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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

COVER SHEET TO FOURTH INTERIM FEE APPLICATION OF NATIONAL ECONOMIC RESEARCH ASSOCIATES, INC. FOR ALLOWANCE AND PAYMENT OF COMPENSATION FOR THE PERIOD OF MAY 1, 2026 THROUGH AUGUST 31, 2026

Judge: Hon. William J. Lafferty

Date: December 2, 2026
Time: 10:30 a.m.
Place: United States Bankruptcy Court
1300 Clay Street
Courtroom 220
Oakland, CA 94612

Objection Deadline: November 20, 2026

Name of Applicant:	National Economic Research Associates, Inc.
Name of Client:	The Roman Catholic Bishop of Oakland
Time Period covered by this application:	May 1, 2026—August 31, 2026
Total compensation sought this period:	$336,946.00
Total expenses sought this period:	$6,340.76
Petition date:	May 8, 2023
Retention date:	May 15, 2025
Date of order approving employment:	August 5, 2025 (Docket No. 2190)
Total fees approved by interim order to date:	$850,337.38
Total expenses approved by interim order to date:	$0
Total allowed fees paid to date:	$819,065.42[1]
Total allowed expenses paid to date:	$0
Blended rate in this application for all attorneys:	N/A
Blended rate in this application for all timekeepers:	$697.76
Fees sought in this application already paid pursuant to a monthly compensation order but not yet allowed:	$269,556.80
Expenses sought in this application already paid pursuant to a monthly compensation order but not yet allowed:	$6,340.76
Number of professionals included in this application:	5
If applicable, number of professionals in this application not included in staffing plan approved by client:	N/A
If applicable, difference between fees budgeted and compensation sought for this period:	N/A
Number of professionals billing fewer than 15 hours to the case during this period:	1
Are any rates higher than those approved or disclosed at retention? If yes, calculate and disclose the total compensation sought in this application using the rates originally disclosed in the retention application:	Yes, $322,292.50.[2]
Interim or Final:	Interim

[1] Payment of the Holdback Amount for NERA's Third Interim Fee Application, in the amount of $31,271.96, has not been made at this time.

[2] Since retention, certain NERA Professionals' hourly rates have increased as a result of promotion and/or as part of annual adjustments in the normal course of business.

SUMMARY OF MONTHLY FEE STATEMENTS FOR THE INTERIM FEE PERIOD

Date Filed	Period Covered	80% of Fees Requested	Total Fees Incurred	Expenses Requested	Fees Approved	Expenses Approved	Amount Received
06/30/26 (Dkt. No. 3313)	05/01/26 – 05/31/26	$174,402.00	$218,002.50	$0.00	$174,402.00	$0.00	$174,402.00
07/30/26 (Dkt. No. 3386)	06/01/26 – 06/30/26	$84,071.60	$105,089.50	$6,340.76	$84,071.60	$6,340.76	$90,412.36
08/31/26 (Dkt. No. 3475)	07/01/26 – 07/31/26	$11,083.20	$13,854.00	$0.00	$11,083.20	$0.00	$11,083.20
Total		**$269,556.80**	**$336,946.00**	**$6,340.76**	**$269,556.80**	**$6,340.76**	**$275,897.56**

Summary of Any Objections to Monthly Fee Statements: **None.**

Compensation and Expenses Sought in this Interim Application and Not Yet Paid: **$67,389.20.**

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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

FOURTH INTERIM FEE APPLICATION OF NATIONAL ECONOMIC RESEARCH ASSOCIATES, INC. FOR ALLOWANCE AND PAYMENT OF COMPENSATION FOR THE PERIOD OF MAY 1, 2026 THROUGH AUGUST 31, 2026

Judge: Hon. William J. Lafferty

Date: December 2, 2026
Time: 10:30 a.m.
Place: United States Bankruptcy Court
1300 Clay Street
Courtroom 220
Oakland, CA 94612

Objection Deadline: November 20, 2026

INTRODUCTION

National Economic Research Associates, Inc. ("NERA" or the "Firm") as court-appointed expert witness to The Roman Catholic Bishop of Oakland, a California corporation, and the debtor and debtor-in-possession (the "Debtor" or "RCBO"), respectfully submits this fourth interim application for allowance of compensation (the "Interim Application") for services performed for the Debtor for the period of May 1, 2026 through August 31, 2026 (the "Interim Fee Period") in the above-captioned Chapter 11 bankruptcy case (the "Bankruptcy Case").

NERA seeks interim approval of its fees and expenses incurred during the Interim Fee Period totaling **$343,286.76**. This sum represents compensation in the amount of **$336,946.00** for the total of **482.90** hours spent by NERA for expert witness services provided to the Debtor and **$6,340.76** in out-of-pocket expenses. NERA has received a total of **$275,897.56** in payments for services during the Interim Fee Period and therefore now requests **$67,389.20** be paid to NERA.

This Interim Application is based upon the contents hereof. Attached as **Exhibit A** are time records detailing the amount of fees charged and hours worked by NERA during the Interim Fee Period. Attached as **Exhibit B** are itemized records detailing the amount of expenses incurred by NERA during the Interim Fee Period.

I. BACKGROUND

General Background

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

On May 23, 2023, the Office of the United States Trustee (the "US Trustee") filed its notice of appointment of an Official Committee of Unsecured Creditors (the "Committee") [Docket No. 58].

The Debtor is a corporation organized under the laws of the State of California. The Debtor conducts its civil affairs under the laws of the State of California and the United States of America and in accordance with the Code of Canon Law, the ecclesiastical law of the Roman Catholic Church. Additional

information regarding the Debtor, its mission, ministries, and operations, and the events and circumstances preceding the Petition Date, is set forth in the *Declaration of Charles Moore, Managing Director of Alvarez & Marsal North America, LLC, Proposed Restructuring Advisor to the Roman Catholic Bishop of Oakland, in Support of Chapter 11 Petition and First Day Pleadings* [Docket No. 19], which is incorporated herein by reference. The current status of this Chapter 11 Case is reflected in the *Tenth Interim Fee Application of Foley & Lardner LLP as General Bankruptcy Counsel, for Allowance and Payment of Compensation and Reimbursement of Expenses for the Period of May 1, 2026 Through August 31, 2026* filed contemporaneously herewith.

Employment of National Economic Research Associates, Inc.

On August 5, 2025 the Court entered its order authorizing employment of National Economic Research Associates, Inc. as an expert witness for the Debtor in this case, effective as of May 15, 2025. [Dkt No. 2190].

Summary of Services Provided

During the relevant period of this application, NERA's time was spent preparing and submitting an updated expert report, preparing and submitting an expert rebuttal report, preparing and participating in deposition and hearing testimony, preparing its third interim fee application [Dkt No. 3266], and preparing monthly fee statements.

Specifically, in preparing and submitting an updated report which was provided to the Committee on May 8, 2026, NERA analyzed RCBO's most recent proposed settlement to abuse claimants compared with those in other diocesan and religious order bankruptcies. To conduct this comparison, NERA updated its review of relevant bankruptcy documents in approximately 41 cases. NERA also reviewed publicly available news articles and additional relevant data. Preparation and submission of the expert report also included, among other tasks: drafting, editing, creating tables, charts, and exhibits, proofing and reconciling of report information and analyses, and preparing materials for production.

In preparing and submitting an expert rebuttal report which was provided to the Committee on May 21, 2026, NERA reviewed the expert report of Katheryn McNally and prepared a rebuttal analysis. To conduct this analysis, NERA analyzed assets and revival window information in diocesan and religious

order bankruptcies and reviewed Ms. McNally's prior expert reports in other bankruptcy matters. NERA also reviewed other publicly available news articles and additional relevant data. Preparation and submission of the expert report also included, among other tasks: drafting, editing, creating tables, charts, and exhibits, proofing and reconciling of report information and analyses, and preparing materials for production.

Of the $336,946.00 representing 482.90 total hours spent by NERA for expert witness services for which NERA seeks interim approval, 16.4 hours were spent preparing monthly fee statements, totaling $11,348.00, and 8.5 hours were spent preparing interim fee applications, totaling $6,145.00.

II. COMPLIANCE WITH GUIDELINES

Hourly Rates

NERA's hourly rates are consistent with those set forth in the Retention Application, however, since retention, four employees' hourly rates have increased as a result of promotion and/or as part of annual adjustments in the normal course of business.

Client Review of Billing Statements

Pursuant to the Northern District Guidelines, an email enclosing this Interim Application is being sent to the Debtor. This email will include the language required by the Guidelines, inviting the Debtor to discuss with NERA and/or the U.S. Trustee any objections, concerns, or questions the Debtor may have with regard to the requested compensation and reimbursement set forth in the Interim Application.

Notice of Application and Hearing

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

No Agreements to Share Compensation

NERA has no agreement or understanding of any kind or nature to divide, pay over, or share any portion of the fees to be awarded to it with any other person or attorney.

III. BASIS FOR ALLOWANCE OF FEES AND EXPENSES

The fees and expenses requested by this Interim Application reflect reasonable compensation for services provided, and reimbursement of necessary expenses incurred, by NERA in acting as an expert witness the Debtor during the Interim Fee Period.

A. The Standard for Allowance of Compensation Pursuant to Section 330(a)

Pursuant to Section 330(a) of the Bankruptcy Code, the Court may award to a professional person reasonable compensation for actual, necessary services rendered, and reimbursement for actual, necessary expenses incurred. Pursuant to Section 331 of the Bankruptcy Code, the Court may award interim compensation and reimbursement to a professional. As set forth above, the fees for which the Firm requests compensation and the costs incurred for which the Firm requests reimbursement are for actual and necessary services rendered and costs incurred.

Section 330(a)(3) provides that in evaluating reasonable compensation, the court should consider the nature, extent, and value of the services provided, taking into account all relevant factors, including, (a) the time spent in providing such services; (b) the rates charged; (c) whether the services were necessary or beneficial to the estate at the time; (d) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the matter addressed; (e) whether the professional is certified or otherwise has demonstrated skill and experience in the bankruptcy field; and (f) whether the compensation sought is reasonable based on amounts charged by comparably skilled practitioners in non-bankruptcy cases. *See* 11 U.S.C. § 330(a)(3).

In determining the amount of allowable fees under Section 330(a) of the Bankruptcy Code, courts are to be guided by the same "general principles" as are to be applied in determining awards under the federal fee-shifting statutes, with "some accommodation to the peculiarities of bankruptcy matters." *Burgess v. Klenske* (*In re Manoa Finance Co., Inc.*), 853 F. 2d 687, 691 (9th Cir. 1988). When determining the amount of reasonable compensation to be awarded, the court shall consider the nature, extent, and

value of such services, taking into account all relevant factors, including the factors set forth in Section 330(a)(3).

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

B. NERA's Work as Described in this Interim Application Satisfies the Requirements of Section 330, and the Request for Compensation Should Be Granted

The time for which compensation is sought is detailed in NERA's invoices for the Interim Fee Period annexed hereto as **Exhibit A.** NERA's services and time expenditures are reasonable in light of the labor required and outcomes achieved to date in this Chapter 11 Case. NERA's charges for its professional services are based upon the time, nature, extent, and value of such services and the cost of comparable services in the San Francisco area, other than in a case under the Bankruptcy Code. The compensation NERA seeks by way of this Interim Application is the customary compensation commonly sought by the Firm and other professionals representing trustees, committees, and debtors in similar circumstances.

NERA believes the facts and complex nature of this case and the requirement of the Bankruptcy Code and the orders entered in this case that require the filing of Interim Fee Applications justify approval of this Interim Application. Further, NERA believes its professionals are skilled and have performed well

in this case, and that the fees charged by NERA are commensurate with the fees charged by NERA's counterparts engaged in non-bankruptcy specialties of the law.

Though NERA has utilized one professional for fewer than 15 hours during the Interim Fee Period, NERA represents that the use of this professional was efficient and appropriate under the circumstances because of their expertise needed for discrete issues, and their fees should be approved.

C. The Estate Has Sufficient Available Funds

NERA understands that the Debtor is reviewing its cash position to determine its ability and timing to pay the amounts sought herein.

CONCLUSION

NERA believes that the services rendered for which compensation is sought in this Interim Application have been beneficial to the estate and that the sums requested for the services rendered are fair and reasonable.

WHEREFORE, NERA respectfully requests that the Court make an interim award to NERA in the amount of **$343,286.76** inclusive of all fees and costs for the period from May 1, 2026 through August 31, 2026, and authorize the Debtor to pay any amounts outstanding.

DATED: October 30, 2026

NATIONAL ECONOMIC RESEARCH ASSOCIATES, INC.

By: */s/ Ivelina Velikova*
Ivelina Velikova
Director
National Economic Research Associates, Inc.

Exhibit A

Professional	Billing Rate	Work Date	Work Hours	Work Amount	Narrative
Velikova, Ivelina (Director)	USD 850.00	5/1/2026	1.20	1,020.00	Review additional source documents for draft report.
Iwashyna, Jacob (Associate Analyst)	USD 395.00	5/1/2026	2.20	869.00	Review and comment on material relied upon exhibit.
Velikova, Ivelina (Director)	USD 850.00	5/4/2026	1.50	1,275.00	Review and comment on draft report and exhibits.
Campion, Nicholas (Senior Analyst)	USD 490.00	5/4/2026	5.20	2,548.00	Prepare support materials (1.8); review and comment on draft report (2.2): prepare report exhibits (1.2).
Iwashyna, Jacob (Associate Analyst)	USD 395.00	5/4/2026	5.30	2,093.50	Review and comment on document production and exhibits (3.8); update claims analysis (1.5).
Velikova, Ivelina (Director)	USD 850.00	5/5/2026	2.80	2,380.00	Update exhibits for draft report (1.0); review source materials for same (0.6); update draft report (1.2).
Campion, Nicholas (Senior Analyst)	USD 490.00	5/5/2026	6.30	3,087.00	Organize and prepare support materials (0.7), analyze assets information for bankruptcies (2.4), review and comment on draft report (3.2).
Iwashyna, Jacob (Associate Analyst)	USD 395.00	5/5/2026	6.60	2,607.00	Review and comment on rebuttal report (4.1), research and update data on liquidation analyses (2.5).
Tabak, David (Senior Managing Director)	USD 1325.00	5/6/2026	0.50	662.50	Review and comment on draft report.
Velikova, Ivelina (Director)	USD 850.00	5/6/2026	7.20	6,120.00	Telephone conference with Denise Martin and counsel regarding report status (0.8); contiue drafting report (6.4).
Campion, Nicholas (Senior Analyst)	USD 490.00	5/6/2026	8.60	4,214.00	Review and comment ond raft report (4.5); prepare supporting materials (1.8); update report exhibits and figures (2.3).
Iwashyna, Jacob (Associate Analyst)	USD 395.00	5/6/2026	6.80	2,686.00	Research insurers in historical bankruptcies (0.8), review settlements database for production (3.0), conduct statistical analysis of contributions (2.0), prepare exhibits for expert report (1.0).
Martin, Denise (Affiliated Consultant)	USD 1200.00	5/6/2026	3.30	3,960.00	Telephone conference with Iva Velikova and counsel regarding report status (0.8); continue drafting expert report (2.5).
Velikova, Ivelina (Director)	USD 850.00	5/7/2026	8.00	6,800.00	Review and comment on expert report (3.8), work on finalizing expert report (4.2).
Campion, Nicholas (Senior Analyst)	USD 490.00	5/7/2026	9.30	4,557.00	Draft amended report (5.3), research assets data (1.4), prepare support materials (2.6).
Iwashyna, Jacob (Associate Analyst)	USD 395.00	5/7/2026	6.50	2,567.50	Review documents for production (1.0); review and comment on draft report (1.2); research for same (1.5); conduct statistical analysis of settlements (2.8).
Martin, Denise (Affiliated Consultant)	USD 1200.00	5/7/2026	4.10	4,920.00	Continue drafting expert report.
Velikova, Ivelina (Director)	USD 850.00	5/8/2026	3.80	3,230.00	Continue work on finalizing expert report.
Campion, Nicholas (Senior Analyst)	USD 490.00	5/8/2026	3.50	1,715.00	Finalize amended report (1.2), research assets and contribution data (2.3).
Iwashyna, Jacob (Associate Analyst)	USD 395.00	5/8/2026	6.40	2,528.00	Research and update data on liquidation analyses (2.8), conduct statistical analysis of liquidation analyses (2.0), review and comment on rebuttal exhibits (1.6).
Martin, Denise (Affiliated Consultant)	USD 1200.00	5/8/2026	5.50	6,600.00	Finalize expert report.
Velikova, Ivelina (Director)	USD 850.00	5/11/2026	3.10	2,635.00	Review McNally expert report (2.0), teleconference with NERA team to discuss rebuttal report (1.1)

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Professional	Billing Rate	Work Date	Work Hours	Work Amount	Narrative
Campion, Nicholas (Senior Analyst)	USD 490.00	5/11/2026	9.50	4,655.00	Review expert report of McNally (3.2), draft rebuttal report (3.6), update analyses and exhibits (1.6), teleconference with NERA team to discuss rebuttal (1.1).
Iwashyna, Jacob (Associate Analyst)	USD 395.00	5/11/2026	8.20	3,239.00	Teleconference with team to discuss rebuttal report (1.1), review McNally's expert report (2.0), review and comment on exhibits (1.7), conduct statistical analysis of settlements (0.5), update exhibits with additional information on contributions (2.9).
Velikova, Ivelina (Director)	USD 850.00	5/12/2026	5.10	4,335.00	Review expert reports (2.5), develop analysis for rebuttal report (2.6).
Campion, Nicholas (Senior Analyst)	USD 490.00	5/12/2026	5.10	2,499.00	Draft rebuttal report (2.8), update rebuttal report analyses and exhibits (2.3).
Iwashyna, Jacob (Associate Analyst)	USD 395.00	5/12/2026	7.00	2,765.00	Prepare exhibits for rebuttal report (1.8); review statistical analyses for same (0.6); update materials relied upon (2.5); review and comment on rebuttabl report (0.9); prepare materials for production (1.2).
Velikova, Ivelina (Director)	USD 850.00	5/13/2026	7.30	6,205.00	Draft rebuttal report (5.1), review and comment on rebuttal exhibits (2.2).
Campion, Nicholas (Senior Analyst)	USD 490.00	5/13/2026	10.60	5,194.00	Update rebuttal report analyses and exhibits (2.9), prepare support materials (4.2), draft rebuttal report (3.5).
Iwashyna, Jacob (Associate Analyst)	USD 395.00	5/13/2026	7.00	2,765.00	Review and update rebuttal report exhibits (3.6); draft rebuttal report (3.4).
Martin, Denise (Affiliated Consultant)	USD 1200.00	5/13/2026	2.60	3,120.00	Draft rebuttal report.
Tabak, David (Senior Managing Director)	USD 1325.00	5/14/2026	0.50	662.50	Review and comment on statistical analyses.
Velikova, Ivelina (Director)	USD 850.00	5/14/2026	1.90	1,615.00	Teleconference with Denise Martin, Nicholas Campion and counsel regarding rebuttal report status (0.8); update rebuttal analysis (1.1).
Campion, Nicholas (Senior Analyst)	USD 490.00	5/14/2026	6.00	2,940.00	Teleconference with Iva Velikova, Denise Martin and counsel regarding rebuttal report (0.8), update rebuttal analyses and exhibits (1.3), review and comment on draft rebuttal report (2.4), research assets information (1.5).
Iwashyna, Jacob (Associate Analyst)	USD 395.00	5/14/2026	7.00	2,765.00	Prepare supporting database for contributions across bankruptcies (5.0), review and comment on rebuttal exhibits (1.5), update materials relied upon (0.5).
Martin, Denise (Affiliated Consultant)	USD 1200.00	5/14/2026	2.00	2,400.00	Prepare for discussion with counsel (1.2), teleconference with Iva Velikova, Nicholas Campion and counsel to discuss rebuttal report status (0.8).
Velikova, Ivelina (Director)	USD 850.00	5/15/2026	6.20	5,270.00	Draft rebuttal report (4.6), review exhibits (1.6).
Campion, Nicholas (Senior Analyst)	USD 490.00	5/15/2026	8.00	3,920.00	Review and comment on draft rebuttal report (4.5), update rebuttal report exhibits (2.3), prepare support materials (1.2).
Iwashyna, Jacob (Associate Analyst)	USD 395.00	5/15/2026	6.50	2,567.50	Additional research for rebuttal report (0.9); review bankruptcy pleadings in connection with same (1.5); draft rebuttal report (1.4); update report exhibits (2.7).
Tabak, David (Senior Managing Director)	USD 1325.00	5/18/2026	2.30	3,047.50	Review and comment on draft rebuttal report.

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Professional	Billing Rate	Work Date	Work Hours	Work Amount	Narrative
Velikova, Ivelina (Director)	USD 850.00	5/18/2026	5.30	4,505.00	Teleconference with Denise Martin, Jacob Wiashyna, Nicholas Campion and counsel regarding rebuttal report (0.3), review exhibits to rebuttal report (2.3), correspond with peer reviewer of rebuttal report (1.2), work on backup documentation (1.5).
Campion, Nicholas (Senior Analyst)	USD 490.00	5/18/2026	9.50	4,655.00	Teleconference with Iva Velikova, Denise Martin, Jacob Iwashyna and counsel regarding rebuttal report (0.3), review and comment on draft rebuttal report (2.1), update rebuttal report exhibits (3.9), prepare support materials (3.2).
Iwashyna, Jacob (Associate Analyst)	USD 395.00	5/18/2026	7.50	2,962.50	Draft rebuttal report (3.2), teleconference with Iva Velikova, Denise Martin, Nicholas Campion and counsel to discuss rebuttal report (0.3).
Martin, Denise (Affiliated Consultant)	USD 1200.00	5/18/2026	3.50	4,200.00	Teleconference with Iva Velikova, Nicholas Campion, Jacob Iwashyna and counsel regarding rebuttal report (0.3), review exhibits to rebuttal report (2.3), e-mail correspondence with NERA team regarding rebuttal report (1.2), work on backup documentation (1.5).
Tabak, David (Senior Managing Director)	USD 1325.00	5/19/2026	1.00	1,325.00	Review and comment on draft report analyses.
Velikova, Ivelina (Director)	USD 850.00	5/19/2026	4.50	3,825.00	Continue to draft rebuttal report.
Campion, Nicholas (Senior Analyst)	USD 490.00	5/19/2026	9.50	4,655.00	Review and comment on draft rebuttal report (3.3), update rebuttal report exhibits (3.8), prepare support materials (2.4).
Iwashyna, Jacob (Associate Analyst)	USD 395.00	5/19/2026	7.30	2,883.50	Review and comment on draft rebuttal report (3.0), review and update materials relied upon (1.8), prepare backup database of contributions (2.5).
Martin, Denise (Affiliated Consultant)	USD 1200.00	5/19/2026	5.40	6,480.00	Draft rebuttal report.
Velikova, Ivelina (Director)	USD 850.00	5/20/2026	5.20	4,420.00	Work on finalizing rebuttal report (4.2), review documents for turnover (1.0).
Campion, Nicholas (Senior Analyst)	USD 490.00	5/20/2026	5.30	2,597.00	Review and comment on draft rebuttal report (1.2), prepare support materials (1.4), update rebuttal report exhibits (2.7).
Iwashyna, Jacob (Associate Analyst)	USD 395.00	5/20/2026	7.00	2,765.00	Review and comment on rebuttal report (2.5), review and comment on materials relied upon (1.1), prepare support materials for production (3.4).
Martin, Denise (Affiliated Consultant)	USD 1200.00	5/20/2026	2.50	3,000.00	Finalize rebuttal report.
Velikova, Ivelina (Director)	USD 850.00	5/21/2026	3.10	2,635.00	Finalize rebuttal report and documents for turnover.
Campion, Nicholas (Senior Analyst)	USD 490.00	5/21/2026	1.50	735.00	Review draft rebuttal report (0.8), finalize rebuttal report (0.7).
Iwashyna, Jacob (Associate Analyst)	USD 395.00	5/21/2026	3.00	1,185.00	Final review of rebuttal report (2.0), prepare support materials for deposition prep (1.0).
Velikova, Ivelina (Director)	USD 850.00	5/22/2026	1.20	1,020.00	Begin review of materials for deposition prep.
Velikova, Ivelina (Director)	USD 850.00	5/26/2026	0.80	680.00	Begin work on monthly fee statement.
Campion, Nicholas (Senior Analyst)	USD 490.00	5/26/2026	0.40	196.00	Prepare monthly fee statement.
Iwashyna, Jacob (Associate Analyst)	USD 395.00	5/26/2026	3.60	1,422.00	Update materials for deposition preparation.
Velikova, Ivelina (Director)	USD 850.00	5/27/2026	2.90	2,465.00	Review supporting documentation for expert reports.
Campion, Nicholas (Senior Analyst)	USD 490.00	5/27/2026	2.70	1,323.00	Prepare monthly fee statement (1.1), prepare materials for deposition prep (1.6).

Professional	Billing Rate	Work Date	Work Hours	Work Amount	Narrative
Iwashyna, Jacob (Associate Analyst)	USD 395.00	5/27/2026	3.20	1,264.00	Additional preparation for deposition.
Velikova, Ivelina (Director)	USD 850.00	5/28/2026	1.50	1,275.00	Assist expert with deposition prep (0.8), continue work on fee statement (0.7).
Campion, Nicholas (Senior Analyst)	USD 490.00	5/28/2026	1.50	735.00	Review and prepare materials for deposition prep.
Iwashyna, Jacob (Associate Analyst)	USD 395.00	5/28/2026	3.30	1,303.50	Prepare documents for deposition prep.
Martin, Denise (Affiliated Consultant)	USD 1200.00	5/28/2026	2.30	2,760.00	Prepare for deposition.
Velikova, Ivelina (Director)	USD 850.00	5/29/2026	2.80	2,380.00	Finalize fee statement for April (1.6), assist expert with deposition prep (1.2).
Campion, Nicholas (Senior Analyst)	USD 490.00	5/29/2026	1.90	931.00	Review and prepare materials for deposition prep.
Iwashyna, Jacob (Associate Analyst)	USD 395.00	5/29/2026	5.20	2,054.00	Prepare support document for deposition prep (2.7), update database for deposition prep (2.5).
Martin, Denise (Affiliated Consultant)	USD 1200.00	5/29/2026	1.50	1,800.00	Prepare for deposition.
Tabak, David (Senior Managing Director)	USD 1325.00	5/30/2026	1.00	1,325.00	Update materials to prepare for deposition.
Velikova, Ivelina (Director)	USD 850.00	5/30/2026	1.10	935.00	Assist expert with deposition prep.
Iwashyna, Jacob (Associate Analyst)	USD 395.00	5/30/2026	2.00	790.00	Update deposition materials.
Martin, Denise (Affiliated Consultant)	USD 1200.00	5/30/2026	3.00	3,600.00	Prepare for deposition.
Velikova, Ivelina (Director)	USD 850.00	5/31/2026	1.50	1,275.00	Assist expert with deposition prep.
Campion, Nicholas (Senior Analyst)	USD 490.00	5/31/2026	2.80	1,372.00	Prepare materials for deposition prep.
Iwashyna, Jacob (Associate Analyst)	USD 395.00	5/31/2026	2.00	790.00	Update materials for deposition preparation.
Martin, Denise (Affiliated Consultant)	USD 1200.00	5/31/2026	3.70	4,440.00	Prepare for deposition.
Velikova, Ivelina (Director)	USD 850.00	6/1/2026	4.30	3,655.00	Conference with expert regarding deposition preparation.
Campion, Nicholas (Senior Analyst)	USD 490.00	6/1/2026	2.30	1,127.00	Prepare materials in relation to deposition preparation.
Iwashyna, Jacob (Analyst)	USD 395.00	6/1/2026	3.70	1,461.50	Prepare materials in relation to deposition preparation. (2.0); update analysis (1.7).
Martin, Denise (Affiliated Consultant)	USD 1200.00	6/1/2026	5.00	6,000.00	Review materials in relation to deposition preparation.
Velikova, Ivelina (Director)	USD 850.00	6/2/2026	0.60	510.00	Conference with expert regarding deposition preparation.
Campion, Nicholas (Senior Analyst)	USD 490.00	6/2/2026	1.00	490.00	Prepare materials for deposition preparation.
Iwashyna, Jacob (Analyst)	USD 395.00	6/2/2026	1.50	592.50	Review and update analysis.
Martin, Denise (Affiliated Consultant)	USD 1200.00	6/2/2026	5.70	6,840.00	Attend deposition.
Velikova, Ivelina (Director)	USD 850.00	6/3/2026	2.30	1,955.00	Review draft declaration.
Martin, Denise (Affiliated Consultant)	USD 1200.00	6/3/2026	3.50	4,200.00	Draft declaration (1.5); review and update backup material (2.0).
Velikova, Ivelina (Director)	USD 850.00	6/4/2026	2.90	2,465.00	Draft declaration.
Campion, Nicholas (Senior Analyst)	USD 490.00	6/4/2026	4.30	2,107.00	Review and edit draft declaration.
Martin, Denise (Affiliated Consultant)	USD 1200.00	6/4/2026	2.50	3,000.00	Draft declaration.
Tabak, David (Senior Managing Director)	USD 1325.00	6/5/2026	1.00	1,325.00	Prepare summary information for trial.
Campion, Nicholas (Senior Analyst)	USD 490.00	6/5/2026	0.50	245.00	Review and edit draft declaration.
Martin, Denise (Affiliated Consultant)	USD 1200.00	6/5/2026	2.20	2,640.00	Review and edit draft declaration.
Velikova, Ivelina (Director)	USD 850.00	6/8/2026	1.60	1,360.00	Draft interim fee application.

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Professional	Billing Rate	Work Date	Work Hours	Work Amount	Narrative
Campion, Nicholas (Senior Analyst)	USD 490.00	6/8/2026	3.00	1,470.00	Review and update interim fee application.
Martin, Denise (Affiliated Consultant)	USD 1200.00	6/8/2026	4.00	4,800.00	Review deposition transcript.
Velikova, Ivelina (Director)	USD 850.00	6/10/2026	2.40	2,040.00	Continue preparing interim fee application.
Tabak, David (Senior Managing Director)	USD 1325.00	6/16/2026	1.00	1,325.00	Review McNally declaration.
Velikova, Ivelina (Director)	USD 850.00	6/16/2026	2.10	1,785.00	Review and analyze opposing expert declarations.
Campion, Nicholas (Senior Analyst)	USD 490.00	6/16/2026	0.80	392.00	Research for testimony preparation.
Martin, Denise (Affiliated Consultant)	USD 1200.00	6/16/2026	3.00	3,600.00	Review McNally rebuttal.
Tabak, David (Senior Managing Director)	USD 1325.00	6/17/2026	4.00	5,300.00	Review and comment on McNally declaration.
Velikova, Ivelina (Director)	USD 850.00	6/17/2026	4.90	4,165.00	Review hearing transcript in relation to testimony prep (3.4); review and update interim application (1.5).
Campion, Nicholas (Senior Analyst)	USD 490.00	6/17/2026	3.30	1,617.00	Research regarding testimony preparation.
Iwashyna, Jacob (Analyst)	USD 395.00	6/17/2026	2.50	987.50	Review and update data in connection with testimony preparation.
Martin, Denise (Affiliated Consultant)	USD 1200.00	6/17/2026	2.70	3,240.00	Prepare for hearing testimony.
Velikova, Ivelina (Director)	USD 850.00	6/18/2026	3.30	2,805.00	Update materials regarding testimony preparation (2.7); telephone conference with client working group regarding same (0.6).
Iwashyna, Jacob (Analyst)	USD 395.00	6/18/2026	4.50	1,777.50	Prepare materials for testimony preparation.
Martin, Denise (Affiliated Consultant)	USD 1200.00	6/18/2026	2.50	3,000.00	Prepare for hearing testimony (1.9), telephone conference with client working group regarding testimony prep (0.6).
Martin, Denise (Affiliated Consultant)	USD 1200.00	6/20/2026	4.50	5,400.00	Review materials for testimony preparation (3.5); review hearing transcript (1.0).
Velikova, Ivelina (Director)	USD 850.00	6/21/2026	1.80	1,530.00	Prepare materials for testimony preparation.
Iwashyna, Jacob (Analyst)	USD 395.00	6/21/2026	3.50	1,382.50	Prepare materials for expert regarding testimony preparation (2.2); analyze exhibits for same (1.3).
Martin, Denise (Affiliated Consultant)	USD 1200.00	6/21/2026	3.00	3,600.00	Prepare for hearing testimony (2.0), review hearing transcript (1.0).
Velikova, Ivelina (Director)	USD 850.00	6/22/2026	4.30	3,655.00	Prepare materials regarding testimony preparation.
Campion, Nicholas (Senior Analyst)	USD 490.00	6/22/2026	2.50	1,225.00	Review materials for testimony preparation.
Martin, Denise (Affiliated Consultant)	USD 1200.00	6/23/2026	5.00	6,000.00	Prepare for and participate in hearing testimony.
Campion, Nicholas (Senior Analyst)	USD 490.00	6/24/2026	3.00	1,470.00	Prepare monthly fee statement.
Velikova, Ivelina (Director)	USD 850.00	6/25/2026	0.50	425.00	Review and update monthly fee statement.
Velikova, Ivelina (Director)	USD 850.00	6/26/2026	0.70	595.00	Update monthly fee statement.
Velikova, Ivelina (Director)	USD 850.00	6/29/2026	1.80	1,530.00	Update monthly fee statement.
Velikova, Ivelina (Director)	USD 850.00	7/15/2026	1.80	1,530.00	Review post-trial transcript.
Campion, Nicholas (Senior Analyst)	USD 490.00	7/20/2026	1.00	490.00	Begin preparing June fee statement.
Velikova, Ivelina (Director)	USD 850.00	7/20/2026	2.30	1,955.00	Review and comment on June fee statement.
Campion, Nicholas (Senior Analyst)	USD 490.00	7/21/2026	3.30	1,617.00	Update analysis with new information (2.4), continue preparing June fee statement (0.9).

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Professional	Billing Rate	Work Date	Work Hours	Work Amount	Narrative
Iwashyna, Jacob (Analyst)	USD 430.00	7/21/2026	2.70	1,161.00	Review bankruptcy docket for database updates (0.5), implement database updates (0.7), prepare updated exhibit (1.5).
Velikova, Ivelina (Director)	USD 850.00	7/21/2026	2.50	2,125.00	Review information regarding recent settlement.
Iwashyna, Jacob (Analyst)	USD 430.00	7/22/2026	0.80	344.00	Review bankruptcy docket and conduct news search.
Martin, Denise (Affiliated Consultant)	USD 1200.00	7/22/2026	0.70	840.00	Telephone conference with counsel regarding project status.
Velikova, Ivelina (Director)	USD 850.00	7/22/2026	3.20	2,720.00	Call with counsel (0.7), finalize updated analysis of settlement (2.5).
Campion, Nicholas (Senior Analyst)	USD 490.00	7/23/2026	0.30	147.00	Continue preparing June fee statement.
Velikova, Ivelina (Director)	USD 850.00	7/23/2026	0.80	680.00	Finalize June fee application.
Campion, Nicholas (Senior Analyst)	USD 490.00	7/24/2026	0.50	245.00	Continue preparing June fee statement.

Exhibit B

Professional	Expense Date	Expense Category	Expense Amount (USD)	Expense Description
Martin, Denise (Affiliated Consultant)	5/31/2026	Transportation	32.99	Uber to Tampa airport from home
Martin, Denise (Affiliated Consultant)	5/31/2026	Transportation	134.65	Uber from EWR to hotel in NYC
Martin, Denise (Affiliated Consultant)	6/2/2026	Hotel	893.22	Hotel for deposition prep in New York City
Martin, Denise (Affiliated Consultant)	6/2/2026	Travel Flight	956.79	5/31-6/2 Round Trip - TPA-EWR & EWR-TPA
Martin, Denise (Affiliated Consultant)	6/20/2026	Transportation	498.87	Transportation from Long Island to JFK
Martin, Denise (Affiliated Consultant)	6/20/2026	Travel Flight	1,606.40	JFK to SFO
Martin, Denise (Affiliated Consultant)	6/20/2026	Transportation	60.94	Uber SFO to Hotel
Martin, Denise (Affiliated Consultant)	6/21/2026	Hotel	768.57	Hotel accommodation-San Francisco
Martin, Denise (Affiliated Consultant)	6/22/2026	Transportation	51.99	Uber-Oakland back to San Francisco
Martin, Denise (Affiliated Consultant)	6/22/2026	Travel Flight	763.40	SFO to JFK
Martin, Denise (Affiliated Consultant)	6/22/2026	Transportation	572.94	Transportation JFK to Long Island

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