

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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

**FOURTH INTERIM APPLICATION FOR ALLOWANCE OF
COMPENSATION AND REIMBURSEMENT OF EXPENSES BY
BERKELEY RESEARCH GROUP, LLC AS FINANCIAL ADVISOR
FOR THE PERIOD FROM OCTOBER 1, 2021 THROUGH JANUARY 31, 2022**

Name of Applicant:	Berkeley Research Group, LLC (“ <u>BRG</u> ”)
Authorized to Provide Professional Services to:	The Official Committee of Unsecured Creditors (the “ <u>Committee</u> ”)
Date of Retention:	December 9, 2020 Effective as of October 29, 2020 [Docket No. 246]
Period for which Compensation and Reimbursement is Sought:	October 1, 2021 through January 31, 2022 ²
Amount of Compensation Sought as Actual, Reasonable and Necessary:	\$358,313.00
Amount of Expense Reimbursement Sought as Actual, Reasonable and Necessary:	\$0.00

This is a: ___ Monthly x Interim ___ Final Application.

¹ 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, PO Box 9023, Rockville Centre, NY 11571-9023.

² The applicant reserves the right to include any time expended and expenses incurred in the period indicated above in future application(s) if it is not included herein.

Schedule 1

Prior Applications Filed

Date Filed Docket No.	Period Covered	Requested Fees	Requested Expenses	Order	Approved Fees	Approved Expenses	Paid Fees	Paid Expenses	Total Unpaid
3/17/21 Dkt No. 412	10/1/20 – 1/31/21	\$36,026.00	\$25.32	4/16/21 Dkt No.456	\$36,026.00	\$25.32	\$36,026.00	\$25.32	\$0.00
7/19/21 Dkt No. 620	2/1/21 – 5/31/21	\$211,248.50	\$1,734.62	8/23/21 Dkt No. 699	\$211,248.50	\$1,734.62	\$211,248.50	\$1,734.62	\$0.00
11/15/21 Dkt No. 851	6/1/21 – 9/30/21	\$453,091.00	\$0.00	12/9/21 Dkt No. 908	\$453,091.00	\$0.00	\$453,091.00	\$0.00	\$0.00
Total		\$700,365.50	\$1,759.94		\$700,365.50	\$1,759.94	\$700,365.50	\$1,759.94	\$ 0.00

Timekeeper Summary

Professional	Position	Hourly Billing Rate	Total Hours Billed	Total Compensation
Charles Lundelius	Managing Director	\$1,100	2.7	\$2,970.00
Jennifer Hull	Managing Director	\$810	16.1	\$13,041.00
		\$750	12.2	\$9,150.00
Eric Madsen	Managing Director	\$750	22.0	\$16,500.00
		\$695	5.4	\$3,753.00
Paul Shields	Managing Director	\$765	8.9	\$6,808.50
		\$750	0.9	\$675.00
Ray Strong	Managing Director	\$735	46.3	\$34,030.50
		\$705	135.3	\$95,386.50
Matthew Babcock	Director	\$675	5.9	\$3,982.50
		\$655	11.4	\$7,467.00
Jeffrey Shaw	Senior Managing Consultant	\$565	2.4	\$1,356.00
Karl Schliep	Senior Managing Consultant	\$465	3.0	\$1,395.00
		\$435	1.0	\$435.00
Amanda Marigliano	Senior Managing Consultant	\$400	9.1	\$3,640.00
Kaley Johns	Managing Consultant Consultant	\$440	3.0	\$1,320.00
		\$380	7.0	\$2,660.00
Christina Tergevorkian	Consultant	\$385	97.8	\$37,653.00
		\$355	266.9	\$94,749.50
Amy Strong	Consultant	\$350	24.2	\$8,470.00
Alexxi Arena	Senior Associate	\$350	2.6	\$910.00
Quinn Burnett	Senior Associate	\$330	15.9	\$5,247.00
Shelby Chaffos	Senior Associate	\$330	5.9	\$1,947.00
		\$300	4.7	\$1,410.00
Tasha Hatton	Associate	\$265	2.9	\$768.50
Meagan Haverkamp	Case Assistant	\$275	0.9	\$247.50
Hannah Henritzky	Case Assistant	\$155	15.1	\$2,340.50
Total			729.5	\$358,313.00
Blended Rate		\$491.18		

Compensation by Category

Task Code	Project Category	Hours	Value
200.20	Document / Data Analysis (Financial / Accounting)	24.6	\$9,208.00
200.90	Document / Data Analysis (Production Requests)	41.9	\$21,629.50
220.00	Debtors Operations / Monitoring (Monthly Operating Reports / Periodic Reporting)	9.8	\$4,010.50
300.00	Asset Analysis (General - Debtors)	41.7	\$21,701.50
301.00	Asset Analysis (General - Debtors Restricted / Identified Assets)	0.9	\$346.50
302.00	Asset Analysis (General - Related Non-Debtors)	71.3	\$36,799.00
310.00	Asset Analysis (Cash / Bank Accounts - Debtors)	148.8	\$66,339.00
322.00	Asset Analysis (Investments / Funds - Related Non-Debtors)	15.0	\$6,705.00
330.00	Asset Analysis (Real Property - Debtors)	14.8	\$5,806.50
332.00	Asset Analysis (Real Property - Related Non-Debtors)	171.2	\$79,474.00
350.00	Asset Analysis (Insurance - Debtors)	6.2	\$4,497.00
352.00	Asset Analysis (Insurance - Debtors)	55.0	\$36,079.00
390.00	Asset Analysis (Other - Debtors)	42.0	\$27,331.50
600.00	Claims / Liability Analysis (General)	32.2	\$12,124.00
1020.00	Meeting Preparation & Attendance	25.6	\$15,061.50
1030.00	Mediation Preparation & Attendance	10.1	\$6,920.50
1060.00	Fee Application Preparation & Hearing	18.4	\$4,280.00
	Total	729.5	\$358,313.00

**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.¹)
_____)

**FOURTH INTERIM APPLICATION FOR ALLOWANCE OF
COMPENSATION AND REIMBURSEMENT OF EXPENSES BY
BERKELEY RESEARCH GROUP, LLC AS FINANCIAL ADVISOR
FOR THE PERIOD FROM SEPTEMBER 1, 2021 THROUGH JANUARY 31, 2022**

Berkeley Research Group, LLC (“BRG”), financial advisor to the Official Committee of Unsecured Creditors (the “Committee”) of above-captioned debtor (the “Debtor”), hereby submits this Fourth Interim Fee Application (the “Fee Application”) for the period from October 1, 2021 through January 31, 2022 (the “Fee Period”) in accordance with the *Order Authorizing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* dated November 4, 2020 [Docket No. 129] (the “Interim Compensation Order”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), Rule 2016-1 of the Local Bankruptcy Rules for the Southern District of New York (the “Local Rules”), the Amended Guidelines for Fees and Disbursements for Professionals in the Southern District of New York Bankruptcy Cases, effective January 29, 2013 (together with the “Local Rules”, the “Local Guidelines”), the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. §330, effective January 31, 1996 (the “U.S. Trustee Guidelines”), and, under 11 U.S.C. §§331 and 105(a), this Court’s *Order Authorizing and Approving the Employment of Berkeley Research Group, LLC as Financial Advisor Effective as of October 29,*

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

2020 [Docket No. 247] (the “Retention Order”). BRG requests an interim allowance of compensation in the amount of \$358,313.00 and actual and necessary expenses in the amount of \$0.00 for the Fee Period. In support of this Fee Application, BRG respectfully represents as follows:

PRELIMINARY STATEMENT

1. During the Fee Period, BRG advised and assisted the Committee in fulfilling its statutory obligations and duties to unsecured creditors and rendered services to the Committee in accordance with its instructions and directions. By this Fee Application, BRG requests that the Court authorize the interim allowance and payment of fees incurred by BRG during the Fee Period in the total amount of \$358,313.00 as compensation for services rendered to the Committee and actual and necessary expenses incurred. During the Fee Period, BRG expended 729.5 hours at a blended hourly rate of \$491.18.

2. Attached hereto as **Exhibit C** is the schedule of BRG’s time records for the Fee Period. These records include daily time logs describing the time spent by each BRG professional in this Chapter 11 Case organized by task code and by date incurred.

3. By this Fee Application, BRG seeks interim allowance and payment of all compensation for services rendered during the Fee Period.

JURISDICTION AND VENUE

4. This Court has jurisdiction to hear and determine this Fee Application pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409. Sections 328(a), 330, and 1103(a) of the Bankruptcy Code and Bankruptcy Rule 2014 are the statutory predicates for the relief sought by this Fee Application.

BACKGROUND

5. On October 1, 2020 (the “Petition Date”), the Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code with the Bankruptcy Court for the Southern District of New York. The Debtor is operating its business and managing its properties as debtor in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No trustee or examiner has been appointed in this case.

6. On October 16, 2020, the Office of the United States Trustee (the “UST”) 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.

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

8. On November 20, 2020, the Committee filed *The Official Committee of Unsecured Creditors’ Application to Retain and Employ Berkeley Research Group, LLC as Financial Advisor Effective as of October 29, 2020* [Docket No. 182] (the “Retention Application”). As set forth in the Retention Application, the Committee selected BRG to provide the following services to the Committee:

- i. 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;
- ii. 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;

- iii. analyzing the Debtor's accounting reports and financial statements to assess the reasonableness of the Debtor's financial disclosures;
- iv. providing forensic accounting and investigations with respect to transfers of the Debtor's assets and recovery of property of the estate;
- v. 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;
- vi. assisting the Committee in reviewing and evaluating any proposed asset sales and / or and other asset dispositions;
- vii. assisting the Committee in the evaluation of the Debtor's organizational structure, including its relationship with the related Catholic non-debtor organizations and parishes that may hold or have received property of the estate;
- viii. 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;
- ix. 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;
- x. 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;
- xi. 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;
- xii. assisting the Committee in its evaluation of the Debtor's solvency;
- xiii. 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;
- xiv. 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

- xv. 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.

9. On December 9, 2020, the Court entered the Retention Order. The Retention Order provides that all compensation and reimbursement of costs and expenses incurred during BRG's employment be paid only after appropriate application and approval of this Court.

PROFESSIONAL FEES AND DISBURSMENTS

10. On March 17, 2021, BRG filed its First Interim Application for fees in the amount of \$36,026.00 and expenses in the amount \$25.32 for the period covering October 1, 2020 through January 31, 2021 [Docket No. 412].

11. On July 19, 2021, BRG filed its Second Interim Application for fees in the amount of \$211,248.50 and expenses in the amount of \$1,734.62 for the period covering February 1, 2021 through May 31, 2021 [Docket No. 620].

12. On November 15, 2021, BRG filed its Third Interim Application for fees in the amount of \$453,091.00 and expenses in the amount of \$0.00 for the period covering June 1, 2021 through September 30, 2021 [Docket No. 851].

13. By this Application, BRG seeks allowance of fees in the amount of \$358,313.00 for professional services rendered for and on behalf of the Committee during the Fee Period. No expenses were incurred during the Fee Period.

14. BRG charges for its services based on standard hourly rates established, subject to periodic adjustments to reflect economic and other conditions. Billing rates are representative of BRG's normal rates for services of this kind and are competitive with other financial advisors. BRG believes that the compensation in this Application is based on the customary compensation charged by comparably skilled professionals in cases other than cases under Title 11.

15. As noted in the Retention Application, “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.” As of January 1, 2022, the hourly rates for certain staff increased. The new rates can be found in the Timekeeper Summary above as well as in Exhibit C, attached hereto.

16. In addition, BRG bills for its actual, out-of-pocket expenses reasonably incurred in connection with this engagement including, but not limited to, travel expenses incurred in connection with the client’s engagement that would not have been otherwise incurred, and industry or company specific research as requested. BRG does not charge for telephone calls (except the cost of specifically identified conference call charges), faxes, copies, and other administrative expenses.

17. BRG maintains contemporaneous records of the time expended and actual, necessary expenses incurred in support of its billings. Time entries are recorded in six-minute increments.

SUMMARY OF SERVICES RENDERED

18. BRG is a global strategic advisory and expert consulting firm that provides independent expert testimony, litigation and regulatory support, authoritative studies, strategic advice, advisory services relating to restructuring and turnaround situations, due diligence, valuation, and capital markets, and document and data analytics to major law firms, businesses, including Fortune 500 corporations, government agencies, and regulatory bodies around the world.

19. BRG has extensive experience in the areas of reorganization, workouts, insolvency, and accounting. The professionals engaged in these cases have also worked in numerous Catholic diocese bankruptcy cases throughout the country.

20. This bankruptcy case addresses issues that raise complex questions and requires a high level of skill and expertise to efficiently and accurately address the same. The professional services described herein were performed by BRG to, among other things, analyze and evaluate the Debtor's financial position and guide the Committee through the Debtor's Chapter 11 case.

21. During the Fee Period, the Committee relied heavily on the experience and expertise of BRG when dealing with the matters described herein. As a result, BRG devoted significant time and effort to perform properly and expeditiously the required professional services. BRG respectfully submits that the professional services that it rendered on behalf of the Committee were necessary and have directly benefited the creditor constituents represented by the Committee and have contributed to the effective administration of this case.

22. BRG submits that the interim fees applied for herein for professional services rendered in performing services for the Committee in this proceeding are fair and reasonable in view of the time spent, the extent of work performed, the nature of the Debtor's capitalization structure and financial condition, the Debtor's financial accounting resources and the results obtained.

23. The work involved, and thus the time expended, was carefully assigned in light of the experience and expertise required for a particular task. The staff utilized sought to optimize efficiencies and avoid redundant efforts. BRG believes that there has been no duplication of services between BRG and any other consultants or accountants to the bankruptcy estate.

24. No agreement or understanding exists between BRG and any other person for the sharing of compensation received or to be received for services rendered in connection with the chapter 11 cases, except for internal agreements among employees of BRG regarding the sharing of revenue or compensation. Neither BRG nor any of its employees has entered into an agreement

or understanding to share compensation with any entity as described in Bankruptcy Code Section 504 and Bankruptcy Rule 2016.

25. The general summary of the services rendered by BRG during the Fee Period, based on tasks and number of hours is set forth below.

200.20 – Document / Data Analysis (Financial / Accounting)

26. During the Fee Period, BRG assisted the Committee in analyzing historical financial data provided by the Debtor for the Diocese Administrative Offices, Protected Self Insurance Program (“PSIP”), Diocesan benefit programs, and various related affiliates including, but not limited to, Ecclesia Assurance Company, Unitas Investment Fund, Catholic Cemeteries/Permanent Maintenance Trust, Department of Education, Catholic Foundation of Long Island, Catholic Faith Network, Telecare, Catholic Charities, Diocesan Services, Catholic Press Association, and Tomorrow’s Hope Foundation. This information was necessary to the furtherance of ongoing asset analyses, analysis of claims, identification of avoidance actions, and responsiveness to document production requests.

27. BRG has expended 24.6 hours on this category for a fee of \$9,208.00.

200.90 – Document / Data Analysis (Production Requests)

28. BRG continued to assist the Committee in preparing document requests, reviewing document productions from the Debtor, and following up with the Debtor regarding incomplete or nonresponsive productions. BRG analyzed document productions received from the Debtor to determine responsivity, documents requiring further analysis, identify additional requests resulting from productions, and concurrently updated document production indexes in order to track/monitor the status of outstanding document production requests. Additionally, BRG corresponded with UCC Counsel, as well as the Debtor’s advisors regarding document production and requests.

29. BRG has expended 41.9 hours on this category for a fee of \$21,629.50.

220.00 – Bankruptcy Proceedings (Monthly Operating Reports / Periodic Reports)

30. BRG analyzed monthly operating reports prepared by the Debtor and related ending bank account balances for the months from September 2020 through December 2021 to monitor ongoing post-petition activities of the Debtor and report results to UCC Counsel. Time was also spent meeting with UCC Counsel, Debtor’s advisors, and other BRG team members regarding the financial reporting and cash flow activity included in the MORS.

31. BRG has expended 9.8 hours on this category for a fee of \$4,010.50.

300.00 – Asset Analysis (General - Debtors)

32. During the Fee Period, BRG continued to analyze document productions, financial statements, bank records, and accounting system data received from the Debtor in relation to the broad range of ongoing asset analyses of the Diocese administrative office, related insurance and benefit programs, and related affiliates, as well as analyzing and evaluating the historical audit work papers obtained from the Debtor’s and its related affiliate’s auditors in preparation for further analysis and investigation.

33. BRG has expended 41.7 hours on this category for a fee of \$21,701.50.

301.00 – Asset Analysis (General - Debtors Restricted / Identified Assets)

34. BRG evaluated schedules and supporting documents produced by the Debtor related to restricted assets inquiries to understand information provided.

35. BRG has expended 0.9 hours on this category for a fee of \$346.50.

302.00 – Asset Analysis (General – Related Non-Debtors)

36. BRG analyzed the IAC documentation, financial statements and trial balances (including assets detailed therein), audit work papers, bank statements, and agreements of the non-Debtor affiliates for the years 2006 through 2020, including identifying available assets, evaluating

fund flows and underlying transactions, and identifying additional documentation/data relating to the various ongoing asset analyses and workstreams for various Parishes and related affiliates including Department of Education, Ecclesia Assurance Company, Unitas Investment Fund, Catholic Faith Network/Telecare, Mission Assistance Corporation, Catholic Charities, Catholic Cemeteries/Permanent Maintenance Trust. Additional time was spent developing analyses to share with UCC Counsel and the Committee as well as participating in meetings with UCC Counsel and team members regarding the same.

37. BRG has expended 71.3 hours on this category for a fee of \$36,799.00.

310.00 – Asset Analysis (Cash / Bank Accounts - Debtors)

38. BRG spent considerable time evaluating and analyzing the bank account activity of the Debtor in support of its ongoing asset and avoidance action analyses. Specifically, BRG analyzed the general ledger and bank statement transaction activity for various Debtor bank accounts to evaluate historical trends, flow of funds, and to assist in the identification and evaluation of potential assets available to the Debtor's creditors. In addition, BRG updated the existing bank account analysis with supplemental information obtained from the Debtor. BRG also continued to examine the bank account statements and information received from the Debtor for pertinent information responsive to prior requests, the development additional data queries, and identification of information requiring further analysis. Time was also spent discussing the BRG's ongoing cash analysis with UCC Counsel and other BRG personnel.

39. BRG has expended 148.8 hours on this category for a fee of \$66,339.00.

322.00 – Asset Analysis (Investments / Funds - Related Non-Debtors)

40. During the Fee Period, BRG examined and analyzed Parish and Unitas Investment Fund documentation and transaction activity provided by the Debtor and further identified missing documentation and additional request for its ongoing asset analyses.

41. BRG has expended 15.0 hours on this category for a fee of \$6,705.00.

330.00 – Asset Analysis (Real Property – Debtors)

42. BRG spent time during the Fee Period identifying and following up on Debtor-owned properties in Nassau and Suffolk counties to assist in the evaluation of potential assets available to the Debtor’s creditors. BRG spent further time analyzing market value estimates, tax assessments, and other assessor data for Diocese properties across various townships. BRG updated its real estate analysis and met with BRG personnel on the same in preparation for the meetings with the Committee.

43. BRG has expended 14.8 hours on this category for a fee of \$5,806.50.

332.00 – Asset Analysis (Real Property – Related Non-Debtors)

44. During the Fee Period, BRG analyzed county/township assessor documentation for over 350 properties, compared tax-exempt filing documentation provided by the Debtor with various other real estate schedules obtained from the Diocese, produced documentation, and third-parties. BRG also evaluated the terms of various proposed lease agreements provided by the Debtor and UCC Counsel pursuant to noticing procedures agreed upon by the parties. Further time was spent analyzing financial data provided by the Debtor for Catholic Cemeteries including financial statements and cemetery valuation documents relating to the transfer of real estate. Time was also spent in discussions with BRG personnel and UCC Counsel thereon.

45. BRG has expended 171.2 hours on this category for a fee of \$79,474.00.

350.00 – Asset Analysis (Insurance - Debtors)

46. BRG analyzed prepetition and post-petition balance sheets activity from 2015 through October 2021 for the Diocese asset analysis relating to the PSIP self-insurance program.

47. BRG has expended 6.2 hours on this category for a fee of \$4,497.00.

352.00 – Asset Analysis (Insurance – Related Non-Debtors)

48. BRG spent time during the Fee Period analyzing considerable volumes of documents pertaining to Ecclesia Assurance Company, specifically audited financial statements, premiums, reserves and estimated losses, and other case materials. Additional time was spent developing an asset analysis, evaluation of reserves/equity, and other materials for UCC Counsel and the Committee.

49. BRG has expended 55.0 hours on this category for a fee of \$36,079.00.

390.00 – Asset Analysis (Other – Debtors)

50. During the Fee Period, BRG analyzed spectrum licenses and associated leases of the Debtor. The analyses included the evaluation of documentation/data provided by the Diocese and obtained from other public third party sources. BRG also investigated valuation issues relating to the licenses/leases and Tower income including the analysis of cash flows, revenue sources, operating costs. BRG spent further time meeting with UCC Counsel as well as representatives from Debtor and Catholic Faith Network regarding the spectrum and tower income, costs, assets, liabilities, and addressed next steps for CFN personnel.

51. BRG has expended 42.0 hours on this category for a fee of \$27,331.50.

600.00 – Claims / Liability Analysis (General)

52. During the Fee Period, BRG analyzed claims/lawsuits data relating to Parishes and schools and compared results with assets Parish assets. BRG also updated initial claims analysis with updated documentation/data received.

53. BRG has expended 32.2 hours on this category for a fee of \$12,124.00.

1020.00 – Meeting Preparation & Attendance

54. During the Fee Period, BRG participated in various meetings and conference calls with UCC Counsel and/or other BRG personnel regarding case issues, workstreams, and assignments.

55. BRG has expended 25.6 hours on this category for a fee of \$15,061.50.

1030.00 – Mediation Preparation & Attendance

56. BRG met with UCC Counsel and BRG personnel to discuss mediation issues including ongoing asset analyses in preparation for the initial session with the Mediator. Time was also spent attending the pre-mediation session with the Mediator, UCC Counsel, and insurance professionals.

57. BRG has expended 10.1 hours on this category for a fee of \$6,920.50.

1060.00 – Fee Application Preparation & Hearing

58. During the Fee Period, BRG prepared its Third Interim Fee Application for the period covering June 1, 2021 through September 30, 2021.

59. BRG has expended 18.4 hours on this category for a fee of \$4,280.00.

ALLOWANCE OF COMPENSATION

60. Section 330(a)(1)(A) of the Bankruptcy Code provides that the Court may award to a professional person, “reasonable compensation for actual, necessary services rendered.” 11 U.S.C. § 330(a)(1)(A). Section 330(a)(3)(A), in turn, provides that in determining the amount of reasonable compensation to be awarded, the Court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including:

- i. The time spent on such services;
- ii. The rates charges for such services;

- iii. Whether the services were necessary to the administration of, or beneficial at the time which the service was rendered toward the completion of, a case under this title;
- iv. Whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed; and
- v. Whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

61. The congressional policy expressed above provides for adequate compensation in order to continue to attract qualified and competent professionals to bankruptcy cases. BRG respectfully submits that the consideration of these factors should result in this Court's allowance of the full compensation sought.

CERTIFICATION

62. As required by the Guidelines, a certification that the facts set forth in this Application are true and correct, and that this Application complies substantially with the Local Guidelines, is attached hereto as **Exhibit A** and made part of this Application.

NOTICE

63. Pursuant to the Interim Compensation Order, BRG has provided notice of this Fee Application upon the following parties by electronic or first class mail: (a) the Debtor c/o The Roman Catholic Diocese of Rockville Centre, 50 North Park Ave P.O. Box 9023, Rockville Center, NY 11571-9023 (Attn: Thomas Renker); (b) the attorneys for the Debtor, Jones Day, 250 Vesey Street, New York, NY 10281 (Attn: Corinne Ball, Esq., Benjamin Rosenblum, Esq. and Andrew M. Butler, Esq.); and (c) the Office of the United States Trustee Region 2 (the "U.S. Trustee"), 201 Varick Street, Suite 1006, New York, NY 10014 (Attn: Greg Zipes, Esq. and Shara Cornell, Esq.); and (d) all parties entitled to notice pursuant to Bankruptcy Rule 2002. The

Committee submits that, in light of the nature of the relief requested, no other or further notice need be given.

64. This is BRG's fourth interim fee application pursuant to sections 330 and 331 of the Bankruptcy Code for allowance of fees and reimbursement of expenses in this Chapter 11 Case. Except as otherwise set forth herein, BRG has made no prior or other application to this or any other Court for the relief requested herein.

CONCLUSION

65. BRG respectfully requests that the Court enter an order, substantially in the form attached hereto as **Exhibit B**, (a) granting on an interim basis, allowance of (i) fees in the amount of \$358,313.00 for professional services rendered to and on behalf of the Committee during the Fee Period and (ii) reimbursement of \$0.00 for reasonable, actual and necessary expenses incurred during the Fee Period, (b) authorizing and directing the Debtor to immediately pay to BRG the outstanding fees and expenses due to BRG for the Fee Period; and (c) granting such further relief as the Court may deem just and proper.

Date: March 15, 2022

PACHULSKI STANG ZIEHL & JONES LLP

/s/ James I. Stang

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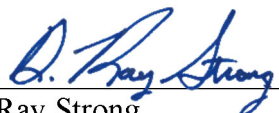
EXHIBIT A

Certification

The undersigned, a Principal of BRG, certifies that except as otherwise noted elsewhere:

1. He has read this Fee Application.
2. This Fee Application complies with the mandatory provisions of the Guidelines;
3. The fees are billed in accordance with the billing practices described herein, and except as otherwise indicated fall within the Guidelines; and
4. Except to the extent prohibited by the Guidelines, the fees sought herein have been billed at rates and in accordance with practices customarily employed by BRG and accepted by BRG's clients.
5. BRG submits that this Fee Application is in compliance with Bankruptcy Code sections 330 and 331, the Bankruptcy Rules, the Interim Compensation Order, and the Guidelines.

Dated: March 14, 2022
Salt Lake City, UT



D. Ray Strong

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.¹)
_____)

**ORDER GRANTING
FOURTH INTERIM APPLICATION FOR ALLOWANCE OF
COMPENSATION AND REIMBURSEMENT OF EXPENSES BY
BERKELEY RESEARCH GROUP, LLC AS FINANCIAL ADVISOR
FOR THE PERIOD FROM OCTOBER 1, 2021 THROUGH JANUARY 31, 2022**

Berkeley Research Group, LLC (“BRG”), financial advisor to the Official Committee of Unsecured Creditors in the above-captioned case, filed its Fourth Interim Application for Compensation for the Period from October 1, 2021 through January 31, 2022 (the “Fee Application”). The Court has reviewed the Fee Application and finds that: (a) the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; (b) notice of the Fee Application, and any hearing on the Fee Application, was adequate under the circumstances; and (c) all persons with standing have been afforded the opportunity to be heard on the Fee Application. Accordingly, it is hereby

ORDERED that the Fee Application is GRANTED. The Debtor in the above case shall pay to BRG interim fees in the total amount of \$358,313.00 for services rendered and actual and necessary expenses incurred in the Chapter 11 case during the Fee Period.

¹ 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.

ORDERED that this Court retains jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Order.

Dated: _____, 2022
New York, New York

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

EXHIBIT C



James I Stang
Pachulski Stang Ziehl & Jones
10100 Santa Monica Blvd.
13th Floor
Los Angeles, CA 90067

March 14, 2022
Client: 21145
Matters: 034827 | 042179
Invoice #: 129879
Tax ID # 27-1451273

Via Email: jstang@pszjlaw.com

Services Rendered From October 1, 2021 Through January 31, 2022

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

Professional Services	\$ <u>358,313.00</u>	USD
CURRENT CHARGES	\$ 358,313.00	USD

Please direct questions regarding this invoice to: Matthew Babcock at (801) 364-6233 or MBabcock@thinkbrg.com.

Please remit wire/ACH payment to:

Bank Name: PNC BANK, N.A.
SWIFT: PNCCUS33
ABA #: 031207607
Account Name: BERKELEY RESEARCH GROUP, LLC
Account #: 8026286672
Reference: 129879

Remittance advice to be sent to:
remittance@thinkbrg.com

Please remit check payment to:

BERKELEY RESEARCH GROUP, LLC
PO BOX 676158
DALLAS, TX 75267-6158

Please remit express/overnight payment to:
PNC BANK C/O BERKELEY RESEARCH GROUP, LLC
LOCKBOX NUMBER 676158
1200 E CAMPBELL RD, STE 108
RICHARDSON, TX 75081

****Due to COVID-19, we are kindly requesting all payments to be made electronically.**



To: James I Stang
c/o: Pachulski Stang Ziehl & Jones

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Services Rendered From October 1, 2021 Through January 31, 2022

PROFESSIONAL SERVICES

	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Managing Director			
Charles Lundelius	1,100.00	2.70	2,970.00
Jennifer Hull	810.00	16.10	13,041.00
Jennifer Hull	750.00	12.20	9,150.00
Eric Madsen	750.00	22.00	16,500.00
Eric Madsen	695.00	5.40	3,753.00
Paul Shields	765.00	8.90	6,808.50
Paul Shields	750.00	0.90	675.00
Ray Strong	735.00	46.30	34,030.50
Ray Strong	705.00	135.30	95,386.50
Director			
Matthew Babcock	675.00	5.90	3,982.50
Matthew Babcock	655.00	11.40	7,467.00
Senior Managing Consultant			
Jeffrey Shaw	565.00	2.40	1,356.00
Karl Schliep	465.00	3.00	1,395.00
Karl Schliep	435.00	1.00	435.00
Amanda Marigliano	400.00	9.10	3,640.00
Managing Consultant			
Kaley Johns	440.00	3.00	1,320.00
Consultant			
Christina Tergevorkian	385.00	97.80	37,653.00
Christina Tergevorkian	355.00	266.90	94,749.50
Kaley Johns	380.00	7.00	2,660.00
Amy Strong	350.00	24.20	8,470.00
Senior Associate			
Alexxi L. Arena	350.00	2.60	910.00
Quinn Burnett	330.00	15.90	5,247.00
Shelby Chaffos	330.00	5.90	1,947.00
Shelby Chaffos	300.00	4.70	1,410.00
Associate			
Tasha Hatton	265.00	2.90	768.50
Case Assistant			
Meagan B. Haverkamp	275.00	0.90	247.50
Hannah Henritzky	155.00	15.10	2,340.50
Total Professional Services		729.50	358,313.00



To: James I Stang
c/o: Pachulski Stang Ziehl & Jones

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SUMMARY BY TASK CODE

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
200.20	Document / Data Analysis (Financial / Accounting)	24.60	9,208.00
200.90	Document / Data Analysis (Production Requests)	41.90	21,629.50
220.00	Debtors Operations / Monitoring (Monthly Operating Reports / Periodic Reporting)	9.80	4,010.50
300.00	Asset Analysis (General - Debtors)	41.70	21,701.50
301.00	Asset Analysis (General - Debtors Restricted / Identified Assets)	0.90	346.50
302.00	Asset Analysis (General - Related Non-Debtors)	71.30	36,799.00
310.00	Asset Analysis (Cash / Bank Accounts - Debtors)	148.80	66,339.00
322.00	Asset Analysis (Investments / Funds - Related Non-Debtors)	15.00	6,705.00
330.00	Asset Analysis (Real Property - Debtors)	14.80	5,806.50
332.00	Asset Analysis (Real Property - Related Non-Debtors)	171.20	79,474.00
350.00	Asset Analysis (Insurance - Debtors)	6.20	4,497.00
352.00	Asset Analysis (Insurance - Related Non-Debtors)	55.00	36,079.00
390.00	Asset Analysis (Other - Debtors)	42.00	27,331.50
600.00	Claims / Liability Analysis (General)	32.20	12,124.00
1020.00	Meeting Preparation & Attendance	25.60	15,061.50
1030.00	Mediation Preparation & Attendance	10.10	6,920.50
1060.00	Fee Application Preparation & Hearing	18.40	4,280.00
Total Professional Services		729.50	358,313.00



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Services Rendered From October 1, 2021 Through January 31, 2022

DETAIL OF PROFESSIONAL SERVICES

<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Task Code: 200.20 - Document / Data Analysis (Financial / Accounting)					
11/15/21	Amy Strong	Met with BRG (RS) to discuss Diocese audited financial statement analysis.	0.20	350.00	70.00
11/15/21	Amy Strong	Analyzed statement of financial position and statement of activities of the Administrative Offices of the Diocese of Rockville Centre for 1994 - 1997.	2.30	350.00	805.00
11/15/21	Amy Strong	Analyzed statement of financial position and statement of activities of the Administrative Offices of the Diocese of Rockville Centre for 1998 - 1999.	1.50	350.00	525.00
11/15/21	Ray Strong	Discussed analysis of additional audited financial statements produced by Diocese with BRG (AS).	0.20	705.00	141.00
11/16/21	Amy Strong	Analyzed financial statements for Telecare from 2013 to 2015.	0.70	350.00	245.00
11/16/21	Amy Strong	Analyzed financial statements for Ecclesia from 2004 to 2005.	0.30	350.00	105.00
11/16/21	Amy Strong	Analyzed financial statements for Health and Welfare from 2019 to 2020.	0.30	350.00	105.00
11/16/21	Amy Strong	Analyzed financial statements for the Society for the Propagation of the Faith from 2019 to 2020.	0.20	350.00	70.00
11/16/21	Amy Strong	Analyzed financial statement for Diocesan Services from 2019 to 2020.	0.20	350.00	70.00
11/16/21	Amy Strong	Analyzed financial statements for Catholic Faith Network from 2017 to 2020.	0.70	350.00	245.00
11/16/21	Amy Strong	Analyzed financial statements Catholic Press Association from 2019 - 2020.	0.60	350.00	210.00
11/16/21	Amy Strong	Analyzed financial statements for Department of Education from 2017 to 2020.	0.60	350.00	210.00



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<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
11/16/21	Amy Strong	Analyzed financial statements for Healthcare and Other Assistancess from 2014 to 2020.	0.40	350.00	140.00
11/16/21	Amy Strong	Analyzed financial statements for the Lay Pension Plan/Qualified Retirement Plan for Priest from 2013 to 2020.	0.40	350.00	140.00
11/16/21	Amy Strong	Analyzed financial statements for Catholic Foundation of Long Island for 2018.	0.20	350.00	70.00
11/16/21	Amy Strong	Analyzed statement of financial position and statement of activities of the Administrative Offices of the Diocese of Rockville Centre for 2000 - 2005.	2.80	350.00	980.00
11/16/21	Amy Strong	Analyzed financial statements of the Administrative Offices of the DRVC for years 1994-1999 based on additional information received.	1.10	350.00	385.00
11/16/21	Amy Strong	Compiled financial statements of 403(b) Retirement for 2015 - 2020, Healthcare and Other Assistance for 2014 - 2020, Catholic Foundation of Long Island for 2018 and the Lay Pension Plan and the Qualified Retirement Plan for Priests for 2013 - 2020.	0.40	350.00	140.00
11/16/21	Amy Strong	Analyzed financial statements for Unitas Investment fund from 2004 to 2005.	0.30	350.00	105.00
11/18/21	Amy Strong	Examined financial statements of Cemeteries and Perm Main Trust from years 2018 to 2019.	0.60	350.00	210.00
11/18/21	Amy Strong	Updated comparative financial statement analysis for Debtor affiliates.	1.30	350.00	455.00
11/18/21	Amy Strong	Examined financial statements of Tomorrow's Hope Foundation from years 2013 to 2020.	1.20	350.00	420.00



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<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
11/29/21	Amy Strong	Updated balance sheet analysis of Rockville Diocese entities for the most recent audited year available based on additional information received for Catholic Charities and PSIP.	0.40	350.00	140.00
11/29/21	Amy Strong	Analyzed statement of changes in net assets of the Protected Self Insurance Program of the Diocese of Rockville Centre for 2019 - 2020.	0.90	350.00	315.00
11/29/21	Amy Strong	Compiled comparative statement of activities of the Catholic Charities of the Diocese of Rockville Centre for 2019 - 2020.	0.30	350.00	105.00
01/04/22	Karl Schliep	Generated file renaming script to aid in data handling.	2.00	465.00	930.00
01/06/22	Quinn Burnett	Researched financial data for broadcasting industry.	2.30	330.00	759.00
01/06/22	Quinn Burnett	Participated in call with BRG (EM) to discuss data collection.	0.60	330.00	198.00
01/06/22	Eric Madsen	Participated in call with BRG (QB) to discuss collection of comparables data.	0.60	750.00	450.00
01/06/22	Karl Schliep	Participated in call with BRG (RS) to discuss script for file renaming.	1.00	465.00	465.00
Total for Task Code 200.20			24.60		9,208.00
Task Code: 200.90 - Document / Data Analysis (Production Requests)					
10/05/21	Christina Tergevorkian	Examined newly uploaded audit documents produced by Debtor.	0.40	355.00	142.00
10/08/21	Matthew Babcock	Examined recent document productions provided by Debtor.	0.50	655.00	327.50
10/14/21	Ray Strong	Inspected documentation produced by Debtor in latest production.	0.30	705.00	211.50
10/26/21	Christina Tergevorkian	Examined additional document production by the Debtor on October 26, 2021.	1.00	355.00	355.00
10/29/21	Ray Strong	identified follow-up issues with Debtors latest document production.	0.40	705.00	282.00



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<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
10/29/21	Christina Tergevorkian	Analyzed additional documents produced by Debtor on October 29, 2021.	0.90	355.00	319.50
11/24/21	Christina Tergevorkian	Updated BRG information request tracker schedule to include 11/24/21 request of documents.	0.50	355.00	177.50
11/29/21	Christina Tergevorkian	Reviewed documents uploaded by Jones Day regarding Unitas financials.	1.00	355.00	355.00
12/02/21	Christina Tergevorkian	Reviewed newly added documents uploaded to Box relating to bank statements and MOR requests.	0.30	355.00	106.50
12/03/21	Christina Tergevorkian	Analyzed documents uploaded to Box regarding October bank statements and MOR supplement schedule.	1.60	355.00	568.00
12/08/21	Christina Tergevorkian	Reviewed KPMG audit work paper documents uploaded to Everlaw.	0.60	355.00	213.00
12/15/21	Christina Tergevorkian	Updated master document request list to reflect newly added DLA bank statement documents.	0.40	355.00	142.00
12/16/21	Christina Tergevorkian	Reviewed Unitas documents provided to identify missing documents to request.	2.10	355.00	745.50
12/20/21	Christina Tergevorkian	Reviewed newly added documents uploaded to Box as of 12/20/21 relating to trial balance and general ledgers.	2.00	355.00	710.00
12/23/21	Ray Strong	Discussed document production issues with BRG (CT) to respond to Counsel.	0.80	705.00	564.00
12/23/21	Christina Tergevorkian	Reviewed documents uploaded to Box relating to general ledgers.	1.50	355.00	532.50
12/23/21	Christina Tergevorkian	Spoke with BRG (RS) regarding document production issues.	0.80	355.00	284.00
12/27/21	Ray Strong	Attended call with BRG (CT) regarding outstanding document production from Debtor.	0.60	705.00	423.00
12/27/21	Ray Strong	Provided Counsel with outstanding document production information to assist in preparation of letter to Debtor.	0.30	705.00	211.50



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<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/27/21	Christina Tergevorkian	Updated master document request list to understand what requested documents are still outstanding.	1.20	355.00	426.00
12/27/21	Christina Tergevorkian	Spoke with BRG (RS) regarding outstanding document issues.	0.60	355.00	213.00
01/04/22	Christina Tergevorkian	Updated documents request list to reflect newly added document provided by the Diocese relating to Parish properties.	0.50	385.00	192.50
01/06/22	Ray Strong	Met with BRG (CT) to discuss document production requests..	0.20	735.00	147.00
01/06/22	Ray Strong	Attended status call with A&M (JG) regarding document production.	0.30	735.00	220.50
01/06/22	Christina Tergevorkian	Participated in meeting with BRG (RS) and A&M (JG) to discuss document production status.	0.30	385.00	115.50
01/06/22	Christina Tergevorkian	Spoke with BRG (RS) to discuss document production requests.	0.20	385.00	77.00
01/07/22	Ray Strong	Discussed latest Unitas documents produced by Debtor with BRG (CT).	0.70	735.00	514.50
01/07/22	Christina Tergevorkian	Spoke with BRG (RS) to discuss documents uploaded to Everlaw regarding Unitas, MAC and Diocese financials.	0.70	385.00	269.50
01/18/22	Paul Shields	Spoke with BRG (RS, MB, CT) regarding status of production of accounting records relating to the cemeteries and additional accounting production needed.	0.60	765.00	459.00
01/18/22	Ray Strong	Analyzed latest document productions from Debtor.	2.80	735.00	2,058.00
01/18/22	Ray Strong	Continued discussion regarding latest document productions from Debtor with BRG (CT).	1.30	735.00	955.50
01/18/22	Ray Strong	Discussed latest document productions from Debtor with BRG (CT).	0.80	735.00	588.00
01/18/22	Christina Tergevorkian	Spoke with BRG (RS) regarding all document production requests and what's still outstanding.	1.30	385.00	500.50



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<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
01/18/22	Christina Tergevorkian	Updated master documents request list with newly added Box documents.	1.80	385.00	693.00
01/18/22	Christina Tergevorkian	Spoke with BRG (RS) regarding general ledger and trial balance document production requests and what's still outstanding.	0.80	385.00	308.00
01/19/22	Christina Tergevorkian	Updated master document request list with documents uploaded to Box on 01/19/22.	0.40	385.00	154.00
01/20/22	Christina Tergevorkian	Updated master document request list with documents uploaded to Box on 1/19/22.	0.50	385.00	192.50
01/21/22	Eric Madsen	Prepared document request list.	1.80	750.00	1,350.00
01/21/22	Ray Strong	Discussed latest document request with PSZJ (BM) in preparation for letter to Debtor.	1.00	735.00	735.00
01/21/22	Ray Strong	Evaluated new document request list sent by PSZJ for updates.	1.10	735.00	808.50
01/22/22	Ray Strong	Developed additional document requests to be included in PSZJ latest document production requests.	1.30	735.00	955.50
01/26/22	Eric Madsen	Prepared list of materials to request.	1.20	750.00	900.00
01/26/22	Eric Madsen	Reviewed list of materials to request.	0.60	750.00	450.00
01/26/22	Ray Strong	Analyzed draft document request sent by Counsel for comments.	0.30	735.00	220.50
01/26/22	Christina Tergevorkian	Reviewed newly added documents uploaded to Box relating to Ecclesia.	2.00	385.00	770.00
01/31/22	Ray Strong	Analyzed revised document request sent by Counsel for final review.	0.20	735.00	147.00
01/31/22	Christina Tergevorkian	Analyzed discovery request letter in preparation to request additional documents.	1.40	385.00	539.00
Total for Task Code 200.90			41.90		21,629.50

Task Code: 220.00 - Debtors Operations / Monitoring (Monthly Operating Reports / Periodic Reporting)

10/06/21	Shelby Chaffos	Analyzed receipts and disbursements for August 2021 included with MOR.	0.50	300.00	150.00
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<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
10/07/21	Ray Strong	Discussed Diocese operating activity with PSZJ (BM) regarding ongoing monitoring of Debtor.	0.20	705.00	141.00
11/18/21	Ray Strong	Attended call with A&M (JG) regarding monthly operating reports filed in case from October 2020 through September 2021.	0.20	705.00	141.00
11/19/21	Ray Strong	Analyzed monthly operating reports prepared by Debtor from October 2020 through September 2021.	0.30	705.00	211.50
11/19/21	Ray Strong	Discussed monitoring of monthly operating reports from October 2020 through September 2021 prepared by Debtor with BRG (CT).	0.40	705.00	282.00
11/19/21	Christina Tergevorkian	Analyzed October 2020 through September 2021 MORs regarding ending bank account balances.	1.60	355.00	568.00
11/19/21	Christina Tergevorkian	Spoke with BRG (RS) regarding monthly operating reports from October 2020 through September 2021.	0.40	355.00	142.00
11/22/21	Ray Strong	Participated in meeting with BRG (CT) and A&M (JG, AC) to discuss cash flows from the MORs from October 2020 through September 2021..	0.20	705.00	141.00
11/22/21	Christina Tergevorkian	Participated in meeting with BRG (RS) and A&M (JG, AC) to discuss cash flows from the MORs from October 2020 through September 2021..	0.20	355.00	71.00
12/03/21	Christina Tergevorkian	Analyzed October 2021 MOR regarding ending bank account balances and income statement and balance sheet data.	0.80	355.00	284.00
12/07/21	Ray Strong	Discussed monthly operating report questions with A&M (JG).	0.10	705.00	70.50
12/08/21	Christina Tergevorkian	Analyzed MORs from October 2020 through October 2021 regarding Mission balance sheet and income statements.	1.30	355.00	461.50



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<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/08/21	Christina Tergevorkian	Analyzed MORs from October 2020 through October 2021 regarding PSIP balance sheet and income statements.	1.30	355.00	461.50
01/10/22	Christina Tergevorkian	Analyzed November 2021 ending bank statement balances in the MOR.	0.80	385.00	308.00
01/31/22	Christina Tergevorkian	Analyzed Administrative Office, PSIP, and Mission Office MORs regarding their balance sheet and income statements for December 2021.	0.90	385.00	346.50
01/31/22	Christina Tergevorkian	Analyzed December 2021 ending bank statement balances in the MOR.	0.60	385.00	231.00
Total for Task Code 220.00			9.80		4,010.50
Task Code: 300.00 - Asset Analysis (General - Debtors)					
10/05/21	Ray Strong	Analyzed Baker Tilley audit work papers produced by Debtor for Diocese asset analysis.	2.90	705.00	2,044.50
10/05/21	Ray Strong	Discussed document analysis issues with PSZJ (BM) for asset analysis.	0.50	705.00	352.50
10/08/21	Ray Strong	Analyzed IAC documentation for Diocese asset analysis.	1.90	705.00	1,339.50
10/11/21	Alexxi L. Arena	Participated in portion of call with UCC Counsel (KD, BM) and BRG (CT, MB) regarding asset analysis.	0.50	350.00	175.00
10/11/21	Matthew Babcock	Spoke with UCC Counsel (KD, BM) and BRG (CT, AA) in regard to asset analyses/investigations.	0.70	655.00	458.50
10/11/21	Ray Strong	Analyzed audited pension and retirement plan financial statements for Diocese asset analysis.	0.90	705.00	634.50
10/11/21	Ray Strong	Discussed asset analysis with BRG (MB, CT, AA) and PSZJ (KD, BM).	0.70	705.00	493.50
10/11/21	Christina Tergevorkian	Participated in meeting with BRG (MB, AA) and PSZJ (KD, BM) to discuss asset analysis.	0.70	355.00	248.50
10/18/21	Ray Strong	Analyzed balance sheets from retirement plans audited financial statements for asset analysis.	0.90	705.00	634.50



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c/o: Pachulski Stang Ziehl & Jones

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<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
10/18/21	Ray Strong	Analyzed balance sheets from health care plans audited financial statements for asset analysis.	0.70	705.00	493.50
11/08/21	Christina Tergevorkian	Evaluated financial statement audits produced by Debtor.	1.70	355.00	603.50
11/10/21	Matthew Babcock	Attended weekly status call with PSZJ (BM, KD) and BRG (MB, RS) regarding asset analysis.	0.90	655.00	589.50
11/10/21	Ray Strong	Attended weekly status call with PSZJ (BM, KD) and BRG (MB, CT) regarding asset analysis.	0.90	705.00	634.50
11/10/21	Christina Tergevorkian	Attended weekly status call with PSZJ (BM, KD) and BRG (MB, RS) regarding case assignments.	0.90	355.00	319.50
11/12/21	Christina Tergevorkian	Analyzed documents uploaded to Box pertaining to the requested audit work papers.	0.70	355.00	248.50
11/17/21	Matthew Babcock	Met with UCC Counsel (BM, KD) and BRG (RS, CT) to evaluate ongoing asset analyses.	1.70	655.00	1,113.50
11/17/21	Ray Strong	Attended weekly meeting with PSZJ (KD, BM) and BRG (MB, CT) to discuss status of ongoing asset analyses.	1.70	705.00	1,198.50
11/17/21	Christina Tergevorkian	Participated in meeting with BRG (BM, KD) and PSZJ (RS, MB) to discuss asset analyses.	1.70	355.00	603.50
11/23/21	Matthew Babcock	Met with UCC Counsel (BM, KD) and BRG (RS, CT) to discuss ongoing asset analyses.	0.50	655.00	327.50
11/23/21	Christina Tergevorkian	Participated in meeting with BRG (RS, CT) and PSZJ (BM, KD) to discuss asset investigation.	0.50	355.00	177.50
12/08/21	Ray Strong	Analyzed post petition asset trends from Oct 2020 through Oct 2021 for asset analysis.	1.70	705.00	1,198.50
12/08/21	Ray Strong	Analyzed prepetition balance sheets trends from 1995 through 2020 for asset analysis.	2.10	705.00	1,480.50



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12/14/21	Ray Strong	Developed work streams pursuant to areas of inquiry by Committee during Committee call.	0.30	705.00	211.50
12/14/21	Christina Tergevorkian	Reviewed documents uploaded to Box relating to the DLA bank statements.	1.20	355.00	426.00
12/23/21	Christina Tergevorkian	Reviewed KPMG Audit work papers in Everlaw in preparation for analysis.	1.10	355.00	390.50
12/27/21	Shelby Chaffos	Reviewed Debtor audit work papers from KPMG.	0.90	300.00	270.00
12/27/21	Christina Tergevorkian	Reviewed KPMG audit work papers for Diocese in preparation for analysis.	1.80	355.00	639.00
12/28/21	Christina Tergevorkian	Continued to review KPMG audit work papers and organized documents in preparation for analysis.	2.40	355.00	852.00
12/29/21	Christina Tergevorkian	Reviewed KPMG audit work papers in relation to Administrative Office FY 2013 through FY 2015 in preparation for analysis.	2.80	355.00	994.00
01/04/22	Ray Strong	Examined KPMG audit work papers produced by Debtor.	1.20	735.00	882.00
01/05/22	Matthew Babcock	Developed work streams for BRG related to asset analyses.	0.40	675.00	270.00
01/13/22	Matthew Babcock	Met with BRG (RS) to discuss case issues, including asset analysis.	0.20	675.00	135.00
01/13/22	Ray Strong	Discussed asset analysis with BRG (MB).	0.20	735.00	147.00
01/18/22	Christina Tergevorkian	Reviewed trial balance files in preparation to combine everything into one master file.	0.60	385.00	231.00
01/21/22	Tasha Hatton	Participated in meeting with BRG (CT) to discuss trial balance consolidation task in preparation for analysis.	0.30	265.00	79.50
01/21/22	Tasha Hatton	Analyzed Diocese of Rockville trial balances for the Administrative Office, PSIP, and priority affiliates for periods 2020 to 2010.	2.60	265.00	689.00
01/21/22	Christina Tergevorkian	Participated in meeting with BRG (TH) to discuss trial balance consolidation task in preparation for analysis.	0.30	385.00	115.50



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Total for Task Code 300.00			41.70		21,701.50
Task Code: 301.00 - Asset Analysis (General - Debtors Restricted / Identified Assets)					
01/19/22	Christina Tergevorkian	Reviewed restricted assets schedule and supporting documents to understand what has been provided in preparation for analysis.	0.90	385.00	346.50
Total for Task Code 301.00			0.90		346.50
Task Code: 302.00 - Asset Analysis (General - Related Non-Debtors)					
10/08/21	Ray Strong	Analyzed IAC documentation for Unitas asset analysis.	0.60	705.00	423.00
10/08/21	Ray Strong	Analyzed IAC documentation for MAC asset analysis.	0.70	705.00	493.50
10/11/21	Ray Strong	Analyzed audited Clemco financial statements for asset analysis.	0.60	705.00	423.00
10/11/21	Ray Strong	Analyzed audited Department of Education financial statements for asset analysis.	0.40	705.00	282.00
10/18/21	Ray Strong	Analyzed balance sheets from non-debtors audited financial statements for asset analysis.	1.10	705.00	775.50
11/16/21	Ray Strong	Analyzed identified Parish assets in preparation for UCC meeting.	1.20	705.00	846.00
11/17/21	Ray Strong	Analyzed documents produced by Debtor regarding Unitas for asset analysis.	0.80	705.00	564.00
11/17/21	Ray Strong	Analyzed documents produced by Debtor regarding MAC for asset analysis.	0.60	705.00	423.00
12/14/21	Ray Strong	Analyzed Catholic Charities financial information provided by Debtor for Affiliate asset analysis.	1.60	705.00	1,128.00
12/14/21	Ray Strong	Analyzed Unitas financial information provided by Debtor for affiliate asset analysis.	0.50	705.00	352.50
12/14/21	Ray Strong	Analyzed Mission Assistance financial information provided by Debtor for affiliate asset analysis.	0.50	705.00	352.50



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12/15/21	Ray Strong	Analyzed financial information provided by Debtor for CemCo/Diocese Cemeteries for asset analysis.	1.60	705.00	1,128.00
12/15/21	Ray Strong	Analyzed financial information provided by Debtor for Department of Education for asset analysis.	1.50	705.00	1,057.50
12/17/21	Ray Strong	Discussed affiliate asset analysis with BRG (CT) in preparation for future Committee meeting.	0.60	705.00	423.00
12/17/21	Christina Tergevorkian	Analyzed Mission Assistance Corp financial statements to create a summary asset analysis.	1.50	355.00	532.50
12/17/21	Christina Tergevorkian	Analyzed Seminary financial statements to create a summary asset analysis.	1.50	355.00	532.50
12/17/21	Christina Tergevorkian	Analyzed Unitas financial statements to create a summary asset analysis.	1.50	355.00	532.50
12/17/21	Christina Tergevorkian	Spoke with BRG (RS) to discuss asset analysis for the Diocese affiliate entities.	0.60	355.00	213.00
12/20/21	Christina Tergevorkian	Analyzed Catholic Charities financial statements to create a summary asset analysis.	1.50	355.00	532.50
12/20/21	Christina Tergevorkian	Analyzed High Schools financial statements to create a summary asset analysis.	1.40	355.00	497.00
12/20/21	Christina Tergevorkian	Analyzed Department of Education financial statements to create a summary asset analysis.	0.70	355.00	248.50
12/21/21	Ray Strong	Analyzed financial graphs for balance sheet activity of related non-debtors.	1.10	705.00	775.50
12/21/21	Christina Tergevorkian	Analyzed Telecare financial statements to create a comparative income statement analysis.	2.30	355.00	816.50
12/21/21	Christina Tergevorkian	Analyzed Telecare financial statements to create a comparative balance sheet analysis.	1.80	355.00	639.00



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12/22/21	Christina Tergevorkian	Analyzed Telecare and Catholic Faith Network financial statements to create a summary asset analysis.	1.00	355.00	355.00
12/22/21	Christina Tergevorkian	Reviewed Unitas, Ecclesia, MAC, High Schools, and DOE financial statements summary asset analysis.	1.50	355.00	532.50
12/23/21	Ray Strong	Analyzed accounting data/reports provided by Debtor regarding non-Debtor entities.	1.70	705.00	1,198.50
12/23/21	Ray Strong	Analyzed accounting data/reports provided by Debtor regarding Debtor business segments.	1.60	705.00	1,128.00
12/23/21	Ray Strong	Analyzed perpetual care maintenance analyses performed by Debtor actuary for asset analysis.	1.40	705.00	987.00
12/27/21	Christina Tergevorkian	Reviewed KPMG audit work papers for Affiliates in preparation for analysis.	0.90	355.00	319.50
12/27/21	Christina Tergevorkian	Reviewed High Schools and DOE financial statements summary asset analysis.	1.30	355.00	461.50
12/27/21	Christina Tergevorkian	Reviewed trial balance schedules provided for Administrative Office, PSIP and other affiliate entities.	0.80	355.00	284.00
12/28/21	Christina Tergevorkian	Reviewed Unitas, Ecclesia, and MAC financial statements summary asset analysis.	2.60	355.00	923.00
12/28/21	Christina Tergevorkian	Reviewed KPMG audit work papers in relation to Unitas and MAC in preparation for analysis.	2.00	355.00	710.00
12/29/21	Christina Tergevorkian	Reviewed KPMG audit work papers in relation to MAC FY 2013 through FY 2015 in preparation for analysis.	2.50	355.00	887.50
12/29/21	Christina Tergevorkian	Continued to review KPMG audit work papers in relation to Unitas and MAC in preparation for analysis.	2.80	355.00	994.00
12/30/21	Christina Tergevorkian	Reviewed KPMG audit work papers in relation to Unitas FY 2013 through FY 2015 in preparation for analysis.	2.00	355.00	710.00



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12/30/21	Christina Tergevorkian	Examined KPMG audit work paper documents into Administrative Office, Unitas, and MAC folders.	1.20	355.00	426.00
12/30/21	Christina Tergevorkian	Reviewed KPMG audit work papers in relation to Unitas FY 2013 through FY 2015 bank statements in preparation for analysis.	1.30	355.00	461.50
01/04/22	Christina Tergevorkian	Reviewed KPMG audit work paper documentation.	0.20	385.00	77.00
01/10/22	Christina Tergevorkian	Analyzed Administrative Office, PSIP, and Mission Office MORs regarding their balance sheet and income statements for November 2021.	0.80	385.00	308.00
01/13/22	Ray Strong	Investigated Department of Education financial documentation produced by Debtor for asset analysis.	1.40	735.00	1,029.00
01/14/22	Matthew Babcock	Met with BRG (RS) to discuss asset analyses.	1.00	675.00	675.00
01/14/22	Ray Strong	Attended call with BRG (MB) regarding status of asset analysis for affiliates.	1.00	735.00	735.00
01/18/22	Matthew Babcock	Met with BRG (RS, PS, CT) to discuss DOE analysis.	0.60	675.00	405.00
01/18/22	Quinn Burnett	Reviewed documents describing perpetual care fund.	2.70	330.00	891.00
01/18/22	Quinn Burnett	Researched discount rate information for perpetual care fund.	0.90	330.00	297.00
01/18/22	Eric Madsen	Reviewed 10Ks for publicly traded cemeteries.	0.90	750.00	675.00
01/18/22	Eric Madsen	Reviewed Anchin valuation.	1.20	750.00	900.00
01/18/22	Eric Madsen	Identified publicly traded cemeteries.	0.80	750.00	600.00
01/18/22	Ray Strong	Discussed Department of Education analysis with BRG (MB, CT, PS).	0.60	735.00	441.00
01/18/22	Christina Tergevorkian	Updated Catholic Foundation comparative audit analysis to reflect 2019 financials.	0.60	385.00	231.00
01/18/22	Christina Tergevorkian	Participated in meeting with BRG (RS, MB, PS) to discuss document production related to Department of Education.	0.60	385.00	231.00



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01/19/22	Jeffrey Shaw	Spoke with BRG (RS) regarding DOE asset analysis.	2.10	565.00	1,186.50
01/19/22	Ray Strong	Attended call with BRG (JS) regarding investigation of Department of Education transfers/assets.	2.10	735.00	1,543.50
01/19/22	Ray Strong	Attended call with PSZJ (BM) regarding investigation of Department of Education transfers/assets.	0.30	735.00	220.50
01/19/22	Ray Strong	Analyzed documents produced by Debtor for Department of Education transfers/asset analysis.	2.70	735.00	1,984.50
Total for Task Code 302.00			71.30		36,799.00

Task Code: 310.00 - Asset Analysis (Cash / Bank Accounts - Debtors)

10/01/21	Alexxi L. Arena	Participated in meeting with BRG (RS, CT) re: CMA GL and bank account receipts and disbursements analysis.	0.30	350.00	105.00
10/01/21	Ray Strong	Discussed cash receipts and disbursement analysis for CMA account with BRG (CT, AA).	0.30	705.00	211.50
10/01/21	Ray Strong	Discussed bank account statistics/metrics for Debtor bank accounts with BRG (CT).	0.20	705.00	141.00
10/01/21	Ray Strong	Analyzed cash receipts and disbursements general ledger activity for Debtor operating account from 2019-2020.	2.10	705.00	1,480.50
10/01/21	Ray Strong	Analyzed cash receipts and disbursements general ledger activity for Debtor operating account from 2017-2018.	1.90	705.00	1,339.50
10/01/21	Ray Strong	Analyzed bank account statistics/metrics for Debtor bank accounts prepared by BRG.	0.20	705.00	141.00
10/01/21	Christina Tergevorkian	Met with BRG (RS) regarding Debtor bank account metrics and statistics for analysis.	0.20	355.00	71.00
10/01/21	Christina Tergevorkian	Participated in meeting with BRG (RS, AA) to discuss CMA general ledger and bank account analysis.	0.30	355.00	106.50



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10/01/21	Christina Tergevorkian	Analyzed general ledger cash account activity for asset analysis.	1.10	355.00	390.50
10/01/21	Christina Tergevorkian	Analyzed general ledger cash account activity transactions averages/metrics for operating account.	2.10	355.00	745.50
10/01/21	Christina Tergevorkian	Analyzed general ledger cash account activity transactions averages/metrics for CMA account.	0.40	355.00	142.00
10/05/21	Matthew Babcock	Spoke with BRG (RS) in regard to operating account analysis.	0.30	655.00	196.50
10/05/21	Ray Strong	Analyzed general ledger transaction detail for DLA Account transactions greater than \$10,000 for asset analysis.	2.10	705.00	1,480.50
10/05/21	Ray Strong	Analyzed general ledger transaction detail for operating account transactions greater than \$10,000 for asset analysis.	1.90	705.00	1,339.50
10/05/21	Ray Strong	Discussed operating account analysis with BRG (MB) for asset analysis.	0.30	705.00	211.50
10/05/21	Ray Strong	Evaluated Baker Tilley audit work papers produced by Debtor for Diocese to identify additional bank account documentation.	0.20	705.00	141.00
10/06/21	Christina Tergevorkian	Analyzed general ledger and bank account analysis for the COA operating account.	1.30	355.00	461.50
10/06/21	Christina Tergevorkian	Investigated general ledger analysis in preparation for CMA account analysis.	2.00	355.00	710.00
10/07/21	Alexxi L. Arena	Participated in call with BRG (CT) to discuss analysis of Diocese COA and CMA bank statement and GL activity.	0.30	350.00	105.00
10/07/21	Ray Strong	Discussed analysis of operating account transaction activity with BRG (CT) for asset analysis.	0.60	705.00	423.00
10/07/21	Christina Tergevorkian	Continued to review general ledger analysis in preparation for CMA account analysis.	0.80	355.00	284.00



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10/07/21	Christina Tergevorkian	Spoke with BRG (RS) regarding Diocese COA general ledger and bank statement activity.	0.60	355.00	213.00
10/07/21	Christina Tergevorkian	Spoke with BRG (AA) regarding Diocese COA and CMA general ledger and bank statement activity in preparation for analysis.	0.30	355.00	106.50
10/07/21	Christina Tergevorkian	Analyzed Diocese CMA general ledger activity to establish initial threshold of activity to analyze.	1.40	355.00	497.00
10/07/21	Christina Tergevorkian	Verified Diocese CMA general ledger activity with third party CMA bank statement activity.	1.80	355.00	639.00
10/07/21	Christina Tergevorkian	Verified Diocese 2016 CMA operating account general ledger activity with third party CMA bank statement activity regarding IAC transfer analysis.	1.20	355.00	426.00
10/07/21	Christina Tergevorkian	Verified Diocese 2017 CMA operating account general ledger activity with third party CMA bank statement activity regarding IAC transfer analysis.	1.50	355.00	532.50
10/08/21	Christina Tergevorkian	Analyzed Diocese 2020 CMA operating account general ledger activity by comparing to CMA bank statement activity.	1.60	355.00	568.00
10/08/21	Christina Tergevorkian	Analyzed Diocese 2021 CMA operating account general ledger activity by comparing to CMA bank statement activity.	0.50	355.00	177.50
10/08/21	Christina Tergevorkian	Analyzed Diocese 2016-2021 CMA money market account general ledger activity by comparing to CMA bank statement activity.	1.80	355.00	639.00
10/08/21	Christina Tergevorkian	Analyzed Diocese 2018 CMA operating account general ledger activity by comparing to CMA bank statement activity.	2.40	355.00	852.00
10/08/21	Christina Tergevorkian	Analyzed Diocese 2019 CMA operating account general ledger activity by comparing to CMA bank statement activity.	1.70	355.00	603.50



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10/11/21	Christina Tergevorkian	Analyzed Diocese 2016-2021 CMA money market account general ledger and categorized activity.	1.50	355.00	532.50
10/11/21	Christina Tergevorkian	Analyzed Diocese 2016-2021 CMA operating account general ledger and categorized activity.	1.80	355.00	639.00
10/14/21	Ray Strong	Analyzed general ledger transaction activity for DLA accounts for asset analysis.	1.70	705.00	1,198.50
10/20/21	Ray Strong	Analyzed general operating account transaction activity over past 6 years for asset analysis.	1.30	705.00	916.50
11/01/21	Ray Strong	Analyzed document productions from Debtor uploaded into Everlaw for financial analysis.	2.40	705.00	1,692.00
11/17/21	Ray Strong	Analyzed audited financial statements regarding DLA activity for asset analysis.	1.60	705.00	1,128.00
12/03/21	Shelby Chaffos	Analyzed receipts and disbursements for September - October 2021.	1.20	300.00	360.00
12/07/21	Ray Strong	Analyzed investment account activity from 2009 through 2020 for Diocese asset analysis.	1.70	705.00	1,198.50
12/07/21	Ray Strong	Analyzed cash account activity from 2009 through 2020 for Diocese asset analysis.	2.10	705.00	1,480.50
12/08/21	Christina Tergevorkian	Reviewed October 2021 bank statements for the active Diocese accounts.	1.60	355.00	568.00
12/15/21	Christina Tergevorkian	Continued to review documents uploaded to Box relating to the DLA bank statements.	1.50	355.00	532.50
12/15/21	Christina Tergevorkian	Updated Bank Account Index schedule to reflect DLA bank accounts added and newly added Diocese October bank statements.	2.10	355.00	745.50
12/15/21	Christina Tergevorkian	Processed DLA Chase operating (0944) and money market (8105) account through ScanWriter in preparation for analysis of the data.	1.30	355.00	461.50



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12/15/21	Christina Tergevorkian	Reconciled ScanWriter export of DLA Chase operating (0944) account with bank statements from December 2015 through October 2016 to ensure accuracy.	2.80	355.00	994.00
12/16/21	Christina Tergevorkian	Processed DLA Chase operating (0944) and Signature Bank money market (6312) account through ScanWriter in preparation for analysis of the data.	1.20	355.00	426.00
12/16/21	Christina Tergevorkian	Reconciled ScanWriter export of DLA Chase operating (0944) account with bank statements from November 2016 through June 2019 to ensure accuracy.	2.30	355.00	816.50
12/17/21	Christina Tergevorkian	Reconciled ScanWriter export of DLA Signature Bank money market (6312) account with bank statements from January 2015 through October 2018 to ensure accuracy.	0.50	355.00	177.50
12/17/21	Christina Tergevorkian	Reconciled ScanWriter export of DLA Chase money market (8105) account with bank statements from January 2015 through February 2018 to ensure accuracy.	0.50	355.00	177.50
12/23/21	Christina Tergevorkian	Reviewed newly added documents uploaded to Box as of 12/21/21 relating to DLA bank statements.	1.50	355.00	532.50
12/24/21	Karl Schliep	Developed Python script to automate bank statement extraction for cash analysis.	1.00	435.00	435.00
01/04/22	Ray Strong	Analyzed notice of bank account closure sent by Debtor.	0.20	735.00	147.00
01/06/22	Ray Strong	Evaluated code/scripts prepared for bank account analysis with BRG (KS).	1.00	735.00	735.00
01/06/22	Christina Tergevorkian	Reviewed work done on non-IAC transactions in preparation for analysis.	2.00	385.00	770.00
01/06/22	Christina Tergevorkian	Analyzed operating account activity.	1.70	385.00	654.50
01/06/22	Christina Tergevorkian	Analyzed operating account activity related to bank clear dates for certain transactions.	1.30	385.00	500.50



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01/07/22	Christina Tergevorkian	Analyzed CMA 2016 through 2021 general ledger activity with the CMA bank statement activity to add clear dates and bank descriptions.	2.30	385.00	885.50
01/07/22	Christina Tergevorkian	Analyzed DLA and CMA general ledgers to ensure consistency and in preparation for analysis with bank statement activity.	1.40	385.00	539.00
01/07/22	Christina Tergevorkian	Reconciled ScanWriter export of DLA Chase operating (0944) account with bank statements from November October 2014 through November 2015 to ensure accuracy.	1.90	385.00	731.50
01/07/22	Christina Tergevorkian	Analyzed DLA 2014 through 2017 general ledger with the DLA bank statement activity to add clear dates and bank descriptions.	1.70	385.00	654.50
01/11/22	Christina Tergevorkian	Analyzed DLA January 2016 through July 2019 general ledger money market transactions with the DLA bank statement activity.	1.60	385.00	616.00
01/11/22	Christina Tergevorkian	Continued to analyze DLA 2014 through 2017 general ledger with the DLA bank statement activity to add clear dates and bank descriptions.	1.70	385.00	654.50
01/11/22	Christina Tergevorkian	Analyzed DLA October 2014 through December 2015 general ledger money market transactions with the DLA bank statement activity.	1.90	385.00	731.50
01/11/22	Christina Tergevorkian	Analyzed DLA 2018 through 2019 general ledger with the DLA bank statement activity to add clear dates and bank descriptions.	2.30	385.00	885.50
01/12/22	Christina Tergevorkian	Analyzed DLA January 2014 through July 2019 general ledger money market 0771 transactions with the DLA 0771 bank statement activity.	2.20	385.00	847.00
01/12/22	Christina Tergevorkian	Analyzed DLA general ledger transactions over \$50,000 with the DLA operating bank statement activity.	2.60	385.00	1,001.00



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01/12/22	Christina Tergevorkian	Reconciled ScanWriter export of DLA Chase money market (0771) account with bank statements from January 2014 through July 2019 to ensure accuracy.	1.80	385.00	693.00
01/13/22	Shelby Chaffos	Analyzed Receipts and Disbursements for November 2021.	0.70	330.00	231.00
01/13/22	Shelby Chaffos	Analyzed DLA operating bank statement deposits over \$50,000 from March 2018 to January 2019 with the DLA general ledger activity.	1.20	330.00	396.00
01/13/22	Shelby Chaffos	Analyzed DLA operating bank statement deposits over \$50,000 from June 2016 to March 2018 with the DLA general ledger activity.	2.80	330.00	924.00
01/13/22	Christina Tergevorkian	Analyzed DLA operating bank statement deposits over \$50,000 from October 2015 to December 2015 with the DLA general ledger activity.	1.00	385.00	385.00
01/13/22	Christina Tergevorkian	Analyzed CMA operating bank statement deposits over \$50,000 from May 2016 to April 2021 with the CMA general ledger activity.	1.50	385.00	577.50
01/13/22	Christina Tergevorkian	Continued to analyze DLA general ledger transactions over \$50,000 with the DLA operating bank statement activity.	2.00	385.00	770.00
01/13/22	Christina Tergevorkian	Analyzed DLA operating bank statement deposits over \$50,000 from January 2016 to March 2017 with the DLA general ledger activity.	1.40	385.00	539.00
01/13/22	Christina Tergevorkian	Analyzed CMA operating bank statement checks under \$50,000 from May 2016 to April 2021 with the CMA general ledger activity.	1.30	385.00	500.50
01/14/22	Christina Tergevorkian	Analyzed COA general ledger transactions over \$50,000 with the COA operating bank statement activity.	1.30	385.00	500.50



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01/14/22	Christina Tergevorkian	Analyzed COA general ledger in preparation to compare with bank statement activity.	1.30	385.00	500.50
01/14/22	Christina Tergevorkian	Analyzed COA general ledger checks with the COA operating bank statement activity.	2.40	385.00	924.00
01/14/22	Christina Tergevorkian	Analyzed DLA operating bank statement checks under \$50,000 from October 2015 to July 2019 with the DLA general ledger activity.	2.40	385.00	924.00
01/18/22	Christina Tergevorkian	Analyzed COA general ledger activity above \$50,000.	1.80	385.00	693.00
01/19/22	Quinn Burnett	Summarized asset allocation of investment portfolio.	1.30	330.00	429.00
01/19/22	Christina Tergevorkian	Analyzed COA general ledger activity below \$50,000.	1.70	385.00	654.50
01/19/22	Christina Tergevorkian	Analyzed COA general ledger activity above \$50,000 in 2016.	1.50	385.00	577.50
01/20/22	Christina Tergevorkian	Analyzed COA general ledger activity checks below \$50,000 that didn't clear.	1.20	385.00	462.00
01/20/22	Christina Tergevorkian	Analyzed COA general ledger activity deposits above \$50,000.	2.00	385.00	770.00
01/21/22	Christina Tergevorkian	Analyzed COA general ledger activity deposits above \$50,000 in 2018 and 2019.	2.30	385.00	885.50
01/21/22	Christina Tergevorkian	Analyzed COA general ledger activity deposits above \$50,000 in 2020 and 2021.	1.70	385.00	654.50
01/21/22	Christina Tergevorkian	Analyzed COA general ledger activity deposits above \$50,000 in 2016 and 2017.	1.60	385.00	616.00
01/21/22	Christina Tergevorkian	Analyzed COA general ledger activity checks below \$50,000 in 2016.	1.80	385.00	693.00
01/24/22	Shelby Chaffos	Analyzed COA operating bank statement disbursements from September 2020 with the COA general ledger activity.	0.70	330.00	231.00



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01/24/22	Ray Strong	Analyzed general ledger cash activity for DLA accounts for non-IAC transfer analysis.	2.10	735.00	1,543.50
01/24/22	Ray Strong	Analyzed general ledger cash activity for CMA account for non-IAC transfer analysis.	2.30	735.00	1,690.50
01/24/22	Ray Strong	Analyzed general ledger cash activity for operating account for non-IAC transfer analysis.	1.80	735.00	1,323.00
01/24/22	Christina Tergevorkian	Continued to analyze COA general ledger activity checks below \$50,000 in 2016.	0.80	385.00	308.00
01/24/22	Christina Tergevorkian	Analyzed COA general ledger activity checks below \$50,000 in 2017.	1.40	385.00	539.00
01/24/22	Christina Tergevorkian	Analyzed COA general ledger activity checks below \$50,000 in 2018.	1.50	385.00	577.50
01/24/22	Christina Tergevorkian	Analyzed COA general ledger activity checks below \$50,000 in 2019.	1.40	385.00	539.00
01/24/22	Christina Tergevorkian	Analyzed COA general ledger activity checks below \$50,000 in 2020.	1.60	385.00	616.00
01/24/22	Christina Tergevorkian	Analyzed COA general ledger activity checks below \$50,000 in 2021.	1.30	385.00	500.50
01/31/22	Shelby Chaffos	Analyzed receipts and disbursements for December 2021.	0.50	330.00	165.00
01/31/22	Ray Strong	Analyzed general ledger cash activity for operating account for non-IAC transfer analysis.	1.70	735.00	1,249.50
01/31/22	Ray Strong	Analyzed general ledger cash activity for DLA accounts for non-IAC transfer analysis.	1.10	735.00	808.50
01/31/22	Ray Strong	Analyzed general ledger cash activity for CMA account for non-IAC transfer analysis.	1.50	735.00	1,102.50
Total for Task Code 310.00			148.80		66,339.00
Task Code: 322.00 - Asset Analysis (Investments / Funds - Related Non-Debtors)					
10/20/21	Christina Tergevorkian	Examined investment documentation produced by Debtor regarding investments held by Parishes.	1.70	355.00	603.50



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11/01/21	Christina Tergevorkian	Analyzed documentation produced by Debtor regarding Parish investment activity.	2.00	355.00	710.00
11/02/21	Ray Strong	Examined document productions from Debtor uploaded into Everlaw for financial analysis.	1.60	705.00	1,128.00
11/22/21	Ray Strong	Analyzed Parish Investment information for asset analysis.	2.70	705.00	1,903.50
12/16/21	Christina Tergevorkian	Reviewed Unitas participant investment statements to identify missing documents to request.	2.00	355.00	710.00
01/21/22	Quinn Burnett	Participated in call with (EM, PS) to discuss valuation strategy.	0.20	330.00	66.00
01/21/22	Quinn Burnett	Reviewed financial statements to summarize Perpetual Care Fund valuation and asset allocation of investment fund.	2.40	330.00	792.00
01/24/22	Quinn Burnett	Reviewed financial statements to summarize Perpetual Care Fund valuation and asset allocation of investment fund.	2.40	330.00	792.00
Total for Task Code 322.00			15.00		6,705.00
Task Code: 330.00 - Asset Analysis (Real Property - Debtors)					
10/20/21	Amanda Marigliano	Continued to analyze parcels in Suffolk/Nassau counties to determine Diocese ownership.	1.30	400.00	520.00
10/21/21	Amanda Marigliano	Examined updated parcel data obtained from county assessors for real estate analysis.	1.40	400.00	560.00
10/21/21	Christina Tergevorkian	Identified real estate parcels requiring further evaluation for asset analysis.	1.10	355.00	390.50
10/28/21	Christina Tergevorkian	Analyzed Diocese properties they still own and have sold.	1.30	355.00	461.50
10/28/21	Christina Tergevorkian	Examined real estate documentation produced by Debtor for real estate analysis.	1.10	355.00	390.50
11/10/21	Christina Tergevorkian	Analyzed real estate values for Debtor identified properties for asset analysis.	0.50	355.00	177.50



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11/22/21	Ray Strong	Attended call with BRG (CT) regarding updates to the real estate analysis.	0.20	705.00	141.00
11/22/21	Christina Tergevorkian	Updated real estate analysis in preparation to send to UCC.	1.00	355.00	355.00
11/22/21	Christina Tergevorkian	Spoke with BRG (RS) to discuss real estate analysis in preparation to send schedule to the Committee.	0.20	355.00	71.00
11/29/21	Ray Strong	Met with BRG (CT) to discuss Diocese real estate analysis in preparation for Committee meeting.	0.20	705.00	141.00
11/29/21	Christina Tergevorkian	Participated in call with BRG (RS) to discuss Diocese real estate in preparation for Committee meeting.	0.20	355.00	71.00
11/30/21	Ray Strong	Discussed outstanding issues on real estate analysis with BRG (CT).	0.30	705.00	211.50
12/20/21	Christina Tergevorkian	Updated master real estate schedule to include property detail regarding Diocese properties.	0.50	355.00	177.50
12/23/21	Christina Tergevorkian	Analyzed documents relating to owned Diocese property in order to update master real estate file.	2.80	355.00	994.00
01/04/22	Ray Strong	Analyzed recent real estate documents provided by Diocese for asset analysis.	0.30	735.00	220.50
01/04/22	Christina Tergevorkian	Analyzed real estate documentation produced by Debtor for asset analysis.	0.30	385.00	115.50
01/04/22	Christina Tergevorkian	Updated master real estate file to reflect new property information provided by the Diocese.	2.10	385.00	808.50
Total for Task Code 330.00			14.80		5,806.50
Task Code: 332.00 - Asset Analysis (Real Property - Related Non-Debtors)					
10/09/21	Ray Strong	Analyzed IAC documentation produced by Debtor relating to Seminary transfers.	1.20	705.00	846.00
10/09/21	Ray Strong	Analyzed IAC documentation produced by Debtor relating to Cemetery transfers.	1.50	705.00	1,057.50



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10/09/21	Ray Strong	Analyzed IAC documentation produced by Debtor relating to school transfers to DOE.	1.30	705.00	916.50
10/11/21	Christina Tergevorkian	Continued to analyze Parish property 2021 assessed values.	1.00	355.00	355.00
10/11/21	Christina Tergevorkian	Analyzed Parish property 2021 assessed values.	2.20	355.00	781.00
10/12/21	Ray Strong	Attended call with BRG (CT) regarding ongoing examination of Parish real estate for asset analysis.	1.30	705.00	916.50
10/12/21	Christina Tergevorkian	Spoke with BRG (RS) regarding Parish real estate properties and assessed values.	1.30	355.00	461.50
10/12/21	Christina Tergevorkian	Analyzed Parish property 2019 assessed CoStar values.	2.50	355.00	887.50
10/12/21	Christina Tergevorkian	Continued to analyze Parish property 2021 assessed values.	1.50	355.00	532.50
10/13/21	Christina Tergevorkian	Analyzed real estate documentation provided by Diocese relating to Parish properties.	1.70	355.00	603.50
10/13/21	Christina Tergevorkian	Verified Parish properties in master real estate file with the tax exemption filing binders data.	2.90	355.00	1,029.50
10/13/21	Christina Tergevorkian	Continued to verify Parish properties in master real estate file with the tax exemption filing binders data.	2.80	355.00	994.00
10/14/21	Ray Strong	Attended call with BRG (CT) regarding ongoing examination of Parish real estate for asset analysis.	0.30	705.00	211.50
10/14/21	Christina Tergevorkian	Verified identified Parish real estate with assessor real estate information for asset analysis.	2.10	355.00	745.50
10/14/21	Christina Tergevorkian	Verified identified Parish real estate with the Anderson Report for asset analysis..	2.90	355.00	1,029.50
10/14/21	Christina Tergevorkian	Verified identified Parish real estate with Debtor provided real estate information for asset analysis..	1.70	355.00	603.50



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10/14/21	Christina Tergevorkian	Identified additional Parish properties to be added to real estate asset analysis.	1.10	355.00	390.50
10/14/21	Christina Tergevorkian	Evaluated Anderson real estate report provided by State Court counsel.	1.30	355.00	461.50
10/14/21	Christina Tergevorkian	Spoke with BRG (RS) regarding Anderson report of Parish property values.	0.30	355.00	106.50
10/15/21	Christina Tergevorkian	Identified missing Parish properties to be added to Parish real estate analysis.	1.50	355.00	532.50
10/15/21	Christina Tergevorkian	Updated master real estate analysis before discussing results with BRG (RS).	1.10	355.00	390.50
10/15/21	Christina Tergevorkian	Evaluated Anderson real estate report provided by State Court counsel.	2.50	355.00	887.50
10/15/21	Christina Tergevorkian	Verified identified Parish real estate with the Anderson Report for asset analysis..	2.90	355.00	1,029.50
10/18/21	Ray Strong	Discussed Parish real estate analysis issues with BRG (CT).	0.40	705.00	282.00
10/18/21	Christina Tergevorkian	Examined Parish property documentation identified from third party sources for asset analysis.	0.80	355.00	284.00
10/18/21	Christina Tergevorkian	Spoke with BRG (RS) regarding real estate analysis of Parish properties.	0.40	355.00	142.00
10/19/21	Amanda Marigliano	Analyzed real estate assessor data for Diocese affiliates to update real estate analysis.	1.50	400.00	600.00
10/19/21	Paul Shields	Reviewed status of evaluation performed in connection with the Diocese Cemeteries.	0.30	750.00	225.00
10/19/21	Ray Strong	Discussed further analysis of non-debtor real estate with BRG (CT).	0.20	705.00	141.00
10/19/21	Ray Strong	Evaluated ongoing real estate analysis to develop additional work flows.	0.70	705.00	493.50
10/19/21	Christina Tergevorkian	Evaluated updated real estate analysis in preparation for meeting with UCC counsel.	1.50	355.00	532.50



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10/19/21	Christina Tergevorkian	Identified Parish properties requiring additional examination for real estate analysis.	0.70	355.00	248.50
10/19/21	Christina Tergevorkian	Participated in meeting with BRG (RS) to discuss non-debtor real estate analysis.	0.20	355.00	71.00
10/20/21	Amanda Marigliano	Continued to analyze parcels in Suffolk counties to determine affiliate ownership.	0.60	400.00	240.00
10/20/21	Amanda Marigliano	Continued to analyze parcels in Nassau counties to determine affiliate ownership.	2.40	400.00	960.00
10/20/21	Christina Tergevorkian	Examined Anderson Report to evaluate differences in BRG real estate analysis.	0.50	355.00	177.50
10/20/21	Christina Tergevorkian	Analyzed third party county assessor information for real estate analysis.	1.10	355.00	390.50
10/21/21	Christina Tergevorkian	Examined Parish real estate differences between BRG analysis and Anderson Report.	2.70	355.00	958.50
10/21/21	Christina Tergevorkian	Evaluated real estate parcels not owned by Affiliates to update real estate analysis.	2.00	355.00	710.00
10/22/21	Amanda Marigliano	Updated real estate analysis with additional information obtained from county assessors.	1.90	400.00	760.00
10/22/21	Christina Tergevorkian	Analyzed real estate tax exempt analysis provided by Debtor relating to Parish real estate analysis.	1.20	355.00	426.00
10/22/21	Christina Tergevorkian	Examined additional ownership issues for Parish properties pursuant to real estate analysis.	0.30	355.00	106.50
10/22/21	Christina Tergevorkian	Identified additional Parish properties from assessors office data to update real estate analysis.	2.20	355.00	781.00
10/22/21	Christina Tergevorkian	Identified additional Parish properties in Nassau County for real estate analysis.	2.90	355.00	1,029.50



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10/22/21	Christina Tergevorkian	Identified additional Parish properties in Suffolk County for real estate analysis.	1.40	355.00	497.00
10/25/21	Alexxi L. Arena	Examined documentation produced by Debtor regarding Parish real estate.	1.00	350.00	350.00
10/25/21	Christina Tergevorkian	Analyzed real estate data from county assessor for updates to real estate analysis.	1.40	355.00	497.00
10/25/21	Christina Tergevorkian	Evaluated Anderson Report for additional Parish real estate to be further examined for asset analysis.	1.30	355.00	461.50
10/25/21	Christina Tergevorkian	Analyzed tax exempt binder provided by Debtor for additional updates to real estate analysis.	1.30	355.00	461.50
10/26/21	Christina Tergevorkian	Evaluated Anderson Report for additional Parish real estate in Suffolk county to be further examined for asset analysis.	1.00	355.00	355.00
10/27/21	Christina Tergevorkian	Analyzed Parish real estate analysis in preparation for meeting with UCC counsel.	0.50	355.00	177.50
10/27/21	Christina Tergevorkian	Identified differences between Debtor's tax exempt binder and Andersen Report for Parish properties in Suffolk county for asset analysis.	1.90	355.00	674.50
10/29/21	Ray Strong	Attended call with PSZJ (BM) and BRG (CT) regarding status of Parish real estate analysis.	0.90	705.00	634.50
10/29/21	Christina Tergevorkian	Attended call with PSZJ (BM) and BRG (RS) regarding status of Parish real estate analysis.	0.90	355.00	319.50
10/29/21	Christina Tergevorkian	Updated Parish real estate analysis with additional information received by Debtor.	0.50	355.00	177.50
11/04/21	Christina Tergevorkian	Analyzed Seminary property and related documents pertaining to its ownership.	1.00	355.00	355.00
11/08/21	Christina Tergevorkian	Analyzed Parish properties identified in the Anderson Report to evaluate ownership..	1.30	355.00	461.50



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11/08/21	Christina Tergevorkian	Analyzed proposed lease agreements regarding St. Joseph of Babylon for real estate analysis.	1.30	355.00	461.50
11/09/21	Ray Strong	Analyzed tax assessor data for Suffolk County properties for asset analysis.	2.60	705.00	1,833.00
11/09/21	Ray Strong	Attended call with BRG (CT) regarding valuations in real estate analysis.	0.60	705.00	423.00
11/09/21	Ray Strong	Attended call with BRG (CT) to discuss status of real estate analysis.	1.30	705.00	916.50
11/09/21	Christina Tergevorkian	Attended call with BRG (RS) regarding valuations in real estate analysis.	0.60	355.00	213.00
11/09/21	Christina Tergevorkian	Attended call with BRG (RS) to discuss status of real estate analysis.	1.30	355.00	461.50
11/09/21	Christina Tergevorkian	Verified consistency between real estate data sources for Parish real estate analysis.	2.70	355.00	958.50
11/09/21	Christina Tergevorkian	Verified real estate with sources from Debtor, Anderson Report, and county assessor.	0.70	355.00	248.50
11/09/21	Christina Tergevorkian	Analyzed proposed lease agreement with St. Martin of Tours sent by Debtor.	0.80	355.00	284.00
11/10/21	Christina Tergevorkian	Analyzed real estate values for Parish properties in Nassau County.	1.10	355.00	390.50
11/10/21	Christina Tergevorkian	Analyzed real estate ownership issues relating to properties referenced as St. Vincent De Paul/St. Joseph.	0.90	355.00	319.50
11/11/21	Ray Strong	Analyzed assessor data compiled for real estate asset analysis.	2.40	705.00	1,692.00
11/11/21	Christina Tergevorkian	Analyzed real estate values for Parish properties in Nassau County for asset analysis.	2.50	355.00	887.50
11/11/21	Christina Tergevorkian	Analyzed real estate values for Parish properties in Nassau County for asset analysis.	1.70	355.00	603.50
11/11/21	Christina Tergevorkian	Analyzed real estate values for Parish properties in Babylon/Brookhaven township for asset analysis.	2.30	355.00	816.50



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11/12/21	Christina Tergevorkian	Analyzed real estate values for Parish properties in East Hampton township for asset analysis.	1.50	355.00	532.50
11/12/21	Christina Tergevorkian	Analyzed real estate values for Parish properties in Babylon/Shelter Island township for asset analysis.	1.40	355.00	497.00
11/12/21	Christina Tergevorkian	Analyzed real estate values for Parish properties in Islip township for asset analysis.	1.00	355.00	355.00
11/12/21	Christina Tergevorkian	Analyzed real estate values for Parish properties in Brookhaven township for asset analysis.	2.30	355.00	816.50
11/14/21	Christina Tergevorkian	Analyzed real estate values for Parish properties in Islip township for asset analysis.	1.40	355.00	497.00
11/14/21	Christina Tergevorkian	Analyzed real estate values for Parish properties in South Hampton township for asset analysis.	0.80	355.00	284.00
11/15/21	Shelby Chaffos	Analyzed real estate values for Parish properties in Southold/Brookhaven townships for asset analysis.	2.10	300.00	630.00
11/15/21	Ray Strong	Discussed ongoing real estate analysis with BRG (CT) in preparation for UCC meeting.	1.10	705.00	775.50
11/15/21	Christina Tergevorkian	Analyzed real estate values for Parish properties in Southold townships for asset analysis.	1.90	355.00	674.50
11/15/21	Christina Tergevorkian	Analyzed real estate values for Parish properties in Riverhead/South Hampton townships for asset analysis.	2.50	355.00	887.50
11/16/21	Ray Strong	Discussed real estate analysis with BRG (CT) in preparation for UCC meeting.	0.80	705.00	564.00
11/16/21	Ray Strong	Examined real estate data obtained from assessor/townships to supplement asset analysis.	1.30	705.00	916.50
11/16/21	Christina Tergevorkian	Discussed real estate analysis with BRG (RS) in preparation for UCC meeting.	0.80	355.00	284.00



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11/16/21	Christina Tergevorkian	Developed Parish real estate materials for UCC meeting.	2.80	355.00	994.00
11/17/21	Ray Strong	Analyzed real estate information compiled for Seminary properties to address inquires from UCC Counsel.	0.20	705.00	141.00
11/17/21	Ray Strong	Discussed ongoing real estate analysis with BRG (CT) in preparation for UCC meeting.	0.30	705.00	211.50
11/17/21	Ray Strong	Analyzed real estate tax exempt binders provided by Diocese for asset analysis.	1.60	705.00	1,128.00
11/17/21	Christina Tergevorkian	Spoke with BRG (RS) to discussed Parish real estate analysis.	0.30	355.00	106.50
11/22/21	Ray Strong	Examined additional real estate information received for analysis relating to related non-debtors.	2.90	705.00	2,044.50
11/23/21	Ray Strong	Developed assignments for Cemeteries asset analysis.	0.20	705.00	141.00
11/29/21	Ray Strong	Analyzed Parish real estate identified through public records sources, Debtor projections, and Anderson report.	2.80	705.00	1,974.00
11/29/21	Ray Strong	Analyzed Parish asset analysis in preparation for Committee meeting.	0.90	705.00	634.50
11/30/21	Christina Tergevorkian	Participated in call with BRG (RS) to discuss Parish asset analysis and Diocese real estate in preparation with meeting with the Committee.	0.30	355.00	106.50
12/17/21	Paul Shields	Participated in partial call with UCC Counsel (KD, MB, GG) and BRG (RS) regarding issues for consideration and documents to request in connection with an assessment of value for the DRVC cemeteries.	0.40	750.00	300.00
12/17/21	Paul Shields	Outlined follow up issues for consideration in connection with an assessment of value for the DRVC cemeteries.	0.20	750.00	150.00
12/17/21	Ray Strong	Discussed CemCo transfers with BRG (PS) and PSZJ (KD, BM, GG).	0.60	705.00	423.00



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<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/22/21	Christina Tergevorkian	Reviewed Cemeteries, CemCo, Charities, Seminary, Telecare, and Catholic Faith Network financial statements summary asset analysis.	1.80	355.00	639.00
12/22/21	Christina Tergevorkian	Analyzed Catholic Cemeteries and CemCo financial statements to create a comparative balance sheet and income statement analysis.	2.00	355.00	710.00
12/22/21	Christina Tergevorkian	Analyzed Catholic Cemeteries and CemCo financial statements to create a summary asset analysis.	1.30	355.00	461.50
12/23/21	Ray Strong	Discussed Cemetery perpetual care analysis with potential expert.	0.50	705.00	352.50
12/23/21	Christina Tergevorkian	Reviewed newly added documents uploaded to Box as of 12/22/21 relating to owned property.	1.30	355.00	461.50
12/27/21	Christina Tergevorkian	Reviewed Cemeteries, CemCo, Telecare, and Catholic Faith Network financial statements summary asset analysis.	1.40	355.00	497.00
01/04/22	Christina Tergevorkian	Analyzed newly added Parish property documents on Box.	1.80	385.00	693.00
01/17/22	Paul Shields	Spoke with UCC Counsel (JS, BM, KD, GG) and BRG (RS) regarding cemetery valuation issues and associated document request.	0.40	765.00	306.00
01/17/22	Paul Shields	Conducted further analysis of the Anchin cemetery valuation report.	2.30	765.00	1,759.50
01/17/22	Ray Strong	Evaluated additional document requests for investigation of Cemetery/CemCo transfers.	0.50	735.00	367.50
01/18/22	Matthew Babcock	Met with BRG (RS, PS, CT) to discuss cemetery analysis.	0.60	675.00	405.00
01/18/22	Quinn Burnett	Reviewed strategy and next steps for cemetery evaluation analysis.	0.80	330.00	264.00
01/18/22	Eric Madsen	Reviewed public filings of publicly traded cemeteries.	1.20	750.00	900.00



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<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
01/18/22	Paul Shields	Spoke with BRG (RS, MB, CT) regarding status of production of accounting records relating to the cemeteries and additional accounting production needed.	0.60	765.00	459.00
01/18/22	Paul Shields	Evaluated tasks to perform in connection with the valuation of cemeteries.	0.80	765.00	612.00
01/18/22	Ray Strong	Discussed Cemeteries/CemCo analysis with BRG (MB, CT, PS).	0.60	735.00	441.00
01/18/22	Christina Tergevorkian	Participated in meeting with BRG (RS, MB, PS) to discuss document production related to Cemetery.	0.60	385.00	231.00
01/19/22	Matthew Babcock	Met with UCC Counsel (BM) and BRG (RS, CT) to discuss valuation and document production for Cemeteries.	1.80	675.00	1,215.00
01/19/22	Eric Madsen	Continued review of Anchin valuation; prepared document request list for cemeteries valuation; reviewed 10Ks with respect to perpetual care asset and liability.	0.90	750.00	675.00
01/19/22	Eric Madsen	Prepared document request list for cemeteries valuation.	1.10	750.00	825.00
01/19/22	Eric Madsen	Reviewed 10Ks with respect to perpetual care asset and liability.	0.60	750.00	450.00
01/19/22	Paul Shields	Participated in partial call with UCC (BM) and BRG (RS, MB, CT) regarding cemetery valuation issues and associated document request.	0.40	765.00	306.00
01/19/22	Ray Strong	Attended weekly status call with PSZJ (BM) and BRG (MB, CT, PS) re: valuation of cemeteries and document requests.	1.80	735.00	1,323.00
01/19/22	Christina Tergevorkian	Participated in meeting with BRG (RS, MB) and PSZJ (BM) to discuss document production and Catholic Cemeteries.	1.80	385.00	693.00



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<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
01/21/22	Eric Madsen	Participated in call with BRG (QB, PS) regarding review of publicly traded cemeteries and perpetual care liability.	0.20	750.00	150.00
01/21/22	Paul Shields	Spoke with BRG (EM, QB) regarding issues for consideration and tasks to perform in connection with valuation of cemeteries.	0.20	765.00	153.00
01/21/22	Paul Shields	Updated cemetery valuation document request.	0.20	765.00	153.00
01/21/22	Christina Tergevorkian	Analyzed lease agreement for St. Bernard property in order to update master real estate file.	0.50	385.00	192.50
01/24/22	Christina Tergevorkian	Analyzed lease agreement for St. Rosalie, St. Joseph Babylon, and Our Lady of Loretto property in order to update master real estate file.	0.50	385.00	192.50
01/25/22	Quinn Burnett	Participated in call with BRG (EM) to discuss valuation strategy..	0.70	330.00	231.00
01/25/22	Eric Madsen	Participated in call with BRG (QB) re: cemetery valuation and document request list.	0.70	750.00	525.00
01/25/22	Paul Shields	Spoke with BRG (RS) regarding valuation considerations for cemeteries.	0.40	765.00	306.00
01/25/22	Paul Shields	Updated preliminary cemetery valuation document request.	2.10	765.00	1,606.50
01/25/22	Ray Strong	Discussed document request for Diocese cemeteries and CemCo with BRG (PS).	0.40	735.00	294.00
01/25/22	Ray Strong	Analyzed available perpetual care fund experts for cemetery asset analysis.	0.70	735.00	514.50
01/26/22	Paul Shields	Updated preliminary cemetery valuation document request.	0.10	765.00	76.50
01/26/22	Paul Shields	Remitted preliminary cemetery valuation document request to UCC Counsel.	0.10	765.00	76.50
01/26/22	Paul Shields	Developed preliminary cemetery valuation document request to submit to Debtor.	0.30	765.00	229.50



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<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
01/26/22	Ray Strong	Analyzed document requests for the Diocese cemeteries and CemCo to provide to Counsel.	0.30	735.00	220.50
01/27/22	Paul Shields	Updated preliminary cemetery valuation document request.	0.20	765.00	153.00
01/31/22	Paul Shields	Reviewed preliminary valuation document request for Diocese of Rockville Centre cemeteries.	0.20	765.00	153.00
01/31/22	Ray Strong	Analyzed proposed Parish leases sent by Debtor pursuant to noticing procedures.	1.50	735.00	1,102.50
01/31/22	Christina Tergevorkian	Analyzed lease agreement for Blessed Sacrament property in order to update master real estate file.	1.00	385.00	385.00
01/31/22	Christina Tergevorkian	Reviewed newly added documents uploaded to Box relating to property deeds.	1.00	385.00	385.00
Total for Task Code 332.00			171.20		79,474.00
Task Code: 350.00 - Asset Analysis (Insurance - Debtors)					
10/11/21	Ray Strong	Analyzed audited PSIP financial statements for Diocese asset analysis.	0.60	705.00	423.00
10/18/21	Ray Strong	Analyzed balance sheets from PSIP audited financial statements for asset analysis.	0.80	705.00	564.00
12/12/21	Ray Strong	Analyzed post-petition balance sheet activity for PSIP from Oct 2020 through Oct 2021 for asset analysis.	1.10	705.00	775.50
12/12/21	Ray Strong	Analyzed prepetition balance sheet activity for PSIP from 2015 through 2020 for asset analysis.	2.50	705.00	1,762.50
01/31/22	Jennifer Hull	Evaluated PSIP audited financial statements for information about funding and reimbursements.	1.20	810.00	972.00
Total for Task Code 350.00			6.20		4,497.00
Task Code: 352.00 - Asset Analysis (Insurance - Related Non-Debtors)					
10/01/21	Charles Lundelius	Reviewed case documents relating to Ecclesia profitability and NY captive insurance law.	0.90	1,100.00	990.00



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10/08/21	Ray Strong	Analyzed IAC documentation for Ecclesia documentation to provide to captive insurance expert.	2.60	705.00	1,833.00
10/11/21	Jennifer Hull	Reviewed Ecclesia audited financial statements to respond to queries about the captive insurance company.	0.80	750.00	600.00
10/12/21	Jennifer Hull	Continued evaluation of Ecclesia case materials produced by Debtor.	2.50	750.00	1,875.00
10/13/21	Jennifer Hull	Evaluated reserve adequacy for the Ecclesia captive insurance company for asset analysis.	2.70	750.00	2,025.00
10/13/21	Charles Lundelius	Analyzed insurance reserves/operations regarding Ecclesia captive insurance company.	1.80	1,100.00	1,980.00
10/19/21	Jennifer Hull	Evaluated premium and loss data for line of business stats.	1.50	750.00	1,125.00
10/20/21	Jennifer Hull	Continued to develop line of business data relating to Ecclesia captive insurance company.	1.00	750.00	750.00
10/20/21	Kaley Johns	Reviewed Ecclesia's audited financial statements, annual statements, and other supporting documentation to create a summary of premium data from 2016 to 2020.	2.00	380.00	760.00
10/21/21	Jennifer Hull	Examined insurance policies purchases/issues by the Ecclesia captive insurance company from 2016 through 2020.	0.50	750.00	375.00
10/21/21	Kaley Johns	Analyzed premiums/losses data for Ecclesia captive insurance company for 2016-2020.	2.90	380.00	1,102.00
10/21/21	Kaley Johns	Continued to evaluate premiums/losses data for Ecclesia captive insurance company for 2016-2020.	0.60	380.00	228.00
10/22/21	Jennifer Hull	Analyzed line of business data for Ecclesia captive insurance company for meeting with UCC Counsel.	0.40	750.00	300.00



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<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
10/22/21	Kaley Johns	Examined Ecclesia captive insurance company premiums/losses for asset analysis.	1.50	380.00	570.00
10/28/21	Jennifer Hull	Attended call with PSZJ (BM, KD, IN) and BRG (CT, RS) regarding Ecclesia captive insurance analysis.	0.80	750.00	600.00
10/28/21	Jennifer Hull	Evaluated Ecclesia historical premiums written and ceded, by line of business.	1.10	750.00	825.00
10/28/21	Ray Strong	Attended call with PSZJ (BM, KD, IN) and BRG (JH, CT) regarding Ecclesia captive insurance analysis.	0.80	705.00	564.00
10/28/21	Christina Tergevorkian	Attended call with PSZJ (BM, KD, IN) and BRG (JH, RS) regarding Ecclesia captive insurance analysis.	0.80	355.00	284.00
10/28/21	Christina Tergevorkian	Analyzed documents pertaining to Ecclesia in preparation for meeting with PSZJ and BRG insurance team.	1.00	355.00	355.00
11/01/21	Jennifer Hull	Reviewed documentation produced by Debtor to respond to UCC Counsel inquiries relating to Ecclesia business plans/service providers.	0.90	750.00	675.00
11/17/21	Ray Strong	Analyzed documents produced by Debtor regarding Ecclesia for asset analysis.	0.70	705.00	493.50
12/14/21	Ray Strong	Analyzed Ecclesia financial information provided by Debtor for Affiliate asset analysis.	0.80	705.00	564.00
12/17/21	Christina Tergevorkian	Analyzed Ecclesia financial statements to create a summary asset analysis.	1.50	355.00	532.50
12/23/21	Ray Strong	Followed up with BRG (JH) regarding Ecclesia analysis.	0.20	705.00	141.00
01/04/22	Jennifer Hull	Participated in call with BRG (RS) to discuss draft presentation of Ecclesia findings to date.	0.70	810.00	567.00
01/04/22	Jennifer Hull	Reviewed Ecclesia case documents for upcoming discussions with Counsel.	1.00	810.00	810.00
01/04/22	Ray Strong	Analyzed 2011 RMI report for Ecclesia for asset analysis.	0.30	735.00	220.50



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01/04/22	Ray Strong	Discussed analysis of Ecclesia assets with BRG (JH).	0.60	735.00	441.00
01/04/22	Christina Tergevorkian	Reviewed Ecclesia documents from Everlaw in preparation for analysis.	0.80	385.00	308.00
01/05/22	Jennifer Hull	Drafted presentation of findings about Ecclesia's operations, financials, and next steps.	1.40	810.00	1,134.00
01/05/22	Jennifer Hull	Continued to evaluate case materials about Ecclesia.	1.00	810.00	810.00
01/05/22	Kaley Johns	Created a chart to show Ecclesia's stockholder's equity from 2005 through 2020.	1.50	440.00	660.00
01/05/22	Christina Tergevorkian	Reviewed Ecclesia documents from Everlaw in preparation for analysis.	2.50	385.00	962.50
01/06/22	Jennifer Hull	Continued to prepare draft slides about Ecclesia findings.	0.80	810.00	648.00
01/06/22	Jennifer Hull	Continued to prepare draft slides about Ecclesia findings.	2.80	810.00	2,268.00
01/06/22	Kaley Johns	Updated Ecclesia stockholder's equity chart.	0.60	440.00	264.00
01/06/22	Kaley Johns	Reviewed historical sexual abuse reserves versus actuary recommendations in Ecclesia's actuary reports.	0.90	440.00	396.00
01/06/22	Christina Tergevorkian	Continued to review Ecclesia documents from Everlaw in preparation for analysis.	1.00	385.00	385.00
01/11/22	Jennifer Hull	Evaluated Ecclesia and PSIP case materials flagged by Counsel.	1.50	810.00	1,215.00
01/12/22	Jennifer Hull	Continued to evaluate case materials about DRVC's insurance program, to develop findings and request list.	1.20	810.00	972.00
01/12/22	Jennifer Hull	Continued to evaluate case materials about DRVC's insurance program, to develop findings and request list.	2.40	810.00	1,944.00
01/12/22	Jennifer Hull	Participated in call with Counsel (BM, KD, IN) and BRG (EM, CT) about Ecclesia and PSIP findings and document requests.	0.70	810.00	567.00



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<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
01/12/22	Ray Strong	Analyzed Ecclesia documents produced by Debtor for asset analysis.	0.60	735.00	441.00
01/12/22	Christina Tergevorkian	Participated in meeting with BRG (EM, JH) and PSZJ (BM, KD, IN) to discuss document production relating to Ecclesia.	0.60	385.00	231.00
01/13/22	Jennifer Hull	Prepared request lists for Counsel re: Ecclesia and PSIP.	1.20	810.00	972.00
01/14/22	Christina Tergevorkian	Reviewed PSIP audit reports 2006 through 2020 and uploaded documents onto KiteWorks.	0.40	385.00	154.00
01/31/22	Jennifer Hull	Reviewed Ecclesia and PSIP draft requests for accuracy and completeness.	0.20	810.00	162.00
Total for Task Code 352.00			55.00		36,079.00
Task Code: 390.00 - Asset Analysis (Other - Debtors)					
10/08/21	Ray Strong	Analyzed IAC documentation for Spectrum documentation to provide to valuation expert.	2.30	705.00	1,621.50
10/20/21	Ray Strong	Analyzed documentation obtained from IAC documentation regarding Broadband Spectrum licenses/leases owned by Debtor.	2.70	705.00	1,903.50
10/21/21	Amy Strong	Analyzed available data pertaining to FCC Spectrum licenses owned by Debtor.	0.80	350.00	280.00
10/22/21	Amy Strong	Analyzed IAC-produced documents for information pertaining to Telecare and related FCC licenses.	2.20	350.00	770.00
10/25/21	Ray Strong	Analyzed documents produced by Debtor relating to Spectrum licenses/leases.	1.70	705.00	1,198.50
10/25/21	Amy Strong	Analyzed IAC-produced documents for information pertaining to FCC Spectrum licenses owned by Debtor.	1.30	350.00	455.00
10/25/21	Amy Strong	Analyzed IAC-produced documents for information pertaining to Telecare/CFN tower activity.	2.00	350.00	700.00



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<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
10/26/21	Ray Strong	Analyzed documents produced by Debtor relating to Spectrum licenses/leases.	2.10	705.00	1,480.50
10/27/21	Ray Strong	Analyzed documents produced by Debtor relating to Spectrum licenses/leases.	2.20	705.00	1,551.00
10/28/21	Ray Strong	Examined Spectrum license/lease valuation issues to coordinate with BRG valuation team.	0.70	705.00	493.50
11/12/21	Eric Madsen	Attended conference call with BRG (RS) regarding Spectrum valuation issues.	0.20	695.00	139.00
11/12/21	Ray Strong	Attended conference call with BRG (EM) regarding Spectrum valuation issues.	0.20	705.00	141.00
11/23/21	Ray Strong	Evaluated Spectrum broadband licenses/leases to provide additional information to BRG expert.	0.30	705.00	211.50
12/14/21	Eric Madsen	Participated in call with Debtor (TD), Counsel (KD, BM) and BRG (RS) regarding Spectrum licenses for asset analysis.	0.70	695.00	486.50
12/14/21	Eric Madsen	Participated in follow up call with Counsel (KD, BM) and BRG (RS) to discuss possible next steps associated with Spectrum licenses/leases for asset analysis.	0.70	695.00	486.50
12/14/21	Eric Madsen	Participated in call with BRG (RS) in preparation for call with Diocese regarding Spectrum asset analysis.	0.30	695.00	208.50
12/14/21	Eric Madsen	Prepared for call with Diocese by reviewing licensing forms and lease agreements.	2.60	695.00	1,807.00
12/14/21	Ray Strong	Discussed Spectrum asset analysis with PSZJ (KD, BM) in preparation for call with Debtor.	0.50	705.00	352.50



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<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/14/21	Ray Strong	Participated in follow up call PSZJ (KD, BM) and BRG (EM) to discuss additional assignments associated with Spectrum licenses/leases for asset analysis.	0.70	705.00	493.50
12/14/21	Ray Strong	Attended call with Debtor (TD), PSZJ (KD, BM), BRG (EM) to discuss Spectrum licenses/leases for asset analysis.	0.70	705.00	493.50
12/14/21	Ray Strong	Discussed Spectrum asset analysis with BRG (EM) in preparation for call with Debtor.	0.30	705.00	211.50
12/23/21	Ray Strong	Followed up with BRG (EM) regarding Spectrum analysis.	0.20	705.00	141.00
01/06/22	Eric Madsen	Prepared valuation analysis by collecting and reviewing financial data.	1.30	750.00	975.00
01/06/22	Eric Madsen	Participated in call with BRG (RS) to review progress on preliminary valuation analysis.	0.50	750.00	375.00
01/06/22	Eric Madsen	Prepared valuation analysis by reviewing potential comparable companies and their financial data.	2.90	750.00	2,175.00
01/06/22	Ray Strong	Attended call with BRG (EM) regarding investigation of Spectrum licenses/leases.	0.60	735.00	441.00
01/07/22	Quinn Burnett	Audited report exhibits for publicly traded companies that have spectrum.	1.60	330.00	528.00
01/11/22	Eric Madsen	Participated in call with BRG (RS) to discuss valuation analysis.	0.30	750.00	225.00
01/11/22	Eric Madsen	Reviewed valuation analysis.	0.30	750.00	225.00
01/11/22	Ray Strong	Attended call with BRG (EM) regarding investigation of Spectrum licenses/leases.	0.30	735.00	220.50
01/12/22	Eric Madsen	Participated in call with Counsel (BM, KD, IN) to present preliminary valuation findings.	0.70	750.00	525.00
01/12/22	Eric Madsen	Updated valuation analysis.	1.10	750.00	825.00



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<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
01/14/22	Ray Strong	Attended call with PSZJ (BM, KD) regarding investigation of Spectrum licenses/leases.	0.70	735.00	514.50
01/21/22	Eric Madsen	Participated in call with Counsel (BM) and BRG (RS) regarding next steps for Catholic Faith Network personnel.	0.50	750.00	375.00
01/21/22	Eric Madsen	Participated in call with Counsel (BM), BRG (RS) and representatives from CFN regarding Spectrum assets and business.	1.10	750.00	825.00
01/21/22	Eric Madsen	Prepared for call with Counsel and representatives from CFN regarding Spectrum assets and business.	1.50	750.00	1,125.00
01/21/22	Ray Strong	Discussed information obtained on call with Catholic Faith Network personnel with PSZJ (BM) and BRG (EM).	0.40	735.00	294.00
01/21/22	Ray Strong	Attended call with Jones Day (ES), PSZJ (BM) and BRG (EM) regarding Catholic Faith Network.	1.20	735.00	882.00
01/21/22	Ray Strong	Analyzed Catholic Faith Network case documentation in preparation for call with Debtor personnel.	1.60	735.00	1,176.00
Total for Task Code 390.00			42.00		27,331.50
Task Code: 600.00 - Claims / Liability Analysis (General)					
10/11/21	Ray Strong	Discussed claims/asset comparison for Parishes with BRG (CT).	0.80	705.00	564.00
10/11/21	Christina Tergevorkian	Spoke with BRG (RS) regarding Parish claims and asset analysis.	0.80	355.00	284.00
10/11/21	Christina Tergevorkian	Reviewed attorney list of Parish lawsuits in preparation for analysis.	0.80	355.00	284.00
10/12/21	Christina Tergevorkian	Analyzed Parish claims/assets comparison for initial evaluation of substantial contribution.	1.30	355.00	461.50
10/18/21	Christina Tergevorkian	Analyzed Parish claims/asset comparison for initial substantial contribution analysis.	2.70	355.00	958.50
10/18/21	Christina Tergevorkian	Continued to evaluate Parish claims/asset comparison for initial substantial contribution analysis.	2.20	355.00	781.00



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<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
10/19/21	Ray Strong	Participated in meeting with BRG (CT) and PSZJ (BM) to discuss Parish claims/asset analysis.	1.00	705.00	705.00
10/19/21	Christina Tergevorkian	Evaluated Parish claims/assets for preliminary substantial contribution analysis.	1.70	355.00	603.50
10/19/21	Christina Tergevorkian	Participated in meeting with BRG (RS) and PSZJ (BM) to discuss Parish claims/asset analysis.	1.00	355.00	355.00
10/19/21	Christina Tergevorkian	Consolidated Parish schools/cemetery assets for claims/asset analysis.	1.70	355.00	603.50
10/19/21	Christina Tergevorkian	Examined Parish claims to updated claims/asset analysis.	1.30	355.00	461.50
10/20/21	Christina Tergevorkian	Examined claims by Parish for claims/asset comparison relating to preliminary substantial contribution evaluation.	2.80	355.00	994.00
10/21/21	Christina Tergevorkian	Examined claims by Parish/schools for preliminary substantial contribution evaluation.	1.60	355.00	568.00
10/21/21	Christina Tergevorkian	Developed additional work flows for claims analysis for claims/asset comparison.	0.30	355.00	106.50
10/27/21	Christina Tergevorkian	Analyzed lawsuit data provided by UCC counsel for Parish/Schools claims analysis.	1.60	355.00	568.00
10/29/21	Christina Tergevorkian	Updated Parish claims analysis with additional information obtained from UCC Counsel.	0.50	355.00	177.50
11/01/21	Christina Tergevorkian	Updated Parish claims analysis with additional information obtained from UCC Counsel.	0.30	355.00	106.50
11/02/21	Christina Tergevorkian	Updated Parish claims analysis with additional information obtained from UCC Counsel.	0.20	355.00	71.00
11/15/21	Christina Tergevorkian	Discussed ongoing real estate analysis with BRG (RS) in preparation for UCC meeting.	1.10	355.00	390.50
11/15/21	Christina Tergevorkian	Analyzed Parish claims for analysis to provide to UCC counsel.	1.80	355.00	639.00



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<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
11/16/21	Christina Tergevorkian	Verified Parish claims analysis in preparation for discussions with BRG (RS).	0.60	355.00	213.00
11/16/21	Christina Tergevorkian	Analyzed Parish claims to development initial materials for UCC meeting.	0.70	355.00	248.50
11/17/21	Christina Tergevorkian	Updated Parish claims/asset analysis to include additional Parish data.	1.10	355.00	390.50
11/17/21	Christina Tergevorkian	Evaluated Parish claims/asset analysis to be sent to UCC Counsel.	0.20	355.00	71.00
11/18/21	Christina Tergevorkian	Updated Parish claims/asset analysis pursuant to UCC Counsel review.	2.30	355.00	816.50
11/19/21	Christina Tergevorkian	Updated Parish claims/asset analysis regarding additional information received for properties pursuant to Diocese requests.	1.50	355.00	532.50
01/13/22	Jeffrey Shaw	Evaluated updated claims filed against Debtor.	0.30	565.00	169.50
Total for Task Code 600.00			32.20		12,124.00

Task Code: 1020.00 - Meeting Preparation & Attendance

10/27/21	Alexxi L. Arena	Participated in update call with UCC Counsel (KD, BM) and BRG (MB, RS, CT) regarding asset analysis and document requests.	0.50	350.00	175.00
10/27/21	Matthew Babcock	Met with UCC Counsel (KD, BM) and BRG (RS, CT, AA) to discuss case issues.	0.50	655.00	327.50
10/27/21	Ray Strong	Attended weekly status call with PSZJ (KD, BM) and BRG (MB, CT, AA) to review work streams.	0.50	705.00	352.50
10/27/21	Christina Tergevorkian	Participated in meeting with BRG (RS, MD, AA) and PSZJ (KD, BM) to discuss document requests, asset analyses and other case issues.	0.50	355.00	177.50
11/30/21	Ray Strong	Attended UCC Committee meeting with PSZJ (JS, KD, BM), BRG (CT), Committee members, and State Court counsel.	1.30	705.00	916.50



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<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
11/30/21	Ray Strong	Analyzed updated case analyses in preparation for meeting with UCC, Counsel, and BRG.	1.50	705.00	1,057.50
11/30/21	Christina Tergevorkian	Participated in meeting with the Committee, PSZJ (JS, JD, BM) and BRG (RS) to discuss Parish asset analysis and real estate analysis.	1.30	355.00	461.50
12/01/21	Ray Strong	Attended weekly status call with PSZJ (KD, BM) and BRG (CT).	0.60	705.00	423.00
12/01/21	Christina Tergevorkian	Participated in meeting with BRG (RS) and PSZJ (KD, BM) to discuss asset investigation check-in.	0.60	355.00	213.00
12/08/21	Matthew Babcock	Participated in partial call with UCC Counsel (BM, KD) and BRG (RS, CT) to discuss asset analysis/case issues.	0.50	655.00	327.50
12/08/21	Ray Strong	Attended weekly status call with PSZJ (BM, KD) and BRG (MB, CT).	0.60	705.00	423.00
12/08/21	Christina Tergevorkian	Participated in meeting with BRG (BM, KD) and PSZJ (MB, CT) to discuss Diocese asset analysis and other case issues.	0.60	355.00	213.00
12/12/21	Ray Strong	Evaluated preliminary asset analysis in preparation for UCC meeting.	0.30	705.00	211.50
12/13/21	Eric Madsen	Analyzed Spectrum documentation provided by Debtor in preparation for meeting with Debtor.	0.90	695.00	625.50
12/13/21	Ray Strong	Prepared Committee presentation regarding Diocese assets in preparation for Committee meeting.	2.20	705.00	1,551.00
12/13/21	Christina Tergevorkian	Analyzed Diocese asset analysis in preparation for Committee meeting.	1.00	355.00	355.00
12/14/21	Matthew Babcock	Attended Committee meeting including presentation of asset analysis.	1.80	655.00	1,179.00
12/14/21	Ray Strong	Evaluated preliminary asset analysis in preparation for UCC meeting.	0.40	705.00	282.00
12/14/21	Ray Strong	Attended weekly Committee meeting to discuss Diocese assets.	1.80	705.00	1,269.00



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<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/14/21	Christina Tergevorkian	Participated in Committee meeting to discuss Diocese asset analysis.	1.80	355.00	639.00
12/21/21	Ray Strong	Discussed upcoming Committee meeting schedule with PSZJ (BM).	0.30	705.00	211.50
01/05/22	Matthew Babcock	Met with UCC Counsel (BM, KD) and BRG (RS, CT) to discuss asset analyses.	1.00	675.00	675.00
01/05/22	Ray Strong	Attended weekly status call with PSZJ (BM, KD) and BRG (CT, MB).	1.00	735.00	735.00
01/05/22	Christina Tergevorkian	Participated in meeting with BRG (RS, MB) and PSZJ (BM, KD) to discuss document production and real estate documents.	1.00	385.00	385.00
01/06/22	Matthew Babcock	Participated in a portion of a meeting with Rock Creek (JS) and BRG (RS) to discuss pension issues.	0.30	675.00	202.50
01/06/22	Ray Strong	Discussed pension liability issues with BRG (MB) and Rock Creek (JS).	0.60	735.00	441.00
01/12/22	Ray Strong	Attended weekly status call with PSZJ (BM, KD) and BRG (CT).	1.10	735.00	808.50
01/12/22	Christina Tergevorkian	Participated in meeting with BRG (RS) and PSZJ (BM, KD) to discuss document production and asset analysis.	1.10	385.00	423.50
Total for Task Code 1020.00			25.60		15,061.50
Task Code: 1030.00 - Mediation Preparation & Attendance					
10/18/21	Matthew Babcock	Attended meeting with UCC Counsel (JS, KD, BM, IS) and BRG (RS) to discuss mediation issues.	1.00	655.00	655.00
10/18/21	Ray Strong	Attended meeting with PSZJ (JS, IS, BM, KD) and BRG (MB) in preparation for initial mediation session with Mediator.	1.00	705.00	705.00
10/19/21	Matthew Babcock	Attended pre-mediation session with Mediator, UCC Counsel (JS, IN, KD, BM), insurance counsel (TB, JB) and BRG (RS).	1.40	655.00	917.00
10/19/21	Matthew Babcock	Met with BRG (RS) to discuss mediation issues including ongoing asset analyses.	1.60	655.00	1,048.00



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<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
10/19/21	Ray Strong	Attended call with BRG (MB)to discussed ongoing asset analyses in preparation for first mediation session.	1.60	705.00	1,128.00
10/19/21	Ray Strong	Attended pre-mediation session with Mediator, PSZJ (JS, IN, BM, KD), BRG (MB), and insurance experts (TB, JB).	1.40	705.00	987.00
10/19/21	Ray Strong	Evaluated first mediation session results to develop additional assignment for BRG team.	0.40	705.00	282.00
10/19/21	Ray Strong	Examined asset analyses in preparation for first mediation session.	1.70	705.00	1,198.50
Total for Task Code 1030.00			10.10		6,920.50
Task Code: 1060.00 - Fee Application Preparation & Hearing					
10/14/21	Hannah Henritz	Evaluated June - Sept Interim Fee Application.	2.90	155.00	449.50
10/14/21	Hannah Henritz	Continued to evaluate the June - Sept Interim Fee Application.	0.40	155.00	62.00
10/18/21	Hannah Henritz	Prepared June-September interim fee application.	1.70	155.00	263.50
10/19/21	Hannah Henritz	Prepared the June - Sept Interim Fee Application.	2.30	155.00	356.50
10/20/21	Hannah Henritz	Reviewed the June - Sept Fee Application.	0.50	155.00	77.50
10/22/21	Hannah Henritz	Prepared the June - Sept Fee Application.	2.90	155.00	449.50
10/22/21	Hannah Henritz	Continued to prepare the June - Sept Fee Application.	2.60	155.00	403.00
10/25/21	Hannah Henritz	Prepared the June - Sept Fee Application.	1.80	155.00	279.00
10/25/21	Ray Strong	Evaluated draft June - Sept interim fee application.	0.30	705.00	211.50
10/26/21	Ray Strong	Provided comments to draft June - Sept fee application.	0.70	705.00	493.50
10/29/21	Ray Strong	Evaluated updates relating to June-Sept fee application.	0.30	705.00	211.50



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11/01/21	Meagan B. Haverkamp	Edited June-Sept interim fee application.	0.90	275.00	247.50
11/01/21	Ray Strong	Prepared additional narrative for June-Sept fee application.	0.50	705.00	352.50
11/01/21	Ray Strong	Evaluated updates relating to June-Sept fee application.	0.60	705.00	423.00
Total for Task Code 1060.00			18.40		4,280.00
Professional Services			729.50		358,313.00