

Hearing Date: December 9, 2020 at 10:00 a.m. (Eastern Time)

Objection Deadline: December 2, 2020 at 4:00 p.m. (Eastern Time)

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re:	)	Case No. 20-12345 (SCC)
	)	
THE ROMAN CATHOLIC DIOCESE OF	)	Chapter 11
ROCKVILLE CENTRE, NEW YORK,	)	
	)	
Debtor. <sup>1</sup>	)	
_____	)	

**THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS'  
APPLICATION TO RETAIN AND EMPLOY BERKELEY RESEARCH GROUP, LLC,  
AS FINANCIAL ADVISOR EFFECTIVE AS OF OCTOBER 29, 2020**

The Official Committee of Unsecured Creditors (the “**Committee**”) of The Roman Catholic Diocese of Rockville Centre, New York, the above-captioned debtor and debtor in possession (the “**Debtor**”), files this Application (the “**Application**”), authorizing the Committee to employ Berkeley Research Group, LLC (“**BRG**” or the “**Firm**”) as financial advisor, pursuant Sections 328(a), 330 and 1103 of Title 11 of the United States Code (the “**Bankruptcy Code**”), Rules 2014 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”) and Rule 2014-1 of the Local Rules of the United States Bankruptcy Court for the Southern District of New York (the “**Local Rules**”). In support of this Application, the Committee represents as follows, which is further supported by the declaration of Marvin A. Tenenbaum (the “**Tenenbaum Declaration**”), attached hereto as **Exhibit A** and incorporated herein by reference for all purposes:

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<sup>1</sup> The Debtor in this chapter 11 case is The Roman Catholic Diocese of Rockville Centre, New York, the last four digits of its federal tax identification number are 7437, and its mailing address is 50 North Park Avenue, P.O. Box 9023, Rockville Centre, NY 11571-9023.

### **JURISDICTION AND VENUE**

1. This Court has jurisdiction over this Application pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2). Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

2. The statutory predicates for the relief requested herein are sections 327 and 1103(a) of the Bankruptcy Code, Bankruptcy Rule 2014, and Local Rule 2014-1.

### **BACKGROUND**

3. On October 1, 2020 (the “**Petition Date**”), the Debtor commenced a voluntary case (the “**Case**”) under chapter 11 of title 11 of the Bankruptcy Code. The Debtor is authorized to continue to operate its business and remain in possession of its properties as a debtor in possession pursuant to section 1107(a) and 1108 of the Bankruptcy Code. No trustee or examiner has been appointed in this Case.

4. On October 16, 2020, the United States Trustee for Region 2 appointed the Committee pursuant to section 1102 of the Bankruptcy Code. The Committee consists of nine individuals who hold claims against the Debtor, including eight individuals who were sexually abused as minors by perpetrators for whom the Debtor was responsible and one representative of a minor with a civil rights claim against the Debtor. *See Notice of Appointment of Official Committee of Unsecured Creditors* [Docket No. 71].

5. Following the Committee’s appointment, the Committee determined it needs a financial advisor and, subject to Court approval, hired BRG on October 29, 2020.

6. BRG’s professionals have comprehensive experience serving as financial advisors to creditors’ committees, trustees and others in a wide variety of bankruptcy cases. BRG’s professionals have unique and extensive experience working with committees of survivors of childhood sexual abuse in chapter 11 cases involving entities affiliated with the Roman Catholic

Church, including: Diocese of San Diego (California); Diocese of Wilmington (Delaware); Society of Jesus, Oregon Province (a five state Province); Archdiocese of Milwaukee (Wisconsin); The Christian Brothers' Institute; The Christian Brothers of Ireland, Inc.; the Roman Catholic Bishop of Stockton (California); the Roman Catholic Bishop of Great Falls-Billings (Montana); Roman Catholic Church of the Archdiocese of New Orleans (New Orleans); and the Diocese of Rochester (New York). BRG also has experience serving as financial advisor to Committees comprised of, or including, survivors of childhood sexual abuse and adult survivors of sexual abuse and harassment, including Boy Scouts of America ("**BSA**") and The Weinstein Companies.

#### **RELIEF REQUESTED**

7. By this Application, the Committee respectfully requests that the Court enter an order, substantially in the form annexed hereto as **Exhibit B** pursuant to sections 327 and 1103 of the Bankruptcy Code, Bankruptcy Rule 2014 and Local Rule 2014-1, authorizing the Committee to employ and retain BRG as its financial advisor in this Case. The Committee seeks to retain the Firm effective as of October 29, 2020, the date on which the Committee hired the Firm.

#### **SERVICES TO BE PROVIDED**

8. The Committee desires to retain BRG, at the expense of the Debtor's estate, to render professional services as required by the Committee, including, but not limited to, the following:

- a. assisting the Committee in investigating the assets, liabilities and financial condition of the Debtor or the Debtor's operations and the desirability of the continuance of any portion of those operations, including a review of any donor restrictions on the Debtor's assets;
- b. assisting the Committee in the review of financial related disclosures required by the Court and/or Bankruptcy Code, including the Schedules of

Assets and Liabilities, the Statement of Financial Affairs, and Monthly Operating Reports;

- c. analyzing the Debtor's accounting reports and financial statements to assess the reasonableness of the Debtor's financial disclosures;
- d. providing forensic accounting and investigations with respect to transfers of the Debtor's assets and recovery of property of the estate;
- e. assisting the Committee in evaluating the Debtor's ownership interests of property alleged to be held in trust by the Debtor for the benefit of third parties and/or property alleged to be owned by non-debtor entities;
- f. assisting the Committee in reviewing and evaluating any proposed asset sales and / or and other asset dispositions;
- g. assisting the Committee in the evaluation of the Debtors' organizational structure, including its relationship with the related Catholic non-debtor organizations and parishes that may hold or have received property of the estate;
- h. assisting the Committee in evaluating the Debtor's cash management system, including unrestricted and restricted funds, deposit and loan programs, and pooled income or investment funds;
- i. assisting the Committee in the review of financial information that the Debtor may distribute to creditors and others, including, but not limited to, cash flow projections and budgets, cash receipt and disbursement analyses, analyses of various asset and liability accounts, and analyses of proposed transactions for which Court approval is sought;
- j. attendance at meetings and assistance in discussions with the Debtor, the Committee, the U.S. Trustee, and other parties in interest and professionals hired by the above-noted parties as requested;
- k. assisting in the review and/or preparation of information and analyses necessary for the confirmation of a plan, or for the objection to any plan filed in this Case which the Committee opposes;
- l. assisting the Committee in its evaluation of the Debtor's solvency;
- m. assisting the Committee with the evaluation and analysis of claims, and on any litigation matters, including, but not limited to, avoidance actions for fraudulent conveyances and preferential transfers, and declaratory relief actions concerning the property of the Debtor's estate;
- n. analyzing the flow of funds in and out of accounts the Debtor contends contain assets held in trust for others, to determine whether the funds were

commingled with non-trust funds and lost their character as trust funds, under applicable legal and accounting principles

- o. assisting the Committee with respect to any adversary proceedings that may be filed in the Debtor's Case and providing such other services to the Committee as may be necessary in this Case.

In addition to services related to these areas, BRG understands that it may be requested to render other services and to participate in meetings and discussions with the Committee, the Debtor and other parties-in-interest and their respective professionals.

9. BRG will coordinate all tasks with counsel to achieve case efficiencies and avoid duplication of efforts. The Committee believes it is necessary to employ BRG as its financial advisor to render the foregoing professional services. In light of BRG's substantial experience and expertise and the complex nature of the Debtor's business and financial affairs, the Committee believes that BRG is well qualified to provide advice in this case.

#### **BRG'S QUALIFICATIONS**

10. The Committee is familiar with the professional standing and reputation of BRG and understands and recognizes that BRG's professionals have a wealth of experience in providing financial advisory services in restructurings and reorganizations, and have an excellent reputation for services they have rendered in Chapter 11 cases on behalf of debtors, creditors, trustees, examiners and other parties in interest throughout the United States. Moreover, the Committee is aware that the principal BRG advisors who will be working on this Case have prior experience in other not-for-profit cases with similar complex issues (including a number diocesan or religious order bankruptcy cases), including appointment as (i) the accountant and consultants for the bankruptcy court's expert appointed pursuant to Federal Rule of Evidence 706 in *In re The Roman Catholic Bishop of San Diego* (Bankr. S.D. Cal., Case No. 07-00939-LA11) (the "**San Diego Case**") and (ii) financial advisor to the official committees of unsecured

creditors in *In re Boy Scouts of America and Delaware BSA, LLC* (Bankr. D. Del., Case No. 20-10343 (LSS)), *In re Society of Jesus, Oregon Province* (Bankr. D. Or., Case No. 09-30938-elpl1), *In re Catholic Diocese of Wilmington, Inc.* (Bankr. D. Del., Case No. 09-13560 (CSS)) (the “**Wilmington Case**”), *In re Archdiocese of Milwaukee* (Bankr. E.D. Wis., Case No 11-20059-svk)<sup>2</sup>, *In re The Christian Brothers’ Institute* (Bankr. S.D.N.Y., Case No. 11-22820-rdd), *In re The Roman Catholic Bishop of Stockton* (Bankr. E.D. Cal., Case No. 14-20371-C-11); *In re Roman Catholic Bishop of Great Falls* (Bankr D. Mon., Case No. 17-60271-11); and *In re Diocese of Rochester* (Bankr. W.D.N.Y., Case No. 19-20905 (PRW)). R. Todd Neilson, a member of BRG, was appointed as the court’s expert in the San Diego Case to, among other things, examine the debtor’s financial condition. In June 2010, Mr. Neilson, testified as an expert witness on behalf of the creditors’ committee in an adversary proceeding brought in the Wilmington Case. The committee in the Wilmington Case prevailed on its claim that more than \$100 million held in trust in the Catholic diocese’s investment account was property of the estate. *See Official Committee of Unsecured Creditors v. Catholic Diocese of Wilmington (In re Catholic Diocese of Wilmington, Inc.)*, 432 B.R. 135 (Bankr. Del. 2010).

11. Notwithstanding anything in this Application to the contrary, BRG shall (i) to the extent that it uses third-party services, *i.e.* real estate appraisers, third-party actuaries, or insurance consultants (the “**Third Parties**”) in this Case, pass-through the costs of Third Parties to the Debtor at the same rate that BRG pays the Third Parties; (ii) seek reimbursement for actual costs only; (iii) ensure that the Third Parties are subject to the same conflict checks and

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<sup>2</sup> During certain of these engagements, the principal BRG advisors were employees of LECG, LLC. Effective on or about March 1, 2011, this group of advisors transferred its practice from LECG, LLC to BRG.

compensation procedures as required for BRG; and (iv) file with the Court such disclosures as required by Bankruptcy Rule 2014.

### **DISINTERESTEDNESS**

12. BRG has conferred with its professionals, and, to the best of its knowledge and except to the extent disclosed in the Tenenbaum Declaration, each of BRG's professionals (a) is a "disinterested" person within the meaning of § 101(14) of the Bankruptcy Code, (b) does not hold or represent an interest adverse to the Debtor, or other parties in interest in the Chapter 11 Case. In addition, BRG is not a creditor or equity security holder of the Debtor.

13. BRG may represent, or may have represented, debtors, creditors' committees, or trustees in cases or proceedings against creditors of the Debtor that are unrelated to this Case. However, those matters do not present a conflict in this Case. See **Exhibit A, Schedule B** for additional details regarding current and past BRG clients.

14. On **Schedule B**, the entity "Catholic Health Services of Long Island, NY" ("**CHSLI**") is a current client of BRG involving ongoing healthcare performance services unrelated to the bankruptcy. Paragraph 84 of the *Declaration of Charles Moore, Managing Director of Alvarez & Marsal North America, LLC, Proposed Restructuring Advisor to the Roman Catholic Diocese of Rockville Centre, New York, In Support of Chapter 11 Petition and First Day Pleadings* [Docket No. 3] indicates the following with regard to CHSLI: "Catholic Health Services, an integrated health system on Long Island, **is not a Ministry Member and does not receive administrative support from the Diocese** other than through its participation in certain Benefit Plans. Catholic Health Services has the most participating employees and accounts for the majority of contributions to the Employees' Pension Plan. The Employees' Pension Plan is governed by the Lay Pension Committee, whose members are senior leaders of the various employer groups that are participating employers in the plan." (Emphasis added).

BRG has established an ethical wall between the team that is working on CHS and the team that will be working on this matter. Second, from 2012 to 2013 a BRG Managing Director previously served as the president of the Friends of Mercy Medical Center and served as an ex officio member of the Board for Mercy Medical Center (which is part of the CHSLI healthcare system). BRG has established an ethical wall between this Managing Director and the team that will be working on this matter.

15. BRG has represented, represents, and in the future will likely represent debtors and creditors' committees in cases unrelated to the Debtor and this Case wherein one or more of the firms representing the members of the Committee or other parties in interest serve as or will serve as professionals to committee members.

16. Certain Committee members are represented by attorneys who represented committee members or creditors in several of the Catholic Church-related cases enumerated above. The following law firms represent members of the Committee in this Case as well as members of other official committee of unsecured creditors in other pending cases that are represented by the Firm: Jeff Anderson & Associates PA; Law Offices of Mitchell Garabedian; Marsh Law Firm PLLC; Merson Law PLLC; Noaker Law Firm LLC; Pfau Cochran Vertetis Amala PLLC; Phillips & Paolicelli LLP; James, Vernon & Weeks, P.A.; Sweeney, Reich & Bolz, LLP; Simmons Hanly Conroy LLP; and Paul Mones PC.

17. On or about February 18, 2020, the BSA and Delaware BSA, LLC filed for chapter 11 protection in the United States Bankruptcy Court for the District of Delaware, Case No. 20-10343 (LSS) (the "**Boy Scouts Bankruptcy Case**"). On or about March 5, 2020, the United States Trustee named the members of the Tort Claimants Committee in the Boy Scouts Bankruptcy Case. The Tort Claimants Committee in the Boy Scouts Bankruptcy Case retained



BRG as financial advisor. November 16, 2020 was the claims deadline in the Boy Scouts Bankruptcy Case. Certain claims against the Debtor may include claims against the BSA, which is one of the Debtors in the Boy Scouts Bankruptcy Case. Additionally, Boy Scouts tort claimants may have claims against the Debtor and the Debtor's affiliates if those entities were sponsoring organizations of Boy Scout troops. Until the claims have been reviewed, the number of such claims, if any, is unknown. The Firm may file a supplemental declaration after the number of such claims is ascertained. BRG maintains that such claims, if any, do not pose any conflict for BRG's representation of the Official Committee of Unsecured Creditors in the instant case.

18. BRG will conduct an ongoing review of its files to ensure that no conflicts or other disqualifying circumstances exist or arise. If any new material facts or relationships are discovered or arise, BRG will supplement its disclosure to the Court.

#### **TERMS OF RETENTION**

19. BRG has advised the Committee that it intends to charge hourly rates for professional services rendered, plus reimbursement of actual and necessary expenses incurred by BRG. The professional fees shall be calculated by multiplying the hours worked by the hourly billing rates in effect for specific personnel involved. The hourly rates charged by BRG for services provided by its personnel differ based upon, among other things, each professional's level of experience and types of services being provided. In the ordinary course of business, BRG periodically revises its hourly rates to reflect promotions and other changes in personnel responsibilities, increases in experience and increases in the cost of doing business.

20. BRG has advised the Committee that its fees will be commensurate with the fees charged to its other clients and in other cases of this size (provided such clients are billed hourly). BRG has also advised the Committee that it intends to make application to this Court

for allowance of its compensation and reimbursement of expenses in accordance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and the terms of any order establishing procedures for interim compensation that may be entered in this Case. BRG's compensation for services rendered on behalf of the Committee shall be fixed by the Court after due application.

21. For professional services, fees are based on BRG's hourly rates. The proposed rates of compensation, subject to final Court approval, are the customary hourly rates in effect when services are performed by the professionals and paraprofessionals who provide services to the Committee. The hourly rates for BRG personnel that will work on this engagement are as follows:

Position	2020 Hourly Rates
Managing Director	\$680 - \$850
Director & Senior Professional Staff	\$500 - \$630
Junior Professional Staff	\$220 - \$500
Support Staff	\$115 - \$220

These hourly rates are subject to periodic adjustment, which shall be noted on the invoices for the first time period in which the revised rates become effective. The hourly rates for BRG professionals anticipated to be assigned this engagement are as follows: Ray Strong (\$565) and Matthew Babcock (\$515). BRG will use its best efforts to staff and supervise the engagement with appropriate personnel utilizing rates at the lower-end of the hourly rate ranges stated above; however, there may be requirements and circumstances of the case that require specialized expertise or time sensitive assignments where certain personnel may be required at the higher-end of the stated range.

22. Consistent with BRG's policy with respect to its other clients, BRG will charge for all services provided and for other charges and disbursements incurred in rendering services to the Committee. These customary items include, among other things, travel and lodging expenses, business meals, costs of reproduction, research, communications, legal counsel costs, applicable sales or excise taxes and other direct expenses. Internal costs or overhead costs and document production services (including regular secretarial and word processing time) will not be charged for separately. BRG has acknowledged that the Committee, its constituents, its advisors or professionals shall not be liable for the fees, expenses or other amounts payable to BRG.

#### **NOTICE**

23. Notice of this Application has been provided to the Core Parties, as that term is defined in the *Order Implementing Certain Notice and Case Management Procedures* (“**Case Management Order**”) [Docket No. 136], in accordance with the procedures proscribed in the Case Management Order. The Committee submits that, in light of the nature of the relief requested, no other or further notice need be given.

#### **NO PRIOR REQUEST**

24. No previous request for the relief sought herein has been made by the Committee to this or any other court.

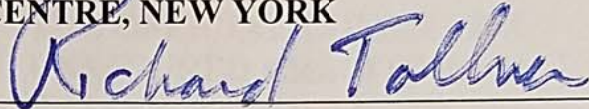
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**WHEREFORE**, the Official Committee of Unsecured Creditors respectfully requests

that the Court enter the proposed order submitted herewith: (a) granting this Application,  
(b) authorizing it to retain and employ Berkeley Research Group, LLC as financial advisor,  
effective as of October 29, 2020, and (c) for such other relief as this Court may deem just and  
proper.

Date: November 19, 2020

**THE OFFICIAL COMMITTEE OF  
UNSECURED CREDITORS OF THE ROMAN  
CATHOLIC DIOCESE OF ROCKVILLE  
CENTRE, NEW YORK**



Richard Tollner

Solely in his capacity as Chair of the Official  
Committee of Unsecured Creditors of The Roman  
Catholic Diocese of Rockville Centre, New York,  
and not in any other capacity

Filed By:

**PACHULSKI STANG ZIEHL & JONES LLP**

/s/ James I. Stang

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*Counsel for the Official Committee  
of Unsecured Creditors of The Roman Catholic Diocese  
of Rockville Centre, New York*

# **EXHIBIT A**

## **Declaration of Marvin A. Tenenbaum**

UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF LOUISIANA

IN RE:	§	Case No. 20-10846
	§	
THE ROMAN CATHOLIC CHURCH	§	
OF THE ARCHDIOCESE OF NEW	§	
ORLEANS	§	Section "A"
	§	
Debtor. <sup>3</sup>	§	
	§	
		Chapter 11

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DECLARATION OF MARVIN A. TENENBAUM IN SUPPORT OF APPLICATION  
OF THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS TO  
EMPLOY BERKELEY RESEARCH GROUP, LLC AS FINANCIAL ADVISOR

Pursuant to 28 U.S.C. § 1746, I, Marvin A. Tenenbaum, hereby submit this declaration  
(this "Declaration") under penalty of perjury:

1. I am Senior Vice President and Senior Counsel of Berkeley Research Group, LLC  
("BRG"). My business address is Berkeley Research Group, LLC, 70 W. Madison St., Suite  
5000, Chicago, Illinois 60602. I am authorized to make this Declaration on behalf of BRG and  
the Declaration is submitted pursuant to Rules 2014(a) and 2016(b) of the Federal Rules of  
Bankruptcy Procedure in support of *the Application of the Official Committee of Unsecured  
Creditors to Employ Berkeley Research Group, LLC* (the "Application")<sup>4</sup>, as financial advisor  
for the Official Committee of Unsecured Creditors (the "Committee").

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<sup>3</sup> The last four digits of the Debtor's federal tax identification number are 8966. The Debtor's principal place of  
business is located at 7887 Walmsley Ave., New Orleans, LA 70125.

<sup>4</sup> Capitalized terms not otherwise defined herein shall have the same meaning ascribed to them in the Application.

2. Unless otherwise stated in this Declaration, I have personal knowledge of the facts set forth herein and, if called as a witness, I would testify thereto.

**BRG'S Qualifications**

3. BRG's professionals have a wealth of experience in providing financial advisory services in restructurings and reorganizations, and have an excellent reputation for services they have rendered in Chapter 11 cases on behalf of debtors, creditors, trustees, examiners and other parties in interest throughout the United States. Moreover, the Committee is aware that the principal BRG advisors who will be working on this Case have prior experience in other not-for-profit cases with similar complex issues (including a number diocesan or religious order bankruptcy cases), including appointment as (i) the accountant and consultants for the bankruptcy court's expert appointed pursuant to Federal Rule of Evidence 706 in *In re The Roman Catholic Bishop of San Diego* (Bankr. S.D. Cal., Case No. 07-00939-LA11) (the "**San Diego Case**") and (ii) financial advisor to the official committees of unsecured creditors in *In re Boy Scouts of America and Delaware BSA, LLC* (Bankr. D. Del., Case No. 20-10343 (LSS)), *In re Society of Jesus, Oregon Province* (Bankr. D. Or., Case No. 09-30938-elp11), *In re Catholic Diocese of Wilmington, Inc.* (Bankr. D. Del., Case No. 09-13560 (CSS)) (the "**Wilmington Case**"), *In re Archdiocese of Milwaukee* (Bankr. E.D. Wis., Case No. 11-20059-svk)<sup>5</sup>, *In re The Christian Brothers' Institute* (Bankr. S.D.N.Y., Case No. 11-22820-rdd), *In re The Roman Catholic Bishop of Stockton*, (Bankr. E.D. Cal., Case No. 14-20371-C-11); *In re Roman Catholic Bishop of Great Falls* (Bankr. D. Mon., Case No. 17-60271-11); and *In re Diocese of Rochester* (Bankr. W.D.N.Y., Case No. 19-20905 (PRW)). R. Todd Neilson, a member of BRG, was

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<sup>5</sup> During certain of these engagements, the principal BRG advisors were employees of LECG, LLC. Effective on or about March 1, 2011, this group of advisors transferred its practice from LECG, LLC to BRG.



appointed as the court's expert in the San Diego Case to, among other things, examine the debtor's financial condition. In June 2010, Mr. Neilson, testified as an expert witness on behalf of the creditors' committee in an adversary proceeding brought in the Wilmington Case. The committee in the Wilmington Case prevailed on its claim that more than \$100 million held in trust in the Catholic diocese's investment account was property of the estate. *See Official Committee of Unsecured Creditors v. Catholic Diocese of Wilmington (In re Catholic Diocese of Wilmington, Inc.)*, 432 B.R. 135 (Bankr. Del. 2010).

4. Notwithstanding anything in this Application to the contrary, BRG shall (i) to the extent that it uses third-party services, *i.e.* real estate appraisers, third-party actuaries, or insurance consultants (the "**Third Parties**") in this Case, pass-through the costs of Third Parties to the Debtor at the same rate that BRG pays the Third Parties; (ii) seek reimbursement for actual costs only; (iii) ensure that the Third Parties are subject to the same conflict checks and compensation procedures as required for BRG; and (iv) file with the Court such disclosures as required by Bankruptcy Rule 2014.

#### **SERVICES TO BE RENDERED**

5. The Committee has requested that BRG render services to the Committee in connection with this case including, *inter alia*:

- a. assisting the Committee in investigating the assets, liabilities and financial condition of the Debtor or the Debtor's operations and the desirability of the continuance of any portion of those operations, including a review of any donor restrictions on the Debtor's assets;
- b. assisting the Committee in the review of financial related disclosures required by the Court and/or Bankruptcy Code, including the Schedules of Assets and Liabilities, the Statement of Financial Affairs, and Monthly Operating Reports;
- c. analyzing the Debtor's accounting reports and financial statements to assess the reasonableness of the Debtor's financial disclosures;

- d. providing forensic accounting and investigations with respect to transfers of the Debtor's assets and recovery of property of the estate;
- e. assisting the Committee in evaluating the Debtor's ownership interests of property alleged to be held in trust by the Debtor for the benefit of third parties and/or property alleged to be owned by non-debtor entities;
- f. assisting the Committee in reviewing and evaluating any proposed asset sales and / or and other asset dispositions;
- g. assisting the Committee in the evaluation of the Debtors' organizational structure, including its relationship with the related Catholic non-debtor organizations and parishes that may hold or have received property of the estate;
- h. assisting the Committee in evaluating the Debtor's cash management system, including unrestricted and restricted funds, deposit and loan programs, and pooled income or investment funds;
- i. assisting the Committee in the review of financial information that the Debtor may distribute to creditors and others, including, but not limited to, cash flow projections and budgets, cash receipt and disbursement analyses, analyses of various asset and liability accounts, and analyses of proposed transactions for which Court approval is sought;
- j. attendance at meetings and assistance in discussions with the Debtor, the Committee, the U.S. Trustee, and other parties in interest and professionals hired by the above-noted parties as requested;
- k. assisting in the review and/or preparation of information and analyses necessary for the confirmation of a plan, or for the objection to any plan filed in this Case which the Committee opposes;
- l. assisting the Committee in its evaluation of the Debtor's solvency;
- m. assisting the Committee with the evaluation and analysis of claims, and on any litigation matters, including, but not limited to, avoidance actions for fraudulent conveyances and preferential transfers, and declaratory relief actions concerning the property of the Debtor's estate;
- n. analyzing the flow of funds in and out of accounts the Debtor contends contain assets held in trust for others, to determine whether the funds were commingled with non-trust funds and lost their character as trust funds, under applicable legal and accounting principles.
- o. assisting the Committee with respect to any adversary proceedings that may be filed in the Debtor's Case and providing such other services to the Committee as may be necessary in this Case.

6. Subject to this Court's approval of the Application, BRG is willing to serve as the Committee's financial advisor and to perform the services described above.

**DISINTERESTEDNESS**

7. Neither I, BRG, nor any member or associate thereof, insofar as I have been able to ascertain, has any connection with the Committee, the Debtor, its creditors or any other parties in interest herein, their respective attorneys and accountants, the U.S. Trustee, or any person employed in the office of the U.S. Trustee, except as set forth herein.

8. BRG has made the following investigation of disinterestedness prior to submitting this Declaration. BRG has undertaken a full and thorough review of its computer database, which contains the names of clients and other parties interested in particular matters. BRG requires all of its professionals, before accepting the representation of a new client, or the representation of an existing client in a new matter, to perform a conflicts check through BRG's database and to enter conflict information regarding new clients or new matters into that database. Thus, a review of said computerized database should reveal any and all actual or potential conflicts of interest with respect to any given representation. In particular, an employee of BRG, under my supervision, entered the names of the Debtor, the creditors of the Debtor as disclosed by it in filings with the Court, counsel to the creditors of the Debtor as disclosed by the Debtor in Court filings, and the U.S. Trustee through BRG's database. See **Schedule A** attached hereto, listing potential parties in interest searched.

9. Based on the results of BRG's search of its database, and with the exception of representations noted in **Schedule B**, it appears that BRG does not hold or represent any interest adverse to and has no connection, subject to the disclosures set forth below, with the Debtor herein, its creditors, the Committee, the U.S. Trustee or any party in interest herein in the matters

upon which BRG is to be retained, and is a “disinterested person” within the meaning of section 101(14) of the Bankruptcy Code.

10. BRG and certain of its members and associates represented, represent and, in the future, may represent creditors of the Debtor or other parties in interest in connection with matters unrelated to the Debtors and this Case. However, those matters do not present a conflict in this Case. See **Schedule B** for additional details regarding current and past BRG clients.

11. BRG identified two specific items included in **Schedule B**. BRG identified two specific items included in **Schedule B**. First, the entity “Catholic Health Services of Long Island, NY” (“**CHSLI**”) is a current client of BRG involving ongoing healthcare performance services unrelated to the bankruptcy. Paragraph 84 of the *Declaration of Charles Moore, Managing Director of Alvarez & Marsal North America, LLC, Proposed Restructuring Advisor to the Roman Catholic Diocese of Rockville Centre, New York, In Support of Chapter 11 Petition and First Day Pleadings* [Docket No. 3] indicates the following with regard to CHSLI: “Catholic Health Services, an integrated health system on Long Island, **is not a Ministry Member and does not receive administrative support from the Diocese** other than through its participation in certain Benefit Plans. Catholic Health Services has the most participating employees and accounts for the majority of contributions to the Employees’ Pension Plan. The Employees’ Pension Plan is governed by the Lay Pension Committee, whose members are senior leaders of the various employer groups that are participating employers in the plan.” (Emphasis added). BRG has established an ethical wall between the team that is working on CHS and the team that will be working on this matter. Second, from 2012 to 2013 a BRG Managing Director previously served as the president of the Friends of Mercy Medical Center and served as an ex officio member of the Board for Mercy Medical Center (which is part of the CHSLI healthcare system).

BRG has established an ethical wall between this Managing Director and the team that will be working on this matter.

12. If BRG identifies any further such representations, BRG shall make further disclosures as may be appropriate at that time. At the Court's request, BRG can provide the names of these clients to the Court for in-camera review.

13. BRG has represented, may represent, and in the future will likely represent debtors and creditors' committees in cases unrelated to the Debtor and this Case wherein one or more of the law firms representing the members of the Committee or other parties in interest serve as or will serve as professionals to members of those committees.

14. Certain Committee members are represented by attorneys who represented committee members or creditors in several of the Catholic Church-related cases enumerated above. The following law firms represent members of the Committee in this Case as well as members of other official committee of unsecured creditors in other pending cases that are represented by the Firm: Jeff Anderson & Associates PA; Law Offices of Mitchell Garabedian; Marsh Law Firm PLLC; Merson Law PLLC; Noaker Law Firm LLC; Pfau Cochran Vertetis Amala PLLC; Phillips & Paolicelli LLP; James, Vernon & Weeks, P.A.; Sweeney, Reich & Bolz, LLP; Simmons Hanly Conroy LLP; and Paul Mones PC.

15. On or about February 18, 2020, the Boy Scouts of America ("**BSA**") and Delaware BSA, LLC filed for chapter 11 protection in the United States Bankruptcy Court for the District of Delaware, Case No. 20-10343 (LSS) (the "**Boy Scouts Bankruptcy Case**"). On or about March 5, 2020, the United States Trustee named the members of the Tort Claimants Committee in the Boy Scouts Bankruptcy Case. The Tort Claimants Committee in the Boy Scouts Bankruptcy Case retained BRG as financial advisor. November 16, 2020 was the claims deadline

in the Boy Scouts Bankruptcy Case. Certain claims against the Debtor may include claims against the BSA, which is one of the Debtors in the Boy Scouts Bankruptcy Case. Additionally, Boy Scouts tort claimants may have claims against the Debtor and the Debtor's affiliates if those entities were sponsoring organizations of Boy Scout troops. Until claims have been reviewed, the number of such claims, if any, is unknown. The Firm may file a supplemental declaration after the number of such claims is ascertained. BRG maintains that such claims, if any, do not pose any conflict for BRG's representation of the Official Committee of Unsecured Creditors in the instant case.

25. Notwithstanding anything in this Application to the contrary, BRG shall (i) to the extent that it uses third-party services, *i.e.* real estate appraisers, third-party actuaries, or insurance consultants (the "Third Parties") in this Case, pass-through the costs of Third Parties to the Debtor at the same rate that BRG pays the Third Parties; (ii) seek reimbursement for actual costs only; (iii) ensure that the Third Parties are subject to the same conflict checks and compensation procedures as required for BRG; and (iv) file with the Court such disclosures as required by Bankruptcy Rule 2014.

16. I understand there is a continuing duty to disclose any adverse interest and change of disinterestedness.

17. I agree to immediately disclose any actual conflict of which I become aware during the course of BRG's representation as financial advisor to the Committee.

#### **TERMS OF RETENTION**

18. BRG intends to charge hourly rates for professional services rendered, plus reimbursement of actual and necessary expenses incurred by BRG. The professional fees shall be calculated by multiplying the hours worked by the hourly billing rates in effect for specific personnel involved. The hourly rates charged by BRG for services provided by its personnel

differ based upon, among other things, each professional's level of experience and types of services being provided. In the ordinary course of business, BRG periodically revises its hourly rates to reflect promotions and other changes in personnel responsibilities, increases in experience and increases in the cost of doing business.

19. BRG's fees will be commensurate with the fees charged to its other clients and in other cases of this size (provided such clients are billed hourly). BRG intends to make application to this Court for allowance of its compensation and reimbursement of expenses in accordance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and the terms of any order establishing procedures for interim compensation that may be entered in this Case. BRG's compensation for services rendered on behalf of the Committee shall be fixed by the Court after due application.

20. For professional services, fees are based on BRG's hourly rates. The proposed rates of compensation, subject to final Court approval, are the hourly rates in effect when services are performed by the professionals and paraprofessionals who provide services to the Committee. The current hourly rates for BRG personnel that will work on this engagement are as follows:

Position	2020 Hourly Rates
Managing Director	\$680 - \$850
Director & Senior Professional Staff	\$500 - \$630
Junior Professional Staff	\$220 - \$500
Support Staff	\$115 - \$220

These hourly rates are subject to periodic adjustment, which shall be noted on the invoices for the first time period in which the revised rates become effective. The hourly rates

for BRG professionals anticipated to be assigned this engagement are as follows: Ray Strong (\$565) and Matthew Babcock (\$515). BRG will use its best efforts to staff and supervise the engagement with appropriate personnel utilizing rates at the lower-end of the hourly rate ranges stated above; however, there may be requirements and circumstances of the case that require specialized expertise or time sensitive assignments where certain personnel may be required at the higher-end of the stated range.

21. Consistent with BRG's policy with respect to its other clients, BRG will charge for all services provided and for other charges and disbursements incurred in rendering services to the Committee. These customary items include, among other things, travel and lodging expenses, business meals, costs of reproduction, research, communications, legal counsel costs, applicable sales or excise taxes and other direct expenses. Internal costs or overhead costs and document production services (including regular secretarial and word processing time) will not be charged for separately. The Committee, its constituents, its advisors or professionals shall not be liable for BRG's fees, expenses or other amounts owed to BRG.

22. I understand that the court's approval of the application is not approval of any proposed terms of compensation and under § 328(a) the court may allow compensation on terms different from those proposed.

23. BRG has not received any retainer from the Debtor, the Committee, or any member of the Committee, nor has BRG received any payment or promise of payment. No compensation has been paid or promised to be paid from a source other than the Debtor's estate in this case. No promises have been received by the Firm nor by any partners, of counsel or associate thereof as to compensation in connection with this case other than in accordance with the provisions of the Bankruptcy Code. The Firm has no agreement with any other entity to share with such entity



any compensation received by the Firm in connection with this case, except among the partners, of counsel, and associates of the Firm. Neither the Committee nor any of its representatives are or will be liable for fees or costs incurred by the Firm in its representation of the Committee.

24. BRG further states pursuant to Rule 2016(b) of the Federal Rules of Bankruptcy Procedure that it has not agreed to share (a) any compensation it has received or may receive with another party or person, other than with the partners, counsel and associates of BRG, or (b) any compensation another person or party has received or may receive.

25. I am not aware of anyone who objects to BRG's employment.

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 and belief, and that this declaration was executed on November 20th, 2020 at Chicago, Illinois.

By: \_\_\_\_\_



Marvin A. Tenenbaum

## Schedule A

### Potential Parties-in-Interest

#### The Debtor

The Roman Catholic Diocese of Rockville Centre,  
New York

#### Affiliates and Related Parties

Assumption of the BVM, Centereach  
Blessed Sacrament, Valley Stream  
Cathedral of St. Agnes  
Catholic Cemeteries of the Roman Catholic  
Diocese of Rockville Centre, Inc.  
Catholic Charities of the Diocese of Rockville  
Centre  
Catholic Faith Network  
Catholic Foundation of Long Island, Inc.  
Catholic Health Services  
Catholic Press Association of the Diocese of  
Rockville Centre, Inc.  
Central Vicariate Office  
Christ the King, Commack  
Church of Our Lady of Lourdes  
Church of Our Lady of the Snow  
Church of Our Lady of Victory  
Church of St. Anthony of Padua  
Church of St. Edward the Confessor  
Church of St. Huges of Lincoln  
Church of St. Mary  
Church of St. Mary of the Isle  
Church of St. Peter the Apostle  
Church of St. Raphael  
Church of St. William the Abbot  
Church of the Holy Cross  
Church of the Immaculate Conception  
Cleary School for the Deaf  
Corpus Christi, Mineola  
Curé of Ars, Merrick  
Diocesan Services, Inc.  
Diocese of Rockville Centre Catholic Cemetery  
Permanent Maintenance Trust  
Diocese of Rockville Centre Health Care and  
Other Assistance Plan for Retired and  
Disabled Diocesan Priests  
Diocese of Rockville Centre Qualified Retirement  
Plan  
Diocese of Rockville Centre Lay Pension Plan  
Eastern Vicariate  
Ecclesia Assurance Company  
Good Shepherd, Holbrook

Holy Angels Regional School  
Holy Cross, Nesconset  
Holy Family School  
Holy Family, Hicksville  
Holy Name of Jesus, Woodbury  
Holy Name of Mary School  
Holy Name of Mary, Valley Stream  
Holy Spirit, New Hyde Park  
Holy Trinity Diocesan High School  
Holy Trinity High School  
Immaculate Conception, Westhampton Beach  
Infant Jesus, Port Jefferson  
Long Beach Catholic Regional School  
Maria Regina School  
Maria Regina, Seaford  
Mary Immaculate, Bellport  
Mission Assistance Corporation  
Most Holy Trinity, East Hampton  
Notre Dame School  
Notre Dame, New Hyde Park  
Our Holy Redeemer, Freeport  
Our Lady Miraculous Medal, Point Lookout  
Our Lady Miraculous Medal, Wyandanch  
Our Lady of Fatima, Manorhaven  
Our Lady of Good Counsel, Inwood  
Our Lady of Grace, West Babylon  
Our Lady of Hope, Carle Place  
Our Lady of Loretto, Hempstead  
Our Lady of Lourdes School  
Our Lady of Lourdes, Malverne  
Our Lady of Lourdes, Massapequa Park  
Our Lady of Lourdes, West Islip  
Our Lady of Mercy, Hicksville  
Our Lady of Mount Carmel, Patchogue  
Our Lady of Ostrabrama, Cutchogue  
Our Lady of Peace School  
Our Lady of Peace, Lynbrook  
Our Lady of Perpetual Help, Lindenhurst  
Our Lady of Poland, Southampton  
Our Lady of Providence Regional School  
Our Lady of the Assumption, Copiague  
Our Lady of the Hamptons Regional School  
Our Lady of the Isle, Shelter Island Heights  
Our Lady of the Snow, Blue Point  
Our Lady of Victory School  
Our Lady of Victory, Floral Park  
Our Lady Queen of Apostles Regional School  
Our Lady Queen of Martyrs, Centerport  
Queen Most Holy Rosary, Bridgehampton

Queen of the Most Holy Rosary, Roosevelt  
Resurrection, Farmingville  
Sacred Heart, Cutchogue  
Sacred Heart, Island Park  
Sacred Heart, North Merrick  
Sacred Hearts of Jesus & Mary, Southampton  
Seminary of the Immaculate Conception of the  
Diocese of Rockville Centre  
Society for the Propagation of the Faith  
Ss. Cyril & Methodius School  
SS. Cyril & Methodius, Deer Park  
SS. Peter & Paul, Manorville  
Ss. Philip & James School  
SS. Philip & James, St. James  
St John the Baptist High School  
St. Agnes Cathedral School  
St. Agnes, Greenport  
St. Agnes, Rockville Centre  
St. Aidan School  
St. Aidan, Williston Park  
St. Aloysius, Great Neck  
St. Andrew, Sag Harbor  
St. Anne School  
St. Anne, Brentwood  
St. Anne, Garden City  
St. Anthony of Padua, Rocky Point  
St. Anthony, Oceanside  
St. Barnabas the Apostle, Bellmore  
St. Bernard, Levittown  
St. Boniface Martyr, Sea Cliff  
St. Boniface, Elmont  
St. Brigid, Westbury  
St. Brigid/Our Lady of Hope Regional School  
St. Catherine of Sienna, Franklin Square  
St. Christopher School  
St. Christopher, Baldwin  
St. Dominic Elementary School  
St. Dominic, Oyster Bay  
St. Edward the Confessor School  
St. Edward the Confessor, Syosset  
St. Elizabeth Ann Seton Regional School  
St. Elizabeth Ann Seton, L. Ronkonkoma  
St. Elizabeth, Melville  
St. Frances Cabrini, Coram  
St. Frances de Chantal, Wantagh  
St. Francis de Sales, Patchogue  
St. Francis of Assisi, Greenlawn  
St. Gerard Majella, Port Jefferson Station  
St. Gertrude, Bayville  
St. Hedwig, Floral Park  
St. Hugh of Lincoln, Huntington Station  
St. Hyacinth, Glen Head  
St. Ignatius Loyola, Hicksville

St. Ignatius Martyr, Long Beach  
St. Isidore, Riverhead  
St. James, Seaford  
St. James, Setauket  
St. Joachim, Cedarhurst  
St. John Chrysostom, Hempstead  
St. John Nepomucene, Bohemia  
St. John of God, Central Islip  
St. John Paul II Regional School  
St. John the Baptist Diocesan High School  
St. John the Baptist, Wading River  
St. John the Evangelist, Center Moriches  
St. John the Evangelist, Riverhead  
St. Joseph School  
St. Joseph the Worker, East Patchogue  
St. Joseph, Babylon  
St. Joseph, Garden City  
St. Joseph, Hewlett  
St. Joseph, Kings Park  
St. Joseph, Ronkonkoma  
St. Jude, Mastic Beach  
St. Kilian, Farmingdale  
St. Ladislaus, Hempstead  
St. Lawrence the Martyr, Sayville  
St. Louis de Montfort, Sound Beach  
St. Luke, Brentwood  
St. Margaret of Scotland, Selden  
St. Mark, Shoreham  
St. Martha, Uniondale  
St. Martin of Tours School  
St. Martin of Tours, Amityville  
St. Martin of Tours, Bethpage  
St. Mary Elementary School  
St. Mary of the Isle, Long Beach  
St. Mary School  
St. Mary, East Islip  
St. Mary, Manhasset  
St. Mary, Roslyn  
St. Matthew, Dix Hills  
St. Patrick School - Bay Shore  
St. Patrick School - Huntington  
St. Patrick School - Smithtown  
St. Patrick, Bay Shore  
St. Patrick, Glen Cove  
St. Patrick, Huntington  
St. Patrick, Southold  
St. Paul the Apostle, Brookville  
St. Peter of Alcantara, Port Washington  
St. Peter the Apostle, Islip Terrace  
St. Philip Neri, Northport  
St. Pius X, Plainview  
St. Raphael, East Meadow  
St. Raymond School

St. Raymond, East Rockaway  
St. Rocco, Glen Cove  
St. Rosalie, Hampton Bays  
St. Rose of Lima School  
St. Rose of Lima, Massapequa  
St. Sylvester, Medford  
St. Therese of Lisieux, Montauk  
St. Thomas More, Hauppauge  
St. Thomas the Apostle School  
St. Thomas the Apostle, West Hempstead  
St. Vincent de Paul, Elmont  
St. William the Abbot School  
St. William the Abbot, Seaford  
St. Anthony of Padua, East Northport  
The Department of Education  
The Department of Education, Diocese of  
Rockville Centre  
Tomorrow's Hope Foundation, Inc.  
Trinity Regional School  
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AIU Insurance Company

Allianz International  
Allianz International Insurance Co. Ltd.  
Allianz Underwriters Insurance Company  
American Alternative Insurance Corporation  
American Zurich Insurance Company  
Ancon Ins. Co. (UK) Ltd.  
Arthur J. Gallagher & Co.  
Arthur J. Gallagher & Co. (Illinois)  
Assicurazioni Generali T.S.  
Associated Int.  
Bellefonte Insurance Co.  
British National Insurance Co. Ltd.  
British National Life Ins. Society Ltd.  
C N A Reinsurance of London Ltd.  
C.V. Starr Claims, NY  
Centennial Insurance Company  
Chubb Group of Insurance Companies  
CNA Insurance Companies  
Colonial Penn Insurance Company  
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Excess Ins Co Ltd  
Excess Insurance Co Ltd  
Federal Insurance Company  
Fireman's Fund  
Fireman's Fund Insurance Company  
First State Insurance Company  
First State Management Group, Inc.  
Folksam International Ins. Co. (UK) Ltd.  
Gallagher Bassett Insurance Service  
Gallagher Bassett of New York, Inc.  
Gallagher Bassett Services, Inc.  
Gerling-Konzern Allgemeine Versicherungs-  
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Great American Insurance Companies  
Hartford Casualty Insurance Company  
Hedderington Insurance Co. (UK) Ltd.  
Illinois Union Insurance Company  
Insurance Company of North America  
International Insurance Company  
International Special Risk Services, Inc.  
Interstate Fire & Casualty Company  
Lexington Insurance Company  
Marsh and McLennan Global Broking  
Marsh LTD, Global Markets  
Mentor Ins Co (UK) Ltd.  
Midland Insurance Company  
National Casualty Company

Niagara Fire Insurance Company  
North Atlantic Ins Co Ltd.  
Pine Top Ins Co Ltd  
Reliance Insurance  
Royal Globe Insurance Company  
Royal Indemnity Company  
Royal Insurance  
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Royal Specialty Underwriting Inc. Attn: Claims  
Department  
Sovereign Marine & General Ins. Co. Ltd 'C'  
Account  
Sovereign Marine & General Ins. Co. Ltd.  
Sovereign Marine & General Ins. Co. Ltd. HDN  
a/c  
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Sphere Drake Ins PLC  
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Stronghold Insurance Co Ltd  
Stronghold  
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Clyde & Co US LLP  
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**Certain Ordinary Course Professionals**

Baker Tilly International  
Crowe LLP  
Nawrocki Smith LLP

**Parties to Litigation<sup>1</sup>**

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Archdiocese Of New York  
Archer Street School  
Baldwin Union Free School District  
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PROVINCE OF NEW YORK  
BROTHERS OF THE SACRED HEART a/k/a  
BROTHERS OF THE SACRED HEART  
PROVINCE OF NEW YORK a/k/a THE  
PROVINCE OF THE UNITED STATES OF  
THE BROTHERS OF THE SACRED  
HEART, INC. a/k/a BROTHERS OF THE  
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Church of Saint Francis of Assisi  
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Church of St. Anthony of Padua East Northport  
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Cormaria Retreat Center, Inc.  
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PARISH  
Corpus Christi Roman Catholic Church  
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Centre  
Desimone & Associates LLC  
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DOMINICAN SISTERS OF AMITYVILLE  
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Foundation School  
Father Frank Parisi  
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a/k/a CONGREGATION OF THE  
RELIGIOUS BROTHERS OF THE THIRD  
ORDER REGULAR OF ST. FRANCIS a/k/a  
and d/b/a FRANCISCAN BROTHERS, INC.,  
BROOKLYN, NY

FRANCISCAN MISSIONARIES OF MARY  
Freeport Union Free School District  
Gair, Gair, Conason, Rubinowitz, Bloom,  
Hershenhorn, Steigman & Mackauf  
Good Shepherd Parish and Church  
Good Shepherd Roman Catholic Church  
Hach Rose Schirippa & Cheverie  
Hamburger, Maxson, Yaffe & McNally, LLP  
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HOLY ANGELS REGIONAL SCHOOL F/K/A  
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CATHOLIC CHURCH  
Holy Family Catholic School  
HOLY SPIRIT a/k/a CHURCH OF THE HOLY  
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Our Lady of Fatima  
Our Lady of Grace Roman Catholic Church

Our Lady of Loretto Parish and School  
OUR LADY OF LOURDES a/k/a OUR LADY  
OF LOURDES CHURCH MALVERNE  
OUR LADY OF PEACE  
Our Lady Of Perpetual Help Catholic School  
OUR LADY OF PERPETUAL HELP ROMAN  
CATHOLIC CHURCH  
OUR LADY OF PERPETUAL HELP SCHOOL  
OUR LADY OF VICTORY  
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Religious of the Sacred Heart, New York  
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Roman Catholic Church of Saints Cyril and  
Methodius  
Roman Catholic Church of St. Joseph, Kings Park,  
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Roman Catholic Church of the Sacred Heart  
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Romano Ferraro  
Russo, Karl, Widmaier & Cordano PLLC  
SACRED HEART ROMAN CATHOLIC  
CHURCH  
SACRED HEARTS OF JESUS AND MARY a/k/a  
BASILICA CHURCH OF SACRED  
HEARTS OF JESUS AND MARY  
Saint Aidan School  
Saint Anne's  
St. Anthony's High School Of South Huntington,  
New York  
Saint Barnabas The Apostle Roman Catholic  
Church  
Saint Elizabeth Ann Seton Regional School  
Saint Martha Roman Catholic Church  
SAINT MARTIN OF TOURS ROMAN  
CATHOLIC CHURCH, a.k.a. SAINT  
MARTIN OF TOURS RC CHURCH  
Saint Mary's High School  
SAINT PATRICK ROMAN CATHOLIC  
CHURCH OF BAY SHORE a/k/a THE  
PARISH  
OF ST. PATRICK  
Saints Cyril and Methodius School

Saints Philip and James Roman Catholic Church  
SCHOOL SISTERS OF NOTRE DAME  
Silberstein, Awad & Miklos, P.C.  
Simmons Hanly Conroy LLC  
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SISTERS OF CHARITY OF HALIFAX  
SISTERS OF CHARITY OF SAINT VINCENT  
DE PAUL OF NEW YORK A/K/A THE  
SISTERS OF CHARITY OF NEW YORK  
Sisters of Charity of the Blessed Virgin Mary  
SISTERS OF MERCY OF THE AMERICAS a/k/a  
SISTERS OF MERCY a/k/a SISTERS OF  
MERCY OF THE AMERICAS, INC. a/k/a  
INSTITUTE OF THE SISTERS OF MERCY  
OF THE AMERICAS  
SISTERS OF SACRED HEART OF MARY  
Sisters Of St. Dominic Of Amityville  
Sisters of the Third Order of St. Dominic  
DBA The Sisters of the Order of St. Dominic  
aka Congregation of the Holy Cross aka  
Dominican Sisters  
Slater Slater Schulman LLP  
Society of Mary (Marianists) aka Society of Mary  
of Meribah Province of the Marianist Order  
aka Society of Mary of Province of Meribah  
aka Marianist Society Inc. aka Province of  
Meribah Society of Mary, Inc.  
SOCIETY OF MARY a/k/a MARIANISTS a/k/a  
SOCIETY OF MARY PROVINCE OF  
MERIBAH a/k/a PROVINCE OF  
MERIBAH,  
SOCIETY OF MARY, INC.  
SS. PHILIP AND JAMES a/k/a SAINTS PHILIP  
AND JAMES RC CHURCH  
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St. Agnes Cathedral  
St. Agnes Cathedral School  
St. Agnes Roman Catholic Cathedral  
St. Agnes' Roman Catholic Church at Rockville  
Centre in the County of Nassau in the State of  
New York, d/b/a, St. Agnes' Cathedral  
ST. AIDAN CHURCH AND SCHOOL  
ST. ANDREW ROMAN CATHOLIC CHURCH  
AND SCHOOL  
St. Andrew's Parish and Elementary School  
ST. ANNE a/k/a CHURCH OF ST. ANNE  
ST. ANN'S FRIARY  
St. Anthony of Padua  
ST. ANTHONY OF PADUA a/k/a SAINT  
ANTHONY OF PADUA R.C. CHURCH  
ST. ANTHONY OF PADUA PROVINCE  
St. Anthony's High School  
St. Anthony's High School f/k/a Holy Family

Diocesan High School  
St. Barnabas Parish and Church  
St. Barnabus Apostle  
St. Bernard's Church  
ST. BONIFACE a/k/a ST. BONIFACE ROMAN  
CATHOLIC CHURCH  
ST. BRIGID  
St. Catherine of Siena Roman Catholic Church  
ST. CATHERINE OF SIENNA  
ST. CONRAD FRIARY a/k/a CAPUCHIN  
FRANCISCAN TERTIARY PROVINCE OF ST.  
MARY, N.Y.  
ST. DOMINIC a/k/a THE CHURCH OF SAINT  
DOMINIC a/k/a SAINT DOMINIC CHURCH  
ST. ELIZABETH CHURCH a/k/a ST.  
ELIZABETH OF HUNGARY  
St. Francis Retreat House  
St. Hedwig's Roman Catholic Church  
St. Hugh of Lincoln aka St. Hugh of Lincoln  
Roman Catholic Church aka St. Hugh's  
St. Hyacinth Parish  
St. Ignatius Loyola aka St. Ignatius Hicksville  
St. Ignatius Retreat House, Inc.  
ST. JAMES R.C. CHURCH a/k/a ST. JAMES  
PARISH  
St. James Roman Catholic Church  
ST. JOHN BAPTIST DE LASALLE REGIONAL  
SCHOOL  
St. John of God aka St. John of God Parish  
ST. JOHN THE BAPTIST DIOCESEAN HIGH  
SCHOOL  
ST. JOHN THE EVANGELIST  
St. John's Hospital aka St. John's Episcopal  
Hospital  
St. Joseph Catholic School  
St. Joseph's aka St. Joseph's Parish aka St. Joseph  
Parish  
ST. JOSEPH'S CHURCH  
St. Joseph's Parish and Church  
St. Joseph's Roman Catholic Church  
ST. JUDE ROMAN CATHOLIC CHURCH  
St. Kilian Roman Catholic Church  
St. Lawrence Parochial School  
ST. LAWRENCE THE MARTYR ROMAN  
CATHOLIC CHURCH AND SCHOOL  
ST. LUKE a/k/a ST. LUKE'S CHURCH  
St. Luke's Roman Catholic Church  
St. Margaret of Scotland Church  
St. Martin of Tours Church  
St. Mary's Children And Family Services Inc.  
ST. MARY OF THE ANGELS HOME  
St. Mary Roman Catholic Church  
St. Mary's Elementary School

ST. MARY'S ROMAN CATHOLIC CHURCH  
a/k/a ST. MARY'S  
St. Matthew Roman Catholic Church  
ST. PATRICK CHURCH a/k/a ST. PATRICK'S  
ROMAN CATHOLIC CHURCH  
St. Patrick Parish  
ST. PATRICK'S a/k/a CHURCH OF ST.  
PATRICK a/k/a ST. PATRICK'S ROMAN  
CATHOLIC CHURCH  
ST. PATRICK'S CHURCH AT WEST NECK,  
SUFFOLK CO. (a/k/a ST. PATRICK'S  
ROMAN CATHOLIC CHURCH a/k/a  
CHURCH OF ST. PATRICK, a/k/a ST.  
PATRICK SCHOOL)  
St. Patrick's Parish and School  
St. Philip and St. James Church  
ST. PHILIP NERI  
St. Philip Neri Roman Catholic Church  
St. Pius X Preparatory Seminary  
St. Raphael aka St. Raphael Parish  
ST. RAYMOND'S a/k/a THE PARISH FAMILY  
OF SAINT RAYMOND OF PENYAFORT  
St. Rosalie's aka Church of St. Rosalie  
ST. SYLVESTER a/k/a ST. SYLVESTER RC  
CHURCH  
ST. THERESE OF LISIEUX ROMAN  
CATHOLIC PARISH CHURCH  
ST. THOMAS THE APOSTLE SCHOOL INC.  
ST. THOMAS THE APOSTLES PARISH  
St. Vincent de Paul Parish  
Steele Elementary School  
Suffolk County Council, Inc., Boy Scouts of  
America  
Sullivan Papain Block McGrath & Cannavo P.C.  
Sweeney Reich & Bolz, LLP  
THE CAPUCHIN FATHERS a/k/a THE  
CAPUCHIN FATHERS PROVINCE OF ST.  
MARY a/k/a CAPUCHIN FRANCISCAN  
PROVINCE OF ST. MARY a/k/a THE  
PROVINCE OF ST. MARY OF THE  
CAPUCHIN ORDER a/k/a THE PROVINCE  
OF ST. MARY OF THE CAPUCHIN  
ORDER  
The Capuchin Fathers aka The Capuchin Fathers  
Province of St. Mary aka Capuchin  
Franciscans Province of St. Mary aka the  
Province of St. Mary of the Capuchin Order  
aka The Province of St. Mary of the Capuchin  
Order, St. Conrad Friary aka Capuchin  
Franciscan Tertiary Province of St. Mary, N.Y.  
The Church Of The Blessed Sacrament  
The Franciscan Brothers Generalate  
The Law Office of Joshua W. Skillman



The Marianist Province of Meribah  
THE MARIST BROTHERS a/k/a THE MARIST  
BROTHERS OF THE SCHOOLS, INC. a/k/a  
THE MARIST BROTHERS, PROVINCE OF  
THE UNITED STATES OF AMERICA  
The New York Province of the Society of Jesus  
The Roman Catholic Church of Christ the King  
The Roman Catholic Church of Our Lady Queen  
of Martyrs  
The Roman Catholic Church of Saint Aiden  
The Roman Catholic Church of Saint Margaret of  
Scotland  
The Roman Catholic Church of St. Rose of Lima  
The USA Northeast Province of the Society of  
Jesus, Inc.  
The Zalkin Law Firm, P.C. and Barasch McGarry  
Salzman & Penson  
Theodore Roosevelt Council, Inc., Boy Scouts of  
America  
Thomas Murtaugh  
Tolmage, Peskin, Harris & Falick  
U.S.A. Northeast Province of the Jesuit Fathers  
and Brothers, a/k/a U.S.A. Northeast  
Province  
Hurley McKenna & Mertz P.C.  
Laura A. Ahearn, Esq. PLLC  
BROTHERS OF THE HOLY CROSS, a/d/b/a  
BROTHERS OF THE HOLY CROSS OF  
THE EASTERN PROVINCE OF THE  
UNITED STATES OF AMERICA, INC.  
CATHOLIC HEALTH SERVICES OF  
LONG  
ISLAND  
CITY OF NEW YORK, NEW YORK CITY  
ADMINISTRATION FOR CHILDREN'S  
SERVICES f/k/a BUREAU OF CHILD  
WELFARE  
DIOCESE OF BROOKLYN a/k/a THE ROMAN  
CATHOLIC DIOCESE OF BROOKLYN,  
NEW YORK  
Holy Family Church  
Holy Family Diocesan High School  
Holy Family Roman Catholic Church  
MARYHAVEN CENTER OF HOPE, INC. f/k/a  
MARYHAVEN CENTER FOR CHILDREN  
Parish Of St. Agnes Cathedral Church And School  
PIUS XII YOUTH AND FAMILY  
SERVICES, INC. a/d/b/a GOOD  
SHEPHERD SERVICES  
ROMAN CATHOLIC PARISH OF ST.  
AGNES  
CATHEDRAL  
ST. BARNABAS THE APOSTLE a/k/a

BARNABAS APOSTLE  
ST. BARNABAS THE APOSTLE CHURCH  
AND SCHOOL  
St. Joseph's Parish Old Roman Catholic Church  
ST. KILIAN PARISH SCHOOL  
ST. MARTIN OF TOURS a/k/a ST. MARTIN'S  
ST. PATRICK RC CHURCH OF SMITHTOWN,  
N.Y.  
ST. PATRICK ROMAN CATHOLIC SCHOOL  
ST. PATRICK'S a/k/a SAINT PATRICK ROMAN  
CATHOLIC CHURCH OF BAY SHORE  
a/k/a THE PARISH OF ST. PATRICK  
St. Philip Neri Parish  
THE DAUGHTERS OF WISDOM, INC.

**Parties to Contracts with the Debtor**

Adephi University  
ADP, LLC  
Advanced Enterprise Technologies Inc.  
Airwatch LLC  
All Saints Regional School  
Altice Business  
American Eagle  
American Express Travel Related Services  
Company, Inc.  
American Family Life Assurance Company of  
New York (AFLAC New York)  
American Messaging Services, LLC - Central Islip  
Tower  
American Messaging Services, LLC - Syosset  
Tower  
Archdiocese of New York  
Assumption Blessed Virgin Mary RCC  
At Home Aging, LTD.  
Avaya Inc.  
Baker Tilly Virchow Krause LLP.  
Bank of America/Clover/Fiserv  
Barracuda  
Biddle Consulting Group, Inc.  
Blackbaud, Inc.  
Blessed Sacrament RCC  
Boston Safe Deposit and Trust Company  
Broadcom \ EC America Inc.  
Burrelles Information Services, LLC.  
By-Laws of Sacred Heart Institute, Inc.  
Canon Solutions America, Inc.  
Cardconnect  
Cardmember Service  
Carmela Mildred Dispigno  
Cascade Water Services  
Catholic Benefits Association  
Catholic Cemeteries of the Roman Catholic

Diocese of Rockville Centre, Inc.  
Catholic Faith Network f/n/a Telecare of the  
Diocese of Rockville Centre, Inc.  
Catholic Press Association of the Diocese of  
Rockville Centre, Inc.  
Cathonet LLC. a/k/a Right Networks  
CDW  
CDW Government LLC  
Certilman Balin Adler & Hyman LLC  
Church Of The Resurrection  
CIGNA HEALTH AND LIFE INSURANCE  
COMPANY  
Citibank, N.A.  
Claims Service Bureau of New York, Inc.  
Clearwire Spectrum Holding III LLC.  
Cogent Communications Inc.  
Corpus Christi RCC  
County Energy Controls, Inc.  
County of Suffolk - Suffolk County Correctional  
Facility  
Crowe Hawath LLP  
David Rost  
Department of Education, Diocese of Rockville  
Centre  
Diocesan Services Inc.  
Diocese of Rockville Centre Health & Welfare  
Benefits Program  
Diocese of Rockville Centre Health Care and  
Other Assistance Plan for Retired and Disabled  
Diocesan Priests  
Diocese of Rockville Centre Pension Plan  
Diocese of Rockville Centre Qualified Retirement  
Plan for Diocesan Priests  
DocuSign, Inc.  
Dominican Village  
Earthlink Business LLC.  
Ecclesia Assurance Company  
Elizabeth Lewis  
Emil A. Wcela  
Empire Blue Cross Blue Shield  
HealthChoice Assurance, Inc. dba Empire  
BlueShield ("Empire")  
Estate of Richard Spanburgh  
General Landscaping Emergency Snow Removal  
Geo Broadcast Solutions, LLC - Syosset Tower  
Gerald J. Ryan Outreach Ctr.  
Goldin Associates  
Good Shepherd RCC  
HireRight Solutions, Inc.  
Holy Angels Regional School  
Holy Family Regional School  
Holy Name Of Mary RCC  
Holy Spirit RCC

Infiniti of Lynbrook  
J.C. Broderick and Associates Inc.  
Jackson Lewis, P.C.  
John J. Fitzgerald  
Jones Day  
Joseph DiSpigno  
JP Chase  
Karp Automotive  
Liro Program and Construction Management, PE  
P.C.  
Long Island Home  
Mary Immaculate RCC  
Mellon Trust of New England, N.A.  
Mercer LLC  
Merchant Pro Express  
MetroPCS New York, LLC - Syosset Tower  
Mission Assistance Corporation  
MORNEAU SHEPELL LIMITED  
Most Holy Trinity RCC  
Mr. & Mrs. Richard Mazur  
MUTUAL OF AMERICA  
Nassau County Department of Human Health  
Nassau County Police - Syosset Tower  
Nassau Health Care Corporation a/k/a NuHealth  
Nassu Health Care Corporation a/k/a NuHealth  
National Catholic Service, LLC.  
National Employee Assistance Providers, Inc.  
Navex Global, Inc.  
Network Adjusters, Inc.  
Network Outsource  
Network Outsource  
New Cingular Wireless PCS, LLC  
New York Cingular Wireless PCS, LLC  
New York SMSA Limited Partnership  
New York SMSA Limited Partnership d/b/a  
Verizon  
Nextel of New York, Inc.  
Norine D. Zwiebel  
North Fork Parish Outreach  
Northwell  
NYU Langone Health  
Omnipoint Facilities Network 2, LLC  
OptumRX, Inc.  
Otterbourg  
Our Lady Of Fatima RCC  
Our Lady Of Grace RCC  
Our Lady Of Loretto RCC  
Our Lady of Lourdes  
Our Lady Of Lourdes RCC  
Our Lady Of Mercy RCC  
Our Lady Of Miraculous Medal RCC  
Our Lady Of Ostrabrama RCC  
Our Lady Of Peace RCC

Our Lady Of Perpetual Help RCC  
Our Lady Of Providence Regional  
Our Lady Of The Isle RCC  
Our Lady Of The Snow RCC  
Our Lady Of Wisdom Regional School  
Our Lady Queen Of Martyrs RCC  
Oxford Document Management Company, Inc.  
Oxford Document Management Company, Inc.  
PayPal, Inc.  
Pension Benefit Information, LLC ("PBI")  
People's United Bank  
Peter Chiari  
Pitney Bowes Global Financial Services  
Porter and Curtis, LLC.  
Proskauer Rose LLP  
Queen Of Most Holy Rosary RCC  
Queen Of The Most Holy Rosary RCC  
Real Time Cloud Services d/b/a Ace Cloud  
Hosting  
Reed Smith  
Roman Catholic Diocese of Brooklyn  
Sacred Heart Institute, Inc.  
Sacred Heart RCC  
Sacred Hearts Jesus & Mary RCC  
Sahn Ward Coschighano PLLC.  
Saints Cyril and Methodius  
Salvatore John Alaimo  
SBC Systems Company, Inc.  
Security Mutual Life Insurance Company of New  
York  
Send Word Now  
Signature Bank  
Sitrick Group, LLC.  
SolarWinds  
South Nassau Communiites Hospital  
Sprint - Syosset Tower  
Sprint - Uniondale Tower  
Sprint Nextel - Syosset Tower  
Sprint Spectrum Realty Company, LLC  
Ss. Philip & James RCC  
St. Agnes RCC  
St. Aidan RCC  
St. Aloysius RCC  
St. Andrew RCC  
St. Anne RCC  
St. Anthony RCC  
St. Anthony's High School  
St. Boniface RCC  
St. Brigid - Our Lady Of Hope Regional School  
St. Catherine Of Sienna RCC  
St. Frances Cabrini RCC  
St. Francis De Sales RCC  
St. Francis Of Assisi RCC

St. Gertrude RCC  
St. Hugh Of Lincoln RCC  
St. Ignatius Roman Catholic Church  
St. Isidore RCC  
St. John Nepomucene RCC  
St. John Paul II Regional School  
St. John the Evangelist RCC  
St. Joseph RCC  
St. Joseph The Worker RCC  
St. Ladislaus RCC  
St. Lawrence the Martyr RCC  
St. Louis De Montfort RCC  
St. Margaret Of Scotland RCC  
St. Mary RCC  
St. Patrick RCC  
St. Paul The Apostle RCC  
St. Rocco RCC  
St. Sylvester RCC  
St. Vincent De Paul RCC  
Stericycle  
Sterling Volunteers  
Stripe Inc.  
Surrogate's Court of the State of New York,  
County of Suffolk  
T Mobile Central Islip Tower  
T Mobile Syosset Tower (Omnipoint)  
T Mobile Uniondale Tower  
The Bank of New York Mellon  
The Bank of New York Mellon for the Diocese of  
Rockville Centre Health care and Other Assistance  
Plan for Retired and Disabled Priests  
The Catholic Foundation of Long Island Inc.  
The Diocese of Rockville Centre 403(b) Employee  
Retirement Plan  
The Law Offices of Kenneth R. Feinberg PC  
The National Catholic Bioethic Center  
The Prudential Insurance Company Of America  
Therese Montanile  
ThyssenKrup Elevator Corporation  
TMA @ Your Services, LLC doing business as  
"Wellworks For You"  
Tomorrow's Hope Foundation, Inc.  
Unitas Investment Fund, Inc.  
U.S. Conference of Catholic Bishops  
USI Insurance Services LLC ("USI")  
Valley Bank  
Vanguard  
Verizon Wireless  
Verizon Wireless Central Islip Tower  
Verizon Wireless Syosset Tower  
Verizon Wireless Uniondale Tower  
VMWare  
WageWorks

William J. Christie  
WORXTIME, LLC, A GEORGIA LIMITED  
LIABILITY COMPANY

**Restructuring Professionals**

Alvarez & Marsal North America, LLC  
Cullen and Dykman LLP  
Jones Day  
Kramer Levin Naftalis & Frankel LLP  
Reed Smith LLP  
Sitrick and Company  
Epiq Bankruptcy Solutions LLC

**Significant Vendors**

Optumrx, Inc  
Mutual of America  
Porter & Curtis LLC  
The Prudential Insurance Co. of America  
Catholic Charities  
Seminary of the Immaculate Conception  
The State Insurance Fund  
Otterbourg P.C.  
ADP LLC  
Goldin Associates, LLC  
Dominican Village  
The Law Offices of Kenneth R Feinberg PC  
Nixon Peabody LLP  
Gardiner & Theobald, Inc  
The Catholic University of America  
Network Outsource, Inc  
New York State Catholic Conference  
Advance Enterprise Technologies Inc  
Access Direct Systems, Inc  
The Long Island Catholic-DRVC  
Empire Health Choice HMO, Inc  
CHLIC  
Proskauer Rose LLP  
Commissariat of the Holy Land  
Tomorrow's Hope Foundation  
St John Vianney Center  
American Express  
USI Insurance Services LLC  
AJG Advisors, Inc.  
Changing Our World Inc  
Actuarial & Technical Solutions Inc  
Baker Tilly Virchow Krause, LLP  
Augustine Institute, Inc  
Sacred Heart Institute, Inc  
Pontifical North American College  
AFLAC New York  
LiRo Engineers, Inc

Crowe LLP  
Commissioner of Taxation & Finance  
National EAP Inc  
The Desmond Hotel and Conference Center  
Catholic Leadership Institute  
Network Adjusters Inc  
Smith & Downey  
Wellworks For You  
Cardmember Services  
Canon Financial Services, Inc  
Official Offset Printing Corp  
Philadelphia Indemnity Insurance Company  
Philadelphia Insurance Companies  
J.C. Broderick & Associates, Inc  
ADP Screening & Selection Services  
Emmanuel Marianist Retreat House  
WB Mason. Inc  
Wright Risk Management Company LLC  
New York State Insurance Fund  
Murray Services, Inc  
Gerardo A Setosta  
Theological College  
Blackbaud, Inc.  
Cathedral Seminary House of Formation  
Imperial Bag & Paper Co., LLC  
Startup Catholic  
Thomas Patrick DeMaria  
USCCB-Church in Central and Eastern Europe  
USCCB-Church in Latin America  
Hi Tech Air Conditioning Services Inc  
National Catholic Services LLC  
Certilman Balin Adler & Hyman LLP  
Berkley Professional Liability  
Sahn Ward Coschignano, PLLC  
Pitney Bowes Global Financial Services Inc  
Gerald Tiu  
Future Tech Enterprise, Inc  
Worxtime LLC  
Burnett Risk Control International, LLC  
CDW Government, Inc  
Therese Montanile  
Postmaster-Hicksville  
Jackson Lewis P.C.  
Delicious Moments Caterers  
JMT Consulting Group  
Rommel J Velarde  
Right Networks, LLC  
Bryan Cave Leighton Paisner LLP  
Comptroller of the State of New York  
Patrick F Adams P.C.  
American Paper & Supply Company  
Harris Beach, PLLC  
Postmaster-Rockville Centre

Lynch & Lynch  
Didit DM, LLC  
Aging at Home, LTD  
Morneau Shepell SBC Limited  
Fellowship of Catholic University Students  
Staples Business Advantage  
GBL Designs and Media  
Abila, Inc.  
Lessings Inc  
Frederick J. Chapey & Sons Funeral Home Inc.  
Faith Catholic Publishing & Communication  
Borrelli's  
Hire Right, LLC  
Raymour and Flanagan  
WageWorks, Inc  
Mulholland Minion Davey McNiff & Beyrer  
Printcorp, Inc  
Traditional Air Conditioning, Inc.  
DRVC-COA  
R&M Engineering  
Vincentian House  
Weigand Bros, Inc  
JW Marriott Indianapolis  
Exxon Mobil Corporation, d/b/a/Exxonmobil  
Department of Homeland Security  
Nat'l Federation for Catholic Youth Ministry  
Epiq eDiscovery Solutions  
Robert Stack  
Avaya Inc  
Thyssenkrupp Elevator Corporation  
Bayouland Computer Solutions, LLC  
SL Security Solutions, LLC  
Sensory Lighting & Sound, Inc  
Zaldy S. Galolo  
KJP Associates, Inc  
Quality Express Coffee Service  
Fredrick J Chapey & Sons Funeral Home Inc  
Americaneagle.com New York, Inc  
Macken Mortuary, Inc  
Lilium Creative Solutions, LLC  
Johnson Controls Fire Protection, LP  
Moloney's Hauppauge Funeral Homes, Inc  
Westbury Travel Corp.  
Navex Global, Inc.  
Federal Express Corp  
Milleridge Ventures Inc  
Kia Motors Finance  
St. John's University  
Lloyd Staffing, Inc  
Moloney's Lake Funeral Home LLC  
Country House Media  
Vernon C. Wagner Funeral Home  
Mark Conrad B. Raroque

Google LLC  
Digital Graphic Imagery Corp  
Gennaro Jewelers  
Catholic Cemeteries of DRVC, Inc  
Massapequa Funeral Home, Inc  
Howard-Quattlebaum Funeral, Cremation & Event  
Center  
Windstream  
The National Catholic Bioethics Center  
Pitney Bowes  
NYS-Division of Homeland Security &  
Emergency Services  
Meltwater News US Inc  
Gregory Shemitz  
Iron Mountain Information Management, Inc  
County Energy Controls, Inc  
Noce Funeral Home Inc  
Vianney Vocations LLC  
William J Berglund  
DeFriest-Grattan Funeral Homes, Inc.  
Corporate Risk Solutions, LLC  
Lindenhurst Funeral Home, Inc  
King Kullen Grocery Co, Inc.  
Daniel J Edelman, Inc.  
Infiniti Financial Services  
United Parcel Service  
NCDVD  
Sir Speedy  
Home Depot Credit Services  
Custom Awards Ltd  
VVF Solutions, Inc  
Jose A Santos, MD  
Nationwide Power Solutions, Inc.

**Significant Utility Providers**

Cablevision Lightpath, Inc  
Cogent Communications Inc  
National Grid  
Optimum  
Verizon  
Verizon Wireless  
Village of Rockville Centre, Inc.  
Windstream, formerly Earthlink Business

**Taxing Authorities**

Town of Brookhaven, Suffolk County, New York  
Town of Islip, Suffolk County, New York  
United States Treasury

**Bankruptcy Judges for the Southern District of  
New York (including visiting Judges)**

Cecelia G. Morris (Chief Judge)  
James L. Garrity Jr.  
Martin Glenn  
Mary Kay Vyskocil  
Michael E. Wiles  
Robert D. Drain  
Robert E. Grossman  
Sean H. Lane  
Shelley C. Chapman  
Stuart M. Bernstein

**Attorneys for the United States Trustee's office  
for the Southern District of New York**

Alaba Ogunleye  
Alicia Leonhard  
Andrea B. Schwartz  
Andy Velez-Rivera  
Benjamin J. Higgins  
Brian S. Masumoto  
Cheuk M. Ng  
Christine Black  
Danny A. Choy  
Ercilia A. Mendoza  
Greg M. Zipes

Guy A. Van Baalen  
Ilusion Rodriquez  
Joseph Allen  
Kathleen Schmitt  
Linda A. Riffkin  
Lisa Penpraze  
Madeline Vescovacci  
Maria Catapano  
Mary V. Moroney  
Nadkarni Joseph  
Paul K. Schwartzberg  
Richard C. Morrissey  
Serene Nakano  
Shannon Scott  
Susan Arbeit  
Sylvester Sharp  
Victor Abriano  
William K. Harrington

**Surety / Letters of Credit**

JP Chase  
Old Republic Insurance Company

**SCHEDULE B**  
**(Current and Former Clients of BRG)**

**Active BRG Clients**

- |                                                   |                                           |
|---------------------------------------------------|-------------------------------------------|
| 1. Berkeley Insurance                             | 20. Liro Group                            |
| 2. BNY Mellon                                     | 21. Lloyd's                               |
| 3. Canon USA                                      | 22. M&T Bank                              |
| 4. Catholic Health Services of Long<br>Island, NY | 23. Marriott International                |
| 5. Chubb                                          | 24. Midland National Life                 |
| 6. CIGNA                                          | 25. Northwell Health                      |
| 7. Citibank                                       | 26. NY STATE AG                           |
| 8. City of New York                               | 27. NYU Lanone                            |
| 9. Dormitory of State of NY                       | 28. OptumRX                               |
| 10. ExxonMobil                                    | 29. Prudential                            |
| 11. FedEx                                         | 30. Reed Smith                            |
| 12. Google                                        | 31. NAME ON FILE                          |
| 13. Hartford                                      | 32. State of Florida Dept of<br>Education |
| 14. Home Depot                                    | 33. State of NY Ag                        |
| 15. Iron Mountain                                 | 34. T-Mobile                              |
| 16. Johnson Controls                              | 35. Tokio Marine                          |
| 17. Jones Day                                     | 36. NAME ON FILE                          |
| 18. JPMorgan Chase                                | 37. United Parcel Service                 |
| 19. Lexington Insurance Co.                       | 38. Zurich                                |

**Closed BRG Clients**

- |                                      |                                       |
|--------------------------------------|---------------------------------------|
| 1. A.J. Gallagher                    | 14. NY City Housing Authority         |
| 2. ADP                               | 15. NY State Department of Financial  |
| 3. Allianz Colombia                  | Services                              |
| 4. AMEX                              | 16. NY State Department of Labor      |
| 5. Avaya                             | 17. NY State Homes                    |
| 6. CNA Global Specialty              | 18. Signature Bank                    |
| 7. CNA Construction Defect Claims    | 19. Sisters of Charity                |
| 8. Continental Casualty              | 20. Sprint                            |
| 9. Federal Insurance Co.             | 21. State Compensation Insurance Fund |
| 10. Imperial Bag & Paper             | 22. Thyssenkrup                       |
| 11. Insurance Company of State of PA | 23. Vanguard                          |
| 12. Kramer Levin                     | 24. Verizon                           |
| 13. National Grid                    | 25. Windstream                        |



# **EXHIBIT B**

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re:	)	Case No. 20-12345 (SCC)
	)	
THE ROMAN CATHOLIC DIOCESE OF	)	Chapter 11
ROCKVILLE CENTRE, NEW YORK,	)	
	)	
Debtor. <sup>1</sup>	)	
	)	

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**ORDER AUTHORIZING AND APPROVING  
THE EMPLOYMENT OF BERKELEY RESEARCH GROUP, LLC AS FINANCIAL  
ADVISOR TO THE OFFICIAL COMMITTEE OF UNSECURED  
CREDITORS EFFECTIVE AS OF OCTOBER 29, 2020**

Upon consideration of *The Official Committee of Unsecured Creditors'*  
*Application to Retain and Employ Berkeley Research Group, LLC as Financial Advisor Effective*  
*as of October 29, 2020* (the “**Application**”),<sup>2</sup> pursuant to sections 327 and 1103(a) Title 11 of the  
United States Code (the “**Bankruptcy Code**”), Rule 2014 of the Federal Rules of Bankruptcy  
Procedure (the “**Bankruptcy Rules**”), and Rule 2014-1 of the Local Rules of the United States  
Bankruptcy Court for the Southern District of New York (the “**Local Rules**”), for an order  
authorizing and approving the retention and employment of Berkeley Research Group, LLC  
(“**BRG**”) as financial advisor for the Official Committee of Unsecured Creditors (the  
“**Committee**”) of the above-captioned debtor (the “**Debtor**”) in this chapter 11 case; and upon  
consideration of the declaration of Marvin A. Tenenbaum in support of the Application filed by  
the Committee; and the Court having jurisdiction to consider the Application and the relief  
requested therein in accordance with 28 U.S.C. § 1334; and consideration of the Application and

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<sup>1</sup> The Debtor in this chapter 11 case is The Roman Catholic Diocese of Rockville Centre, New York, the last four digits of its federal tax identification number are 7437, and its mailing address is 50 North Park Avenue, P.O. Box 9023, Rockville Centre, NY 11571-9023.

<sup>2</sup> Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Application.

the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and it appearing that the relief requested in the Application is in the best interests of the Debtor's estate, its creditors and other parties in interest; and the Committee having provided adequate and appropriate notice of the Application under the circumstances; and after due deliberation and good and sufficient cause appearing therefor;

**IT IS HEREBY ORDERED THAT:**

1. The Application is **GRANTED**.
2. The Committee is authorized to retain and employ BRG as financial advisor to the Committee effective as of October 29, 2020. In the alternative, to the extent retention of BRG as of October 29, 2020 is not permitted under applicable law, BRG shall be retained as of the earliest date permitted under law; provided, however, that BRG may seek compensation for work performed and expenses incurred as of and after October 29, 2020 even where the effective date of its retention occurs thereafter. Subject to Court approval, BRG may be compensated for services rendered and reimbursed for expenses incurred beginning on October 29, 2020.
3. BRG shall apply for compensation for professional services rendered and reimbursement of expenses incurred in connection with the Debtor's case as set forth in the Application and in compliance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any other applicable procedures and orders of this Court.
4. The Committee and BRG are authorized and empowered to take all actions necessary to implement the relief granted in this Order.
5. The Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order.

6. Notwithstanding any provision in the Bankruptcy Rules to the contrary, this Order shall be immediately effective and enforceable upon its entry.

Dated: \_\_\_\_\_, 2020  
New York, New York

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THE HONORABLE SHELLEY C. CHAPMAN  
U.S. BANKRUPTCY JUDGE