PACHULSKI STANG ZIEHL & JONES LLP
James I. Stang, Esq. (admitted *pro hac vice*)
Alan J. Kornfeld, Esq.
Karen B. Dine, Esq.
Brittany M. Michael, Esq.
780 Third Avenue, 36th Floor
New York, NY 10017-2024
Tel: 212-561-7700; Fax: 212-561-7777
jstang@pszjlaw.com
akornfeld@pszjlaw.com
kdine@pszjlaw.com
bmichael@pszjlaw.com

Counsel to the Official Committee of Unsecured Creditors

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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

REPLY IN SUPPORT OF THE MOTION OF THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS TO DISMISS THE CHAPTER 11 CASE

Table of Contents

PAGE

TABLE OF AUTHORITIES

CASES

STATUTES

The Committee submits this Reply (the "Reply") in further support of the Motion[1] and in reply to the Objections by the Diocese and the FCR and respectfully represents:

PRELIMINARY STATEMENT

1. The Diocese has no viable exit strategy to reach a consensual resolution of this case. Survivors should not be forced to suffer while the case languishes because the Diocese refuses to propose a confirmable plan.

2. Cause exists to dismiss the case because the Diocese is experiencing "substantial or continuing loss to or diminution of the estate" and has no "reasonable likelihood of rehabilitation."[2] The Objectors assert that dismissal is a less desirable option for survivors, but they do not specify any realistic alternative to dismissal that benefits survivors.

3. In actuality, the survivors are *not* better off in bankruptcy:

- The Diocese asserts that this is a dispute over a "plan term." It is not. The parties disagree on the very foundation on which the Diocese Plan[3] is built, *i.e.*, the Diocese and the Non-Debtor Entities are not making a sufficient contribution for the Non-Debtor Entities' releases.

- The Diocese's assertion that survivors should be forced into a confirmation process lacks support. The Diocese's case authorities for that assertion are inapposite.[4]

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[1] *Motion of the Official Committee of Unsecured Creditors to Dismiss the Chapter 11 Case* [D.I. 1912] (the "Motion"). Capitalized terms used and not otherwise defined have the meaning ascribed in the Motion.

[2] 11 U.S.C. § 1112(b)(4)(A).

[3] *Chapter 11 Plan of Reorganization for The Roman Catholic Diocese of Rockville Centre, New York* [D.I. 1614] (the "Diocese Plan") and related Disclosure Statement [D.I. 1615] (the "Diocese Disclosure Statement"). The Committee also filed a plan of reorganization. *See First Amended Chapter 11 Plan of Reorganization* [D.I. 1643] (the "Committee Plan").

[4] *In re Charles St. African Methodist Episcopal Church of Boston* ("In re CSAME"), 499 B.R. 66, 74, 112-113 (Bankr. D. Mass. 2013) (finding that while it was denying confirmation of the plan the debtor filed on the petition date, the debtor could formulate a confirmable plan particularly as the debtor could cram down its secured debt); *In re Honx, Inc.*, 2022 Bankr. LEXIS 3651, *7-8 (Bankr. S.D. Tex. Dec. 28, 2022) (finding the only chance of rehabilitation in a case in which the debtor had no ongoing business operations and its parent had agreed to fund its expenses in chapter 11 was by staying in the chapter 11 and there was no diminution from the continued fees and expenses because they were being paid by a non-debtor party). Here, the Diocese will not be able to cram-down a plan over the objection of survivors nor does it have a non-debtor party paying its administrative expenses.

- The Diocese's assertion that survivors are better off returning to a failed mediation ignores reality. The Mediator's Status Report stated that "no settlement has been reached and *none appears to be on the immediate horizon*."[5] Since May 19, neither the Diocese nor the Mediators have engaged in further substantive discussions or sought to schedule a further meeting with the Committee.

- The Diocese's most current litigation tactic is to remove state court cases to federal court.[6] Survivors are not better off individually litigating their claims in federal court.[7]

4. The Diocese's belief that creditors are better off in bankruptcy is just wrong.

Even if not misplaced, the Diocese's belief, after two years and nine months of a failed bankruptcy, does not outweigh existing cause for dismissal.[8] Survivors recognize, as Committee member Charles D'Estries testified at his deposition, that state court "is not a panacea,"[9] but it is their forum of choice and is better than a value-destroying bankruptcy without an exit strategy.

ARGUMENT

5. As set forth in the Motion, under section 1112(b) of the Bankruptcy Code, a court must dismiss a chapter 11 case or convert it to chapter 7 if there is "cause" to do so.[10] Cause includes "substantial or continuing loss to or diminution of the estate and the absence of a reasonable likelihood of rehabilitation."[11]

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[5] Mediator's Status Report [D.I. 2113], at ¶ 4 (emphasis added).

[6] The Diocese previously acknowledged that moving the state court actions to district court was *its* strategy. *See Reply in Support of Motion for a Preliminary Injunction Under Sections 362 and 105(a) of the Bankruptcy Code* [Adv. Pro. 20-01226, D.I. 184], p. 25. The removal of the state court actions to which the Diocese is not a party accomplishes nothing other than delay and increased expense as the cases are inevitably heading back to state court because they are subject to mandatory abstention under 28 U.S.C. § 1334(c)(2). The Diocese makes its aversion to state court jury trials clear by requesting the appointment of a "Claims Examiner" as an alternative to dismissal.

[7] *Memorandum Opinion Sustaining in Part and Overruling in Part Debtor's Eighth Omnibus Objection to Claims* ("Eighth Omnibus Order") [D.I. 2062] at 30 (finding that federal law requires a significantly stricter pleading standard than the one applied in New York state courts).

[8] *LTL Mgmt., LLC v. Those Parties Listed on Appendix A to Complaint (In re LTL Mgmt., LLC)*, 64 F.4th 84, 111 (3d Cir. 2023) ("J&J's belief that this bankruptcy creates the best of all possible worlds for it and the talc claimants is not enough, no matter how sincerely held. Nor is the Bankruptcy Court's commendable effort to resolve a more-than-thorny problem.").

[9] *Declaration of* Eric *P. Stephens* [D.I. 2200], Ex. C (D'Estries Transcript at 52:17-25).

[10] 11 U.S.C. § 1112(b)(1).

[11] 11 U.S.C. § 1112(b)(4)(A).

I. Survivors Have No Viable Alternatives to Dismissal

6. The Committee need not prove that the tort system would be better for survivors. Remaining in bankruptcy leaves survivors with two options: (1) accept the Diocese Plan that, to the extent its terms are discernable, drastically undercompensates survivors or (2) continue with a façade of "mediation" while the Diocese wastes the resources of this Court and the parties in an attempt to have the state court actions litigated in a federal forum. The Objectors fail to show that bankruptcy is a better alternative to dismissal:

- **The Diocese Plan is not a better alternative to dismissal for survivors**. The actual recovery for creditors under the Diocese Plan is uncertain,[12] but the portions of the Diocese Plan that are concrete provide releases and settlements for Diocese affiliates at amounts that drastically undercompensate survivors for the value and benefits the affiliates are receiving.

- **The Diocese fails to prove there will be a race to the courthouse or that survivors would be worse off**. That certain parishes may face many claims is irrelevant unless the Court can consider the assets and insurance those parishes have available to pay judgment creditors. As the Court is aware, the parishes refused to allow Committee counsel to share the individual parishes' financial information with the Committee or state court counsel. There is no evidence to support an assertion by the Diocese that parishes lack the ability to pay judgments against them or that they have less than $40 million dollars available to satisfy those claims. Thus, there is no basis to believe that, even if there is a race to the courthouse, survivors will be worse off.

- **Mediation has failed**. The Committee has had decision-makers present at all mediation sessions and has always responded to offers promptly. The mediation is at an impasse. The last session was on May 19. No further sessions have been scheduled.

- **The bankruptcy has become a vehicle for forum-shopping**. For survivors, dismissal is not a choice between a global resolution and individual litigation, it is a choice between their chosen forum and a forum foisted upon them with stricter

[12] The Diocese asserted in its Disclosure Statement that its Plan offered $185 to $200 million to survivors but the value of the assets did not come close to that number. Diocese Disclosure Statement, p. 8. This Court recognized the same at the status conference regarding the Diocese and Committee Disclosure Statements. *See* Declaration of Brittany M. Michael, Esq. ("Michael Decl."), filed concurrently herewith, Ex. 1 (2/21/23 Hearing Transcript 20:8-19). Additionally, the proposed increase from the parishes does not account for the decrease in the value of certain of the Diocese's assets since the filing of the Diocese Plan, such as available cash or the value of attributed to the FCC Licenses. It is unclear to the Committee whether a Diocese Plan containing that additional contribution would in fact offer more value to survivors than the Diocese Plan currently on file.

pleading standards.[13] With no ability to confirm a plan, the Diocese is misusing the bankruptcy to delay jury trials in state court, making it an easy decision for survivors to determine that their interests are better served by dismissal.[14]

- **Future Claimants are no better off in bankruptcy**. Future Claimants are individuals with a legally valid reason under New York law for not filing a claim by the Bar Date (which was co-terminus with the deadline to file claims under the CVA).[15] Such reasons include that the individual: (i) had not reached the age of majority by the Bar Date,[16] (ii) was in active military duty on the Bar Date,[17] or (iii) was "insane" under New York law on the Bar Date.[18] Upon dismissal, such individual could timely sue in state court. Any survivor not meeting the requirements for late-filed claims under the CVA, would meet the same fate in bankruptcy or state court.[19]

7. The FCR highlights the false "choice" between bankruptcy and dismissal. Most of the purported "benefits" that the FCR contends bankruptcy provides survivors are not being realized in this case.[20] For example:

- **Pro Se Claimants** – The FCR assets that *pro se* claimants are better off in bankruptcy.[21] But here, the Diocese has objected to almost every *pro se* claim. Not a single *pro se* claimant has responded to those objections and therefore their claims have been or will be disallowed by default.

- **Avoiding Lengthy Litigation** – The bankruptcy is not preventing lengthy litigation of claims; it is allowing the Diocese to attempt to force the litigation into a federal forum.

- **Sharing in Insurance Proceeds** – The Diocese Plan sorts survivors into separate classes based on which insurance company provided insurance when they were

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[13] *See* Eighth Omnibus Order at 30.

[14] *In re Aearo Techs. LLC*, 2023 Bankr. LEXIS 1519, at *56 (Bankr. S.D. Ind. June 9, 2023) (ruling that dismissal is warranted when cases were a "litigation management tactic and not a rehabilitative effort.").

[15] *See Order Establishing Deadlines for Filing Proofs of Claim and Approving the Form and Manner of Notice Thereof* ("Bar Date Order") [Docket No. 333]; N.Y. C.P.L.R. § 214-g.

[16] N.Y. C.P.L.R. § 208.

[17] 50 U.S.C. § 3936.

[18] N.Y. C.P.L.R. § 208.

[19] *See The Debtor's Twelfth Omnibus Objection to Late Claims* [D.I. 2118].

[20] FCR Objection, ¶ 25. Despite references and some admitted legal similarities to this as a "mass tort" case, such terminology does not accurately describe child sexual abuse cases. In mass torts, many individuals experience similar injuries from a uniform cause (*i.e.,* certain medical conditions resulting from exposure to a single product or condition). In sexual abuse cases, hundreds of different individuals, albeit individuals enabled by a single organization, perpetrated abuse in significantly varying ways with significantly varying impacts. To reduce a child sexual abuse case to a "mass tort" case is to greatly diminish the unique challenges that sexual abuse cases present.

[21] *Id.*

abused, thus undermining the FCR's cited benefit of avoiding the balkanization of insurance.[22]

- **Benefitting from Mediation** – The mediators have admitted that no resolution is on "the immediate horizon."[23]

8. While bankruptcy *can* provide benefits to survivors, this case is not providing those benefits. Theoretical but unrealized benefits do not outweigh the profound harms being inflicted upon the survivors because the Diocese is sustaining consistent losses and has no prospect of reorganization.[24]

II. There Is No Real Dispute That the Estate is Experiencing Substantial or Continuing Losses or Diminution

9. The first prong of section 1112(b)(3)(A) is met.[25] That the Diocese, absent professional fees, may be paying its operating debts as they come due is of no significance. The Court's focus must be on the dissipation of estate assets and all the financial circumstances.[26] While the mere accrual of professional fees during the case may not be the same as out-of-pocket losses, once, as here, it is apparent that there is no prospect of rehabilitation, the professional fees are dissipating the assets of the estate which would otherwise go to compensate survivors.[27]

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[22] Diocese Plan, Art. III, A. & B., Claims Classes 4 through 8.

[23] Mediator's Status Report at ¶ 4 (emphasis added).

[24] *See also Memorandum Opinion and Order Denying the Debtor's Motion for a Preliminary Injunction* ("P.I. Order") at 67-68 (identifying the hardships imposed on survivors by delaying their ability to litigate their cases in state court).

[25] Motion, ¶ 11.

[26] *See In re 1031 Tax Grp., LLC*, 374 B.R. 78, 93 (Bankr. S.D.N.Y. 2007) (finding continuing loss from "mounting administrative expense costs and the lack of new business" did not establish cause for the appointment of a trustee as there was not a showing of the "absence of a reasonable likelihood of rehabilitation."); *In re TMT Procurement Corp.*, 534 B.R. 912, 918-21 (Bankr. S.D. Tex. 2015) (converting the debtor's case pursuant to 1112(b)(4) where the movant had shown a substantial loss to the estate and no prospect for rehabilitation); *In re Gabriel Techs. Corp.*, 2013 Bankr. LEXIS 2162, *7 (Bankr. N.D. Cal. May 27, 2013) (ruling that loss or diminution was not applicable when debtor had no assets or operations, "nothing left to lose," and thus leaving debtor in control was "not risking some ever-diminishing pool of assets."); *In re Hyperion Found., Inc.*, 2009 Bankr. LEXIS 4647, *12 (Bankr. S.D. Miss. Aug. 11, 2009) (holding three months of negative cash flow satisfied prong one of section 1112(b)(4)(A)).

[27] *See Loop Corp. v. United States Trustee*, 379 F.3d 511, 516 (8th Cir. 2004) (concluding, "[i]n the context of a debtor who has ceased business operations and liquidated virtually all of its assets, any negative cash flow-including that resulting only from administrative expenses-effectively comes straight from the pockets of the creditors.").

10. The Diocese characterizes its loss of assets as an "investment" in recovering avoidable transfers. The recovery of a fraction of the hundreds of millions of dollars *that the Diocese transferred away from creditors pre-petition* is no justification for losing $70 million. Nor is it a justification for perpetuating a cash drain to fund the futile pursuit of a reorganization plan. Likewise, the bald assertion at this late stage of the case of still unrealized potential of "hundreds of millions more" from "asset sales and insurance recovery"[28] is no reason to maintain this case.

11. The Diocese also blames the Committee's "litigious behavior" for diminishing the estate, but almost all the disputes identified involve the Diocese's attempts to truncate survivors' rights or deplete the estate by syphoning assets to affiliates, and the Committee prevailed over the Diocese's attempts.[29] But the Motion should not turn on the Court identifying who is responsible for the fees. The professional fees spent thus far are money coming straight out of creditors' pockets, and there is no justification for further depletion of assets in this bankruptcy while parties wait in vain for a consensual plan.

III. The Diocese Has No Reasonable Likelihood of Rehabilitation

12. The Diocese Objection's section entitled "The Diocese Has a Reasonable Likelihood of Rehabilitation" does not have a single statement supporting the argument.[30]

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[28] Diocese Objection, ¶ 13.

[29] *See, e.g.,* Bar Date Order (ordering that the Diocese could not use the bankruptcy to truncate the statutory time granted to survivors to file claims under the CVA); *Notice of Presentment and Joint Stipulation and Proposed Order Concerning the Independent Advisory Committee and the Investigation and Pursuit of Certain Claims* [D.I. 497] (granting the Committee standing to pursue fraudulent transfers because the Independent Advisory Committee did not have authority to do so under New York law and the Bishop, who executed such transfers in the first place, was conflicted from pursuing such actions); P.I. Order (holding that the Diocese failed to justify further delaying survivors' ability to move forward with non-debtor actions); *Stipulation and Agreed Order Extending the Termination Date of the Preliminary Injunction Staying Continued Prosecution of Certain Lawsuits* [Adv. Pro. 20-01226, D.I. 157] (providing the Committee with the parish financial information after over a year of unnecessary fighting regarding the Committee's entitlement to such information).

[30] Diocese Objection, pp. 8–17.

Whether bankruptcy with no exit strategy is a better alternative to the tort system or the Diocese is operationally financially healthy has no relevance to the question before the Court: does the Diocese have a reasonable likelihood of confirming a plan that addresses the Diocese's and the Non-Debtor Entities' liability for claims of childhood sexual abuse? It does not.

13. The Diocese asserts it need only intend to reorganize to demonstrate a reasonable likelihood of rehabilitation.[31] But the cases cited by the Diocese do not support its contention.[32] For example, the *Wahlie* court ruled that "[t]here must be a reasonable possibility of a successful reorganization within a reasonable time. Courts usually require the debtor do more than manifest unsubstantiated hopes for a successful reorganization."[33]

14. The Second Circuit Court of Appeals' decision in *In re Pharma*[34] reaffirmed that the Diocese cannot confirm a plan containing coercive releases without the overwhelming support of the survivors. The Joinders prove that the current Diocese Plan, or even a belatedly amended Diocese Plan incorporating proposals made over a month ago in mediation, has no possibility of garnering even the bare minimum of 75% support required for non-debtor releases.[35] The lack of such support is fatal to the Diocese Plan.[36]

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[31] Diocese Objection, ¶ 20.

[32] *See In re AdBrite Corp.*, 290 B.R. 209, 216 (Bankr. S.D.N.Y. 2003) (finding dismissal warranted holding "[a] court may convert or dismiss a Chapter 11 case under § 1112(b)(3) for the 'inability to effectuate a plan.' 'Inability to effectuate a plan' means that the debtor lacks the ability to formulate a plan or to carry one out.") (internal citations omitted); *In re Wahlie*, 417 B.R. 8, 11-12 (Bankr. N.D. Ohio 2009) (dismissing a chapter 11 case when after two years debtor did not propose a confirmable chapter 11 plan); *In re 221-06 Merrick Blvd. Assocs. LLC*, 2010 Bankr. LEXIS 4431, *5-6 (Bankr. E.D.N.Y. Dec. 3, 2010) (finding that the debtor had provided sufficient evidence that it had taken the necessary steps to remedy the lack of cash flow that caused its need for bankruptcy).

[33] *Wahlie*, 417 B.R. at 12 (citations omitted) ("[H]owever honest in its efforts the debtor may be, and however sincere its motives, the District Court is not bound to clog its docket with visionary or impracticable schemes for resuscitation.") (quoting *United Sav. Ass'n v. Timbers of Inwood Forest Assocs.,* 484 U.S. 365, 376 (1988)).

[34] *Purdue Pharma, L.P. v. City of Grande Prairie (In re Pharma L.P.)*, 69 F.4th 45 (2d Cir. 2023).

[35] Attached as Exhibit A is a chart of the Joinders.

[36] The Diocese takes issue with the Joinders arguing that they are not a "proxy" for the claimants' opposition and that a motion to dismiss is not an appropriate vehicle for a "watered down version of plan solicitation." Diocese Obj. ¶ 23. The Committee proposed to the Diocese that the parties proceed with a streamlined solicitation of the Diocese and Committee Plans in order for the Court to have actual votes to consider. The Diocese rejected that proposal. Michael Decl., Ex. 2 (email from Diocese counsel to Committee counsel); Motion, ¶¶ 31-35.

15. The Diocese has also never agreed to support the Committee Plan and the Committee anticipates the Diocese would fight against its confirmation, including appealing any confirmation order. As the Committee stated in the Motion, the Diocese will not file (or support) the only plan it can confirm: a Diocese-only plan that satisfies the best interest test and either does not include coercive releases or provides fair compensation for such releases.[37]

16. As the Court held in denying the motion for the preliminary injunction, "the Debtor has failed to show a reasonable likelihood of success here. Moreover, the Debtor appears to concede that the chances of success here effectively hinge on the successful completion of the ongoing mediation."[38] The mediation was not successful. The Diocese has failed to show a reasonable likelihood of rehabilitation and therefore cause exists to dismiss the bankruptcy.

IV. The Diocese's Expert Report and Related Testimony Should Be Excluded

17. The Diocese's sole witness is Charles M. Moore, the Diocese's restructuring advisor. Mr. Moore's expert report (the "Moore Report") should be excluded, or given little weight, because of flaws in both in its methodology and its content. Among other things, an expert report and its associated testimony must have a "reliable basis in the knowledge and experience of the relevant discipline."[39] The Moore Report lacks that threshold requirement. Mr. Moore himself concedes that a liquidation analysis has never been used, like he did, as a "proxy" for the value of assets available to creditors outside of chapter 11 against operating entities whose bankruptcy cases were dismissed.[40] On that basis alone, the Moore Report should be excluded.

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[37] *See* Motion, ¶ 2.
[38] P.I. Order, pp. 65-66.
[39] *Kumho Tire Co. v. Carmichael,* 526 U.S. 137, 138 (1999).
[40] *See* Michael Decl., Ex. 3 (6/27/2023 Deposition of Charles Moore ("Moore Transcript") at 34:9-18).

18. Furthermore, Mr. Moore's self-styled "dismissal analysis" (the "Analysis"), is a mishmash of unsupported and cherry-picked amounts that Mr. Moore considers a "proxy" for determining the value of the Diocese's assets.[41] As just one example, Mr. Moore opines that in order to pursue their claims outside of bankruptcy, survivors will face "incremental litigation costs" of $162 million more than the costs that a settlement trust would incur in a post-confirmation bankruptcy scenario. These "incremental litigation costs" are, by far, the largest factor influencing Mr. Moore's conclusion that survivors will be harmed by dismissal. Yet Mr. Moore lacks any basis, other than what Diocese attorneys told him, for this $162 million figure, which he calculated by multiplying 648 survivor cases by "an incremental cost to defend and litigate each case of $250,000."[42]

19. Mr. Moore has no basis to opine that each survivor would incur an additional, average cost of $250,000 per case in defense costs above the costs that are involved in administering claims through a settlement trust.[43] Mr. Moore is not a lawyer, has never been retained as a fee examiner, has never qualified as a witness regarding litigation costs in a mass tort case or sexual abuse case, has no training in estimating costs of sexual abuse, and did not review the costs to defend against sexual abuse cases that have been resolved to date.[44] Instead, the Diocese's lawyers at Jones Day - who are not named as expert witnesses in this contested matter - instructed Mr. Moore to use the $250,000 figure that forms the basis for the entire Analysis.[45] The Moore Report should be disregarded because it is not based on a reliable methodology and its analysis is not grounded in reliable information.

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41 *See* Moore Transcript at 20:21-25.
42 *Id.* at 70:6-13.
43 *See id.* at 81:10-23.
44 *See id.* at 83:2-92:9.
45 *See* Moore Transcript at 72:15-21, 77:16-20, 81:10-23.

V. There is No Need For a Claims Examiner

20. The Diocese and the Committee have made their own assessments of the claims and their values. There is no reason to believe that yet another professional brought in to influence the parties would be any more successful, and there is every reason to believe that it would just cause more delay and expense without bringing the parties any closer to resolution. The Diocese understands what it will take to resolve this case and is simply unwilling to do it. The cases the Diocese cites in support of its request to appoint an examiner are inapposite. In *CSAME*, the examiner was appointed to assist in the management of the debtor[46] and in *In re ProFlo* the examiner was appointed, in the absence of a creditors committee, for the "limited purpose" of investigating certain prepetition transactions with insiders.[47]

CONCLUSION

The Diocese has no right to remain in bankruptcy indefinitely while diminishing the estate assets available to pay survivors. Given the lack of alternatives to dismissal, the Diocese's continuing losses, and the lack of both survivor support and a reasonable likelihood of rehabilitation, the Committee respectfully requests entry of an order granting the relief requested in the Motion, and such other and further relief as the Court may deem just and appropriate.

Dated: June 30, 2023

PACHULSKI STANG ZIEHL & JONES LLP

/s/ James I. Stang
Counsel to the Official Committee of Unsecured Creditors

[46] *In re CSAME*, 499 B.R. 66, 116 (Bankr. D. Mass. 2013).
[47] *In re ProFlo Industries, LLC*, 2018 Bankr, LEXIS 229, *25 (Bankr. N.D. Ohio Jan. 29, 2018).

EXHIBIT A

EXHIBIT A

Joinders to the Motion

Counsel	Joinder Doc. No.	# of Active[1] Claimants Joining in Motion
	TOTAL	**405**
Jeff Anderson & Associates	2146	109
Slater Slater Schulman LLP	2140	76
Herman Law	2145	57
Horowitz Law	2159	24
Pfau Cochran Vertetis Amala PLLC, and Marsh Law Firm PLLC	2013	23
Sweeney, Reich & Bolz, LLP and Law Office of Michael G. Dowd	2153	22
Law Offices of Mitchell Garabedian	2152	22
Matthews & Associates	2147	20
Levy Konigsberg LLP	2162	14
Merson Law, PLLC	2148	14
Weitz & Luxenberg, P.C.	2160	7
Gair, Gair, Conason, Rubinowitz, Bloom, Hershenhorn, Steigman & Mackauf	2167	4
Robins Kaplan LLP	2163	3
The Zalkin Law Firm, P.C.	2154	3
Janet, Janet & Suggs, LLC	2135	2
Hach Rose Schirripa & Cheverie LLP	2143	2
Kazerouni Law Group APC	2137	2
Thomas Counselor at Law, LLC	2136	1

[1] To provide the most conservative estimate of joining claimants, the Committee has removed all withdrawn and disallowed claims, regardless of whether they were disallowed with or without prejudice or whether there are pending appeals of the disallowance order. The Committee's conservative numbers are not an admission of the validity, or lack thereof, of any pending appeal or amended claim.