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and Debtor in Possession*

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF CALIFORNIA
OAKLAND DIVISION**

In re:

THE ROMAN CATHOLIC BISHOP OF
OAKLAND, a California corporation sole,

Debtor.

Case No. 23-40523 WJL

Chapter 11

**TWENTY-SIXTH MONTHLY FEE
STATEMENT OF ALVAREZ & MARSAL
NORTH AMERICA, LLC FOR PAYMENT OF
FEES AND REIMBURSEMENT OF
EXPENSES INCURRED FROM JANUARY 1,
2026 THROUGH FEBRUARY 28, 2026**

Judge: Hon. William J. Lafferty

**Objection Deadline: April 9, 2026
4:00 p.m. (Pacific Time)**

[No Hearing Requested]



1	Name of Applicant:	Alvarez & Marsal North America, LLC
2	Authorized to Provide Professional Services to:	Debtor
3	Date of Retention:	Effective as of May 8, 2023 by Order entered July 1, 2023 [Dkt No. 191]
4	Period for Which Compensation and Reimbursement is Sought:	January 1, 2026 through February 28, 2026
5	Amount of Compensation Requested:	\$14,890.00
6	20% Holdback:	\$2,978.00
7	Amount of Expenses Requested:	\$1.41
8	Total Compensation (Net of Holdback) and Expense Reimbursement Requested:	\$11,913.41

Pursuant to sections 327(e) and 328(a) of Chapter 11 of Title 11 of the United States Code, Rules 2014(a) and 2016 of the Federal Rules of Bankruptcy Procedure, the *Order Authorizing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* [Dkt. No. 0170] (the “Monthly Compensation Order”), the *Agreed Order Amending Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* [Dkt. No. 2101] (the “Amended Interim Compensation Order” and collectively with the Monthly Compensation Order, the “Interim Compensation Orders”), and the *Order (I) Authorizing The Employment and Retention of Alvarez & Marsal North America, LLC as Restructuring Advisor To The Debtor Effective as of The Petition Date; and (II) Granting Related Relief* [Dkt. No. 191] (the “Retention Order”), Alvarez & Marsal North America, LLC (“A&M” or “Applicant”), as restructuring advisor to the Debtor, hereby submits this statement (the “Fee Statement”) seeking compensation for services rendered and reimbursement of expenses incurred as restructuring advisor to the debtor and debtor in possession in the above-captioned chapter 11 case (the “Debtor”), for the period from January 1, 2026 through February 28, 2026 (the “Fee Period”). By this Twenty-Sixth statement, A&M seeks payment in the amount of \$11,913.41 which comprises (i) eighty percent (80%) of the total amount of compensation sought for actual and necessary services rendered during the Fee Period, and (ii) reimbursement of one hundred percent (100%) of actual and necessary expenses incurred in connection with such services. As described in more detail in the Retention Order, the compensation sought herein is comprised of the services provided to the Debtor based on hourly rates.

Attached hereto as **Exhibit A** is a summary of A&M’s professionals by individual, setting forth the (a) name and title of each individual who provided services during the Fee Period, (b) aggregate hours

1 spent by each individual, (c) hourly billing rate for each such individual, and (d) amount of fees earned by
2 each A&M professional during the Fee Period. Attached hereto as **Exhibit B** is a summary of the services
3 rendered and compensation sought by task category during the Fee Period. Attached as **Exhibit C**, are
4 records of A&M's fees incurred by task category during the period January 1, 2026 through February 28,
5 2026, consisting of contemporaneously maintained time entries for each professional in increments of
6 tenths (1/10) of an hour. Also attached hereto as **Exhibit D** is a summary of expenses incurred and
7 reimbursement sought, by expense category, during the Fee Period. Finally, attached hereto as **Exhibit E**
8 is the expense detail by category of expenses incurred during the Fee Period.

9 In accordance with the Compensation Procedures Order, each Notice Party shall have until the
10 tenth (10th) day (or the next business day if such day is not a business day) following service of this
11 Monthly Fee Statement (the "**Objection Deadline**") to serve an objection to the Monthly Fee Statement on
12 A&M and each of the other Notice Parties.

13 Upon the expiration of the Objection Deadline, the Applicant shall file a certificate of no objection
14 with the Court, after which the Debtor is authorized and directed to pay the Applicant an amount equal to
15 80% of the fees and 100% of the expenses requested in this Monthly Fee Statement.

16 If an objection is properly filed, the Debtor shall be authorized and directed to pay the Applicant
17 80% of the fees and 100% of the expenses not subject to an objection.

18 **NOTICE OF CUSTOMARY RATE INCREASES**
19 **FOR ALVAREZ AND MARSAL NORTH AMERICA LLC**

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21 As disclosed in the Debtor's Application for an Order Authorizing its Retention and Employment of
22 Alvarez and Marsal, Nunc Pro Tunc to the Petition Date [Docket No. 191] (the "Alvarez and Marsal
23 Retention Application"), Alvarez and Marsal's hourly billing rates are subject to periodic review and
24 adjustments. Alvarez & Marsal's practice of periodically adjusting its billing rates was disclosed to
25 the Debtor in Alvarez & Marsal's engagement letter, and the Debtor has agreed to pay these modified
26 rates pursuant to the engagement letter. In accordance with ordinary practice and as described in the
27

28 TWENTY-SIXTH MONTHLY FEE STATEMENT OF ALVAREZ & MARSAL NORTH AMERICA, LLC

1 Alvarez and Marsal Retention Application, Alvarez and Marsal has changed certain of its billing
2 rates effective as of January 1, 2026. Alvarez and Marsal's hourly billing rates effective as of January
3 1, 2026, are as follows:
4

5 **Billing Category U.S. Range**

6 Managing Directors	\$1,600 - \$1,200
7 Directors	\$1,175 - \$900
8 Associates / Managers	\$875 - \$650
9 Analysts	\$625 - \$450
10 Paraprofessionals	\$425 - \$300

11 DATED: March 30, 2026

Alvarez & Marsal North America, LLC
755 W. Big Beaver, Suite 650
Troy, MI 48084

12 /s/ Charles M. Moore

13 Charles M. Moore

14 Managing Director

Alvarez & Marsal North America, LLC

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Exhibit A
Summary of Fees and Hours by Professionals
For the Period January 1, 2026 through February 28, 2026

***The Roman Catholic Bishop of Oakland
Summary of Fees and Hours by Professional
January 1, 2026 through February 28, 2026***

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Charles Moore	Managing Director	\$1,600.00	2.7	\$4,320.00
Sarah Levitt	Director	\$925.00	9.8	\$9,065.00
Natalie Corbett	Paraprofessional	\$350.00	4.3	\$1,505.00
		<i>Total</i>	16.8	\$14,890.00

1 **Exhibit B**
2 **Summary of Total Fees by Task Category**
3 **For the Period January 1, 2026 through February 28, 2026**
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*The Roman Catholic Bishop of Oakland
Summary of Time Detail by Task
January 1, 2026 through February 28, 2026*

<i>Task Description</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
FEE APP	4.3	\$1,505.00
PLAN / DISCLOSURE STATEMENT	12.5	\$13,385.00
	<i>Total</i>	<i>\$14,890.00</i>

Exhibit C
Time Detail by Task by Professional
For the Period January 1, 2026 through February 28, 2026

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***The Roman Catholic Bishop of Oakland
Time Detail by Task Category
January 1, 2026 through February 28, 2026***

FEE APP

Professional	Date	Hours	Activity
Natalie Corbett	1/14/2026	1.9	Prepare coversheet for November - December fee application
Natalie Corbett	2/2/2026	2.4	Prepare coversheet for eighth interim fee application

Subtotal **4.3**

PLAN / DISCLOSURE STATEMENT

Professional	Date	Hours	Activity
Sarah Levitt	1/7/2026	1.0	Call with Foley (A. Uetz, M. Lee, T. Dolcourt, S. Moses) regarding updated liquidation analysis.
Sarah Levitt	1/7/2026	0.3	Prepare liquidation analysis materials for call with Foley.
Sarah Levitt	1/8/2026	1.0	Call with RCBO (A. Bardos, J. Pluth), VeraCruz (D. Flanagan, C. DeQuesada), Foley (A. Uetz, T. Dolcourt, S. Moses) regarding updated financial projections.
Sarah Levitt	1/9/2026	1.7	Compare 9/30 balance sheet to 11/30 balance sheet for liquidation analysis.
Sarah Levitt	1/12/2026	0.7	Update real estate liquidation values to remove sold properties for liquidation analysis.
Sarah Levitt	1/12/2026	0.4	Update incremental litigation costs in liquidation analysis per Foley.
Sarah Levitt	1/12/2026	0.6	Update liquidation analysis for latest financial projections.
Sarah Levitt	1/12/2026	0.4	Update liquidation analysis per latest plan value.
Sarah Levitt	1/13/2026	1.2	Update professional fee claims in the liquidation analysis based on financial projections.
Sarah Levitt	1/13/2026	1.4	Update liquidation analysis write-up for latest liquidation analysis.
Charles Moore	1/14/2026	0.5	Review and comment on updated draft of liquidation analysis
Charles Moore	1/15/2026	0.3	Review responses from Foley related to questions/open items on liquidation analysis
Charles Moore	1/15/2026	0.3	Review updates from Foley related to settlement proposal and information from Hilco
Sarah Levitt	1/15/2026	0.3	Call with Foley (M. Moore) regarding updated liquidation analysis.
Sarah Levitt	1/15/2026	0.3	Correspond with Foley regarding open items for the liquidation analysis.
Charles Moore	1/19/2026	0.5	Call with Foley (A. Uetz) and A&M (S. Levitt) regarding mediation update
Sarah Levitt	1/19/2026	0.5	Call with Foley (A. Uetz) and A&M (C. Moore) regarding mediation update.
Charles Moore	1/29/2026	0.6	Call with A. Uetz (Foley) regarding 4th Amended Plan and mediation strategy

*The Roman Catholic Bishop of Oakland
Time Detail by Task Category
January 1, 2026 through February 28, 2026*

PLAN / DISCLOSURE STATEMENT

Professional	Date	Hours	Activity
Charles Moore	2/1/2026	0.5	Review real estate and financing information from Foley and provide input on questions from Foley
Subtotal		12.5	
Grand Total		16.8	

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Exhibit D
Summary of Expenses
For the Period January 1, 2026 through February 28, 2026

*The Roman Catholic Bishop of Oakland
Summary of Expense Detail by Category
January 1, 2026 through February 28, 2026*

<i>Expense Category</i>	<i>Sum of Expenses</i>
telephone/internet	\$1.41
	<i>Total</i> <u><u>\$1.41</u></u>

Exhibit E
Expense Detail by Category
For the Period January 1, 2026 through February 28, 2026

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***The Roman Catholic Bishop of Oakland
Expense Detail by Category
January 1, 2026 through February 28, 2026***

Telephone/Internet

Professional/Service	Date	Expense	Expense Description
Natalie Corbett	1/1/2026	\$0.48	Wireless Usage Charges
Charles Moore	1/12/2026	\$0.93	Wireless Usage Charges
Expense Category Total		\$1.41	
<i>Grand Total</i>		<u>\$1.41</u>	