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8 *Special Insurance Counsel for*
9 *the Debtor*

10 **UNITED STATES BANKRUPTCY COURT**
11 **NORTHERN DISTRICT OF CALIFORNIA**
12 **OAKLAND DIVISION**

13 In re:
14 THE ROMAN CATHOLIC BISHOP OF
15 OAKLAND, a California corporation sole,
16
17 Debtor.

18 CHAPTER 11
19 CASE No: 23-40523 WJL
20 HON. WILLIAM J. LAFFERTY

21 **DECLARATION OF JOSEPH M. BREALL**
22 **IN SUPPORT OF SEVENTH INTERIM FEE**
23 **APPLICATION AS SPECIAL COUNSEL**
24 **FOR THE DEBTOR, FOR ALLOWANCE**
25 **AND PAYMENT OF COMPENSATION AND**
26 **REIMBURSEMENT OF EXPENSES FOR**
27 **THE PERIOD OF SEPTEMBER 1, 2025**
28 **THROUGH DECEMBER 31, 2025**

18 THE ROMAN CATHOLIC BISHOP OF
19 OAKLAND,
20
21 PLAINTIFF,
22
23 v.
24 AMERICAN HOME ASSURANCE CO., a
25 New York corporation; LEXINGTON
26 INSURANCE CO., a Delaware corporation,
27
28 DEFENDANTS.

Date: April 29, 2026
Time: 10:30 am
Place: United States Bankruptcy Court
1300 Clay Street
Courtroom 220
Oakland, CA 94612

Objection Deadline: March 9, 2026

1 I, Joseph M. Breall, do hereby declare as follows:

2 The following facts are personally known to me, and if called to do so, I could and would
3 competently testify thereto.

4 1. I am an attorney admitted to practice before all courts in the State of California and
5 various federal district and bankruptcy courts I am a partner with the law firm of Breall &
6 Breall LLP (“Breall”), where I have worked for more than twenty years.

7 2. I submit this declaration in Support of the Seventh Interim Fee Application of Breall &
8 Breall LLP, as Special Insurance Counsel to the Debtor, for Allowance and Payment of
9 Compensation and Reimbursement of Expenses for the Period of September 1, 2025, through
10 December 31, 2025 (the “Seventh Interim Application”).

11 3. I have personally reviewed the information contained in the Seventh Interim Application
12 and believe its contents to be true and correct to the best of my knowledge, information and
13 belief.

14 4. Breall does not charge for photocopying expenses, print jobs, or scanned copies.
15 However, it might sometimes be necessary for Breall to send large copying projects to an
16 outside copy service that charges a reduced rate for photocopying.

17 5. Breall does not charge for local or long-distance telephone calls placed by attorneys from
18 their offices. Breall only bills its clients for the actual costs charged Breall by teleconferencing
19 services in the event that a multiple party teleconference is initiated through Breall. Regarding
20 providers of on-line legal research (e.g., LEXIS and WESTLAW), Breall charges the standard
21 usage rates these providers charge for computerized legal research. Breall bills its clients the
22 actual amount charged by such services, with no premium. Any volume discount received by
23 Breall is passed on to the client. Breall believes the foregoing rates for expenses are the market
24 rates that the majority of law firms charge clients for such services.

25 6. Breall has not been paid or promised any compensation from any source for services
26 rendered in connection with this case.

27 7. Breall has not entered into any agreement or understanding with any other entity for the
28

1 sharing of compensation received or to be received for services rendered and/or to be rendered in
2 connection with this case.

3 8. Breall believes that the compensation and expense reimbursement sought herein is in
4 conformity with the *United States Bankruptcy Court Northern District of California Guidelines for*
5 *Compensation and Expense Reimbursement of Professionals and Trustees.*

6 9. As made clear in the Interim Application, the compensation and expenses sought herein were
7 billed at rates no less favorable than those customarily billed by Breall and generally accepted by the
8 Firm's clients.

9 10. I have personally reviewed the bills in this matter, and the bills represent true and correct
10 charges to the best of my knowledge, information and belief.

11 Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and
12 correct.

13
14 Executed this 13th day of February, 2026.

15
16
17 By: /s/ Joseph M. Breall
18 Joseph M. Breall