Plan (.5); develop position re: same (.3)	1.10	$1,672.00
B320	09/22/26	BIW	Confer with J. Bair re: proposed changes to Insurer provisions of Plan	0.50	$665.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B320	09/22/26	JDP	Call with co-counsel re: proposed modifications to Plan	0.40	$608.00
B320	09/29/26	BIW	Review Debtor's revised Plan re: Insurance provision changes	0.40	$532.00
			Total B320 - Plan and Disclosure Statement (including Business Plan)	222.90	$246,941.50

B400 - Bankruptcy-Related Advice

B430 Adversary Proceedings and Bankruptcy Court Litigation

B430	09/06/26	BIW	Review Debtor's Supplemental Brief re: Fox Paine decision	0.40	$532.00
B430	09/18/26	JDP	Review and analyze Judge Corley decision denying in part insurers' motion to dismiss insurance adversary proceeding (.2) confer with team re: same (.1)	0.30	$456.00
			Total B430 - Adversary Proceedings and Bankruptcy Court Litigation	0.70	$988.00

B430A Court Hearings

B430A	09/16/26	BIW	Attend Closing arguments	3.60	$4,788.00
B430A	09/16/26	CMR	Participate in hearing re: Closing Argument	3.60	$4,554.00
B430A	09/16/26	JDP	Attend closing argument on confirmation trial	3.60	$5,472.00
B430A	09/16/26	MAK	Participate in closing argument	3.60	$4,464.00
B430A	09/23/26	BIW	Prepare for (1.2) and participate in (2.2) hearing on Motion to Clarify Lift Stay Order	2.40	$3,192.00
B430A	09/23/26	JDP	Prepare for (1.3) and participate (virtually) (1.7) in hearing on Debtor's motion to clarify lift stay order	3.00	$4,560.00
B430A	09/30/26	BIW	Virtually attend hearing on Debtor's 365d4 Extension Motion	0.60	$798.00
			Total B430A - Court Hearings	20.40	$27,828.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B430B Appeals					
B430B	09/01/26	BIW	Review Insurers' Ninth Circuit brief	0.70	$931.00
B430B	09/02/26	BIW	Review cases cited in Insurers' Ninth Circuit brief	0.80	$1,064.00
B430B	09/03/26	BIW	Further review Insurers' Ninth Circuit brief	0.70	$931.00
			Total B430B - Appeals	2.20	$2,926.00
B460 Other - Insurance Matters					
B460	09/05/26	BIW	Review correspondence between Debtor and its insurer re: duty to defend	0.40	$532.00
			Total B460 - Other - Insurance Matters	0.40	$532.00

Timekeeper Summary (by Task):

Task	Task Description	Hours	Fees
B110	Case Administration	1.30	$559.00
B140	Relief from Stay/Adequate Protection Proceedings	25.80	$33,854.50
B150	Meetings of and Communication with Creditors	10.50	$13,965.00
B160	Fee/Employment Applications	3.20	$2,134.00
B185	Assumption/Rejection of Leases and Contracts	0.30	$399.00
B210	Business Operations	0.30	$456.00
B320	Plan and Disclosure Statement (including Business Plan)	222.90	$246,941.50
B430	Adversary Proceedings and Bankruptcy Court Litigation	0.70	$988.00
B430A	Court Hearings	20.40	$27,828.00
B430B	Appeals	2.20	$2,926.00
B460	Other - Insurance Matters	0.40	$532.00
	Total	**288.00**	**$330,583.00**

EXHIBIT B

Actual and necessary disbursements incurred by Lowenstein Sandler LLP

II. Summary of Disbursement Charges

	$795.37
Computerized legal research	$914.50
Travel	$8,795.85
Meals	$419.44
Total Disbursements	**$10,925.16**

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.

DISBURSEMENT DETAIL:

Date	Description	Amount
09/28/26	eDiscovery Review VENDOR: Relativity DATE:2026-09-28 147.29 GB eDiscovery Review	$795.37
09/15/26	Meals (local) VENDOR: Weisenberg, Brent I. INVOICE#: 8421775909210200 Dinner before flight to SFO for attendance at Closing Arguments	$36.73
09/22/26	Meals (local) VENDOR: Weisenberg, Brent I. INVOICE#: 8436156409280201 Dinner for attendance at Motion to Clarify Lift Stay Order Hearing	$30.19
09/16/26	Meals (out of town travel) VENDOR: Maker, Colleen M. INVOICE#: 8428871209230202 Breakfast before closing argument hearing	$14.25
09/16/26	Meals (out of town travel) VENDOR: Weisenberg, Brent I. INVOICE#: 8421775909210200 Breakfast before attendance at Closing Arguments	$6.65
09/16/26	Meals (out of town travel) VENDOR: Weisenberg, Brent I. INVOICE#: 8421775909210200 Breakfast before attendance at Closing Arguments	$7.25
09/16/26	Meals (out of town travel) VENDOR: Prol, Jeffrey D. INVOICE#: 8425309009230202 Dinner with Jeffrey Prol, Colleen Restel, Michael Kaplan, Brent Weisenberg; Dinner while attending RCBO closing argument on confirmation trial	$300.00
09/23/26	Meals (out of town travel) VENDOR: Weisenberg, Brent I. INVOICE#: 8436156409280201 Breakfast before attendance at Motion to Clarify Lift Stay Order Hearing	$24.37
09/15/26	Travel - Accommodations VENDOR: Weisenberg, Brent I. INVOICE#: 8421775909210200 Hotel - stay in Oakland for attendance at Closing Arguments	$1,020.19
09/16/26	Travel - Accommodations VENDOR: Prol, Jeffrey D. INVOICE#: 8425309009230202 Hotel - Lodging; attend RCBO closing argument on confirmation trial	$999.31
09/16/26	Travel - Accommodations VENDOR: Maker, Colleen M. INVOICE#: 8428871209230202 Hotel for closing argument	$999.31
09/16/26	Travel - Accommodations VENDOR: Kaplan, Michael A. INVOICE#: 8421663009230202 Travel for closing argument hearing	$1,171.35
09/22/26	Travel - Accommodations VENDOR: Weisenberg, Brent I. INVOICE#: 8436156409280201 Hotel for attendance at Motion to Clarify Lift Stay Order Hearing	$565.47
09/15/26	Travel - Airfare VENDOR: Maker, Colleen M. INVOICE#: 8428871209230202 Airfare; FROM: Newark, NJ (EWR); TO: San Francisco, CA (SFO) for closing arguments	$691.80
09/15/26	Travel - Airfare VENDOR: Maker, Colleen M. INVOICE#: 8428871209230202 WIFI on 9/15/26 flight from EWR to SFO for hearing	$8.00
09/15/26	Travel - Airfare VENDOR: Weisenberg, Brent I. INVOICE#: 8421775909210200 Wi-Fi during flight to SFO for attendance at Closing Arguments	$8.00
09/16/26	Travel - Airfare VENDOR: Prol, Jeffrey D. INVOICE#: 8425309009230202 Wifi on flight from EWR while attending RCBO closing argument on confirmation trial	$8.00
09/18/26	Travel - Airfare VENDOR: Prol, Jeffrey D. INVOICE#: 8425309009230202 Air Wifi on flight from SFO after attending RCBO closing argument on confirmation trial	$8.00
09/18/26	Travel - Airfare VENDOR: Prol, Jeffrey D. INVOICE#:	$853.50

	8425309009230202 Airfare from EWR to SFO to attend RCBO closing argument on confirmation trial	
09/22/26	Travel - Airfare VENDOR: Weisenberg, Brent I. INVOICE#: 8436156409280201 Airfare; FROM: Newark, NJ (EWR); TO: San Francisco, CA (SFO) for attendance at Motion to Clarify Lift Stay Order Hearing	$888.80
09/22/26	Travel - Airfare VENDOR: Weisenberg, Brent I. INVOICE#: 8436156409280201 Wi-Fi during flight to SFO for attendance at Motion to Clarify Lift Stay Order Hearing	$8.00
09/15/26	Out of town ground travel (mileage, taxi, tolls etc...) VENDOR: Maker, Colleen M. INVOICE#: 8428871209230202 Uber from Home to Newark Airport on 9/15/26 for hearing	$48.98
09/15/26	Out of town ground travel (mileage, taxi, tolls etc...) VENDOR: Kaplan, Michael A. INVOICE#: 8421663009230202 Uber FROM: San Francisco International Airport; TO: Broadway, Oakland, CA; for closing argument hearing	$260.97
09/15/26	Out of town ground travel (mileage, taxi, tolls etc...) VENDOR: Kaplan, Michael A. INVOICE#: 8421663009230202 Toll To Philadelphia for flight to SFO	$55.34
09/15/26	Out of town ground travel (mileage, taxi, tolls etc...) VENDOR: Kaplan, Michael A. INVOICE#: 842166300923020 Mileage; FROM: Yardley, PA; TO: Philadelphia Airport for closing argument hearing	$59.34
09/15/26	Out of town ground travel (mileage, taxi, tolls etc...) VENDOR: Prol, Jeffrey D. INVOICE#: 8425309009230202 Lyft from SFO airport to hotel to attend RCBO closing argument on confirmation trial	$182.85
09/16/26	Out of town ground travel (mileage, taxi, tolls etc...) VENDOR: Prol, Jeffrey D. INVOICE#: 8425309009230202 Lyft from court to SFO while attending RCBO closing argument on confirmation trial	$154.85
09/17/26	Out of town ground travel (mileage, taxi, tolls etc...) VENDOR: Maker, Colleen M. INVOICE#: 8428871209230202 Uber from Newark Airport to Home on 9/17/26 for hearing	$57.31
09/22/26	Out of town ground travel (mileage, taxi, tolls etc...) VENDOR: Weisenberg, Brent I. INVOICE#: 8436156409280201 Uber from SFO to Hotel for attendance at Motion to Clarify Lift Stay Order Hearing	$189.99
09/23/26	Out of town ground travel (mileage, taxi, tolls etc...) VENDOR: Weisenberg, Brent I. INVOICE#: 8436156409280201 Lyft from Oakland Courthouse to SFO after attendance at Motion to Clarify Lift Stay Order Hearing	$65.95
09/10/26	Local Travel VENDOR: Prol, Jeffrey D. INVOICE#: 8425309009230202 Prepayment for parking at EWR while attending RCBO closing argument on confirmation trial	$70.00
09/13/26	Local Travel VENDOR: Weisenberg, Brent I. INVOICE#: 8421775909210200 Uber from Home to EWR for attendance at Closing Arguments	$59.10
09/17/26	Local Travel VENDOR: Weisenberg, Brent I. INVOICE#: 8421775909210200 Uber from EWR to Home after attendance at Closing Arguments	$75.97
09/17/26	Local Travel VENDOR: Prol, Jeffrey D. INVOICE#: 8425309009230202 Additional day parking at EWR while attending RCBO closing argument on confirmation trial	$70.00
09/17/26	Local Travel VENDOR: Prol, Jeffrey D. INVOICE#: 8425309009230202 Roundtrip mileage from home to EWR to attend RCBO closing argument on confirmation trial	$46.10
09/22/26	Local Travel VENDOR: Weisenberg, Brent I. INVOICE#:	$58.98

	8436156409280201 Uber from Home to EWR for attendance at Motion to Clarify Lift Stay Order Hearing	
09/23/26	Local Travel VENDOR: Weisenberg, Brent I. INVOICE#: 8436156409280201 Uber from EWR to Home after attendance at Motion to Clarify Lift Stay Order Hearing	$110.39
09/04/26	Computerized legal research: Westlaw: User Name: CONNORS,RICHARD / Duration of Search: 00:00 / Transaction: 70 / Docs/Lines: 0	$710.39
09/02/26	Computerized legal research: Westlaw: User Name: CERVANTES,EMMA / Duration of Search: 00:00 / Transaction: 11 / Docs/Lines: 0	$22.32
09/03/26	Computerized legal research: Westlaw: User Name: CERVANTES,EMMA / Duration of Search: 00:00 / Transaction: 8 / Docs/Lines: 0	$17.86
09/10/26	Computerized legal research: Westlaw: User Name: STEWART,CRISTINA / Duration of Search: 00:00 / Transaction: 1 / Docs/Lines: 0	$4.37
09/11/26	Computerized legal research: Westlaw: User Name: STEWART,CRISTINA / Duration of Search: 00:00 / Transaction: 42 / Docs/Lines: 0	$159.56
	Total Disbursements	$10,925.16