

**UNITED STATES BANKRUPTCY COURT
FOR THE MIDDLE DISTRICT OF PENNSYLVANIA
HARRISBURG DIVISION**

In re:

ROMAN CATHOLIC DIOCESE OF
HARRISBURG,

Debtor.¹

Chapter 11

Case No. 1:20-bk-00599 (HWV)

**DEBTOR’S APPLICATION TO RETAIN KEEGAN
LINSOTT & ASSOCIATES, PC, AS FINANCIAL ADVISORS,
NUNC PRO TUNC TO THE PETITION DATE**

The Roman Catholic Diocese of Harrisburg, the debtor and debtor in possession (the “*Debtor*”), by and through its undersigned proposed counsel, files this application (this “*Application*”) pursuant to section 105(a) and 363(b) of title 11 of the United States Code (the “*Bankruptcy Code*”), Rules 2014 and 2016 of the Federal Rules of Bankruptcy Procedure (the “*Bankruptcy Rules*”), and Rules 2014-1 and 2016-1 of the Bankruptcy Local Rules for the United States Bankruptcy Court for the Middle District of Pennsylvania (the “*Local Rules*”), for entry of an order substantially in the form attached hereto as **Exhibit A** (the “*Proposed Order*”) authorizing the Debtor to retain Keegan Linscott & Associates, PC (“*KLA*”) as the Debtor’s financial advisor, in accordance with the terms and conditions set forth in that certain revised Engagement Letter between Debtor and KLA dated January 29, 2020 (the “*Revised Engagement Letter*”) attached as **Exhibit 1** to the Linscott Declaration, all effective *nunc pro tunc* to the Petition Date (as defined below).

In support of this Application, the Debtor relies upon and incorporates by reference the *Declaration of Very Reverend David L. Danneker in Support of Debtor’s Application to Retain*

¹ The last four digits of the Debtor’s federal tax identification number are: 4791. The Debtor’s principal place of business is located at 4800 Union Deposit Road, Harrisburg, Pennsylvania 17111.

Keegan Linscott & Associates, PC, as Financial Advisors, Nunc Pro Tunc to the Petition Date (the “**Danneker Declaration**”), a copy of which is attached to this Declaration as **Exhibit B**, and the *Declaration of Christopher G. Linscott Danneker in Support of Debtor’s Application to Retain Keegan Linscott & Associates, PC, as Financial Advisors, Nunc Pro Tunc to the Petition Date* (the “**Linscott Declaration**”), a copy of which is attached to this Application as **Exhibit C**. In further support of this Application, the Debtor respectfully represents as follows:

JURISDICTION AND VENUE

1. The Court has jurisdiction to consider this Motion pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference* from the United States District Court for the Middle District of Pennsylvania. This is a core proceeding pursuant to 28 U.S.C. § 157(b), and the Debtor consents to the entry of a final judgment or order with respect to the Motion if it is determined that the Court, absent consent of the parties, cannot enter final orders or judgments consistent with Article III of the United States Constitution.
2. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

BACKGROUND

3. On February 19, 2020 (the “**Petition Date**”), the Debtor filed a voluntary petition for relief in this Court, pursuant to chapter 11 of the Bankruptcy Code, commencing this case (the “**Chapter 11 Case**”).
4. The Debtor continues to operate its business as a debtor in possession, pursuant to sections 1107(a) and 1008 of the Bankruptcy Code.
5. No request for the appointment of a trustee or examiner has been made in this Chapter 11 Case, nor have any committees been appointed or designated.

6. A description of the Debtor’s business, the reasons for commencing this Chapter 11 Case, the relief sought from this Court, and the facts and circumstances supporting this motion are set forth in the *Informational Brie of the Roman Catholic Diocese of Harrisburg* (the “**Informational Brief**”) and the *Declaration of Christopher G. Linscott in Support of First Day Motions* (the “**Linscott Declaration**” and, with the Informational Brief, collectively, the “**First Day Informational Pleadings**”).

RELIEF REQUESTED

7. Pursuant to sections 105(a) and 363(b) of the Bankruptcy Code, Bankruptcy Rules 2014 and 2016, and Local Rules 2014-1 and 2016-1, the Debtor seeks entry of an order authorizing the Debtor to retain KLA as its financial advisor, in accordance with the terms and conditions set forth in Engagement Letter, effective *nunc pro tunc* to the Petition Date.

ENGAGEMENT

8. In consideration of the size and complexity of its business, as well as the exigencies of the circumstances, the Debtor has determined that the services of experienced interim managers will substantially enhance its attempts to maximize the value of its estate. KLA and the KLA professionals primarily responsible for providing financial advisory services to the Debtor (such professionals, the “**Engagement Personnel**”)² are well qualified to act on the Debtor’s behalf given their extensive knowledge and expertise with respect to operational improvement and chapter 11 proceedings.

9. KLA commenced their engagement in September 2019, pursuant to an engagement letter dated September 16, 2019 (the “**Original Engagement Letter**” and together with the Revised Engagement Letter, the “**Engagement Letters**”). Since their engagement in September 2019, KLA and the Engagement Personnel have provided the Debtor with a wide

² As of the date of this Application, the Engagement Personnel include Christopher G. Linscott and Conan Bardwell. 4828-8767-5571.3

array of advisory services in connection with its business affairs and its restructuring and reorganization efforts, including analysis of financial statements and accounts, review of trust agreements, meeting with management personnel, and reviewing the statement of financial affairs, schedules, and monthly operating reporting requirements. KLA's professionals have worked closely with the Debtor's management and other professionals with regard to these matters and, given both past representations and recent work, KLA is well-acquainted with the Debtor's corporate history, corporate structure, debt structure, and business operations. As a result, KLA has developed relevant experience and expertise regarding the Debtor that will assist it in providing effective and efficient services in the Chapter 11 Case.

QUALIFICATIONS

10. KLA is a full service accounting and consulting firm, with specific experience assisting non-profit religious organizations in chapter 11 restructurings. The Debtor has selected KLA and Mr. Linscott as the Debtor's financial advisors because of their diverse experience and expertise in restructuring—and, specifically, restructuring similarly situated non-profit religious organizations. KLA has assisted, advised, and provided strategic advice to debtors, creditors, bondholders, investors, and other entities in numerous chapter 11 cases of similar size and complexity to his Chapter 11 Case. And, particularly pertinent to this case, KLA and its professionals have provided restructuring advice and services in numerous chapter 11 cases of Catholic dioceses. *See, e.g., In re Roman Catholic Church of the Diocese of Gallup*, No. 13-13676-t11 (Bankr. D.N.M.); *In re Catholic Bishop of Northern Alaska*, No. 08-00110 (Bankr. D. Alaska); *In re Roman Catholic Bishop of San Diego*, No. 07-00939-LA11 (Bankr. S.D. Cal.); *In re The Roman Catholic Church of the Diocese of Tucson*, No. 4-04-04721 (Bankr. D. Ariz.).

11. Mr. Linscott is a Director for KLA, and has more than thirty (30) years of experience in the public accounting field. In addition to being a Certified Public Accountant, Mr. Linscott is also a Certified Fraud Examiner and a Certified Insolvency and Restructuring Advisor.

12. KLA is highly qualified to serve the Debtor in this Chapter 11 Case. The Engagement Personnel are intimately familiar with the Debtor's business, financial affairs, and capital structure. Since KLA's initial engagement by the Debtor, the Engagement Personnel have worked closely with the Debtor's leadership and other professionals in assisting with the Chapter 11 Case. The Debtor believes that the Engagement Personnel have developed significant relevant experience and expertise regarding the Debtor, its operations, and the unique circumstances of the Debtor and the Chapter 11 Case. For these reasons, the Engagement Personnel are both well qualified and uniquely suited to deal effectively and efficiently with matters that may arise in the context of the Chapter 11 Case.

13. The Debtor submits that the retention of KLA on the terms and conditions set forth in this Application is necessary and appropriate, in the best interests of the Debtor's estate, creditors, and all other parties in interest, and should be granted in all respects.

SERVICES TO BE PROVIDED

14. Prior to the Petition Date, the Debtor and KLA entered into the Engagement Letter, which governs the relationship between them. The terms and conditions of the Engagement Letter were negotiated between the Debtor and KLA and reflect the parties' mutual agreement as to the substantial efforts that will be required in this engagement.

15. As set forth in the Engagement Letter, KLA has been providing and will continue to provide the following services, among others:

- a) Staffing. Christopher G. Linscott, Director of KLA, shall be principally responsible for this engagement and for the provision of services. Other KLA personnel may be used as necessary and agreed to for the effective provision of the services contemplated by the Engagement Letter.
- b) Advisory Services. As Financial Advisor to the Debtor, KLA shall:
 - (i) perform a review of Debtor information, including historical audited and internal financial statements, budgets and forecasts, operating reports, other pertinent materials, and auditors' management letters;
 - (ii) prepare required financial reports and analyses for the Debtor's management and other professionals, creditors and other stakeholders;
 - (iii) assist the Debtor in the development of financial strategies with respect to the restructuring and reorganization of the Debtor or other strategic alternatives with respect to the Debtor;
 - (iv) assist the Debtor in reviewing and analyzing proposals for the restructuring and reorganization of the Debtor; and
 - (v) perform such other financial advisory services as may reasonably be requested by the Debtor and its management and other professionals.
- c) Additional Responsibilities. Upon the written mutual agreement of the Debtor and KLA, KLA may provide such additional personnel as the Debtor may request to assist in performing the services described above and such other services as may be agreed to, on such terms and conditions and for such compensation as the Debtor and KLA agree in writing.

16. The services to be provided by KLA and Mr. Linscott will not be duplicative of those provided by any other advisors to the Debtor, and KLA and Mr. Linscott will coordinate any services performed at the Debtor's request with the services of any other professionals and counsel, as appropriate, to avoid duplication of effort.

TERMS OF COMPENSATION

A. Compensation

17. In accordance with the terms of the Engagement Letter, KLA will be compensated for services at the appropriate hourly rates set forth below:

- a) Chris Linscott, (CPA, CIRA, CFE)—Director, \$335 per hour;

4828-8767-5571.3

- b) John Gordon (CPA, CIRA)–Consulting Manager, \$225 per hour;
- c) Stacy Thompson (CPA, CFE)–Manager, \$225 per hour;
- d) Conan Bardwell (CIRA, CFE)–Consulting Supervisor, \$185 per hour; and
- e) Laura Carrera–Paraprofessional, \$95 per hour.

Such rates shall be subject to adjustment annually at such time as KLA adjusts its rates generally.

18. KLA also seeks reimbursement for reasonable and necessary expenses incurred in connection with the Chapter 11 Case, including, but not limited to travel, lodging, computer research, and messenger and telephone charges. All fees and expenses due to KLA will be billed on a regular basis as agreed to between KLA and the Debtor, and as further set forth in the Engagement Letter.

19. The Debtor shall pay KLA the compensation set forth above based upon KLA’s submitting monthly invoices. KLA shall provide the Office of the United States Trustee for the Middle District of Pennsylvania (the “*U.S. Trustee*”) and all official committees appointed in the Chapter 11 Case summary reports of compensation earned and expenses incurred on a quarterly basis.³

20. Because the KLA and the Engagement Personnel are not being employed as professionals under section 327 of the Bankruptcy Code, they will not be required to submit fee applications pursuant to sections 330 and 331 of the Bankruptcy Code. Instead, KLA shall provide the U.S. Trustee and counsel for all official committees appointed in the Chapter 11 Case a report on staffing (the “*Staffing Report*”) on or after the 20th of each month for the previous month, which report will include the names and tasks of all Engagement Personnel involved in this matter.

³ In order to make payments to third parties, the Debtor funds, or causes to be funded, payments to Harrisburg Catholic Administrative Services, Inc. (“*HCAS*”). As part of its administrative responsibilities pursuant to certain services agreements, HCAS, in turn, makes payments to such third parties on the Debtor’s behalf using such funds.
4828-8767-5571.3

B. Fees Received

21. As stated above and set forth in the Linscott Declaration, the Debtor has employed KLA since September 2019, pursuant to the terms and conditions of the Engagement Letters.

22. KLA received \$10,000 as a retainer in connection with the Original Engagement Letter. KLA received \$75,000 as a retainer in connection with the Revised Engagement Letter, on December 23, 2019. In addition, KLA received payments aggregating \$72,374 as periodic payments, prior to the Petition Date. In the ninety (90) days prior to the Petition Date, KLA received retainers and payments totaling \$53,645 in the aggregate for services performed or to be performed for the Debtor.⁴

23. A precise disclosure of the amounts or credits held, if any, as of the Petition Date will be provided in KLA's first report regarding compensation earned and expenses incurred. The unapplied residual retainer, which is preliminarily estimated to total approximately \$75,000, will be held until the end of the Chapter 11 Case and applied to KLA's fees and expenses in the Chapter 11 Case, pursuant to the Engagement Letter, unless an alternate arrangement is agreed to by the Debtor or ordered by the Court.

24. The Debtor submits that the fee arrangements set forth in the Engagement Letter are reasonable for the following reasons: (a) there are numerous issues KLA and the Engagement Personnel may be required to address in the performance of their services; (b) KLA and the Engagement Personnel are committed to the substantial time and effort necessary to address all such issues as they arise in an out-of-court context as well as in the Chapter 11 Case; and (c) KLA's rates are very competitive as compared to the rates of its competitors in the market.

⁴ KLA has not yet reconciled fees and expenses for the pre-petition period. KLA will apply amounts of the retainer and other payments which exceed pre-petition obligations to the obligations under this retention.

KLA'S DISINTERESTEDNESS

25. KLA conferred with its professionals, and, to the best of its knowledge and except to the extent disclosed in the Linscott Declaration, each of KLA, Mr. Linscott, and Mr. Bardwell (a) is a “disinterested person” within the meaning of section 101(14) of the Bankruptcy Code, (b) does not hold or represent an interest adverse to the Debtor’s estate, and (c) has no connection to the Debtor, its creditors in relation to the Debtor, or other parties in interest in the Chapter 11 Case.

26. Although the Debtor submits that the retention of KLA is not governed by section 327 of the Bankruptcy Code, the Debtor attaches the Linscott Declaration, which discloses, among other things, any relationship that KLA or any individual member of KLA has with the Debtor, its significant creditors, or other significant parties in interest known to KLA. The Debtor submits that KLA is a “disinterested person” as that term is defined by section 101(14) of the Bankruptcy Code. If any new material facts or relationships are discovered or arise, KLA will provide the Court with a supplemental declaration disclosing same.

BASIS FOR RELIEF REQUESTED

27. The Debtor seeks to employ and retain KLA, pursuant to section 363 of the Bankruptcy Code, *nunc pro tunc* to the Petition Date. Section 363(b)(1) of the Bankruptcy Code provides in relevant part that “[t]he trustee, after notice and a hearing, may use, sell, or lease, other than in the ordinary course of business, property of the estate.” *See* 11 U.S.C. § 363(b)(1). Further, pursuant to section 105(a) of the Bankruptcy Code, the “court may issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of this title.” *See* 11 U.S.C. § 105(a).

28. Under applicable case law in this and other jurisdictions, if a Debtor’s proposed use of its assets pursuant to section 363(b) of the Bankruptcy Code represents a reasonable

4828-8767-5571.3

business judgment on the part of the debtor, such use should be approved. *See, e.g., In re ICL Holding Co., Inc.*, 802 F.3d 547, 551 (3d Cir. 2015); *In re Montgomery Ward Holding Corp.*, 242 B.R. 147, 153–54 (Bankr. D. Del. 1999); *In re Shubh Hotels Pittsburgh, LLC*, 439 B.R. 637, 641 (Bankr. W.D. Penn. 2010).

29. Retaining KLA pursuant to the Engagement Letter serves the sound business purpose of ensuring that KLA’s critical management services remain in place as the Debtor transitions into the Chapter 11 Case, thereby maximizing the value of the Debtor’s estate for the benefit of all parties in interest. Furthermore, it is noteworthy that bankruptcy courts in this circuit and others previously have authorized the retention of advisors and the appointment of interim managers pursuant to section 363(b) of the Bankruptcy Code. *See, e.g., In re R.E. Gas Development, LLC, et al.*, Case No. 18-22032-JAD (Bankr. W.D. Penn. June 25, 2018) (Docket No. 322); *In re Wordsworth Academy*, Case No. 17-14463-AMC (Bankr. E.D. Penn. July 21, 2017) (Docket No. 127); *In re Reading Eagle Company, et al.*, Case No. 19-11728-REF (Bankr. E.D. Penn. May 8, 2019) (Docket No. 198); *In re Golfsmith International Holdings, Inc., et al.*, Case No. 16-12033 (LSS) (Bankr. D. Del. Oct. 25, 2016) (Docket No. 240).

30. KLA and the Debtor negotiated the terms and conditions of the Engagement Letter at arm’s length and in good faith.

31. The Debtor submits that the retention of KLA and its professionals is a sound exercise of its business judgment and satisfies section 363 of the Bankruptcy Code, because KLA’s services are necessary and essential to the Debtor’s reorganization efforts. In addition to the specific knowledge KLA has acquired regarding the Debtor’s business, KLA and the Engagement Personnel have extensive experience providing management services to distressed entities like the Debtor.

32. Additionally, the Engagement Personnel, working in conjunction with the Debtor's senior management, have already proven their invaluable assistance in the Debtor's efforts in developing near-term projections, assisting in short-term cash management activities, evaluating strategic alternatives, and coordinating the Debtor's efforts to prepare for and operate in chapter 11.

33. Further, the Debtor has been able to retain KLA and secure the services of the Engagement Personnel during the Chapter 11 Case on economic terms that are fair, reasonable, and beneficial to the Debtor's estate. Moreover, the compensation arrangement provided for in this Application and the Engagement Letter is consistent with and typical of arrangements entered into by KLA and other restructuring consulting firms with respect to rendering similar services for clients such as the Debtor.

34. Denying the relief requested in this Application would deprive the Debtor of the assistance of highly qualified management professionals to the detriment of the Debtor's estate. Accordingly, the Debtor respectfully requests that the Court authorize the Debtor to retain KLA, to provide the Debtor with the financial advisory services necessary for a successful chapter 11 process, *nunc pro tunc* to the Petition Date, pursuant to section 363 of the Bankruptcy Code.

NOTICE

35. The Debtor has provided notice of the filing of the Application either by electronic mail, facsimile, or United States First Class Mail to: (i) the Office of the United States Trustee for the Middle District of Pennsylvania; (ii) the Debtor's 20 largest unsecured creditors; (iii) the Debtor's secured creditors; and (iv) all parties entitled to notice pursuant to Bankruptcy Rule 2002 and Local Rule 9013-1. Due to the nature of the relief requested in this Application, the Debtor submits that no other or further notice is required.

NO PRIOR REQUEST

36. No prior request for the relief sought in this Application has been made to this or any other court.

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WHEREFORE, the Debtor respectfully requests that the Court grant the relief requested in this Application and such other and further relief as the Court may deem just and proper.

Dated: February 24, 2020
Nashville, Tennessee

Respectfully submitted,

WALLER LANSDEN DORTCH & DAVIS, LLP

/s/ Blake D. Roth

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-and-

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Proposed Attorneys for the Debtor and Debtor In Possession

Exhibit A

Proposed Order

**UNITED STATES BANKRUPTCY COURT
FOR THE MIDDLE DISTRICT OF PENNSYLVANIA
HARRISBURG DIVISION**

In re:

ROMAN CATHOLIC DIOCESE OF
HARRISBURG,

Debtor.¹

Chapter 11

Case No. 1:20-bk-00599 (HWV)

**ORDER AUTHORIZING THE DEBTOR TO RETAIN KEEGAN
LINSOTT & ASSOCIATES, PC, AS FINANCIAL ADVISORS,
NUNC PRO TUNC TO THE PETITION DATE**

Upon consideration of the application (the “*Application*”)² filed by the above-captioned Debtor; and the Court having found that it has jurisdiction to consider the Application and the relief requested in the Application, pursuant to 28 U.S.C. § 1334 and the *Amended Standing Order of Reference* from the United States District Court for the Middle District of Pennsylvania; and the Court having found that consideration of the Application and the relief requested in the Application is a core proceeding, pursuant to 28 U.S.C. § 157(b); and the Court having found that venue of this proceeding in this District is proper, pursuant to 28 U.S.C. §§ 1408 and 1409; and it appearing that notice of the Application is sufficient under the circumstances; and the Court having reviewed the Application and having considered statements in support of the Application at the hearing held before this Court (the “*Hearing*”); and upon consideration of the Danneker Declaration and Linscott Declaration; and the Court having determined that the legal and factual bases set forth in the Application and at the Hearing establish just cause for the relief granted in this order; and upon all of the proceedings had before the Court; and after due deliberation and sufficient cause appearing therefor,

¹ The last four digits of the Debtor’s federal tax identification number are: 4791. The Debtor’s principal place of business is located at 4800 Union Deposit Road, Harrisburg, Pennsylvania 17111.

² Capitalized terms not otherwise defined herein shall have the meanings given to them in the Application.

IT IS THEREFORE ORDERED:

1. The terms of the Engagement Letter, including without limitation, the compensation provisions, all as modified by this order, are reasonable terms and conditions of employment and are hereby approved, subject to the following terms, which apply notwithstanding anything in the Engagement Letter or the Application to the contrary:

- a. in the event the Debtor seeks to have KLA personnel assume executive officer positions, or to materially change the terms of the engagement by either (i) modifying the functions of personnel, (ii) adding new executive officers, or (iii) altering or expanding the scope of the engagement, a motion to modify the retention shall be filed;
- b. on or after the 20th of each month, KLA shall provide to the United States Trustee for the Middle District of Pennsylvania (“*U.S. Trustee*”) and all official committees, a report of staffing on the engagement for the previous month, which report shall include the names and functions filled of the individuals assigned;
- c. no principal, employee or independent contractor of KLA or its affiliates shall serve as a director (or in any other similar role) of the Debtor during the pendency of the above-captioned case;
- d. KLA shall provide to the U.S. Trustee and all official committees reports of compensation earned and expenses incurred on a quarterly basis, which reports shall contain summary charts describing the services provided, identifying the compensation earned by each executive officer and staff employee provided, and itemizing the expenses incurred;
- e. notwithstanding the requirements of paragraph (d) above, the Debtor is authorized, but not directed, to pay, in the ordinary course of business, all amounts invoiced by KLA for fees and expenses incurred in connection with KLA’s retention;
- f. for a period of three years after the conclusion of the engagement, neither KLA nor any of its affiliates shall make any investments in the Debtor or the Reorganized Debtor; and
- g. KLA shall disclose any and all facts that may have a bearing on whether KLA, its affiliates, and/or any individuals working on the engagement have any interest materially adverse to the interest of the Debtor’s estate or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtor, or for any other reason, and such obligation to disclose shall be a continuing obligation.

2. The Debtor is authorized, but not directed, to pay, in the ordinary course of business, all amounts invoiced by KLA for fees and expenses incurred in connection with its retention.

3. The Debtor's retention of KLA to provide the Debtor with financial advisory services, on the terms and conditions set forth in the Application and the Engagement Letter is hereby approved, *nunc pro tunc* to the Petition Date.

4. To the extent there is inconsistency between the terms of the Engagement Letter, the Application, and this order, the terms of this order shall govern.

5. The Debtor is authorized to take all actions necessary to effectuate the relief granted in this order in accordance with the Application.

6. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this order.

Exhibit B

Declaration of the Very Reverend David L. Danneker

**UNITED STATES BANKRUPTCY COURT
FOR THE MIDDLE DISTRICT OF PENNSYLVANIA
HARRISBURG DIVISION**

In re:

ROMAN CATHOLIC DIOCESE OF
HARRISBURG,

Debtor.¹

Chapter 11

Case No. 1:20-bk-00599 (HWV)

**DECLARATION OF VERY REVEREND DAVID L. DANNEKER IN SUPPORT OF
DEBTOR'S APPLICATION TO RETAIN KEEGAN LINSOTT & ASSOCIATES, PC,
AS FINANCIAL ADVISORS, NUNC PRO TUNC TO THE PETITION DATE**

Pursuant to 28 USC § 1746, I, David L. Danneker, Ph.D., hereby declare and state as follows:

1. I am the Vicar General and Moderator of the Curia of the Roman Catholic Diocese of Harrisburg (the “*Debtor*”), the debtor and debtor in possession in this chapter 11 case (the “*Chapter 11 Case*”). I have served in my current capacity since June 20, 2016.

2. In such capacity, I am familiar with the matters set forth herein and make this declaration (this “*Declaration*”) in support of the Debtor’s application (the “*Application*”)² seeking approval to retain Keegan Linscott & Associates, PC (“*KLA*”) as financial advisors for the Debtor, effective as of the Petition Date.

3. I submit this Declaration in support of the Application, pursuant to the *Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases Effective as of November 1, 2013* (the “*U.S. Trustee Fee Guidelines*”). Except as otherwise indicated herein, all facts set forth in this Declaration are based on my personal knowledge or my discussions with other members of the

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² Capitalized terms used but not defined herein shall have the meanings ascribed to such terms in the Application.

Debtor's management team and the Debtor's advisors. If called upon to testify, I could and would testify competently to the facts set forth herein.

4. I am informed by counsel that the U.S. Trustee Fee Guidelines request that any application for employment of an attorney under 11 U.S.C. §§ 327 or 1103 be accompanied by a verified statement from the client that addresses the following:

- a. The identity and position of the person making the verification. The person ordinarily should be the general counsel of the debtor or another officer responsible for supervising outside counsel and monitoring and controlling legal costs.
- b. The steps taken by the client to ensure that the applicant's billing rates and material terms for the engagement are comparable to the applicant's billing rates and terms for other non-bankruptcy engagements and to the billing rates and terms of other comparably skilled professionals.
- c. The number of firms the client interviewed.
- d. If the billing rates are not comparable to the applicant's billing rates for other nonbankruptcy engagements and to the billing rates of other comparably skilled professionals, the circumstances warranting the retention of that firm.
- e. The procedures the client has established to supervise the applicant's fees and expenses and to manage costs. If the procedures for the budgeting, review and approval of fees and expenses differ from those the client regularly employs in nonbankruptcy cases to supervise outside counsel, explain how and why. In addition, describe any efforts to negotiate rates, including rates for routine matters, or in the alternative to delegate such matters to less expensive counsel.

Selection of Financial Advisors

5. Given KLA's expertise in restructuring matters—and particular with similarly situated religious institutions—KLA is well qualified to serve as financial advisors for the Debtor in this Chapter 11 Case. The KLA professionals leading this engagement, and specifically Christopher G. Linscott, have significant experience representing similarly situated religious institutions as debtors in large and complex cases under the Bankruptcy Code. In

addition, KLA has extensive experience and expertise in virtually all other areas necessary for a financial advisor to address the needs of the Debtor in the Chapter 11 Case.

Rate Structure

6. KLA has informed the Debtor that its rates for bankruptcy representations are comparable to the rates KLA charges for non-bankruptcy representations.

7. KLA's rates and material terms of engagement are consistent with comparably skilled professionals. The Debtor has approved KLA's proposed hourly rates as set forth in the Application and the Linscott Declaration. KLA has informed the Debtor that its hourly rates are subject to periodic adjustments to reflect economic and other conditions. The Debtor has consented to such ordinary course rate increases.

Cost Supervision

8. The Debtor recognizes its responsibility to closely monitor the billing practices of its professionals, to ensure that the fees and expenses remain consistent with the expectations and the exigencies of the Chapter 11 Case. On behalf of the Debtor, I, or someone at my direction, will review the invoices that KLA regularly submits. KLA's fees and expenses will be subject to periodic review on a monthly basis by the Debtor and a quarterly and final basis during the course of the Chapter 11 Case by the Debtor, the Office of the U.S. Trustee for the Middle District of Pennsylvania, and creditors and other parties in interest upon the public filing of fee applications with the Court.

9. In addition, at all times, I, or someone at my direction, will assure the services performed by KLA are not duplicative of other professionals engaged by the Debtor in the ordinary course, such as Waller Lansden Dortch & Davis, LLP and Kleinbard, LLC.

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I declare under penalty of perjury that the foregoing is true and correct on this 24th day of February 2020.

/s/ David L. Danneker
Very Reverend David L. Danneker, Ph.D.
Vicar General and Moderator of the Curia

Exhibit C

Declaration of Christopher G. Linscott

**UNITED STATES BANKRUPTCY COURT
FOR THE MIDDLE DISTRICT OF PENNSYLVANIA
HARRISBURG DIVISION**

In re:

ROMAN CATHOLIC DIOCESE OF
HARRISBURG,

Debtor.¹

Chapter 11

Case No. 1:20-bk-00599 (HWV)

**DECLARATION OF CHRISTOPHER G. LINSOTT IN SUPPORT OF DEBTOR'S
APPLICATION TO RETAIN KEEGAN LINSOTT & ASSOCIATES, PC, AS
FINANCIAL ADVISORS, NUNC PRO TUNC TO THE PETITION DATE**

I, Christopher G. Linscott, hereby declare under the penalty of perjury:

1. I am a Director for Keegan Linscott & Associates, PC ("**KLA**") and currently provide financial advisory services to the debtor and debtor in possession in the above-captioned chapter 11 case (the "**Debtor**"). I have served in my current capacity with the Debtor since September 2019, when KLA was initially engaged by the Debtor.

2. I submit this declaration (this "**Declaration**") on behalf of KLA in support of the *Debtor's Application to Retain Keegan Linscott & Associates, PC, as Financial Advisors, Nunc Pro Tunc to the Petition Date* (the "**Application**").²

3. Terms and conditions of KLA's proposed engagement in this chapter 11 case are set forth in the Application and that certain revised Engagement Letter between Debtor and KLA dated December 23, 2019 (the "**Revised Engagement Letter**") attached to this Declaration as

¹ The last four digits of the Debtor's federal tax identification number are: 4791. The Debtor's principal place of business is located at 4800 Union Deposit Road, Harrisburg, Pennsylvania 17111.

² Capitalized terms used but not otherwise defined herein shall have the meaning ascribed to such terms in the Application.

4828-8767-5571.3

Exhibit 1. Except as otherwise noted, I have personal knowledge of the matters set forth in this Declaration.³

ENGAGEMENT

4. Since their engagement in September 2019, KLA and the Engagement Personnel have provided the Debtor with a wide array of advisory services in connection with its business affairs and restructuring and reorganization efforts, including analysis of financial statements and accounts, review of trust agreements, meeting with management personnel, and reviewing the statement of financial affairs, schedules, and monthly operating reporting requirements. KLA's professionals³ have worked closely with the Debtor's management and other professionals with regard to these matters and, given both past representations and recent work, KLA is well-acquainted with the Debtor's corporate history, corporate structure, debt structure, and business operations. As a result, KLA has developed relevant experience and expertise regarding the Debtor that will assist it in providing effective and efficient services in the Chapter 11 Case.

QUALIFICATIONS

5. KLA is a full service accounting and consulting firm, with specific experience assisting non-profit religious organizations in chapter 11 restructurings. The Debtor has selected KLA and Mr. Linscott as the Debtor's financial advisors because of their diverse experience and expertise in restructuring—and, specifically, restructuring similarly situated non-profit religious organizations. KLA has assisted, advised, and provided strategic advice to debtors, creditors, bondholders, investors, and other entities in numerous chapter 11 cases of similar size and complexity to his Chapter 11 Case. And, particularly pertinent to this case, KLA and its professionals have provided restructuring advice and services in numerous chapter 11 cases of

³ Certain of the disclosures in this Declaration relate to matters within the personal knowledge of other professionals at KLA and are based on information provided to me by such professionals.

4828-8767-5571.3

Catholic dioceses. See, e.g., *In re Roman Catholic Church of the Diocese of Gallup*, No. 13-13676-t11 (Bankr. D.N.M.); *In re Catholic Bishop of Northern Alaska*, No. 08-00110 (Bankr. D. Alaska); *In re Roman Catholic Bishop of San Diego*, No. 07-00939-LA11 (Bankr. S.D. Cal.); *In re The Roman Catholic Church of the Diocese of Tucson*, No. 4-04-04721 (Bankr. D. Ariz.).

6. I am a Director for KLA, and have more than thirty (30) years of experience in the public accounting field. In addition to being a Certified Public Accountant, I am also a Certified Fraud Examiner and a Certified Insolvency and Restructuring Advisor.

7. Through the services KLA has provided the Debtor to date, KLA is highly qualified to serve the Debtor in the Chapter 11 Case. Mr. Bardwell and I are intimately familiar with the Debtor's business, financial affairs, and capital structure. Since KLA's initial engagement by the Debtor, Mr. Bardwell and I have worked closely with the Debtor's leadership and other professionals in assisting with the Chapter 11 Case. In so doing, Mr. Bardwell and I have developed significant relevant experience and expertise regarding the Debtor, the Debtor's operations, and the unique circumstances of the Chapter 11 Case. For these reasons, KLA, Mr. Bardwell, and I are well qualified and uniquely suited to deal effectively and efficiently with matters that may arise in the context of the Chapter 11 Case.

SERVICES TO BE PROVIDED

8. Prior to the Petition Date, the Debtor and KLA entered into the Engagement Letter, which governs the relationship between them. The terms and conditions of the Engagement Letter were negotiated between the Debtor and KLA and reflect the parties' mutual agreement as to the substantial efforts that will be required in this engagement.

10. As set forth in the Engagement Letter, KLA has been providing and will continue to provide the following services, among others:

- a) Staffing. Christopher G. Linscott, Director of KLA, shall be principally responsible for this engagement and for the provision of services. Other KLA personnel may be used as necessary and agreed to for the effective provision of the services contemplated by the Engagement Letter.
- b) Advisory Services. As Financial Advisor to the Debtor, KLA shall:
 - (i) perform a review of Debtor information, including historical audited and internal financial statements, budgets and forecasts, operating reports, other pertinent materials, and auditors' management letters;
 - (ii) prepare required financial reports and analyses for the Debtor's management and other professionals, creditors and other stakeholders;
 - (iii) assist the Debtor in the development of financial strategies with respect to the restructuring and reorganization of the Debtor or other strategic alternatives with respect to the Debtor;
 - (iv) assist the Debtor in reviewing and analyzing proposals for the restructuring and reorganization of the Debtor; and
 - (v) perform such other financial advisory services as may reasonably be requested by the Debtor and its management and other professionals
- c) Additional Responsibilities. Upon the written mutual agreement of the Debtor and KLA, KLA may provide such additional personnel as the Debtor may request to assist in performing the services described above and such other services as may be agreed to, on such terms and conditions and for such compensation as the Debtor and KLA agree in writing.

9. The services to be provided by KLA and me will not be duplicative of those provided by any other advisors to the Debtor, and KLA and I will coordinate any services performed at the Debtor's request with the services of any other financial advisors and counsel, as appropriate, to avoid duplication of effort

TERMS OF COMPENSATION

A. Compensation

10. Subject to Court approval of the Application and in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, applicable U.S. Trustee guidelines, and the Bankruptcy Local Rules for the United States Bankruptcy Court for the

4828-8767-5571.3

Middle District of Pennsylvania, KLA will seek from the Debtor payment for compensation on an hourly basis at the appropriate hourly rates set forth below:

- a. Chris Linscott, (CPA, CIRA, CFE)–Director, \$335 per hour;
- b. John Gordon (CPA, CIRA)–Consulting Manager, \$225 per hour;
- c. Stacy Thompson (CPA, CFE)–Manager, \$225 per hour;
- d. Conan Bardwell (CIRA, CFE)–Consulting Supervisor, \$185 per hour; and
- e. Laura Carrera–Paraprofessional, \$95 per hour.

11. Such rates shall be subject to adjustment annually at such time as KLA adjusts its rates generally.

12. To the best of my knowledge, (i) no commitments have been made or received by KLA with respect to compensation or payment in connection with the Chapter 11 Case other than in accordance with applicable provisions of the Bankruptcy Code and the Bankruptcy Rules, and (ii) KLA has no agreement with any other entity to share with such entity any compensation received by KLA in connection with the Chapter 11 Case.

B. Fees Received

13. The Debtor has employed KLA since September 2019, pursuant to the terms and conditions an engagement letter dated September 16, 2019 (the “*Original Engagement Letter*”) and, subsequently, the Revised Engagement Letter. KLA received \$10,000 as a retainer in connection with the Original Engagement Letter. KLA received \$75,000 as a retainer in connection with the Revised Engagement Letter, on December 23, 2019. In addition, KLA received payments aggregating \$72,374 as periodic payments, prior to the Petition Date. In the

ninety (90) days prior to the Petition Date, KLA received retainers and payments totaling \$53,645 in the aggregate for services performed or to be performed for the Debtor.⁴

14. A precise disclosure of the amounts or credits held, if any, as of the Petition Date will be provided in KLA's first report regarding compensation earned and expenses incurred. The unapplied residual retainer, which is preliminarily estimated to total approximately \$75,000 will be held until the end of the Chapter 11 Case and applied to KLA's fees and expenses in these proceedings pursuant to the Engagement Letter, unless an alternate arrangement is agreed to by the Debtor or ordered by the Court

KLA'S DISINTERESTEDNESS

15. KLA together with its professional service provider affiliates (the "***Firm***") utilizes certain procedures (the "***Firm Procedures***") to determine its relationships, if any, to parties that may have a connection to the Debtor in the Chapter 11 Case. In implementing the Firm Procedures, the following actions were taken to identify parties that may have connections to the Debtor and to determine the Firm's relationship with such parties:

- a. KLA requested and obtained from the Debtor extensive lists of interested parties and significant creditors (the "***Potential Parties in Interest***"). The list of Potential Parties in Interest which KLA reviewed is annexed to this Declaration as **Schedule A**. The Potential Parties in Interest reviewed include, among others, the Debtor and its non-filing affiliates, prepetition and post-petition lenders, current officers and directors, significant litigation parties, significant unsecured creditors of the Debtor, and various professionals related to the Engagement.
- b. An email was issued to all Firm professionals requesting disclosure of information regarding: (i) any known personal connections between the respondent and/or the Firm on the one hand, and certain significant Potential Parties in Interest or the Debtor, on the other hand; (ii) any known connection or representation by the respondent and/or the Firm of any of the Potential Parties in

⁴ KLA has not yet reconciled fees and expenses for the pre-petition period. KLA will apply amounts of the retainer and other payments which exceed pre-petition obligations to the obligations under this retention.

Interest in matters relating to the Debtor; and (iii) any other conflict or reason why the Firm may be unable to represent the Debtor.

- c. Known connections between former or recent clients of the Firm, the Firm, and the Potential Parties in Interest were compiled for purposes of preparing this Declaration. These connections are listed in **Schedule B** annexed to this Declaration.

16. As a result of the Firm Procedures, I have thus far ascertained that, except as may be set forth in this Declaration, upon information and belief, if retained, KLA:

- a. is not a creditor of the Debtor (including by reason of unpaid fees for prepetition services) or an equity security holder of the Debtor;
- b. is not and has not been, within 2 years before the date of the filing of the petition, a director, officer, or an employee of the Debtor; and
- c. does not have any interest materially adverse to the interests of the Debtor's estate, or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtor, or for any other reason.

17. As can be expected with respect to any professional services firm such as the Firm, the Firm provides services to many clients with interests in the Chapter 11 Case. To the best of my knowledge, the Firm's services for such clients do not relate to the Chapter 11 Case.

18. Further, as part of its diverse practice, the Firm appears in numerous cases and proceedings, and participates in transactions that involve many different professionals, including attorneys, accountants, and financial consultants, who represent claimants and parties-in-interest in the Chapter 11 Case. Further, KLA has performed in the past, and may perform in the future, advisory consulting services for various attorneys and law firms, and has been represented by several attorneys and law firms, some of which may be involved in these proceedings. Based on our current knowledge of the professionals involved, and to the best of my knowledge, none of these relationships create interests materially adverse to the Debtor in matters upon which the Firm is to be employed, and none are in connection with this case.

19. If any new material relevant facts or relationships are discovered or arise, KLA will promptly file a supplemental declaration

20. By reason of the foregoing, I believe KLA is eligible for retention by the Debtor, pursuant to sections 105(a) and 363(b) of the Bankruptcy Code and the applicable Bankruptcy Rules and Local Rules.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information, and belief.

Dated: February 24, 2020

Respectfully submitted,

/s/ Christopher G. Linscott
Christopher G. Linscott, Director
Keegan Linscott & Associates, PC

Exhibit 1

Engagement Letter

4828-8767-5571.3



January 29, 2020

Very Reverend David L. Danneker, Ph.D.
Vicar General and Moderator of the Curia
Diocese of Harrisburg
4800 Union Deposit Road
Harrisburg, PA 17111

Re: The Roman Catholic Diocese of Harrisburg

Dear Reverend Danneker:

This letter confirms your retention of Keegan Linscott & Associates, PC to provide professional services relating to the Roman Catholic Diocese of Harrisburg ("Client"). Our engagement will include a variety of tasks to be performed at your request relating to financial advisory services. These services will be discussed with you at periodic intervals to review the nature of the tasks to be performed, estimated fees, and out-of-pocket expenses associated with the services. Our records have been checked and we have no conflict of interest.

We will invoice Client and Client agrees to timely pay Keegan Linscott & Associates, PC, our fees for the services described in this letter, which will be based upon the actual time and materials incurred at our standard rates in effect at the time the services are rendered, plus out-of-pocket expenses.

Our current charges are based upon hours worked at rates ranging from \$95 to \$350 per hour depending upon the level of personnel assigned to do the work. Our rates are \$350 per hour for deposition and trial time if that becomes necessary. We will bill you at least monthly for our time charges and out-of-pocket expenses. Rates may be subject to change as a result of annual rate increases.

Travel time will be billed at 50 percent of our standard hourly rate. Our fees are not contingent upon the results obtained for work performed.

Fees for accounting, financial, economic, forensic and investigative consulting services of this type are always difficult to estimate. If circumstances are encountered that affect our ability to proceed according to the plan outlined above, such as major scope changes, loss of key Counsel or Client personnel, unavailable information during our scoping efforts or undetermined or requested scope change, we will inform Counsel promptly and seek Counsel's approval for any changes in scope, timing or fees that may result from such circumstances.

Non-Solicitation During the term of this engagement, and for a period of one year following its expiration or termination, you will not actively solicit, employ or otherwise engage any of our employees (including former employees) who were involved in the engagement. In the event you breach this provision, the breaching party agrees to pay to us within thirty (30) days after demand an amount equal to the greater of \$20,000 or 20 percent (20%) of the annual base salary of any such employee of ours.

3443 N Campbell Avenue, Suite 115 | Tucson, AZ 85719
P: 520.884.0176 | F: 520.884.8767 | keeganlinscott.com

Very Reverend David L. Danneker, Ph.D.
Diocese of Harrisburg
January 29, 2020
Page 2

Please acknowledge your agreement with this letter by signing, dating and returning one copy to us. If you have any questions, please call Chris Linscott at (520) 884-0176. We look forward to working with you.

Sincerely,

Keegan Linscott - Associates, PC

KEEGAN LINSKOTT & ASSOCIATES, PC

Accepted and agreed to:

By: *David L. Samuels*

Title: *VICAR GENERAL*

Date: *FEBRUARY 3, 2020*

Schedule A

INTERESTED PARTIES

Debtor & Related Entities/Trusts

Roman Catholic Diocese of Harrisburg
Harrisburg Catholic Administrative Services, Inc.
Roman Catholic Diocese of Harrisburg Charitable Trust
Roman Catholic Diocese of Harrisburg Real Estate Trust
Roman Catholic Diocese of Harrisburg Irrevocable Trust
Foundation of Catholics United in Service
Pennsylvania Catholic Conference
Catholic Charities of the Diocese of Harrisburg, Pennsylvania, Inc.
Kolbe Catholic Publishing, Inc.

Deaneries, Parishes, and Missions

Adams Deanery, including the following parishes:

- Immaculate Heart of Mary Parish
- Saint Joseph the Worker Parish
- Basilica of the Sacred Heart Parish
- Saint Francis Xavier Parish
- Saint Joseph Parish
- Saint Vincent de Paul Parish
- Saint Aloysius Parish
- Annunciation of the Blessed Virgin Mary Parish
- Immaculate Conception of the Blessed Virgin Mary Parish

Cumberland/Perry Deanery, including the following parishes:

- Good Shepherd Parish
- Saint Patrick Parish
- Saint Bernadette Mission Parish
- Our Lady of Lourdes Parish
- Our Lady of Good Counsel Parish
- Saint Katharine Drexel Parish
- Saint Elizabeth Ann Seton Parish
- Saint Joseph Parish
- Saint Bernard Parish
- Saint Theresa of the Infant Jesus Parish

Dauphin Deanery, including the following parishes:

- Saint Matthew the Apostle Parish
- Cathedral Parish of Saint Patrick Parish
- Holy Family Parish
- Holy Name of Jesus Parish
- Our Lady of the Blessed Sacrament Parish
- Saint Catherine Labouré Parish
- Saint Francis of Assisi Parish
- Saint Margaret Mary Alacoque Parish
- Saint Joan of Arc Parish
- Sacred Heart of Jesus Parish
- Seven Sorrows of the Blessed Virgin Mary Parish
- Saint Jude Thaddeus Parish
- Queen of Peace Parish
- Prince of Peace Parish

Franklin Deanery, including the following parishes:

- Saint Rita Parish
- Saint Ignatius Parish
- Corpus Christi Parish
- Our Lady of Refuge Mission
- Immaculate Conception of the Blessed Virgin Mary Parish
- Saint Mark the Evangelist Parish
- Saint Luke the Evangelist Mission
- Our Lady of the Visitation Parish
- Saint Andrew the Apostle Parish

Lebanon Deanery, including the following parishes:

- Saint Paul the Apostle Parish
- Sacred Heart of Jesus Parish

4828-8767-5571.3

- Our Lady of Fatima Mission
- Assumption of the Blessed Virgin Mary Parish
- Saint Benedict the Abbot Parish
- Saint Cecilia Parish
- Mary, Gate of Heaven Parish
- Holy Spirit Parish

North Lancaster Deanery, including the following parishes:

- Holy Trinity Parish
- Saint Peter Parish
- Saint Peter Parish
- Our Mother of Perpetual Help Parish
- Saint James Parish
- Saint Richard Parish
- Mary, Mother of the Church Parish
- Our Lady of Lourdes Parish

Northern Deanery, including the following parishes:

- Christ the King Mission
- Immaculate Conception of the Blessed Virgin Mary Parish
- Saint Joseph Parish
- Saint Columba Parish
- Our Lady of Mercy Parish
- Saint Joseph Parish
- Sacred Heart of Jesus Parish
- Saint George Mission
- Saint Joseph Parish
- Saint Pius X Parish
- Saint Monica Parish

Northumberland Deanery, including the following parishes:

- Our Lady of Hope Parish
- Queen of the Most Holy Rosary Parish
- Holy Angels Parish
- Our Lady Help of Christians Parish
- Divine Redeemer Parish
- Our Lady of Mount Carmel Parish
- Mother Cabrini Parish
- Saint Patrick Parish
- Sacred Heart of Jesus Mission Parish

South Lancaster Deanery, including the following parishes:

- Assumption of the Blessed Virgin Mary Parish
- Sacred Heart of Jesus Parish
- Saint Anne Parish
- Saint Anthony of Padua Parish
- Saint John Neumann Parish
- Saint Joseph Parish
- Saint Leo the Great Parish
- Saint Philip the Apostle Parish
- San Juan Bautista Parish
- Saint Catherine of Siena Parish

York Deanery, including the following parishes:

- Saint Joseph Parish
- Holy Infant Parish
- Saint John the Baptist Parish
- Sacred Heart of Jesus Parish
- Immaculate Conception of the Blessed Virgin Mary Parish
- Saint Joseph Parish
- Saint Patrick Parish
- Saint Rose of Lima Parish

Schools

- Holy Family Consolidated School
- Saint Columbia School
- Good Shepherd School
- Trinity High School
- Saint Patrick School (Cumberland/Perry Deanery)
- Corpus Christi School
- Our Lady of Lourdes Regional School
- Our Lady of the Angels School
- Saint Joseph School (York Deanery - Dallastown)
- Saint Cyril Pre-School and Kindergarten
- Saint Joseph School (Northern Deanery)
- Our Mother of Perpetual Help School
- Saint Francis Xavier School
- Saint Joseph School (Adams Deanery)
- Saint Teresa of Calcutta School (Adams Deanery - Conewago Campus)
- Bishop McDevitt High School
- Harrisburg Catholic Elementary School
- Holy Name of Jesus School
- Saint Catherine Labouré School
- Saint Margaret Mary Alacoque School
- Saint Joan of Arc School

- Lancaster Catholic High School
- Resurrection School
- Sacred Heart School
- Saint Anne School
- San Juan Bautista Pre-School
- Lebanon Catholic School
- Sacred Heart of Jesus School
- Delone Catholic High School
- Saint Joseph Academy Pre-School
- Saint Teresa Of Calcutta School (Adams Deanery - McSherrystown Campus)
- Saint Joseph School (Cumberland/Perry Deanery)

- Seven Sorrows of the Blessed Virgin Mary School
- Saint Philip the Apostle
- Saint Theresa School
- Saint John the Baptist School
- Saint Leo the Great School
- Saint Andrew School
- Saint Joseph School (York Deanery - York)
- Saint Patrick School (York Deanery)
- Saint Rose of Lima School
- York Catholic High School

Lenders & Counsel

PNC Bank, National Association
 Scott R. Mehok, Cozen O'Connor
 B. Lynn Freeman, Buchanan Ingersoll & Rooney PC

Top 20 Unsecured Creditors

PNC Bank, National Association
 Diocese of Harrisburg Priest Pension Plan
 Donald Asbee

[REDACTED]

John Doe 1

[REDACTED]

Patrick Duggan

[REDACTED]

Patricia Julius

[REDACTED]

Lara McKeever

[REDACTED]

John Doe 2

John Doe 3

[REDACTED]

Advisors & Professionals

Kleinbard LLC
 Matthew H. Haverstick
 Joshua J. Voss
 Kerwin & Kerwin, LLP
 Terrence J. Kerwin
 Keegan Linscott & Associates, PC
 Christopher G. Linscott
 Conan Bardwell

4828-8767-5571.3

Epiq Corporate Restructuring, LLC

Officers, Managers, and Senior Management

Roman Catholic Diocese of Harrisburg

Most Reverend Ronald W. Gainer, D.D., J.C.L. (Bishop of Harrisburg)
Very Reverend David L. Danneker, Ph.D. (Vicar General and Moderator of the Curia)
Mr. Don Kaercher (Chief Financial Officer)

College of Consultors

Reverend Joshua R. Brommer
Very Reverend William C. Forrey, V.F.
Reverend Monsignor William J. King
Reverend Monsignor Robert E. Lawrence
Reverend Daniel C. Mitzel

Reverend Charles L. Persing
Reverend Thomas J. Rozman
Reverend Alfred P. Sceski
Very Reverend Neil S. Sullivan, V.F.

Diocesan Finance Council

Mr. Mark B. Glessner
Dr. James Forjan
Ms. Lora A. Kulick, Esq.
Mr. Donald H. Nikolaus, Esq.
Very Reverend Edward J. Quinlan
Mrs. Lisa Rohrer
Mr. Kenneth R. Shutts

Presbyteral Council

Reverend Joshua R. Brommer
Reverend Philip G. Burger
Very Reverend Paul M. Clark, JCL
Very Reverend Steven W. Fauser, V.F.
Very Reverend William C. Forrey, V.F.
Reverend Robert M. Gillelan
Reverend Leo M. Goodman
Reverend Monsignor William J. King
Reverend Martin Kobos, OFM Conv.
Reverend Monsignor Robert E. Lawrence
Reverend Monsignor James M. Lyons, V.F.
Reverend Timothy D. Marcoe
Reverend John McCloskey, OFM Cap.
Reverend J. Michael McFadden

Reverend Daniel C. Mitzel
Reverend Brian T. Olkowski
Reverend Charles L. Persing
Reverend Dnaiel K. Richards
Reverend Monsignor William M. Richardson
Very Reverend Luis R. Rodriguez, V.F.
Reverend Thomas J. Rozman
Reverend Alfred P. Sceski
Mark M. Speitel
Very Reverend Neil S. Sullivan, V.F.
Reverend John A. Szada
Reverend Francis J. Tamburro
Reverend Pang S. Tcheou
Reverend Allan F. Wolfe

Cash Management Banks

PNC Bank
First National Bank
M&T Bank

Landlords

Roman Catholic Diocese of Harrisburg Real Estate Trust (listed under Debtor & Related Entities/Trusts)

Utility Providers

Bloomsburg Municipal Authority
Borough of Lewisburg Refuse Department
Capital Region Water
Citizens Electric Co.
City of Lancaster, PA
City Treasurer of Harrisburg, PA
Cocolamus Creek Disposal Service
Direct Entergy Business
Evans Disposal
Filson Water LLC
LAJSA
Lebanon Farms Disposal
Lower Paxton Township
Met-Ed - First Energy Corp.
Millersville Borough
Mostik Brothers Disposal
North Lebanon Township
Penn Waste Inc.
Pennsylvania American Water
PPL Electric Utilities Corp.
Republic Services
Suez Water Pennsylvania
Superior Plus Energy Services
Swatara Township Authority
Talley Petroleum
Town of Bloomsburg, PA
Tulpehocken Mountain Spring Water
UGI
Upper Allen Township
Walters Services Inc.
Waste Industries
Waste Management of Pennsylvania, Inc.

Insurers and Brokers

The Graham Company
Catholic Mutual Relief Society of America
Travelers Boiler (through Catholic Mutual)
New York Marine & General Insurance Co.
The National Catholic Risk Retention Group
Federal Insurance Company (Chubb)
Starr Indemnity & Liability Insurance Company
NAS Insurance (through Catholic Mutual)
Associated Industries Insurance Company (Amtrust)
QBE Insurance Corporation
Safety National (workers' compensation surety bond)

Governmental Entities

Office of Attorney General for the Commonwealth of Pennsylvania
Office of the District Attorney for Adams County Pennsylvania
Adams County Tax Services Department
Office of the District Attorney for Columbia County Pennsylvania
Columbia County Assessment Office & Tax Claim Bureau
Office of the District Attorney for Cumberland County Pennsylvania
Cumberland County Assessment Office
District Attorney's Office for Dauphin County Pennsylvania
Dauphin County Office of Tax Assessment
District Attorney's Office for Franklin County Pennsylvania
Franklin County Tax Assessment Department
District Attorney's Office for Juniata County Pennsylvania
Juniata County Assessor's Office
District Attorney's Office for Lancaster County Pennsylvania
Lancaster County Property Assessment Office
District Attorney's Office for Lebanon County Pennsylvania
Lebanon County Assessment Office
District Attorney's Office for Mifflin County Pennsylvania
Mifflin County Assessment Office
District Attorney's Office for Montour County Pennsylvania
Montour County Assessment Office
District Attorney's Office for Northumberland County Pennsylvania
Northumberland County Assessment Bureau
District Attorney's Office for Perry County Pennsylvania
Perry County Tax Assessment Office
District Attorney's Office for Snyder County Pennsylvania
Snyder County Assessment Office
District Attorney's Office for Union County Pennsylvania
Union County Assessment Office
District Attorney's Office for York County Pennsylvania
York County Assessment and Tax Claim Office

Significant Litigation Parties

Donald B. Asbee
Patricia Julius a/k/a Patty Fortney
Jeffrey P. Fritz, Esq. (counsel to Patricia Julius)
Lara McKeever a/k/a Lara Fortney
Christina Heikel Connelly



Ryan O'Connor (class action lead plaintiff)
Kristen Hancock (class action lead plaintiff)
Stanley Schenck (class action lead plaintiff)
Patrick Duggan (class action lead plaintiff)
Sheamus Bonner (class action lead plaintiff)
D.K. (class action lead plaintiff)
John Doe (class action lead plaintiff)
Benjamin J. Sweet (class action lead counsel)
Timothy C. Hale (class action counsel)
Shanon J. Carson (class action counsel)

4828-8767-5571.3

Sarah R. Schalman-Bergen (class action counsel)
Jeff Osterwise (class action counsel)
Patrick Madden (class action counsel)
Richard M. Serbin (class action counsel)
Benjamin D. Andreozzi (class action counsel)
Nathaniel L. Foote (class action counsel)

Known Survivors of Sexual Abuse

A sealed copy of the list of all the victims of sexual abuse known to the Diocese has been made available to the United States Trustee and will be made available to the Court any statutorily appoint committee upon request.

United States Bankruptcy Judges and Staff, Middle District of Pennsylvania

Hon. Henry W. Van Eck
Hon Robert N. Opel II

Office of the United States Trustee, Middle District of Pennsylvania

Frederic Baker, Acting Assistant U.S. Trustee
Wendy Paul, Paralegal Specialist
Rebecca Plesic, Paralegal Specialist
D. Troy Sellars, Trial Attorney
Gregory B. Schiller, Trial Attorney

