

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF WISCONSIN

In re: ) Chapter 11  
ARCHDIOCESE OF MILWAUKEE, )  
Debtor. ) Case No. 11-20059-SVK  
)  
)  
)  
)

**OFFICIAL COMMITTEE  
OF UNSECURED CREDITORS' MOTION FOR AN  
ORDER PURSUANT TO FEDERAL RULE OF BANKRUPTCY  
PROCEDURE 2004 DIRECTING DEBTOR'S PRODUCTION OF  
DOCUMENTS**

By and through its undersigned counsel, the Official Committee of Unsecured Creditors (the "Committee") in the above-captioned bankruptcy case (the "Bankruptcy Case") of the Archdiocese of Milwaukee ("Debtor" or "ADOM") respectfully moves (the "Motion") for the entry of an order directing the Debtor to produce documents responsive to the requests for production (the "Document Requests") attached hereto as **Exhibit A**. In support of this Motion, the Committee states as follows and references the Affidavit of Gillian N. Brown in support of the Motion, filed concurrently herewith.

---

James I. Stang (CA Bar No. 94435)  
Kenneth H. Brown (CA Bar No. 100396)  
Gillian N. Brown (CA Bar No. 205132)  
Pachulski Stang Ziehl & Jones LLP  
10100 Santa Monica Blvd., 11<sup>th</sup> Floor  
Los Angeles, CA 90067  
Telephone: (310) 277-6910  
Facsimile: (310) 201-0760  
E-mail: jstang@pszjlaw.com  
kbrown@pszjlaw.com  
gbrown@pszjlaw.com

## INTRODUCTION

1. Based on the information made available to it thus far, the Committee has reason to believe that the Debtor's estate contains far more assets than the Debtor's schedules and statement of financial affairs reflect. The Committee bases this belief on, among other things, the testimony of the Debtor's Chief Financial Officer at the February 11, 2011 Section 341(a) meeting, the Debtor's financial statements that it has made public on its own website, and several trust agreements that the Debtor has provided to the Committee pursuant to an informal document request.

2. Among other things, the Debtor contends that more than \$22 million of its assets are "restricted" from being used to pay creditors in the Bankruptcy Case. The Debtor characterizes as "held for others" approximately \$16.5 million held in its name in an investment accounts at JPMorgan Chase Bank. *See* Statement of Financial Affairs ("SOFA"), line 14 [Docket No. 111]. Of that \$16 million, the Debtor contends that it has "rights" to approximately \$13.5 million, but that those dollars are "restricted" from being used to pay creditors in the Bankruptcy Case. *See* Schedule B, item 2 and footnote 1 to Schedule B [Docket No. 111]. The Committee is investigating whether (i) the \$13 million that the Debtor concedes it has rights to is actually restricted and beyond the reach of the estate's creditors; and (ii) the remaining \$3 million allegedly held for the benefit of others actually is property of the estate. Similarly, the Debtor takes the position that another \$6.3 million of its assets are "restricted" and are not available to satisfy the claims of Survivors. *See* Audited

Financial Statements for June 30, 2010, and 2009 at 2 (provided on the Debtor's website at <http://www.archmil.org>). The Debtor seeks the documents allegedly substantiating that assertion.

3. In addition, the Committee is investigating whether in the years prior to the bankruptcy filing the Debtor created and funded trusts to "siphon" assets out of the estate in order to shield them the claims of sex abuse survivors who are unsecured creditors in the Bankruptcy Case. If this did occur, the transfers may be avoidable and the assets would come back into the estate. The following is a summary of the trusts that were created and assets transferred that may result in successful avoidance actions or support alter ego and/or substantive consolidation claims against affiliated entities of the Debtor, which could significantly enlarge the size of the Debtor's estate:

- a. Creation and Funding of Perpetual Care Trust: The Debtor's audited financial statements reveal that the Archdiocese of Milwaukee Catholic Cemetery Perpetual Care Trust (the "Perpetual Care Trust") was established on April 2, 2007. The Perpetual Care Trust and the assets therein are not listed as property of the estate on the Debtor's schedules. *See also* footnote to SOFA line 10b (asserting that the Perpetual Care Trust was created "to formalize the existing trust relationship" relating to future care of mausoleums, crypts, and gravesites that the Debtor owns) [Docket No. 111]. In March 2008, after the Wisconsin Supreme Court

permitted sex abuse personal injury cases to be prosecuted against the Debtor, the Debtor funded the Perpetual Care Trust by transferring approximately \$55 million to it. The source of the \$55 million is not yet clear. Therefore, the Committee seeks to investigate whether the transfer of the \$55 million to the Perpetual Care Trust is an avoidable fraudulent transfer(s).

- b. Various Trusts Established Shortly Prior to the Bankruptcy Filing: Shortly prior to the January 4, 2011 petition date in this Bankruptcy Case, the Debtor appears to have created at least four separate trusts, as evidenced by trust agreements that the Debtor has provided to the Committee pursuant to an informal request: (i) The St. Raphael Health Plan Irrevocable Trust, made on September 9, 2010 (four months prepetition); (ii) the Cemetery Union Pension Trust, which was established pursuant to a trust agreement, dated November 2010 (two months prepetition); (iii) The St. Raphael Accidental Death and Dismemberment Insurance Plan Irrevocable Trust, made on December 30, 2010 (one week prepetition) and (iv) The St. Raphael Life Insurance Plan Irrevocable Trust made on December 30, 2010 (one week prepetition). The Committee seeks documents from the Debtor on the sources and amounts of funding for these trusts, and the reasons the trusts were created in order to determine

whether the funding of these trusts constituted avoidable fraudulent transfers of the Debtor's assets, and to determine if any other trusts were created and funded in an effort to shield assets from the claims of creditors including the survivors.

- c. Assets Allegedly Held in Trusts: The Debtor scheduled three trusts at Schedule B (Personal Property) [Docket No. 111], which hold more than \$5.8 million, cumulatively, that the Debtor contends are not property of the estate and are not available to pay creditor claims in this Bankruptcy Case. These trusts include the St. Aemilian Trust, the Mary B. Finnigan Endowment Fund, and the Rapp Trust Fund. The Debtor concedes that it is the trustee of these trusts. However, the Debtor has not provided information to the Committee to enable the Committee to determine the validity of these purported trusts and whether the purported trust assets can be traced.

4. In prior bankruptcy cases involving Catholic dioceses, the debtors have taken an overly restrictive view of what assets constitute property of the estate and an overly expansive view of what assets are "restricted" in order to shield the assets from the claims of the survivors. Bankruptcy courts have not permitted these attempts to exclude property of the estate from the reach of creditors. For example, in *In re Catholic Diocese of Wilmington, Inc.* (Bankr. D. Del., Case no. 08-52866 (CSS)), the Debtor took

the position that more than \$100 million held in an investment account was held in trust for its parishes and affiliated Catholic entities and was therefore not property of the estate, or that the assets were restricted and not available to satisfy the claims of the survivors of sex abuse. After hearing the evidence at trial in an adversary proceeding, The Honorable Christopher Sontchi disagreed and found that the entire investment account was property of the estate. *See Official Committee of Unsecured Creditors v. Catholic Diocese of Wilmington (In re Catholic Diocese of Wilmington, Inc.)*, 432 B.R. 135 (Bankr. Del. 2010).

5. The Document Requests seek information to clarify a critical question to this Bankruptcy Case -- whether certain property is part of the Debtor's estate (or may be brought into the estate through avoidance actions). To that end, counsel for the Committee provided a copy of the Document Requests to Debtor's counsel on March 15. On March 25, counsel spent nearly 3 hours in a substantive, telephonic "meet and confer" on the Document Requests. The Committee looks forward to stipulating with the Debtor as to certain Document Requests for which the Debtor will produce documents. However, the Debtor has not yet provided a list of those Document Requests and a timeline in which the documents will be produced. In addition, the Debtor has not agreed to provide documents responsive to all of the Document Requests. Accordingly, the Court's resolution of objections to certain Document Requests will be necessary. Because of the centrality of these issues to the Bankruptcy Case, the Committee brings

this Motion in order to begin the investigation process so that the Committee and its professionals can begin their analysis.

### **JURISDICTION AND VENUE**

6. This Court has jurisdiction of this Motion pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. The relief requested is predicated upon 11 U.S.C. §§ 105(a) and Federal Rule of Bankruptcy Procedure 2004.

### **BACKGROUND**

7. On January 4, 2011 (the "Petition Date"), the Debtor filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code, 11 U.S.C. §101 et seq. (the "Bankruptcy Code"). The Debtor is continuing to operate its business as a debtor in possession.

8. On or about January 24, 2011, the United States Trustee appointed the Committee to represent the Debtor's unsecured creditors pursuant to 11 U.S.C. § 1102(a)(1).

9. On February 5, 2011, the Committee filed an application with this Court for authorization to employ Pachulski Stang Ziehl & Jones LLP, pursuant to 11 U.S.C. §§328, 504, 1102 and 1103 and Federal Rules of Bankruptcy Procedure 2014 and 2016.

10. On February 24, 2011, this Court entered an order authorizing the Committee to employ PSZJ as counsel for the Committee effective as of January 25, 2011.

11. The Committee will soon be filing an application to employ Berkeley Research Group, LLC as its financial advisors to assist the Committee and its counsel in the analysis of financial information relating to property of the estate and potential avoidance actions, among other things.

**RELIEF REQUESTED**

12. The Committee respectfully requests that the Court enter an Order directing the Debtor to produce documents responsive to the Committee's requests for production of documents set forth at **Exhibit A** hereto. The Committee reserves its rights to seek additional documents and, if necessary, oral examinations of the Debtor and any other person based on any information that may be revealed as a result of the foregoing Document Requests.

[remainder of page left intentionally blank]



## BASIS FOR RELIEF

13. Pursuant to section 1103(c)(2) of the Bankruptcy Code, the

Committee is charged with the duty to:

investigate the acts, conduct, assets, liabilities, and financial condition of the debtor, the operation of the debtor's business and the desirability of the continuance of such business, and any other matter relevant to the case or to the formulation of a plan.

11 U.S.C. § 1103(c)(2).

14. Accordingly, the Committee seeks production of documents

responsive to the Document Requests in order to investigate the assets and financial condition of the Debtor, all of which is highly relevant to the formulation of a plan in this case. Moreover, section 105(a) of the Bankruptcy Code permits the Court to “issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of [the Bankruptcy Code].” 11 U.S.C. § 105(a).

15. The Document Requests directly pertain not only to the Debtors’

assets and liabilities, but may also reveal facts supporting claims for relief (most likely, preferential transfers and/or fraudulent transfers) that may increase the estate for the benefit of the Debtor and its creditors. The Committee, in its fiduciary capacity for all unsecured creditors, is the most appropriate party to conduct this analysis.

16. The scope of a Rule 2004 inquiry is “unfettered and broad,” as the

wording of the rule indicates. *See* 9 COLLIER ON BANKRUPTCY ¶ 2004.02[1] at 2004-6 (15th ed. rev. 1997) (quoting *In re Table Talk, Inc.*, 51 B.R. 143, 145 (Bankr. D.

Mass. 1985)). *See also In re Mittco, Inc.*, 44 B.R. 35, 36 (Bankr. E.D. Wis. 1984) (providing that scope of inquiry under Rule 2004 is very broad and great latitude of inquiry is permitted). Indeed, the scope of Rule 2004 is far broader than the scope of discovery under Federal Rule of Civil Procedure 26. *See Moore v. Lang (In re Lang)*, 107 B.R. 130, 132 (Bankr. N.D. Ohio 1989). The well-settled scope of discovery conducted under Rule 2004 is so fundamental to the bankruptcy process that courts have approvingly described it as a “fishing expedition,” “exploratory and groping,” and “inquisition.” *See, e.g., Keene Corp. v. Johns-Manville Corp. (In re Johns-Manville Corp.)*, 42 B.R. 362, 364 (S.D.N.Y. 1984); *In re Drexel Burnham Lambert Group*, 123 B.R. 702, 711 (Bankr. S.D.N.Y. 1991).

17. Rule 2004 may be used to determine what grounds, if any, exist to commence an action, to discover assets, and to investigate fraud. *In re Ionosphere Clubs, Inc.*, 156 B.R. 414, 432 (S.D.N.Y. 1993); *Table Talk*, 51 B.R. at 143. These are precisely the reasons for which the Committee propounds its Discovery Requests. In order for the Committee to fulfill its fiduciary duty to maximize value for unsecured creditors, it must ensure that the financial condition of the Debtor and the assets available to them are maximized. In order to make these determinations, the Committee must have a complete understanding of the Debtor’s finances. The Document Requests seek documents that will fulfill that goal. Accordingly, “good cause” exists to permit the Committee to conduct discovery pursuant to Rule 2004.

CONCLUSION

WHEREFORE, the Committee respectfully requests that this Court grant the Motion and enter an Order directing the Debtor to produce, within 30 days of the entry of such Order, all documents responsive to the Document Requests attached hereto as **Exhibit A**; and that the Court grant such other and further relief as it may deem just and equitable.

Dated: March 31, 2011

Respectfully submitted,

PACHULSKI STANG ZIEHL & JONES LLP

By /s/ Gillian N. Brown

James I. Stang (CA Bar No. 94435)  
Kenneth H. Brown (CA Bar No. 100396)  
Gillian N. Brown (CA Bar No. 205132)  
Pachulski Stang Ziehl & Jones LLP  
10100 Santa Monica Blvd., #1100  
Los Angeles, CA 90067  
Telephone: (310) 277-6910  
Facsimile: (310) 201-0760  
E-mail: jstang@pszjlaw.com  
kbrown@pszjlaw.com  
gbrown@pszjlaw.com

-and-

Albert Solochek (State Bar No. 1011075)  
Jason R. Pilmaier (State Bar No. 1070638)  
Howard, Solochek & Weber, S.C.  
324 E. Wisconsin Ave., Suite 1100  
Milwaukee, WI 53202  
Telephone: (414) 272-0760  
Facsimile: (414) 272-7265  
E-mail: asolochek@hswmke.com  
jpilmaier@hswmke.com  
Attorneys for the Committee of Unsecured  
Creditors

**EXHIBIT A**  
**INSTRUCTIONS**

A. YOU are required to conduct a thorough investigation and produce all DOCUMENTS (as defined below) in your possession, custody, and control including all DOCUMENTS in the possession, custody and control of your attorneys, investigators, experts, officers, directors, employees, agents, representatives, and anyone acting on your behalf.

B. The use of either the singular or plural shall not be deemed a limitation. The use of the singular should be considered to include the plural and vice versa.

C. The words “and,” “or,” and “and/or” are interchangeable and shall be construed either disjunctively or conjunctively or both, as broadly as necessary to bring within the scope of the Request those responses that might otherwise be construed to be outside the scope.

D. If YOU are unable to comply with a particular category(ies) of the requests below and DOCUMENTS responsive to the category are in existence, state the following information:

1. The date of the DOCUMENT;
2. The type of DOCUMENT (e.g., letter, memorandum, report, etc.);
3. The name, address, telephone number and title of the author(s) of the DOCUMENT;
4. The name, address, telephone number and title of each recipient of the DOCUMENT;
5. The number of pages in the DOCUMENT;

6. The document control number, if any;
7. The present location(s) of the DOCUMENT and the name, address and telephone number of the person(s) who has (have) possession of the DOCUMENT;
8. A specific description of the subject matter of the DOCUMENT;
9. The reason why the DOCUMENT cannot be produced or why you are unable to comply with the particular category of request.

E. YOU are under a continuing duty to seasonably amend your written response and to produce additional DOCUMENTS if you learn that the response is in some material respect incomplete or incorrect and if the additional or corrective information has not otherwise been made known to the Plaintiff during the discovery process or in writing.

F. YOU are required to produce the full and complete originals, or copies if the originals are unavailable, of each DOCUMENT responsive to the categories below along with all non-identical copies and drafts in its or their entirety, without abbreviations, excerpts, or redactions. Copies may be produced in lieu of originals if the entirety (front and back where appropriate) of the DOCUMENT is reproduced and the Responding Party or its authorized agent or representative states by declaration or affidavit under penalty of perjury that the copies provided are true, correct, complete, and an accurate duplication of the original(s).

G. You are required to produce the DOCUMENTS as they are kept in the usual course of business, or to organize and label them to correspond with each category in these requests.

H. You are required to produce ELECTRONICALLY STORED

INFORMATION in searchable form on DVDs or CD-ROMs.

I. For DOCUMENTS that are currently in paper format:

1. Documents must be scanned and produced electronically in single page TIFF format with corresponding OPT file, DAT file, as well as OCR or extracted text and .lst file.

2. To the extent available, please provide Beginning Production Number, Ending Production Number, Folder information, custodian information and family information.

J. For DOCUMENTS that contain ELECTRONICALLY STORED INFORMATION, the following guidelines are to apply:

1. Single page, Group IV TIFFs with links to native files (for excel files, at a minimum) with corresponding OPT file, DAT file, as well as OCR or extracted text and .lst file.

2. Maintain family integrity.

3. Perform custodian-level deduplication.

4. Concordance standard delimited DAT load file with the following metadata fields: Beginning Production Number, Ending Production Number, Beginning Attachment Number, End Attachment Number, Family ID, Page Count, Custodian, Original Location Path, Email Folder Path, Document Type, Doc Author, Doc Last Author, Comments, Categories, Revisions, File Name, File Size, MD5 Hash, Date Last Modified, Time Last Modified, Date Created, Time Created, Date Last Accessed, Time Last Accessed, Date Sent, Time Sent, Date Received, Time Received, To, From, CC, BCC, Email Subject, Path to Native,

Path to Full Text, Original Time Zone.

5. OCR or extracted text for all ESI: (a) Separate .txt files corresponding to beginning production number of each document; (b) Separate .lst file for fulltext.

6. Process all data in GMT and provide a metadata field indicating original time zone.

K. If you withhold or redact a portion of any DOCUMENT under a claim of privilege or other protection, each such DOCUMENT must be identified on a privilege log, which shall be produced contemporaneously with the non-privileged DOCUMENTS responsive to this Request for Production, and which privilege log shall state the following information:

1. The date of the DOCUMENT;
2. The type of DOCUMENT (e.g., letter, memorandum, report, etc.);
3. The name, address, telephone number and title of the author(s) of the DOCUMENT;
4. The name, address, telephone number and title of each recipient of the DOCUMENT;
5. The number of pages in the DOCUMENT;
6. The document control number, if any;
7. The present location(s) of the DOCUMENT and the name, address and telephone number of the person(s) who has (have) possession of the DOCUMENT;
8. A general description of the subject matter of the DOCUMENT or the portion redacted without disclosing the asserted privileged or protected

communication;

9. The specific privilege(s) or protection(s) that you contend applies.

10. Unless otherwise specified, the relevant time period to which each

Request for Production relates is **January 4, 2001 through the present.**

### DEFINITIONS

Unless otherwise stated, the following definitions shall apply to these Requests for Production:

1. “341(A) MEETING” means and refers to the February 11, 2011 Section 341(a) meeting of creditors in the above-captioned bankruptcy case.

2. “ADOM” or “ARCHDIOCESE” means and refers to the Archdiocese of Milwaukee, the debtor in the above-referenced bankruptcy case; and EACH of its predecessors and successors in interest; EACH of its present and former officers, directors, attorneys, agents, servants, employees, representatives, priests, DIOCESAN COUNCILS, committees within the Archdiocese of Milwaukee, and any other PERSON acting on its behalf or otherwise subject to its control. Upon information and belief, the ARCHDIOCESE is corporation organized under the laws of the State of Wisconsin. The ARCHDIOCESE is the debtor in the above-captioned chapter 11 bankruptcy case and the legal entity through which the Archbishop of Milwaukee conducts the temporal affairs of the Roman Catholic Archdiocese of Milwaukee. Upon information and belief, the ARCHDIOCESE uses the “Roman Catholic Archdiocese of Milwaukee” to refer to the juridic person of the Archdiocese under Canon law. The term ARCHDIOCESE refers to both the secular legal entity and the juridic person.



3. "CATHOLIC CHARITIES" means and refers to the entity referenced at pages 57 and 59-62 of ADOM's Schedules and Statement of Financial Affairs as "Catholic Charities of the Archdiocese of []" filed in the above-captioned bankruptcy case and/or Catholic Charities of the Archdiocese of Milwaukee, Inc., and/or Catholic Charities Foundation of the Archdiocese of Milwaukee, Inc.

4. "CATHOLIC KNIGHTS" means and refers to Catholic Knights Financial Services, Inc., and all of its predecessors in interest and successors in interest.

5. "CATHOLIC STEWARDSHIP APPEAL" shall have the meaning ascribed to it at paragraph 16 of the MAREK DECLARATION.

6. "CEMETERIES" means and refers to the cemeteries listed on ADOM's Schedule A filed at docket no. 111 in the above-captioned bankruptcy case, and identified as "Archdiocese of Milwaukee Catholic Cemeteries" at [www.cemeteries.org](http://www.cemeteries.org), which is linked to ADOM's website.

7. "CEMETERY UNION PENSION TRUST" means and refers to the trust fund set forth in the "Trust Agreement" dated November 2010 between the Archdiocese of Milwaukee as Employer and Johnson Bank as Trustee, wherein YOU, as the Employer, established a trust constituting a part of the Archdiocesan Cemeteries of Milwaukee Union Employees' Pension Plan for which the ARCHDIOCESE is plan sponsor and plan administrator.

8. "CHARITABLE GIFT ANNUITIES" shall have the meaning ascribed to it at ADOM's Schedule G, filed in the above-captioned bankruptcy case.

9. “CLOSED FINANCIAL ACCOUNTS” means and refers, individually and collectively, to the four accounts listed on ADOM’s Statement of Financial Affairs, line 11, filed in the above-captioned bankruptcy case.

10. “COMMUNICATIONS” means and includes all oral and written communications of any nature, type or kind including, but not limited to, any DOCUMENTS, telephone conversations, discussions, meetings, facsimiles, e-mails, pagers, memoranda, and any other medium through which any information is conveyed or transmitted.

11. “CONCERNING” means and includes RELATING TO, constituting, defining, evidencing, mentioning, containing, describing, discussing, embodying, reflecting, edifying, analyzing, stating, referring to, dealing with, or in any way pertaining to.

12. “DIOCESAN COUNCIL” means and refers to any council that the ARCHDIOCESE recognizes as a council in the Archdiocese, including, but not limited to, the Diocesan Finance Council, the Diocesan Pastoral Council, and the Diocesan Presbyteral Council.

13. “DOCUMENT” means and includes all written, recorded, transcribed or graphic matter of every nature, type and kind, however and by whoever produced, reproduced, disseminated or made. This includes, but is not limited to, any and all originals, copies or drafts of any and all of the following: ELECTRONICALLY STORED INFORMATION; papers; books; letters; correspondence; telegrams; cables; telexes; messages; memoranda; notes; notations; transcripts; minutes; reports; recordings of telephone conversations; any other recordings; interviews; affidavits; declarations;

statements; summaries; studies; analyses; evaluations; appraisals; estimates; projections; charts, graphs and tables; schedules; proposals; offers; acceptances; purchase orders; invoices; contracts; agreements; checks and canceled checks; bills of lading; insurance binders, policies or certificates; receipts; statements; pamphlets; diagrams; statistical records; any other records; calendars; appointment books; diaries; lists; tabulations; any information contained in any computer tape, card, disk, drive, program or other device; computer print-outs; CDs; videotapes; DVDs; facsimiles; e-mails; microfilm; microfiche; any other tangible or intangible thing or item that contains any information; and, all “writings and recordings” and “photographs” (and all negatives thereof) as defined in and by the Federal Rules of Evidence 1001. Any DOCUMENT that contains any comment, notation, addition, insertion or marking of any type or kind which is not part of another DOCUMENT, is to be considered a separate DOCUMENT.

14. “EACH” shall mean each and every.

15. “ELECTRONICALLY STORED INFORMATION” or “ESI” shall have the meaning ascribed to it in Federal Rules of Civil Procedure 16, 26, and 34.

16. “FIA” means and refers to the “fiduciary investment accounts” at JPMorgan Chase Bank, N.A., listed at Schedule B and Statement of Financial Affairs line 14 in the above-captioned bankruptcy case.

17. “FIOF” means and refers to the “Faith in our Future” campaign described at [www.faithinourfuture.org](http://www.faithinourfuture.org).

18. “FINNIGAN ENDOWMENT FUND” means and refers to the Mary B. Finnigan Endowment Fund listed on ADOM’s Schedule B, item 35.

19. “FOUNDATION” means and refers to the Archdiocese of Milwaukee Catholic Community Foundation, Inc., and all of its predecessors in interest and successors in interest.

20. “MHS” means and refers to M.H.S., Inc., referred to on ADOM’s Schedule F in the above-captioned bankruptcy case.

21. “MAREK DECLARATION” means and refers to the *Description of Debtor and Pre-Filing History Affidavit of John J. Marek*, filed as docket no. 6 in the above-captioned bankruptcy case.

22. “OFFICE OF FINANCE” means and refers to the ADOM Office of Finance.

23. “OFFICE FOR SCHOOLS” means and refers to the Office for Schools, which is described at <http://www.archmil.org/Catholic-Schools.htm>.

24. “PDF” means and refers to the Parish Deposit Fund referred to in ADOM’s audited financial statements for the year ending June 2004 at page 13.

25. “PARISH” means and refers to the REAL PROPERTY and/or PERSONAL PROPERTY located in a particular geographical region or territory that YOU, the Roman Curia, and/or Supreme Pontiff recognize, designate, or otherwise identify as a Catholic parish, including, but not limited to, schools, churches, cathedrals, ministries, altar societies, thrift stores, or PARISH COUNCIL within said geographical region or territory. The term “PARISH” includes the definition of “Parish Corporation” set forth in the MAREK DECLARATION.

26. "PARISH COUNCIL" means and includes all bodies that YOU and/or a PARISH recognize as a council in the PARISH; including, but not limited to, the Parish Finance Council and the Parish Pastoral Council.

27. "PERPETUAL CARE TRUST" means and refers to the Archdiocese of Milwaukee, Perpetual Care Trust referenced at pages 26 and 69 of ADOM's Schedules and Statement of Financial Affairs, also referred to as the "Archdiocese of Milwaukee Catholic Cemetery Perpetual Care Trust."

28. "PERSON" means and includes individuals, for profit and not for profit corporations, corporations sole, partnerships, unincorporated associations, limited liability companies, trusts, firms, cooperatives, fictitious business names, and any and all legal entities, their agents, representatives, and/or employees.

29. "PERSONAL PROPERTY" means and includes all cash and equivalents, stock, investments, PLEDGES, receivable, accounts receivable, notes receivable, automobiles, furniture, fixtures, jewelry, and any property that is not REAL PROPERTY.

30. "PETITION DATE" means and refers to January 4, 2011.

31. "PLEDGES" means and refers to promises, enforceable or not, of any PERSON to provide PROPERTY of any kind.

32. "PROPERTY" refers to REAL PROPERTY and/or PERSONAL PROPERTY.

33. "RAPP TRUST FUND" means and refers to the Rapp Trust Fund listed an ADOM's Schedule B, item 35.

34. "REAL PROPERTY" means and includes lands, tenements, and hereditaments, and any fixtures thereto.

35. "REGION" shall have the meaning ascribed to it at paragraph 8 of the MAREK DECLARATION.

36. "RELATED ENTITIES" means and refers to every PERSON who is related to ADOM, including, but not limited to, the following: PARISHES; SCHOOLS; OFFICE FOR SCHOOLS; MHS; ST. AEMILLIAN TRUST; FINNIGAN ENDOWMENT FUND; RAPP TRUST FUND; FOUNDATION; CATHOLIC CHARITIES; SEMINARY; ST. MICHAEL'S FUND; CATHOLIC KNIGHTS; ST. BERNARDINE GUILD; SUPPORTING FUND; SOCIETY; OFFICE OF FINANCE; CEMETERY UNION PENSION TRUST; ST. RAPHAEL DEATH TRUST; ST. RAPHAEL HEALTH TRUST; ST. RAPHAEL LIFE INSURANCE TRUST; and SERVICE ORGANIZATIONS.

37. "RELATING TO" shall mean describing, discussing, evidencing, referring to, CONCERNING, constituting, regarding, bearing upon, supporting, summarizing, pertaining to, alluding to, depicting, summarizing, involving, embodying, containing, suggesting, mentioning, arising out of, in connection with, or having any logical or factual connection with the matter in question.

38. "SCHOOLS" shall have the meaning ascribed to it in paragraph 12 of the MAREK DECLARATION and set forth at <http://www.archmil.org/Catholic-Schools.htm>.

39. "SEMINARY" means and refers to St. Francis de Sales Seminary, Inc., aka Saint Francis de Sales Seminary, to which there is a link on the ADOM website,

[www.archmil.org](http://www.archmil.org); and which is also referenced at pages 36 and 57 of ADOM's Schedules and Statement of Financial Affairs in the above-captioned bankruptcy case.

40. "SERVICE ORGANIZATIONS" means and refers to "other Catholic-based social and community service organizations" referred to at paragraph 12 of the MAREK DECLARATION.

41. "ST. AEMILIAN TRUST" means and refers to the St. Aemilian Trust listed on ADOM's Schedule B, item 35.

42. "ST. BERNARDINE GUILD" means and refers to The St. Bernardine Guild of the Archdiocese of Milwaukee, Inc., and all of its predecessors in interest and successors in interest.

43. "ST. MICHAEL'S FUND" means and refers to the St. Michael's Priest Fund of the Archdiocese of Milwaukee.

44. "ST. RAPHAEL DEATH TRUST" means and refers to The St. Raphael Accidental Death and Dismemberment Insurance Plan Irrevocable Trust made on December 30, 2010 by and between the Archdiocese of Milwaukee and Johnson Bank (as Trustee).

45. "ST. RAPHAEL HEALTH TRUST" means and refers to The St. Raphael Health Plan Irrevocable Trust, made on September 9, 2010 by and between the Archdiocese of Milwaukee and Johnson Bank (as Trustee).

46. "ST. RAPHAEL LIFE INSURANCE TRUST" means and refers to The St. Raphael Life Insurance Plan Irrevocable Trust made on December 30, 2010 by and between the Archdiocese of Milwaukee and Johnson Bank (as Trustee).

47. "SOCIETY" means and refers to the Society for the Propagation of the Faith, Archdiocese of Milwaukee, and all of its predecessors in interests and successors in interest.

48. "SUPPORTING FUND" means and refers to The Archdiocese of Milwaukee Supporting Fund, Inc., and all of its predecessors in interest and successors in interest.

49. "YOU", "YOUR", and "YOURS" means and refers to ADOM or the ARCHDIOCESE.

### **REQUESTS FOR PRODUCTION**

### **REQUESTS FOR PRODUCTION**

#### **I. General**

1. Any DOCUMENTS from the beginning of time sufficient to evidence YOUR organizational structure as of the PETITION DATE and in the 10 years prior to the PETITION DATE. This Request seeks information regarding the corporate structure of ADOM, including, but not limited to any councils, committees, subcommittees, and/or any formal or informal subdivisions of ADOM.

2. All documents CONCERNING any changes in your corporate structure or organization in the ten years preceding the Petition Date.

3. YOUR policy manual or any other DOCUMENT setting out policies of any kind for any component of ADOM.

4. DOCUMENTS sufficient to identify the officers, directors, members of the board of trustees, and/or management personnel of the following entities:



- a. The Supreme Pontiff and/or Roman Curia;
- b. Priests serving in the REGION;
- c. Religious orders located in the REGION;
- d. PARISH COUNCILS in the REGION;
- e. The AMS Fund;
- f. Erica P. John Fund, Inc.; and
- g. RELATED ENTITIES.

5. Without regard to time, YOUR Articles of Incorporation, Bylaws, and/or Statement of Election; and any amendments, modifications, and cancellations thereto.

6. Articles of Incorporation, Bylaws, and/or Statement of Election; and any amendments, modifications, and cancellations thereto for the following entities:

- a. Religious orders located in the REGION;
- b. PARISH COUNCILS in the REGION;
- c. The AMS Fund;
- d. Erica P. John Fund, Inc.; and
- e. RELATED ENTITIES.

7. All DOCUMENTS CONCERNING ADOM's decision to file its chapter 11 petition and the reasons for the filing.

8. All board minutes of ADOM's board of directors' meetings from January 1, 2000 to the present.
9. All board minutes of any committee of the ADOM board of directors from January 1, 2000 to the present.
10. All of ADOM's corporate resolutions from January 1, 2000 to the present.
11. All minutes of meetings and/or resolutions of any subcommittee, council, or group that is a part of ADOM, from January 1, 2000 to the present, including, but not limited to, the following:
  - a. The Archdiocesan Finance Council; and
  - b. SUPPORTING FUND.
12. ADOM's Quinquennial Reports.
13. Any CORRESPONDENCE between the Holy See, Pope, or Roman Curia, on the one hand, and ADOM, on the other hand, regarding ADOM's Quinquennial Reports.
14. ADOM's Official Catholic Directory for the years 2005-2011.

## **II. Archdiocese Financials**

15. YOUR accounting system in electronic format.
16. All banking account and brokerage account statements and supporting transaction records (including, but not limited to, check copies, wire advices, deposit slips, etc.) for all accounts in which ADOM holds or held an interest (legal, beneficial, equitable, or otherwise).

17. All DOCUMENTS RELATING TO financial accounts that are, or are alleged to be, jointly owned, titled, or controlled by ADOM and any other PERSON.

18. All DOCUMENTS RELATING TO financial accounts in which an account is, or is alleged to be, held for the benefit of a party other than ADOM.

19. All trust agreements to which ADOM is a party.

20. All of YOUR accountant work papers.

### **III. Insurance<sup>1</sup>**

21. All title insurance policies (and all applications for such insurance) CONCERNING any REAL PROPERTY held or titled in YOUR name, or in which YOU have or had any interest (legal, beneficial, equitable, or otherwise), including replacement cost for insured REAL PROPERTY.

22. All insurance polices and evidence of insurance coverage, including, but not limited to general liability, property, casualty, fire, flood, and/or earthquake insurance policies (and all applications for such insurance policies) CONCERNING any PROPERTY held or titled in YOUR name, or in which YOU had or have any interest (legal, beneficial, equitable, or otherwise).

23. All insurance polices and evidence of insurance coverage, including, but not limited to, general liability, property, casualty, workers' compensation, and/or fire insurance policies (and all applications for such insurance) CONCERNING any acts of any PERSONS employed by or under the supervision of the ARCHDIOCESE, including, but not limited to, priests.

---

<sup>1</sup> These Requests do not seek re-production of DOCUMENTS that ADOM has already provided to Committee counsel pursuant to the Committee's informal requests.

24. All insurance policies and evidence of insurance coverage (and all applications for such insurance) and/or insurance coverage CONCERNING owners or leased motor vehicles for which YOU are the owner, the insured, and/or the beneficiary.

25. Any DOCUMENTS sufficient to establish the duration of ADOM's participation in Catholic Mutual Group.

26. DOCUMENTS showing whether any prior or current Archbishop of ADOM was or is a member of Catholic Mutual Group.

#### **IV. Property – Real and Personal**

27. All DOCUMENTS, including, but not limited to, appraisals, investigation proposals, and/or preliminary site investigation reports CONCERNING the monetary value of any REAL PROPERTY in which YOU have or had any interest (legal, equitable, beneficial, or otherwise). (This Request includes, but is not limited to, the inventories referenced at Statement of Financial Affairs, line 20, filed in the above-captioned bankruptcy case.)

28. All DOCUMENTS, including, but not limited to, appraisals, evaluations, estimates, proposals, and/or reports CONCERNING the monetary value of any PERSONAL PROPERTY in which YOU have or had any interest (legal, equitable, beneficial, or otherwise). (This Request includes, but is not limited to, the inventories referenced at Statement of Financial Affairs, line 20, filed in the above-captioned bankruptcy case.)

29. All DOCUMENTS EVIDENCING any offers, consideration, discussions, or meetings in which the issue of the transfer of any interest in any REAL PROPERTY and/or PERSONAL PROPERTY held in YOUR name, or in which YOU

have or had any interest (legal, beneficial, equitable, or otherwise) was raised, discussed, voted on, approved, disapproved, or considered in any way.

30. All DOCUMENTS RELATING TO YOUR sale, gift, donation, transfer, or other disposition, whether voluntarily or involuntarily, of YOUR REAL PROPERTY and/or PERSONAL PROPERTY to another PERSON. (This Request includes, but is not limited to, the transfers of houses set forth at ADOM's Statement of Financial Affairs, line 10 as transfers to Marc & Laurie Wannemacher, and to Gary Sierzchulski & Doreen Schofield.)

31. All DOCUMENTS CONCERNING any trusts or endowments established by YOU on or after January 4, 2001, including, but not limited to, the PERPETUAL CARE TRUST, the RAPP TRUST FUND, the ST. AEMILIAN TRUST, and/or FIOF.

32. All DOCUMENTS RELATING TO PLEDGES, made on or after January 4, 2001 to YOU and/or for the benefit of YOU, filled or unfilled, including, but not limited to, bequests.

33. All DOCUMENTS CONCERNING the CATHOLIC STEWARDSHIP APPEAL fund raising in the calendar years 2006-2010, including, but not limited to, annual funds raised, amounts due, receipts and the timing of receipts, and total funds YOU received from the CATHOLIC STEWARDSHIP APPEAL for the calendar years 2006-2010.

34. All DOCUMENTS CONCERNING the fund raising procedures used for the CATHOLIC STEWARDSHIP APPEAL in the calendar years 2006-2010, including, but not limited to, fund raising solicitations, directions, instructions,

suggestions, rules, regulations, and/or any forms provided to PARISHES CONCERNING same.

35. All DOCUMENTS CONCERNING the receipt and disposition of funds raised by the CATHOLIC STEWARDSHIP APPEAL including, but not limited to, schedules reflecting the total funds raised, the disposition of such funds.

36. All DOCUMENTS CONCERNING special collections appeals, other than the CATHOLIC STEWARDSHIP APPEAL, in the calendar years 2006-2010. (This Request includes, but is not limited to, the "Two annual collections held to support (10) beneficiaries," as stated in ADOM's Statement of Financial Affairs, line 14.)

37. Any and all DOCUMENTS supporting YOUR contention that YOU have no equitable, beneficial, or other interest in the PROPERTY identified on YOUR Statement of Financial Affairs, line 14, filed in the above-captioned bankruptcy case.

38. All DOCUMENTS reflecting agreements between the DIOCESE, on the one hand, and any other PERSON, on the other hand, in which one party is entitled to use the property of the other without financial consideration, including, but not limited to, rent.

39. All DOCUMENTS CONCERNING transfers of REAL PROPERTY or PERSONAL PROPERTY (including, but not limited to, funds) to or from ADOM for consideration that is or was other than market value.

#### **V. Perpetual Care Trust**

40. All DOCUMENTS CONCERNING the formation of the PERPETUAL CARE TRUST, including, but not limited to, written trust agreements and drafts thereof.

41. All DOCUMENTS CONCERNING the reasons the PERPETUAL CARE TRUST was created.

42. DOCUMENTS sufficient to IDENTIFY the trustees of the PERPETUAL CARE TRUST from its inception or creation.

43. DOCUMENTS sufficient to IDENTIFY the trustors of the PERPETUAL CARE TRUST at all points in time.

44. All DOCUMENTS CONCERNING the decision to form the PERPETUAL CARE TRUST.

45. All DOCUMENTS CONCERNING the funding of the PERPETUAL CARE TRUST.

46. All DOCUMENTS CONCERNING the source of any cash or financial assets that were transferred to the PERPETUAL CARE TRUST.

47. All DOCUMENTS CONCERNING the manner in which the PROPERTY transferred to the PERPETUAL CARE TRUST was maintained and accounted for prior to the time the PROPERTY was transferred to the PERPETUAL CARE TRUST.

48. All DOCUMENTS CONCERNING the calculation of the dollar amount required to fund the purpose of the PERPETUAL CARE TRUST.

49. All DOCUMENTS CONCERNING the value of the assets in the PERPETUAL CARE TRUST, including, but not limited to, audits, reports, and statements.

50. All DOCUMENTS CONCERNING the operation and management of the PERPETUAL TRUST FUND, including, but not limited to, internal guidelines, memoranda, bylaws, and regulations.

**VI. Cemetery Union Pension Trust**

51. All DOCUMENTS CONCERNING the formation of the CEMETERY UNION PENSION TRUST, including, but not limited to, written trust agreements and drafts thereof.

52. All DOCUMENTS CONCERNING the reasons the CEMETERY UNION PENSION TRUST was created.

53. All DOCUMENTS CONCERNING the decision to form the CEMETERY UNION PENSION TRUST.

54. All DOCUMENTS CONCERNING the funding of the CEMETERY UNION PENSION TRUST.

55. All DOCUMENTS CONCERNING the source of any cash or financial assets that were transferred to the CEMETERY UNION PENSION TRUST.

56. All DOCUMENTS CONCERNING the manner in which the PROPERTY transferred to the CEMETERY UNION PENSION TRUST was maintained and accounted for prior to the time the PROPERTY was transferred to the CEMETERY UNION PENSION TRUST.



57. All DOCUMENTS CONCERNING the calculation of the dollar amount required to fund the purpose of the CEMETERY UNION PENSION TRUST.

58. All DOCUMENTS CONCERNING the value of the assets in the CEMETERY UNION PENSION TRUST, including, but not limited to, audits, reports, and statements.

59. All DOCUMENTS CONCERNING the operation and management of the CEMETERY UNION PENSION TRUST, including, but not limited to, internal guidelines, memoranda, bylaws, and regulations.

**VII. St. Raphael Death Trust**

60. All DOCUMENTS CONCERNING the formation of the ST. RAPHAEL DEATH TRUST, including, but not limited to, written trust agreements and drafts thereof.

61. All DOCUMENTS CONCERNING the reasons the ST. RAPHAEL DEATH TRUST was created.

62. All DOCUMENTS CONCERNING the decision to form the ST. RAPHAEL DEATH TRUST.

63. All DOCUMENTS CONCERNING the funding of the ST. RAPHAEL DEATH TRUST.

64. All DOCUMENTS CONCERNING the source of any cash or financial assets that were transferred to the ST. RAPHAEL DEATH TRUST.

65. All DOCUMENTS CONCERNING the manner in which the PROPERTY transferred to the ST. RAPHAEL DEATH TRUST was maintained and

accounted for prior to the time the PROPERTY was transferred to the ST. RAPHAEL DEATH TRUST.

66. All DOCUMENTS CONCERNING the calculation of the dollar amount required to fund the purpose of the ST. RAPHAEL DEATH TRUST.

67. All DOCUMENTS CONCERNING the value of the assets in the ST. RAPHAEL DEATH TRUST, including, but not limited to, audits, reports, and statements.

68. All DOCUMENTS CONCERNING the operation and management of the ST. RAPHAEL DEATH TRUST, including, but not limited to, internal guidelines, memoranda, bylaws, and regulations.

#### **VIII. St. Raphael Health Trust**

69. All DOCUMENTS CONCERNING the formation of the ST. RAPHAEL HEALTH TRUST, including, but not limited to, written trust agreements and drafts thereof.

70. All DOCUMENTS CONCERNING the reasons the ST. RAPHAEL HEALTH TRUST was created.

71. All DOCUMENTS CONCERNING the decision to form the ST. RAPHAEL HEALTH TRUST.

72. All DOCUMENTS CONCERNING the funding of the ST. RAPHAEL HEALTH TRUST.

73. All DOCUMENTS CONCERNING the source of any cash or financial assets that were transferred to the ST. RAPHAEL HEALTH TRUST.

74. All DOCUMENTS CONCERNING the manner in which the PROPERTY transferred to the ST. RAPHAEL HEALTH TRUST was maintained and accounted for prior to the time the PROPERTY was transferred to the ST. RAPHAEL HEALTH TRUST.

75. All DOCUMENTS CONCERNING the calculation of the dollar amount required to fund the purpose of the ST. RAPHAEL HEALTH TRUST.

76. All DOCUMENTS CONCERNING the value of the assets in the ST. RAPHAEL HEALTH TRUST, including, but not limited to, audits, reports, and statements.

77. All DOCUMENTS CONCERNING the operation and management of the ST. RAPHAEL HEALTH TRUST, including, but not limited to, internal guidelines, memoranda, bylaws, and regulations.

**IX. St. Raphael Life Insurance Trust**

78. All DOCUMENTS CONCERNING the formation of the ST. RAPHAEL LIFE INSURANCE TRUST, including, but not limited to, written trust agreements and drafts thereof.

79. All DOCUMENTS CONCERNING the reasons the ST. RAPHAEL LIFE INSURANCE TRUST was created.

80. All DOCUMENTS CONCERNING the decision to form the ST. RAPHAEL LIFE INSURANCE TRUST.

81. All DOCUMENTS CONCERNING the funding of the ST. RAPHAEL LIFE INSURANCE TRUST.

82. All DOCUMENTS CONCERNING the source of any cash or financial assets that were transferred to the ST. RAPHAEL LIFE INSURANCE TRUST.

83. All DOCUMENTS CONCERNING the manner in which the PROPERTY transferred to the ST. RAPHAEL LIFE INSURANCE TRUST was maintained and accounted for prior to the time the PROPERTY was transferred to the ST. RAPHAEL LIFE INSURANCE TRUST.

84. All DOCUMENTS CONCERNING the calculation of the dollar amount required to fund the purpose of the ST. RAPHAEL LIFE INSURANCE TRUST.

85. All DOCUMENTS CONCERNING the value of the assets in the ST. RAPHAEL LIFE INSURANCE TRUST, including, but not limited to, audits, reports, and statements.

86. All DOCUMENTS CONCERNING the operation and management of the ST. RAPHAEL LIFE INSURANCE TRUST, including, but not limited to, internal guidelines, memoranda, bylaws, and regulations.

87. DOCUMENTS sufficient to IDENTIFY the differences between the ST. RAPHAEL DEATH TRUST , the ST. RAPHAEL HEALTH TRUST, and/or the ST. RAPHAEL LIFE INSURANCE TRUST.

88. DOCUMENTS sufficient to IDENTIFY any other trust arrangements that the ADOM has established, for which it is a sponsor, trustor, beneficiary, or payee.

**X. Parish Deposit Fund**

89. All DOCUMENTS CONCERNING the formation or creation of the PDF.

90. All DOCUMENTS CONCERNING the purpose of the PDF and the reasons it was established.

91. All DOCUMENTS CONCERNING the funding of the PDF.

92. DOCUMENTS sufficient to IDENTIFY PERSONS with knowledge regarding the formation of the PDF.

93. DOCUMENTS sufficient to IDENTIFY the participants, depositors, or owners of PROPERTY in the PDF from its inception.

94. DOCUMENTS sufficient to IDENTIFY trustees of any PROPERTY in the PDF from its inception and the value of PROPERTY held in trust for such PERSONS.

95. DOCUMENTS sufficient to IDENTIFY the PERSONS with knowledge of the PDF during 2004-2005.

96. All DOCUMENTS CONCERNING the operation, management, or control of assets in the PDF or the PDF itself.

97. Any DOCUMENTS sufficient to IDENTIFY each type of PROPERTY kept in the PDF.

98. All DOCUMENTS CONCERNING the source of any cash or financial assets that were transferred to the PDF.

99. Any DOCUMENTS sufficient to IDENTIFY the value of PROPERTY kept in the PDF from 2000 onward.

100. All DOCUMENTS CONCERNING the accounting for PROPERTY in the PDF.

101. All DOCUMENTS RELATING TO the tracing and/or accounting of deposits into the PDF and out of the PDF since its inception, including, but not limited, to DOCUMENTS RELATING TO where those funds were maintained and accounted for prior to deposit into the PDF.

102. All DOCUMENTS CONCERNING the manner in which the PROPERTY transferred to the PDF was maintained and accounted for prior to the time the PROPERTY was transferred to the PDF.

103. All DOCUMENTS CONCERNING the authority of ADOM to amend, modify, terminate and/or direct distribution from the PDF.

104. All DOCUMENTS CONCERNING the operating and management of the PDF, including, but not limited to, internal guidelines, memoranda, bylaws, and regulations.

105. All DOCUMENTS CONCERNING the termination of or dissolution of the PDF, or distribution of assets in the PDF.

**XI. Fixed Income Accounts**

106. All DOCUMENTS RELATING TO the formation and/or opening of the FIA, including, but not limited to, custodian or custody agreements.

107. DOCUMENTS CONCERNING the purpose of the FIA and the reasons they were established.

108. All accounting statements and other DOCUMENTS from the beginning of time that identify deposits into and withdrawals from the FIA, including, but not limited to, DOCUMENTS that indicate what entity transferred PROPERTY into the

FIA, the means of transferring such funds, and the funds allocated to “units” of the FIA, as John Marek testified at the 341(A) MEETING.

109. All DOCUMENTS RELATING TO alleged restrictions on the use of PROPERTY in the FIA and/or the purposes for which funds in the FIA may be used.

110. All DOCUMENTS CONCERNING the authority of ADOM to amend, modify, terminate and/or direct distribution from the FIA.

111. All DOCUMENTS RELATING TO the assertion at ADOM’s Statement of Financial Affairs, line 14, that funds in the FIA “are held from time to time for the benefit of others for purposes including, but not limited to: Black & Indian Mission Grant; Biehoff Scholarship; Continuing Formation (Education) for Clergy Fund; Charitable Gift Annuities; and funds for designated purposes that are not to be immediately used for such purposes.” Such DOCUMENTS could include, but are not limited to, trust agreement, correspondence or memorandum that ADOM contends evidence a legal or equitable trust or other similar arrangement, copies of checks, wire advices, and COMMUNICATIONS from donors identifying designated use(s) of donations.

112. All DOCUMENTS RELATING TO the assertion at ADOM’s Statement of Financial Affairs, line 14, that, “Separately identifiable funds are also held in this account for the benefit of the Archdiocese of Milwaukee.”

113. All DOCUMENTS that show how ADOM’s funds can be separately identified from funds that it contends it does not own, including, but not limited to, any documents that would enable any PERSON to trace its funds into and out of the FIA.

114. All DOCUMENTS from the beginning of time that support the contention of the DIOCESE that it does not own or have a right to all of the funds in the FIA.

115. All DOCUMENTS from the beginning of time evidencing the relationship between and among YOU, on the one hand, and PERSONS, on the other hand, that YOU contend own interests in the FIA, including, but not limited to, organizational charts, policies, and/or manuals.

116. All DOCUMENTS reflecting agreements between ADOM and EACH of the FIA investors regarding the operation, management, or control of assets in the FIA.

117. All DOCUMENTS RELATING TO agreements between ADOM and its donors RELATING TO the FIA.

118. All reports (monthly, quarterly, annually, or otherwise) RELATING TO the dollar amounts and uses of funds withdrawn from the FIA by or on behalf of any PERSON.

119. All DOCUMENTS showing the FIA's activity and performance within the past 10 years, including, but not limited to, deposits, withdrawals, gains, losses, and fees.

120. The financial statements (audited, unaudited, reviewed, compiled, or otherwise) for each investor in the FIA.

121. All DOCUMENTS CONCERNING the operations of the FIA, including, but not limited to, internal guidelines, memoranda, bylaws, and regulations.



122. All DOCUMENTS RELATING TO proposed restructurings, alterations, or changes to the FIA or the alleged restrictions on funds held therein.

**XII. Faith in Our Future Campaign**

123. All DOCUMENTS CONCERNING the formation or creation of the FIOF.

124. All DOCUMENTS CONCERNING the purpose of the FIOF and the reason it was established.

125. Any DOCUMENTS sufficient to IDENTIFY PERSONS with knowledge regarding the formation of the FIOF.

126. Any DOCUMENTS sufficient to IDENTIFY PERSONS with knowledge regarding the purpose of the FIOF.

127. Any DOCUMENTS sufficient to IDENTIFY the participants, depositors, or owners of PROPERTY provided to the FIOF.

128. Any DOCUMENTS sufficient to IDENTIFY trustees of PROPERTY provided pursuant to the FIOF campaign.

129. All DOCUMENTS CONCERNING the operation, management, or control of assets raised by the FIOF campaign.

130. All DOCUMENTS CONCERNING the accounting for PROPERTY raised by the FIOF campaign.

131. All DOCUMENTS CONCERNING ADOM's receipt of and/or rights to receive PROPERTY raised by the FIOF campaign.

132. All DOCUMENTS CONCERNING the operations of the FIOF campaign, including, but not limited to, internal guidelines, memoranda, bylaws, and regulations.

### **XIII. Pension**

133. All DOCUMENTS CONCERNING the pension plans and retiree health plan set forth in ADOM's Schedule F, filed in the above-captioned bankruptcy case, including, but not limited to, the following: (a) all written agreements purporting to require ADOM to provide such plans, and (b) schedules or statements reflecting contributions by ADOM to the plans.

134. All DOCUMENTS reflecting the priest pension plan provided by ADOM for the benefit of certain retired priests, including the following: (a) any written agreements binding ADOM to provide such benefits, (b) DOCUMENTS reflecting funding of the plan, including the original bequest and subsequent funding, and (c) financial statements or schedules CONCERNING the plan.

135. To the extent ADOM contends that any plan is underfunded, DOCUMENTS RELATING TO the basis for that contention and the amount by which the plan is under funded.

### **XIV. Relationships with Related Entities**

136. DOCUMENTS sufficient to indicate for which entities any employee, officer, or director of ADOM sits on the board of directors, board of trustees or otherwise acts in a management capacity for any of the RELATED ENTITIES. This Request includes, but is not limited to, the Archbishop, Vicar General/Auxiliary Bishop, and officers of ADOM.

137. All DOCUMENTS CONCERNING any requirement or practice pursuant to which a RELATED ENTITY obtains or requires consent from, input from, advice from, or notice to ADOM, the Bishop, and/or ADOM's offices or directors prior to engaging in a transaction of any kind.

138. All DOCUMENTS CONCERNING any requirement or practice pursuant to which a RELATED ENTITY obtains or requires consent from, input from, advice from, or notice to ADOM, the Bishop, and/or ADOM's officers or directors RELATING TO a decision.

139. All DOCUMENTS CONCERNING ADOM's audit or review of any budget or annual report submitted by a PARISH to ADOM.

140. All DOCUMENTS RELATING TO a manual or guidelines that sets forth accounting procedures to be followed by any RELATED ENTITY.

141. All DOCUMENTS CONCERNING ADOM's audit or review of any budget or annual report submitted to ADOM by or on behalf of any RELATED ENTITY.

142. All DOCUMENTS from the beginning of time CONCERNING actions taken by or on behalf of ADOM to cause ownership, possession, or title to REAL PROPERTY or PERSONAL PROPERTY to revert or otherwise change from ADOM to a RELATED ENTITY, or vice versa.

143. Financial statements of each RELATED ENTITY.

144. All DOCUMENTS RELATING TO any financial assistance ADOM provided, or sought to provide, for the benefit of any RELATED ENTITY.

145. DOCUMENTS RELATING to the suppression of, closing of, and/or merger of any PARISH, including, but not limited to, ADOM policies RELATING TO PARISH suppressions, closures, and/or mergers.

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF WISCONSIN

In re: ) Chapter 11  
ARCHDIOCESE OF MILWAUKEE, )  
Debtor. ) Case No. 11-20059-SVK  
)  
)  
)

**AFFIDAVIT OF GILLIAN N. BROWN**  
**IN SUPPORT OF OFFICIAL COMMITTEE**  
**OF UNSECURED CREDITORS' MOTION FOR AN**  
**ORDER PURSUANT TO FEDERAL RULE OF BANKRUPTCY**  
**PROCEDURE 2004 DIRECTING DEBTOR'S PRODUCTION OF**  
**DOCUMENTS**

Gillian N. Brown, Esquire, being duly sworn, deposes and says:

1. I am a partner with Pachulski Stang Ziehl & Jones LLP ("PSZJ")<sup>1</sup>, with offices located at 10100 Santa Monica Blvd, #1100, Los Angeles, CA 90067. I am duly admitted to practice law in the States of California and New York, and in the District of Columbia. PSZJ is counsel to the Official Committee of Unsecured Creditors (the "Committee") in the above-captioned bankruptcy case. I submit this Affidavit in support of the *Official Committee of Unsecured Creditors' Motion for an Order Pursuant*

---

<sup>1</sup> Capitalized terms not otherwise defined herein shall have the meanings ascribed to such terms in the Application.

James I. Stang (CA Bar No. 94435)  
Kenneth H. Brown (CA Bar No. 100396)  
Gillian N. Brown (CA Bar No. 205132)  
Pachulski Stang Ziehl & Jones LLP  
10100 Santa Monica Blvd., 11<sup>th</sup> Floor  
Los Angeles, CA 90067  
Telephone: (310) 277-6910  
Facsimile: (310) 201-0760  
E-mail: jstang@pszjlaw.com  
kbrown@pszjlaw.com  
gbrown@pszjlaw.com

*to Federal Rule of Bankruptcy Procedure 2004 Directing Debtor's Production of Documents* (the "Motion").

2. I have personal knowledge of the facts set forth in this Affidavit.

If called as a witness I could and would competently testify thereto.

3. Based on the information made available to it thus far, the Committee has reason to believe that the Debtor's estate contains far more assets than the Debtor's schedules and statement of financial affairs [Docket No. 111] reflect.

4. The Committee bases this belief on, among other things, the testimony of the Debtor's Chief Financial Officer at the February 11, 2011 Section 341(a) meeting, the Debtor's financial statements that it has made public on its own website, and several trust agreements that the Debtor has provided to the Committee pursuant to an informal document request.

5. Among other things, the Debtor contends that more than \$22 million of its assets are "restricted" from being used to pay creditors in the Bankruptcy Case. The Debtor characterizes as "held for others" approximately \$16.5 million held in its name in an investment accounts at JPMorgan Chase Bank. *See* Statement of Financial Affairs ("SOFA"), line 14 [Docket No. 111]. Of that \$16 million, the Debtor contends that it has "rights" to approximately \$13.5 million, but that those dollars are "restricted" from being used to pay creditors in the Bankruptcy Case. *See* Schedule B, item 2 and footnote 1 to Schedule B [Docket No. 111]; see also Transcript of Section 341(a) meeting

of creditors (“Transcript”) at pp. 64–65. A true and correct copy of relevant pages of that transcript are attached hereto as **Exhibit 1**.

6. The Committee is investigating whether (i) the \$13 million that the Debtor concedes it has rights to is actually restricted and beyond the reach of the estate’s creditors; and (ii) the remaining \$3 million allegedly held for the benefit of others actually is property of the estate.

7. Similarly, the Debtor takes the position that another \$6.3 million of its assets are “restricted” and are not available to satisfy the claims of Survivors. This information is based on the Debtor’s own Audited Financial Statements for June 30, 2010, and 2009 at 2, a true and correct copy of which is attached hereto as **Exhibit 2**. This **Exhibit 2** was retrieved from the Debtor’s website at <http://www.archmil.org>. The Debtor seeks the documents allegedly substantiating that assertion.

8. In addition, the Committee is investigating whether in the years prior to the bankruptcy filing the Debtor created and funded trusts to “siphon” assets out of the estate in order to shield them the claims of sex abuse survivors who are unsecured creditors in the Bankruptcy Case. If this did occur, the transfers may be avoidable and the assets could come back into the estate. The following is a summary of the trusts that were created and assets transferred that may result in successful avoidance actions or support alter ego and/or substantive consolidation claims against affiliated entities of the Debtor, which could significantly enlarge the size of the Debtor’s estate:

a. Creation and Funding of Perpetual Care Trust: The

Debtor's audited financial statements reveal that the Archdiocese of Milwaukee Catholic Cemetery Perpetual Care Trust (the "Perpetual Care Trust") was established on April 2, 2007. Attached hereto as **Exhibit 3** is a true and correct copy of the Debtor's financial statement relating to this issue. I downloaded **Exhibit 3** from the Debtor's website at <http://www.archmil.org>. The Perpetual Care Trust and the assets therein are not listed as property of the estate on the Debtor's schedules. *See also* footnote to SOFA line 10b (asserting that the Perpetual Care Trust was created "to formalize the existing trust relationship" relating to future care of mausoleums, crypts, and gravesites that the Debtor owns) [Docket No. 111]. In March 2008, after the Wisconsin Supreme Court permitted sex abuse personal injury cases to be prosecuted against the Debtor, the Debtor funded the Perpetual Care Trust by transferring approximately \$55 million to it. Attached hereto at **Exhibit 4** are true and correct excerpts of the Transcript relating to this issue [transcript,, p. 85-86]. The source of the \$55 million is not yet clear. Therefore, the Committee seeks to investigate whether the transfer of the \$55 million to the Perpetual Care Trust is an avoidable fraudulent transfer(s).

b. Various Trusts Established Shortly Prior to the Bankruptcy

Filing: Shortly prior to the January 4, 2011 petition date in this Bankruptcy Case, the Debtor appears to have created at least four separate trusts, as evidenced by trust agreements that the Debtor has provided to the Committee pursuant to an informal



request: (i) The St. Raphael Health Plan Irrevocable Trust, made on September 9, 2010 (four months prepetition); (ii) the Cemetery Union Pension Trust, which was established pursuant to a trust agreement, dated November 2010 (two months prepetition); (iii) The St. Raphael Accidental Death and Dismemberment Insurance Plan Irrevocable Trust, made on December 30, 2010 (one week prepetition) and (iv) The St. Raphael Life Insurance Plan Irrevocable Trust made on December 30, 2010 (one week prepetition). The Debtor's counsel provided these trust agreements to the Committee's local counsel, who forwarded them to me. True and correct copies of the documents are attached hereto as **Exhibits 5-8**. The Committee seeks documents from the Debtor regarding the sources and amounts of funding for these trusts, and the reasons the trusts were created in order to determine whether the funding of these trusts constituted avoidable fraudulent transfers of the Debtor's assets, and to determine if any other trusts were created and funded in an effort to shield assets from the claims of creditors including the survivors.

c. Assets Allegedly Held in Trusts: The Debtor scheduled three trusts at Schedule B (Personal Property) [Docket No. 111], which hold more than \$5.8 million, cumulatively, that the Debtor contends are not property of the estate and are not available to pay creditor claims in this Bankruptcy Case. These trusts include the St. Aemilian Trust, the Mary B. Finnigan Endowment Fund, and the Rapp Trust Fund. The Debtor concedes that it is the trustee of these trusts. However, Committee needs to

review additional documents to determine the validity of these purported trusts and whether the purported trust assets can be traced.

9. On March 15, I emailed a copy of the Document Requests to Debtor's counsel, Daryl Diesing. On March 25, I spent nearly 3 hours in a substantive, telephonic "meet and confer" with my law partner, Kenneth H. Brown; Mr. Diesing; and Mr. Diesing's law partner, Frank LoCoco, discussing the Document Requests.


10. During that conference, Messrs. Diesing and/or LoCoco identified certain Document Requests for which the Debtor will produce documents. However, counsel has not yet provided me with a timeline setting out the dates by which the documents will be produced. In addition, the Debtor has not agreed to provide documents responsive to all of the Document Requests. Accordingly, the Committee will

[remainder of page left intentionally blank]

require the Court's resolution of objections to certain Document Requests. Because of the centrality of these issues to the Bankruptcy Case, the Committee brings this Motion in order to begin the investigation process so that the Committee and its professionals can begin their analysis.

I declare under penalty of perjury under the laws of the United States of America and the State of California that the foregoing is true and correct.

Dated this 31<sup>st</sup> day of March, at Los Angeles, California.

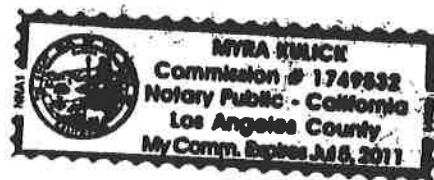
  
Gillian N. Brown

State of California        )  
  )  
County of Los Angeles    )

Subscribed and sworn to (or affirmed) before me on this 31<sup>st</sup> day of March, 2011, by Gillian N. Brown, proved to me on the basis of satisfactory evidence to be the person(s) who appeared before me.

Seal \_\_\_\_\_

Signature 



# **EXHIBIT 1**

00001

1

2

3

4

In Re the Bankruptcy of:

5

6

7

The Archdiocese of Milwaukee

8

Case No. 11-20059

9

10

11

12

13

Transcript of Audio Recording

14

15

16

Milwaukee, Wisconsin

17

February 11, 2011

18

19

20

21

22

23

Transcribed by: Rowan L. Bright, RPR, CRR

24

□  
00002

1

TRANSCRIPT OF AUDIO RECORDING, transcribed

2

by Rowan L. Bright, a Certified Realtime Reporter,

3 In re the Bankruptcy of the Archdiocese of Milwaukee.txt  
4 Registered Professional Reporter and Notary Public in  
5 and for the State of Wisconsin, recorded on the  
6 11th day of February, 2011  
7

8 A P P E A R A N C E S

9 DAVID ASBACH, Assistant US Trustee  
10 517 East Wisconsin Avenue, Room 430, Milwaukee,  
11 Wisconsin 53202  
12 414-297-4499

11 JEFFREY R. ANDERSON, Attorney  
12 JEFF ANDERSON & ASSOCIATES,  
13 366 Jackson Street, Suite 100, St. Paul,  
14 Minnesota 55101.  
15 (651) 227-9990 jeff@andersonadvocates.com

14 GILLIAN N. BROWN and JAMES STANG, Attorneys  
15 PACHULSKI STANG ZIEHL & JONES, LLP,  
16 10100 Santa Monica Boulevard, 11th Floor,  
17 Los Angeles, California 90067.  
18 (310) 277-6910 gbrown@pszjlaw.com

17 ALBERT SOLOCHEK and JASON R. PILMAIER, Attorneys  
18 HOWARD, SOLOCHEK & WEBER, S.C.,  
19 324 East Wisconsin Avenue, Suite 1100,  
20 Milwaukee, Wisconsin 53202.  
21 (414) 272-0760 alsolcheck@hswmke.com

20 DARYL L. DIESING and BRUCE G. ARNOLD, Attorneys  
21 WHYTE HIRSCHBOECK DUDEK, S.C.,  
22 555 East Wells Street, Suite 1900, Milwaukee,  
23 Wisconsin 53202.  
24 (414) 273-2100 ddiesing@whdlaw.com  
25

□  
00003

1 MR. ASBACH: Make sure these are  
2 recording. All right. Good morning,  
3 everyone. This is the Section 341 meeting of  
4 creditors in the Archdiocese of Milwaukee  
5 bankruptcy case. The Case No. is 11-20059.

Page 2

18 In re the Bankruptcy of the Archdiocese of Milwaukee.txt  
19 account for the benefit of the Archdiocese in  
20 Milwaukee."

21 MR. MEREK: Right.

22 MS. BROWN: So what do you mean by  
23 that?

24 MR. MEREK: Well, that's how we get  
25 to the number on the first page that you  
referenced.

□  
00071

1 MS. BROWN: The first --

2 MR. MEREK: What we have here, yes.

3 MS. BROWN: Okay. So I wanted to  
4 just see if I could reconcile that 13 million  
5 dollar figure on page 6 with what looks like  
6 to be about 16 million dollars in the  
7 accounts here. Would it be true to say that  
8 approximately 13 million of the 16 million in  
9 these three JP Morgan funds belong to the  
10 Archdiocese of Milwaukee and the remainder  
11 are for express purposes?

12 MR. MEREK: No, that would be  
13 incorrect.

14 MS. BROWN: Okay. Would you  
15 explain --

16 MR. MEREK: They all have -- they  
17 all have an express purpose. The 13 million  
18 would be funds that the Archdiocese has some  
19 either right to or has ownership of or  
20 something like that. The balance is funds

21 In re the Bankruptcy of the Archdiocese of Milwaukee.txt  
held for others.

22  
23  
24  
25

MS. BROWN: So in the 13 million  
dollar figure that we -- that you have on  
page 6, does the Archdiocese contend that  
those funds are restricted in their use?

□  
00072

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23

MR. MEREK: Not all of them, but  
many of them are.

MS. BROWN: Okay. And do you have  
a breakdown of what the Archdiocese believes  
is restricted and not restricted?

MR. MEREK: Not in my back pocket,  
but these units are all tracked so we know  
unit by unit what it's for.

MS. BROWN: And by unit, is a unit  
a dollar?

MR. MEREK: No, a unit is a  
particular purpose. So the Black and Indian  
Mission Grant would be a unit --

MS. BROWN: Okay.

MR. MEREK: -- for the accounting  
purpose.

MS. BROWN: I see. And then would  
it be -- so could I say there's an  
Archdiocese of Milwaukee unit?

MR. MEREK: No.

MS. BROWN: No?

MS. MEREK: The units refer to the  
purpose. So there's a Black and Indian



## **EXHIBIT 2**

**ARCHDIOCESE OF MILWAUKEE**

Milwaukee, Wisconsin

**FINANCIAL STATEMENTS**  
Including Independent Auditors' Report

June 30, 2010 and 2009

# ARCHDIOCESE OF MILWAUKEE

## TABLE OF CONTENTS

---

<b>Independent Auditors' Report</b>	1
<b>Financial Statements</b>	
Statements of Financial Position	2
Statements of Activities	3
Statements of Cash Flows	4
Notes to Financial Statements	5 - 25



Baker Tilly Virchow Krause, LLP  
115 S 84th St, Ste 400  
Milwaukee, WI 53214-1475  
tel 414 777 5500  
fax 414 777 5555  
bakertilly.com

## INDEPENDENT AUDITORS' REPORT

The Most Reverend Jerome E. ListECKi  
Archbishop of Milwaukee  
Milwaukee, Wisconsin

We have audited the accompanying statements of financial position of the Archdiocese of Milwaukee as of June 30, 2010 and 2009, and the related statements of activities and cash flows for the years then ended. These financial statements are the responsibility of the Archdiocese of Milwaukee's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Archdiocese of Milwaukee as of June 30, 2010 and 2009, and the change in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

As discussed in Note 8 to the financial statements, the Archdiocese of Milwaukee is the defendant in several lawsuits alleging personal injuries. The Archdiocese of Milwaukee is currently in mediation to discuss settlement of these lawsuits. The ultimate outcome of the mediation or lawsuits cannot presently be determined. Accordingly, no provision for any liability that may result has been recorded in the financial statements. Nevertheless, due to uncertainties with the lawsuit, it is at least reasonably possible that management's view of the outcome will change in the near term.

*Baker Tilly Virchow Krause, LLP*

Milwaukee, Wisconsin  
October 18, 2010



# ARCHDIOCESE OF MILWAUKEE

## STATEMENTS OF FINANCIAL POSITION June 30, 2010 and 2009

<b>ASSETS</b>		<u>2010</u>	<u>2009</u>
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	\$	6,432,936	\$ 2,985,575
Short-term investments		7,792,815	7,406,403
Receivables		4,099,639	4,879,060
Other assets		<u>637,719</u>	<u>597,820</u>
Total Current Assets		18,963,109	15,868,858
Ground burial and mausoleum crypt sites		6,472,424	7,060,612
Property and equipment, net		5,045,710	5,236,791
Beneficial interest in Cemetery Perpetual Care Trust		48,740,865	44,716,547
<b>INVESTMENTS AND OTHER ASSETS</b>			
Long-term investments		10,969,349	13,386,682
Invested funds held for others		2,981,602	3,491,661
Cemeteries pre-need trust fund account		3,296,542	3,023,934
Charitable gift annuities investments		803,425	1,026,852
Other assets		<u>1,149,488</u>	<u>1,594,892</u>
Total Investments and Other Assets		<u>19,200,406</u>	<u>22,524,021</u>
<b>TOTAL ASSETS</b>	<b>\$</b>	<b><u>98,422,514</u></b>	<b>\$ <u>95,406,829</u></b>
<b>LIABILITIES AND NET ASSETS</b>			
<b>CURRENT LIABILITIES</b>			
Note payable	\$	4,650,000	\$ 4,650,000
Current maturities of charitable gift annuities		90,968	98,102
Accounts payable		2,384,929	2,232,333
Contributions payable		3,866,640	4,025,224
Collections to be forwarded to other entities		<u>1,103,033</u>	<u>960,123</u>
Total Current Liabilities		12,095,570	11,965,782
Invested funds held for others		2,981,602	3,491,661
Charitable gift annuities		489,800	539,604
Accrued post-retirement and pension benefits		14,862,955	11,698,695
Deferred revenue		3,296,542	3,023,934
Long term portion of contributions payable		<u>1,577,375</u>	<u>1,676,769</u>
Total Liabilities		<u>35,303,844</u>	<u>32,396,445</u>
<b>NET ASSETS</b>			
Unrestricted			
Undesignated operating		1,566,135	3,843,096
Designated		6,480,976	8,463,255
Limited to Perpetual Care of Cemeteries		<u>48,740,865</u>	<u>44,716,547</u>
Total unrestricted		56,787,976	57,022,898
Temporarily restricted		2,614,328	2,271,120
Permanently restricted		<u>3,716,366</u>	<u>3,716,366</u>
Total Net Assets		<u>63,118,670</u>	<u>63,010,384</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$</b>	<b><u>98,422,514</u></b>	<b>\$ <u>95,406,829</u></b>

See accompanying notes to financial statements.

# **EXHIBIT 3**

**ARCHDIOCESE OF MILWAUKEE**

Milwaukee, Wisconsin

June 30, 2008 and 2007

**FINANCIAL STATEMENTS**

**Including Independent Auditors' Report**

# ARCHDIOCESE OF MILWAUKEE

## TABLE OF CONTENTS

---

<b>Independent Auditors' Report</b>	1
<b>Financial Statements</b>	
Statements of Financial Position	2
Statements of Activities	3
Statements of Cash Flows	4
Notes to Financial Statements	5 - 21





## INDEPENDENT AUDITORS' REPORT

Most Reverend Timothy M. Dolan  
Archbishop of Milwaukee  
Milwaukee, Wisconsin

We have audited the accompanying statements of financial position of the Archdiocese of Milwaukee as of June 30, 2008 and 2007, and the related statements of activities and cash flows for the years then ended. These financial statements are the responsibility of the Archdiocese of Milwaukee's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Archdiocese of Milwaukee as of June 30, 2008 and 2007, and the change in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

*Virchow, Krause & Company, LLP*

Milwaukee, Wisconsin  
October 31, 2008

# ARCHDIOCESE OF MILWAUKEE

## NOTES TO FINANCIAL STATEMENTS June 30, 2008 and 2007

### NOTE 1 - Summary of Significant Accounting Policies (continued)

#### *Property and Equipment (continued)*

In 2006, the Archdiocese adopted Financial Accounting Standards Board ("FASB") Interpretation 47 ("FIN 47"), *Accounting for Conditional Asset Retirement Obligations*. FIN 47 provides additional guidance with respect to certain provisions of SFAS No. 143, *Accounting for Asset Retirement Obligations*. If an institution has sufficient information to reasonably estimate the fair value of an obligation in connection with an asset retirement, it is required to recognize a liability at the time the liability is incurred. Since the Archdiocese is not aware of any material required remediation that would result in an asset retirement obligation, the Archdiocese has not recorded an asset retirement obligation.

#### *Impairment of Long-Lived Assets*

The Archdiocese reviews long-lived assets, including property and equipment and intangible assets, for impairment whenever events or changes in business circumstances indicate that the carrying amount of an asset may not be fully recoverable. An impairment loss would be recognized when the estimated future cash flows from the use of the asset are less than the carrying amount of that asset. In 2008 and 2007, the Archdiocese recognized impairment losses of \$0 and \$674,176, respectively, for leasehold improvements at Meyer Hall.

#### *Beneficial Interest in Cemetery Perpetual Care Trust*

On April 2, 2007, the Archdiocese created the Archdiocese of Milwaukee Catholic Cemetery Perpetual Care Trust (the "Cemetery Trust") to formalize the trust relationship with respect to funds which were held under a fiduciary responsibility to adequately provide for the future care of mausoleum, crypts and gravesites. In March, 2008, all assets relating to the future care of cemeteries and mausoleums were moved to a separate investment account controlled by the Cemetery Trust. A Beneficial Interest in the Cemetery Trust valued at the value of the trust's assets appears on the statements of financial position in accordance with SFAS No. 136. The Trust assets consist primarily of cash and investments. Pursuant to a contract for services, the Cemetery Trust makes payments to the Archdiocese of Milwaukee as reimbursement for costs incurred by the Archdiocese for the purpose of care and maintenance of Cemeteries. The Cemetery Trust is a distinct legal entity whose assets are legally restricted to the purposes of the Cemetery Trust. The Archdiocese of Milwaukee disclaims control of the Cemetery Trust or a right to receive assets for any purpose other than care and maintenance of cemetery properties. As of June 30, 2007, these assets are shown as assets designated for the future care of cemeteries and mausoleums, primarily cash and investments.

#### *Accounts Payable*

Accounts Payable as of June 30 consist of:

	<u>2008</u>	<u>2007</u>
Accounts Payable	\$ 636,608	\$ 754,571
Accrued Liabilities	488,384	431,894
Deferred Revenue	37,232	77,375
Due to Related Parties	224,283	120,554
Mediation and litigation settlements, sexual abuse therapy, and victim assistance payable	<u>1,090,093</u>	<u>1,807,978</u>
Total Accounts Payable	<u>\$ 2,476,600</u>	<u>\$ 3,192,372</u>

# EXHIBIT 4

00001

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24

=====

In Re the Bankruptcy of:

The Archdiocese of Milwaukee

Case No. 11-20059

=====

Transcript of Audio Recording

Milwaukee, Wisconsin

February 11, 2011

Transcribed by: Rowan L. Bright, RPR, CRR

□  
00002

1  
2

TRANSCRIPT OF AUDIO RECORDING, transcribed  
by Rowan L. Bright, a Certified Realtime Reporter,

3 In re the Bankruptcy of the Archdiocese of Milwaukee.txt  
Registered Professional Reporter and Notary Public in  
4 and for the State of Wisconsin, recorded on the  
5 11th day of February, 2011  
6  
7

8 A P P E A R A N C E S  
DAVID ASBACH, Assistant US Trustee  
9 517 East Wisconsin Avenue, Room 430, Milwaukee,  
Wisconsin 53202  
10 414-297-4499

11 JEFFREY R. ANDERSON, Attorney  
JEFF ANDERSON & ASSOCIATES,  
12 366 Jackson Street, Suite 100, St. Paul,  
Minnesota 55101.  
13 (651) 227-9990 jeff@andersonadvocates.com

14 GILLIAN N. BROWN and JAMES STANG, Attorneys  
PACHULSKI STANG ZIEHL & JONES, LLP,  
15 10100 Santa Monica Boulevard, 11th Floor,  
Los Angeles, California 90067.  
16 (310) 277-6910 gbrown@pszjlaw.com

17 ALBERT SOLOCHEK and JASON R. PILMAIER, Attorneys  
HOWARD, SOLOCHEK & WEBER, S.C.,  
18 324 East Wisconsin Avenue, Suite 1100,  
Milwaukee, Wisconsin 53202.  
19 (414) 272-0760 alsolcheck@hswmke.com

20 DARYL L. DIESING and BRUCE G. ARNOLD, Attorneys  
WHYTE HIRSCHBOECK DUDEK, S.C.,  
21 555 East Wells Street, Suite 1900, Milwaukee,  
Wisconsin 53202.  
22 (414) 273-2100 ddiesing@whd1law.com  
23  
24  
25

□  
00003

1 MR. ASBACH: Make sure these are  
2 recording. All right. Good morning,  
3 everyone. This is the Section 341 meeting of  
4 creditors in the Archdiocese of Milwaukee  
5 bankruptcy case. The Case No. Is 11-20059.

Page 2

24 In re the Bankruptcy of the Archdiocese of Milwaukee.txt  
page 7 in '08-'09, that was not fully funded  
25 until March of '08. Are you aware of that?

□  
00094

1 MR. MEREK: I think I said it may  
2 have been '08 when it was completed.

3 MR. ANDERSON: Are all cemetery  
4 assets moved into a separate investment  
5 account?

6 MR. MEREK: No. I'm not sure I  
7 understand, because the cemetery assets are  
8 one thing.

9 MR. ANDERSON: It appears to be  
10 after the Wisconsin Supreme Court came down  
11 with a decision on July 11 of '07, there  
12 appears to be over 55 million dollars  
13 transferred to this fund.

14 MR. DIESING: Mr. Anderson, could  
15 you --

16 MR. ANDERSON: Do you know anything  
17 about that?

18 MR. DIESING: Could you clarify?  
19 Trying to line it up with when some court  
20 event happened isn't what the CFO does.  
21 We're trying to get to -- can you put it in  
22 -- phrase it so that he can understand what  
23 time you were asking him about a transfer?

24 MR. MEREK: I'm confused.

25 MR. ASBACH: Maybe you could

□  
00095

1 rephrase the question.

2 MR. ANDERSON: There appears to be  
3 over 55 million dollars transferred to the  
4 fund in '08. Are you aware of that?

5 MR. MEREK: That would have been  
6 the income care fund, which I said was a  
7 unique, distinct fund that had always been  
8 held separately, held in trust for perpetual  
9 care purposes. Those monies were moved into  
10 the Perpetual Care Trust that had been  
11 formed.

12 MR. ANDERSON: And what accounts  
13 were the funds held in before creation of the  
14 trust?

15 MR. MEREK: In the income care  
16 fund.

17 MR. ANDERSON: Under the control of  
18 the Archbishop?

19 MR. MEREK: well, ultimately, yeah,  
20 I guess.

21 MR. ANDERSON: why isn't that  
22 listed on these schedules?

23 MR. MEREK: Because we don't own  
24 the trust.

25 MR. ANDERSON: There had been some

□  
00096

1 earlier questions, and I think you had some  
Page 86

# **EXHIBIT 5**



**THE ST. RAPHAEL HEALTH PLAN IRREVOCABLE TRUST**

THIS AGREEMENT is made this 7<sup>th</sup> day of September, 2010, by and between the Archdiocese of Milwaukee, a Wisconsin non-stock corporation (the "Corporation") and Johnson Bank (the "Trustee").

WHEREAS, the Corporation has established the St. Raphael Health Plan (the "Plan") effective July 1, 2010;

WHEREAS, the Corporation, as the sponsoring employer of the Plan, believes it is in the best interests of participating employers and Plan participants to establish the St. Raphael Health Plan Irrevocable Trust (the "Trust") in order to efficiently pay premiums due to medical, dental and vision insurance carriers, fund the benefits required to pay medical, dental and vision claims on behalf of Plan participants, and pay reasonable expenses associated with the administration of the Plan;

WHEREAS, the Corporation, as the sponsoring employer of the Plan, believes it is in the best interests of participating employers and Plan participants to establish the Trust so that no part of the Trust shall be used for or diverted for any purpose, other than for the exclusive benefit of Plan participants and the efficient administration of the Plan;

NOW, THEREFORE, in consideration of the premises and of the mutual covenants contained herein, the Corporation and the Trustee agree as follows:

**ARTICLE I**

**DEFINITIONS**

1.1 Board. "Board" shall mean the Board of Directors of the Corporation.

1.2 Code. "Code" shall mean the Internal Revenue Code of 1986, as amended.

1.3 Corporation. "Corporation" shall mean the Archdiocese of Milwaukee, and such other entities as shall adopt the Trust from time to time.

1.4 Dependant. "Dependant" shall have the meaning as provided in the Plan.

1.5 Participating Employee. "Participating Employee" shall mean any employee of a Participating Employer, or Dependant of such an employee, who has become eligible to participate in the Plan.

1.6 Participating Employer. "Participating Employer" shall mean an employer that elects to participate in the Plan by executing a participation agreement with the Archdiocese of Milwaukee, sponsoring employer.

1.6 Plan. "Plan" shall mean the St. Raphael Health Plan.

1.7 Plan Administrator. "Plan Administrator" shall be the Corporation or such other person or entity designated to administer the Plan.

1.8 Trust. "Trust" shall mean the trust fund established hereunder to which contributions will be made for the exclusive benefit of employees and their Dependents under and in accordance with the Plan.

1.9 Trustee. "Trustee" shall mean the person or entity appointed and acting as Trustee of the Trust. The initial Trustee shall be Johnson Bank.

## **ARTICLE II**

### **PURPOSE**

The purpose of the Trust is to efficiently pay premiums due to medical, dental and vision insurance carriers, fund the benefits required to pay medical, dental and vision claims on behalf of Plan participants, and pay reasonable expenses associated with the administration of the Plan. Except as otherwise provided herein, no part of the principal or income of the Trust shall be paid, or revert, to the Corporation, or be used in any manner other than for the exclusive benefit of such employees and their Dependents. All acts taken by the Trustee shall be nondiscriminatory, uniform in their nature and apply to all persons similarly situated.

## **ARTICLE III**

### **CONTRIBUTIONS**

The Corporation intends to facilitate the deposits of Participating Employers' contributions to the Trustee. The contributions shall be made in cash. All contributions so received, together with the income therefrom and any other increment thereon shall be held, invested, reinvested and administered by the Trustee pursuant to the terms of this Agreement. The Trustee shall not be responsible for the calculation of any benefit under the Plan or the collection of any contribution to the Trust, but shall be responsible only for cash contributions received by it pursuant to this Agreement.

## **ARTICLE IV**

### **PAYMENTS OF BENEFITS**

The Plan Administrator shall from time to time direct the Trustee to make payments out of the Trust to the persons or entities to whom such payments are to be made in accordance with the terms of the Plan, in such amounts and for such purposes as may be specified by the Plan Administrator. The Trustee shall be under no liability for any payment made pursuant to the direction of the Plan Administrator.

## **ARTICLE V**

### **FUNDING POLICY**

The Trustee shall invest the assets of the Trust in such a manner so as to provide sufficient cash assets in an amount necessary to meet the liquidity requirements for the administration of the Plan.

## **ARTICLE VI**

### **POWERS OF TRUSTEE**

The Trustee shall receive, hold, invest, and reinvest contributions to the Trust and shall make disbursements from the Trust pursuant to the directions of the Plan Administrator and in accordance with the terms of the Trust. Such directions shall be considered valid if communicated orally (including voice mail) or in written form (including electronic mail or facsimile).

Subject only to restrictions or directions set forth in the funding policy, the Trustee shall have the following powers and rights, in addition to any other powers granted to the Trustee by law or under the Trust:

- (a) to arbitrate, defend, enforce, release or settle any claim of or against the Trust;
- (b) to vote, in person or by proxy, upon all securities (if any) held as a part of the Trust;
- (c) to do all such acts, take all such proceedings, and exercise all such rights and privileges, although not specifically mentioned herein, as the Trustee may deem necessary to administer the Trust, and to carry out the purposes of this Trust; and
- (d) to employ and pay reasonable compensation to agents, investment counsel and attorneys, including the Trustee and any person, partnership, corporation or other entity with which the Trustee may be associated. The foregoing authority shall include, without limitation thereof, the power to authorize any Trustee, person or persons to withdraw funds from any bank account maintained by the trusts and/or to have access to any safe deposit box maintained by the trusts.

## **ARTICLE VII**

### **TRUSTEE'S DUTIES**

7.1 General. The Trustee shall hold contributions to the Trust and make distributions from the Trust in accordance with the directions of the Plan Administrator, and as required in order to pay all taxes (if any) of any kind that may be assessed against the Trust, and all expenses and fees or the Trust properly borne by the Trust in accordance with its terms. In discharging its duties under this Agreement, the Trustee shall act solely in the interest of the employees covered under the Plan and their Dependents and for the exclusive purpose of providing benefits to such persons and defraying reasonable expenses of administering the Trust. The Trustee shall discharge its duties hereunder with the care, skill, prudence and diligence under the circumstances that a prudent man acting in a like capacity and familiar with such matters would use in such circumstances. The duties and obligations of the Trustee shall be limited to those expressly

imposed upon it by this Agreement notwithstanding any reference herein to the Plan, or the provisions thereof, it being hereby expressly agreed that the Trustee is not a party to the Plan.

7.2 Records. The Trustee shall keep accurate and detailed accounts and records of all investments, receipts, disbursements, and other transactions. For purposes of accounting and administration, the records of the Trust shall be maintained on a cash basis method. The Plan Administrator and the Corporation shall have the right to review and inspect all such accounts and other records relating thereto at all reasonable times. The Trustee shall furnish to the Plan Administrator and the Corporation a written statement of account within 60 days after the end of the Trust's year end setting forth all receipts and disbursements.

7.3 Multiple Trustees. There shall be only one trustee under this Agreement.

7.4 Expenses and Fees. The Trustee may pay out of the Trust assets any expense or fee incurred by the Trust or the Trustee in connection with the administration and operation of the Trust, including, but not limited to, reasonable fees for legal, accounting, trustee, or consulting services. No person serving as a full time of employee of the Corporation shall be paid a fee or other compensation for serving as a Trustee.

## ARTICLE VIII

### LIABILITIES AND IMMUNITIES

8.1 Immunity of Corporation, Trustee or Other Fiduciaries. Except as otherwise provided by controlling law, neither the establishment of the Trust created hereunder nor any modification thereof nor the creation of any fund or account or the payment of any benefits shall be construed as giving to any employee of the Corporation or any beneficiary hereunder any legal or equitable right against the Corporation, any officer, director, employer or agent of the Corporation, or against the Trustee or any fiduciary, except as provided in this Agreement.

8.2 Indemnification of Trustee. The Trustee shall be fully protected and indemnified by the Corporation, but in no event out of the assets of the Trust, in relying upon information, direction or instructions received from the Corporation with respect to the management or control of the assets in the Trust, which instructions or directions the Trustee reasonably believes to be authentic. Should it become necessary to perform some act hereunder and there is neither direction in this Trust Agreement nor information nor instructions from the Corporation on file with the Trustee relating thereto, and if no such information or instructions can be obtained after reasonable inquiry, the Trustee shall have full power and authority to act in the Trustee's discretion, consistently with the purpose of this Trust Agreement, and in so acting or in following any instructions from the Corporation, the Trustee shall be fully protected and shall be absolved from all liability except from fraud or bad faith.

The Trustee shall make any sale, investment or reinvestment of the Trust or any part thereof which the Corporation may from time to time direct, and if such direction be given, the Trustee shall have no obligation with respect thereto except for failure to carry out such direction. The Trustee shall have no liability for any depreciation or loss with respect to any property acquired by the Trustee pursuant to such direction, and shall have no duty to review or to make recommendations with respect thereto.

## ARTICLE IX

### RESIGNATION, REMOVAL AND SUCCESSION OF TRUSTEE

The Trustee may, in its discretion, resign from its position as trustee upon ninety (90) days written notice to the Corporation. The Corporation, by action of the Board, may remove the Trustee at any time or times. Upon the resignation or removal of the Trustee, the Corporation shall appoint a successor trustee who shall have the same powers and duties as those conferred upon the Trustee hereunder. Upon acceptance of such appointment by the successor trustee, the Trustee shall assign, transfer, and pay over to such successor trustee the funds and properties then constituting the Trust. The Trustee is authorized, however, to reserve such reasonable sum of money, as it may deem advisable, for payment of its fees and expenses in connection with the settlement of its account or otherwise, and any balance of such reserve remaining after the payment of such fees and expenses shall be paid over to the successor trustee. Each successor Trustee may accept as complete and correct and may rely upon any accounting which may have been made by or on behalf of any Trustee hereunder prior to the date on which such successor Trustee shall have qualified as a Trustee hereunder. No successor Trustee shall be subject to any liability or responsibility with respect to any act or omission of any other Trustee nor shall any successor Trustee have any duty to enforce or to seek to enforce any claims of any kind against any predecessor Trustee on account of or in connection with any act or omission of any Trustee hereunder.

## ARTICLE X

### CORRECTION OF ERRORS

10.1 Mistake. Any mistake in any payment or in any direction, certificate, notice or other document furnished or issued by the Corporation or by the Trustee in connection herewith may be corrected when the mistake becomes known, and the Corporation may direct any adjustment or action which it deems practicable under the circumstances to remedy the mistake.

10.2 Refund of Contribution. No contribution made to the Trust may be refunded to the Corporation unless a contribution was made because of a mistake of fact. Any refund under this section 10.2 must be made within one (1) year from the date the contribution was made.

## ARTICLE XI

### AMENDMENT AND TERMINATION

11.1 Amendments. This Agreement may be amended at any time, in whole or in part, by action of the Corporation's Board of Directors. No such amendment shall have the effect of diverting any portion of the Trust for purposes other than the exclusive benefit of the employees and their Dependents. No amendment shall cause or permit any portion of the Trust to revert to or become the property of the Corporation.

11.2 Termination. This Agreement shall terminate upon termination of the Plan. In addition, this Agreement may be terminated at any time by the Corporation by action of its Board of Directors or upon the dissolution or liquidation of the Corporation. Upon such termination, the Trust shall be paid out by the Trustee as and when directed by the Plan Administrator or the Corporation, in

accordance with the terms of the Plan. In making such payments, the Trustee may reserve from the assets in the Trust such amount as it shall reasonably deem necessary to provide for any sums chargeable against the Trust for which the Trustee may be liable, or for payment of expenses in connection with the settlement of its accounts and the termination of this Agreement.

## ARTICLE XII

### GENERAL

12.1 Limitation on Liability. This Agreement shall not cause the Corporation to be liable for any benefits or payments required under the Plan in excess of the contributions it makes to this Trust as a Participating Employer. Neither the Corporation nor the Trustee shall be responsible for the validity of any contract of insurance issued in connection with the Plan or Trust or for the failure on the part of the insurer to make payments provided by such contract.

12.2 Protection Against Creditors. No payment under this Trust shall be subject in any way to alienation, sale, transfer, assignment, pledge, attachment, garnishment, execution or encumbrance of any kind, and any attempt to accomplish the same shall be void.


12.3 Employment Not Affected. The terms of employment of any employee a Participating Employer shall not be affected in any way by the Trust nor shall this Trust be construed in any way so as to guarantee or extend the employment of any employee of the Corporation.

12.4 Construction of Trust. This Trust shall be construed and enforced according to the laws of the State of Wisconsin.

12.5 Severable Provisions. If any provision of this Trust shall be held illegal or invalid for any reason, such determination shall not affect the remaining provisions of the Trust.

12.6 Headings. The headings of this Trust are for convenience only and are not substantive terms of the Trust.

IN WITNESS WHEREOF, this Agreement has been executed by the Company and the Trustee as of the day and year first written above.

  
\_\_\_\_\_  
John J. Marek, Chief Financial Officer  
Archdiocese of Milwaukee, Sponsoring Employer  
St. Raphael Health Plan

9.9.10  
Date

  
\_\_\_\_\_  
Eric T. Ruedi, NP  
Print Name ~~Trustee~~

9.9.10  
Date

Johnson Bank, Trustee  
  
\_\_\_\_\_

9.9.10  
Date

9 (Att. Law P. Dent)  
Print Name Trustee.

Johnson Bank

# EXHIBIT 6



## TRUST AGREEMENT

THIS TRUST AGREEMENT is amended and restated effective as of the 11<sup>th</sup> day of November, 2010, between the Archdiocese of Milwaukee (the "Employer"), and Johnson Bank (the "Trustee").

### WITNESSETH

WHEREAS, the Employer is plan sponsor and plan administrator of the Archdiocesan Cemeteries of Milwaukee Union Employees' Pension Plan (the "Plan") for the benefit of certain employees (the "Participants") and their beneficiaries (the "Beneficiaries");

WHEREAS, the Employer has elected to establish a trust constituting a part of the Plan (the "Trust"), pursuant to which assets will be held to provide for the funding and payment of benefits under the Plan;

WHEREAS, the Employer has designated the Trustee to act as the trustee of the Plan and the Trustee is willing to serve as trustee for the Plan to hold in trust those assets of the Plan that have been and will be transferred to the Trustee in accordance with the provisions of this Agreement (the "Trust Fund"); and

WHEREAS, the Employer and the Trustee deem it necessary and desirable to enter into a written agreement of trust.

NOW, THEREFORE, in consideration of the mutual covenants contained herein, the parties hereto, intending to be legally bound, hereby agree and declare as follows:

### ARTICLE I - ESTABLISHMENT OF THE TRUST

1.1 **Establishment of Trust Fund.** A trust is hereby created under the Plan and the Trustee will maintain a trust account for the Plan. The Trustee will accept and hold in the Trust Fund such contributions on behalf of Participants as it may receive from time to time from the Employer, including amounts transferred by any prior trustee of the Plan (if any), and such earnings, income and appreciation as may accrue thereon; less losses, depreciation and payments made by the Trustee to carry out the purposes of the Plan. The Trust Fund shall be fully invested and reinvested in accordance with the applicable provisions of this Agreement.

1.2 **Exclusive Benefit.** All contributions made to the Plan are made for the exclusive benefit of the Participants and their Beneficiaries, and such contributions shall not be used for, nor diverted to, purposes other than for the exclusive benefit of the Participants and their Beneficiaries (including the costs of maintaining and administering the Plan and corresponding trust).

1.3 **Return of Contributions.** Notwithstanding any other provision of this the Plan: (i) contributions made by the Employer based upon mistake of fact may be returned to the Employer within one year of such contribution; and (ii) after all liabilities under the Plan have

been satisfied, the remaining assets of the Trust shall be distributed to the Employer if such distribution is provided for in the Plan and does not contravene any provision of applicable law.

In the case of the return of a contribution due to mistake of fact, the amount that may be returned is the excess of the amount contributed over the amount that would have been contributed had there not been a mistake. Earnings attributable to the excess contributions may not be returned to the Employer but losses attributable thereto must reduce the amount to be so returned. Any return of contribution or distribution of assets made by the Trustee pursuant to this Section shall be made only upon the direction of the Employer, which shall have exclusive responsibility for determining whether the conditions of such return or distribution have been satisfied and for the amount to be returned.

**1.4 Assets Not Held by Trustee.** The Trustee shall not be responsible for any assets of the Plan that are held outside of the Trust Fund. The Trustee is expressly hereby relieved of any responsibility or liability for any losses resulting to the Plan arising from any acts or omissions on the part of any insurance company holding assets outside of the Trust Fund.

## **ARTICLE II - DUTIES OF THE TRUSTEE**

**2.1 In General.** The Trustee is not a party to, and has no duties or responsibilities under, the Plan other than those that may be expressly contained in this Article. The Trustee shall have no duties, responsibilities or liability with respect to the acts or omissions of any prior trustee. The Trustee shall discharge its assigned duties and responsibilities under this Article and the Plan with the care, skill, prudence, and diligence under the circumstances then prevailing that a prudent person acting in a like capacity and familiar with such matters would use in the conduct of an enterprise of a like character and with like aims.

**2.2 Contributions.** The Trustee agrees to accept contributions that are paid to it by the Employer (as well as rollover contributions and direct transfers from other qualified retirement plans) in accordance with the terms of this Article. Such contributions shall be in cash or in such other form that may be acceptable to the Trustee. The Trustee shall have no duty to determine or collect contributions under the Plan and shall have no responsibility for any property until it is received by the Trustee. The Employer shall have the sole duty and responsibility for the determination of the accuracy or sufficiency of the contributions to be made under the Plan, the transmittal of the same to the Trustee and compliance with any statute, regulation or rule applicable to contributions.

**2.3 Distributions.** The Trustee shall make distributions out of the Trust Fund pursuant to instructions described in Article IV. The Trustee shall not have any responsibility or duty under this Article for determining that such are in accordance with the terms of the Plan and applicable law, including without limitation, the amount, timing or method of payment and the identity of each person to whom such payments shall be made. The Trustee shall have no responsibility or duty to determine the tax effect of any payment or to see to the application of any payment. In making payments to service providers pursuant to instructions, the Employer acknowledges that the Trustee is acting as a paying agent and not as the payor, for tax information reporting and withholding purposes. In the event that any dispute shall arise as to the persons to whom payment or delivery of any assets shall be made by the Trustee, the Trustee

may withhold such payment or delivery until such dispute shall have been settled by the parties concerned or shall have been determined by a court of competent jurisdiction.

**2.4 Records.** The Trustee shall keep full and accurate accounts of all receipts, investments, disbursements and other transactions hereunder, including such specific records as may be agreed upon in writing between the Employer and the Trustee. All such accounts, books and records shall be open to inspection and audit at all reasonable times by any authorized representative of the Employer. A Participant may examine only those records pertaining directly to him.

**2.5 Accounting.** The Trustee shall file with the Employer a written account of the administration of the Trust Fund showing all transactions effected by the Trustee subsequent to the period covered by the last preceding account and all property held at its fair market value at the end of the accounting period. The Trustee shall use its best effort to file such written account within ninety (90) days, but not later than one hundred twenty (120) days after the end of each Plan Year. Upon approval of such accounting by the Employer, neither the Employer nor the Employer shall be entitled to any further accounting by the Trustee. The Employer may approve such accounting by written notice of approval delivered to the Trustee or by failure to express objection to such accounting in writing delivered to the Trustee within six (6) months from the date on which the accounting is delivered to the Employer.

**2.6 Participant Eligibility.** The Trustee shall not be required to determine the facts concerning the eligibility of any Participant to participate in the Plan, the amount of benefits payable to any Participant or Beneficiary under the Plan, or the date or method of payment or disbursement. The Trustee shall be fully entitled to rely in good faith solely upon the written advice and directions of the Employer as to any such question of fact.

**2.7 Indicia of Ownership.** The Trustee shall not hold the indicia of ownership of any assets of the Trust Fund outside of the jurisdiction of the District Courts of the United States, unless in compliance with all applicable laws.

**2.8 Notice.** The Trustee shall provide the Employer with advance notice of any legal actions the Trustee may take with respect to the Plan and Trust and shall promptly notify the Employer of any claim against the Plan and Trust.

### **ARTICLE III - GENERAL INVESTMENT POWERS**

**3.1 In General.** In addition to all powers and authority under common law, statutory authority and other provisions of this Article, the Trustee shall have the following powers and authorities to be exercised in accordance with and subject to the provisions of Section 3.2 hereof:

(a) Invest and reinvest the Trust Fund in any property, real, personal or mixed, wherever situated, and whether situated, and whether or not productive of income or consisting of wasting assets, including, without limitation, common and preferred stock, bonds, notes, debentures, options, mutual funds, leaseholds, mortgages (including without limitation, any collective or part interest in any bond and mortgage or note and mortgage), certificates of deposit, and oil, mineral or gas properties, royalties, interests or rights (including equipment

pertaining thereto), without being limited to the classes of property in which trustees are authorized by law or any rule of court to invest trust funds and without regard to the proportion any such property may bear to the entire amount of the Trust Fund;

(b) Hold property in nominee name, in bearer form, or in book entry form; in a clearinghouse corporation or in a depository, so long as the Trustee's records clearly indicate that the assets held are a part of the Trust Fund;

(c) Collect income payable to and distributions due to the Trust Fund and sign on behalf of the Trust any declarations, affidavits, certificates of ownership and other documents required to collect income and principal payments, including but not limited to, tax reclamations, rebates and other withheld amounts;

(d) To sell, exchange, convey, transfer, grant options to purchase, or otherwise dispose of any securities or other property held by the Trustee. No person dealing with the Trustee shall be bound to see to the application of the purchase money or to inquire into the validity, expediency, or propriety of any such sale or other disposition;

(e) Pursuant to the terms of Article V, to vote upon any stocks, bonds, or other securities; to give general or special proxies or powers of attorney with or without power of substitution; to exercise any conversion privileges, subscription rights or other options, and to make any payments incidental thereto; to oppose, or to consent to, or otherwise participate in, corporate reorganizations or other changes affecting corporate securities, and to delegate discretionary powers, and to pay any assessments or charges in connection therewith; and generally to exercise any of the powers of an owner with respect to stocks, bonds, securities, or other property;

(f) Take all action necessary to pay for authorized transactions or make authorized distributions, including exercising the power to borrow or raise moneys from any lender, upon such terms and conditions as are necessary to settle such transactions or distributions;

(g) To keep such portion of the Trust Fund uninvested in cash or cash balances as the Trustee may, from time to time, deem to be in the best interests of the Plan, without liability for interest thereon;

(h) To accept and retain for such time as the Trustee may deem advisable any securities or other property received or acquired as Trustee hereunder, whether or not such securities or other property would normally be purchased as investments hereunder;

(i) To make, execute, acknowledge, and deliver any and all documents of transfer and conveyance and any and all other instruments that may be necessary or appropriate to carry out the powers herein granted;

(j) To settle, compromise, or submit to arbitration any claims, debts, or damages due or owing to or from the Trust Fund, to commence or defend suits or legal or administrative proceedings, and to represent the Plan and/or Trust Fund in all suits and legal and administrative proceedings;

(k) To invest in Treasury Bills and other forms of United States government obligations;

(l) Deposit cash in interest bearing accounts in the banking department of the Trustee or an affiliated banking organization;

(m) To deposit monies in federally insured savings accounts or certificates of deposit in banks or savings and loan associations;

(n) Invest and reinvest all or any portion of the Trust Fund collectively with funds of other retirement plan trusts exempt from tax under Code section 501(a), including, without limitation, the power to invest collectively with such other funds through the medium of one or more common, collective or commingled trust funds which have been or may hereafter be operated by the Trustee, the instrument or instruments establishing such trust fund or funds, as amended from time to time, being made part of this Trust so long as any portion of the Trust Fund shall be invested through the medium thereof;

(o) Sell, either at public or private sale, option to sell, mortgage, lease for a term of years less than or continuing beyond the possible date of the termination of the Trust created hereunder, partition or exchange any real property which may from time to time constitute a portion of the Trust Fund, for such prices and upon such terms as it may deem best, and to make, execute and deliver to the purchasers thereof good and sufficient deeds of conveyance therefor and all assignments, transfers and other legal instruments, either necessary or convenient for the passing of the title and ownership thereof to the purchaser, free and discharged of all trusts and without liability on the part of such purchasers to see to the proper application of the purchase price;

(p) Repair, alter, improve or demolish any buildings which may be on any real estate forming part of the Trust Fund or to erect entirely new structures thereon;

(q) Renew, extend or participate in the renewal or extension of any mortgage, upon such terms as may be deemed advisable, and to agree to a reduction in the rate of interest on any mortgage or to any other modification or change in the terms of any mortgage or of any guarantee pertaining thereto, in any manner and to any extent that may be deemed advisable for the protection of the Trust Fund or the preservation of the value of the investment; to waive any default, whether in the performance of any covenant or condition of any mortgage or in the performance of any guarantee, or to enforce any such default in such manner and to such extent as may be deemed advisable; to exercise and enforce any and all rights of foreclosure, to bid on property in foreclosure, to take a deed in lieu of foreclosure with or without paying a consideration therefor, and in connection therewith to release the obligation on the bond or note secured by the mortgage; and to exercise and enforce in any action, suit or proceeding at law or in equity any rights or remedies in respect to any mortgage or guarantee;

(r) Purchase any authorized investment at a premium or at a discount;

(s) **[Reserved]**

(t) To purchase any annuity contract pursuant to the terms of the Plan;

(u) To do all such acts and exercise all such rights and privileges, although not specifically mentioned herein, as the Trustee may deem necessary to carry out the purposes of the Plan.

**3.2 Restrictions on Discretion of Trustee.**

(a) ~~[Reserved]~~

(b) **Prohibited Transactions.** The Trustee shall not engage in any prohibited transaction within the meaning of the Code and ERISA (as if applicable to this Plan and Trust).

(c) **Legal Actions.** The Trustee is authorized to execute all necessary receipts and releases and shall be under the duty to make efforts to collect such sums as may appear to be due (except contributions hereunder); provided, however, that the Trustee shall not be required to institute suit or maintain any litigation to collect the proceeds of any asset unless it has been indemnified to its satisfaction for counsel fees, costs, disbursements and all other expenses and liabilities to which it may in its judgment be subjected by such action. Notwithstanding anything to the contrary herein contained, the Trustee is authorized to compromise and adjust claims arising out of any asset held in the Trust Fund upon such terms and conditions as the Trustee may deem just, and the action so taken by the Trustee shall be binding and conclusive upon all persons interested in the Trust Fund.

**3.3 Retention of Advisors.** The Trustee may retain the services of investment advisors to invest and reinvest the assets of the Trust Fund, as well as employ such legal, actuarial, medical, accounting, clerical and other assistance as may be required in carrying out the provisions of the Plan. The Trustee may also appoint custodians, subcustodians or subtrustees as to part or all of the Trust Fund.

**ARTICLE IV - INSTRUCTIONS**

**4.1 Reliance on Instructions.** Whenever the Trustee is permitted or required to act upon the directions or instructions of the Employer, the Trustee shall be entitled to act in good faith upon any written communication (including electronic mail) from any person or agent designated to act as or on behalf of the Employer. Such person or agent shall be so designated either under the provisions of the Plan or in writing by the Employer and their authority shall continue until revoked in writing. The Trustee shall incur no liability for failure to act in good faith on such person's or agent's instructions or orders without written communication, and the Trustee shall be fully protected in all actions taken in good faith in reliance upon any instructions, directions, certifications and communications believed to be genuine and to have been signed or communicated by the proper person.

**4.2 Designation of Agent.** The Employer shall notify the Trustee in writing as to the appointment, removal or resignation of any person designated to act as or on behalf of the Employer. After such notification, the Trustee shall be fully protected in acting in good faith upon the directions of, or dealing with, any person designated to act as or on behalf of the Employer until it receives notice to the contrary. The Trustee shall have no duty to inquire into the qualifications of any person designated to act as or on behalf of the Employer.

4.3 **Payment of Benefits.** The Trustee shall pay benefits and expenses from the Trust Fund only upon the written direction of the Employer. The Trustee shall be fully entitled to rely in good faith on such directions furnished by the Employer, and shall be under no duty to ascertain whether the directions are in accordance with the provisions of the Plan.

## ARTICLE V - INVESTMENT OF THE FUND

5.1 **Investment Funds.** The available investments under the Plan shall be sufficiently diversified so as to minimize the risk of large losses, unless under the circumstances it is clearly prudent not to do so.

### 5.2 **Investment Managers.**

(a) **Appointment of Investment Managers.** The Employer may appoint one or more Investment Managers with respect to some or all of the assets of the Trust Fund. Any such Investment Manager shall acknowledge to the Employer in writing that it accepts such appointment. The Employer shall provide the Trustee with a copy of the written agreement (and any amendments thereto) between the Employer and the Investment Manager. The authority of the Investment Manager shall continue until the Employer rescinds the appointment or the Investment Manager has resigned.

(b) **Separation of Duties.** The assets with respect to which a particular Investment Manager has been appointed shall be specified by the Employer and shall be segregated in a separate account for the Investment Manager (the "Separate Account"). The Trustee shall not be liable for the acts or omissions of an Investment Manager and shall have no liability or responsibility for acting pursuant to the direction of, or failing to act in the absence of, any direction from an Investment Manager, unless the Trustee knows that by such action or failure to act it would be itself committing a breach of fiduciary duty or participating in a breach of fiduciary duty by such Investment Manager.

### 5.3 **Proxies.**

(a) **Delivery of Information.** The Trustee shall deliver, or cause to be delivered, to the Employer all notices, prospectuses, financial statements, proxies and proxy soliciting materials received by the Trustee relating to securities held by the Trust.

(b) **Voting.** The Trustee shall not vote any securities held by the Trust except in accordance with the written instructions of the Employer. However, the Trustee may, in the absence of instructions, vote "present" for the sole purpose of allowing such shares to be counted for establishment of a quorum at a shareholders' meeting. The Trustee shall have no duty to solicit instructions from the Employer.

(c) **Investment Manager.** The Investment Manager shall be responsible for making any proxy voting or tender offer decisions with respect to securities held in the Separate Account and the Investment Manager shall maintain a record of the reasons for the manner in which it voted proxies or responded to tender offers.

## ARTICLE VI - COMPENSATION AND INDEMNIFICATION

6.1 **Compensation.** The Trustee shall be entitled to reasonable compensation for its services as is mutually agreed upon with the Employer. The Trustee shall also be entitled to reimbursement for all direct expenses properly and actually incurred on behalf of the Plan. Such compensation or reimbursement shall be paid to the Trustee out of the Trust Fund unless paid directly by the Employer.

6.2 **Indemnification.** The Employer shall indemnify and hold harmless the Trustee from all claims, liabilities, losses, damages and expenses, including reasonable attorneys' fees and expenses, incurred by the Trustee in connection with its duties hereunder to the extent not covered by insurance, except when the same is due to the Trustee's own gross negligence, willful misconduct, lack of good faith, or breach of its fiduciary duties under this Plan or applicable law.

## ARTICLE VII - RESIGNATION AND REMOVAL

7.1 **Resignation.** The Trustee may resign at any time by written notice to the Plan Administrator which shall be effective 60 days after delivery unless prior thereto a successor Trustee assumes the responsibilities of Trustee hereunder.

7.2 **Removal.** The Trustee may be removed by the Employer at any time.

7.3 **Successor Trustee.** The appointment of a successor Trustee hereunder shall be accomplished by and shall take effect upon the delivery to the resigning or removed Trustee, as the case may be, of written notice of the Employer appointing such successor Trustee, and an acceptance in writing of the office of successor Trustee hereunder executed by the successor so appointed. Any successor Trustee may be either a corporation authorized and empowered to exercise trust powers or one or more individuals. All of the provisions set forth herein with respect to the Trustee shall relate to each successor Trustee so appointed with the same force and effect as if such successor Trustee had been originally named herein as the Trustee hereunder. If within 45 days after notice of resignation shall have been given under the provisions of this Article a successor Trustee shall not have been appointed, the resigning Trustee or the Employer may apply to any court of competent jurisdiction for the appointment of a successor Trustee.

7.4 **Transfer of Trust Fund.** Upon the appointment of a successor Trustee, the resigning or removed Trustee shall transfer and deliver the Trust Fund to such successor Trustee, after reserving such reasonable amount as it shall deem necessary to provide for its expenses in the settlement of its account, the amount of any compensation due to it and any sums chargeable against the Trust Fund for which it may be liable. If the sums so reserved are not sufficient for such purposes, the resigning or removed Trustee shall be entitled to reimbursement for any deficiency from the Employer.

## ARTICLE VIII - AMENDMENT AND TERMINATION OF THE TRUST AND THE PLAN

The Employer may, by delivery to the Trustee of an instrument in writing, amend, terminate or partially terminate this Agreement at any time; provided, however, that no



amendment shall increase the duties or liabilities of the Trustee without the Trustee's consent; and, provided further, that no amendment shall divert any part of the Trust Fund to any purpose other than providing benefits to Participants and their Beneficiaries or defraying reasonable expenses of administering the Plan.

## ARTICLE IX - ADDITIONAL PROVISIONS

9.1 **Assignment or Alienation.** Except as may be provided by the Plan, the Trust Fund shall not be subject to any form of attachment, garnishment, sequestration or other actions of collection afforded creditors of the Employer, Participants or Beneficiaries under the Plan. The Trustee shall not recognize any assignment or alienation of benefits unless an instruction is received from the Employer.

9.2 **Plan Definitions.** Unless the context of this Agreement clearly indicates otherwise, the terms defined in the Plan shall, when used herein, have the same meaning as in the Plan.

9.3 **No Third Party Beneficiaries.** The provisions of this Agreement are intended to benefit only the parties hereto, their respective successors and assigns, and Participants and their Beneficiaries under the Plan. There are no other third party beneficiaries. Nothing contained in this Agreement or in the Plan shall require the Employer or an affiliate to retain any employee in its service.

9.4 **Plan Document.** The Trustee hereby acknowledges receipt of a copy of the Plan. The Employer will cause a copy of any amendment to the Plan to be delivered to the Trustee.

9.5 **Governing Law.** This Agreement shall be construed in accordance with and governed by the laws of the state of Wisconsin to the extent not preempted by Federal law.

9.6 **Successors and Assigns.** Neither the Employer nor the Trustee may assign this Agreement without the prior written consent of the other. This Agreement shall be binding upon, and inure to the benefit of, the Employer and the Trustee and their respective successors and permitted assigns.

9.7 **Severability of Provisions.** If any provision of the Agreement shall be held invalid or unenforceable, such invalidity or unenforceability shall not affect any other provisions hereof, and the Agreement shall be construed and enforced as if such provisions had not been included.

9.8 **Headings and Captions.** The headings and captions herein are provided for reference and convenience only, shall not be considered part of the Agreement, and shall not be employed in the construction of the Agreement.

9.9 **Gender and Number.** Except where otherwise clearly indicated by context, the masculine and the neuter shall include the feminine and the neuter, the singular shall include the plural, and vice-versa.

9.10 **Representations.** The Employer and the Trustee hereby each represent and warrant to the other that it has full authority to enter into this Agreement upon the terms and conditions hereof and that the individual executing this Agreement on its behalf has the requisite authority to bind the Employer or the Trustee to this Agreement.

9.11 **Execution in Counterparts.** This Agreement may be executed in any number of counterparts, each of which shall be deemed an original, and said counterparts shall constitute but one and the same instrument and may be sufficiently evidenced by one counterpart.

*November* IN WITNESS WHEREOF, the parties have caused this Trust to be executed this day of November, 2010.

ARCHDIOCESAN CEMETERIES ASSOCIATION:

Signature *John J. Marek* 11.8.10  
(Date)  
Print Name John J. Marek  
Title/Position: CFO

JOHNSON BANK, TRUSTEE:

Signature *[Signature]* 11.4.10  
(Date)  
Print Name GENE J. BIVARDI  
Title/Position: ANP - EMPLOYEE BENEFITS TRUST

Signature *[Signature]*   
(Date)  
Print Name Matthew P. Jannet  
Title/Position: SVP

# EXHIBIT 7

**THE ST. RAPHAEL ACCIDENTAL DEATH AND DISMEMBERMENT  
INSURANCE PLAN IRREVOCABLE TRUST**

THIS AGREEMENT is made this 30<sup>th</sup> day of December, 2010, by and between the Archdiocese of Milwaukee, a Wisconsin non-stock corporation (the "Corporation") and Johnson Bank (the "Trustee").

WHEREAS, the Corporation has established the St. Raphael Accidental Death and Dismemberment Insurance Plan (the "Plan") effective January 1, 2011;

WHEREAS, the Corporation, as the sponsoring employer of the Plan, believes it is in the best interests of participating employers and Plan participants to establish the St. Raphael Accidental Death and Dismemberment Insurance Plan Irrevocable Trust (the "Trust") in order to efficiently pay premiums due to accidental death and dismemberment insurance carriers and pay reasonable expenses associated with the administration of the Plan;

WHEREAS, the Corporation, as the sponsoring employer of the Plan, believes it is in the best interests of participating employers and Plan participants to establish the Trust so that no part of the Trust shall be used for or diverted for any purpose, other than for the exclusive benefit of Plan participants and the efficient administration of the Plan;

NOW, THEREFORE, in consideration of the premises and of the mutual covenants contained herein, the Corporation and the Trustee agree as follows:

**ARTICLE I**

**DEFINITIONS**

- 1.1 Board. "Board" shall mean the Board of Directors of the Corporation.
- 1.2 Code. "Code" shall mean the Internal Revenue Code of 1986, as amended.
- 1.3 Corporation. "Corporation" shall mean the Archdiocese of Milwaukee, and such other entities as shall adopt the Trust from time to time.
- 1.4 Dependent. "Dependent" shall have the meaning as provided in the Plan.
- 1.5 Participating Employee. "Participating Employee" shall mean any employee of a Participating Employer, or Dependent of such an employee, who has become eligible to participate in the Plan.
- 1.6 Participating Employer. "Participating Employer" shall mean an employer that elects to participate in the Plan by executing a participation agreement with the Archdiocese of Milwaukee, sponsoring employer.
- 1.6 Plan. "Plan" shall mean the St. Raphael Accidental Death and Dismemberment Insurance Plan.

WHD/7569976.1

1.7 Plan Administrator. "Plan Administrator" shall be the Corporation or such other person or entity designated to administer the Plan.

1.8 Trust. "Trust" shall mean the trust fund established hereunder to which contributions will be made for the exclusive benefit of employees and their Dependents under and in accordance with the Plan.

1.9 Trustee. "Trustee" shall mean the person or entity appointed and acting as Trustee of the Trust. The initial Trustee shall be Johnson Bank.

## **ARTICLE II**

### **PURPOSE**

The purpose of the Trust is to efficiently pay premiums due to accidental death and dismemberment insurance carriers and pay reasonable expenses associated with the administration of the Plan. Except as otherwise provided herein, no part of the principal or income of the Trust shall be paid, or revert, to the Corporation, or be used in any manner other than for the exclusive benefit of such employees and their Dependents. All acts taken by the Trustee shall be nondiscriminatory, uniform in their nature and apply to all persons similarly situated.

## **ARTICLE III**

### **CONTRIBUTIONS**

The Corporation intends to facilitate the deposits of Participating Employers' contributions to the Trustee. The contributions shall be made in cash. All contributions so received, together with the income therefrom and any other increment thereon shall be held, invested, reinvested and administered by the Trustee pursuant to the terms of this Agreement. The Trustee shall not be responsible for the calculation of any benefit under the Plan or the collection of any contribution to the Trust, but shall be responsible only for cash contributions received by it pursuant to this Agreement.

## **ARTICLE IV**

### **PAYMENTS OF BENEFITS**

The Plan Administrator shall from time to time direct the Trustee to make payments out of the Trust to the persons or entities to whom such payments are to be made in accordance with the terms of the Plan, in such amounts and for such purposes as may be specified by the Plan Administrator. The Trustee shall be under no liability for any payment made pursuant to the direction of the Plan Administrator.

## **ARTICLE V**

### **FUNDING POLICY**

The Trustee shall invest the assets of the Trust in such a manner so as to provide sufficient cash assets in an amount necessary to meet the liquidity requirements for the administration of the Plan.

## ARTICLE VI

### POWERS OF TRUSTEE

The Trustee shall receive, hold, invest, and reinvest contributions to the Trust and shall make disbursements from the Trust pursuant to the directions of the Plan Administrator and in accordance with the terms of the Trust. Such directions shall be considered valid if communicated orally (including voice mail) or in written form (including electronic mail or facsimile).

Subject only to restrictions or directions set forth in the funding policy, the Trustee shall have the following powers and rights, in addition to any other powers granted to the Trustee by law or under the Trust:

- (a) to arbitrate, defend, enforce, release or settle any claim of or against the Trust;
- (b) to vote, in person or by proxy, upon all securities (if any) held as a part of the Trust;
- (c) to do all such acts, take all such proceedings, and exercise all such rights and privileges, although not specifically mentioned herein, as the Trustee may deem necessary to administer the Trust, and to carry out the purposes of this Trust; and
- (d) to employ and pay reasonable compensation to agents, investment counsel and attorneys, including the Trustee and any person, partnership, corporation or other entity with which the Trustee may be associated. The foregoing authority shall include, without limitation thereof, the power to authorize any Trustee, person or persons to withdraw funds from any bank account maintained by the trusts and/or to have access to any safe deposit box maintained by the trusts.

## ARTICLE VII

### TRUSTEE'S DUTIES

7.1 General. The Trustee shall hold contributions to the Trust and make distributions from the Trust in accordance with the directions of the Plan Administrator, and as required in order to pay all taxes (if any) of any kind that may be assessed against the Trust, and all expenses and fees or the Trust properly borne by the Trust in accordance with its terms. In discharging its duties under this Agreement, the Trustee shall act solely in the interest of the employees covered under the Plan and their Dependents and for the exclusive purpose of providing benefits to such persons and defraying reasonable expenses of administering the Trust. The Trustee shall discharge its duties hereunder with the care, skill, prudence and diligence under the circumstances that a prudent man acting in a like capacity and familiar with such matters would use in such circumstances. The duties and obligations of the Trustee shall be limited to those expressly

imposed upon it by this Agreement notwithstanding any reference herein to the Plan, or the provisions thereof, it being hereby expressly agreed that the Trustee is not a party to the Plan.

7.2 Records. The Trustee shall keep accurate and detailed accounts and records of all investments, receipts, disbursements, and other transactions. For purposes of accounting and administration, the records of the Trust shall be maintained on a cash basis method. The Plan Administrator and the Corporation shall have the right to review and inspect all such accounts and other records relating thereto at all reasonable times. The Trustee shall furnish to the Plan Administrator and the Corporation a written statement of account within 60 days after the end of the Trust's year end setting forth all receipts and disbursements.

7.3 Multiple Trustees. There shall be only one trustee under this Agreement.

7.4 Expenses and Fees. The Trustee may pay out of the Trust assets any expense or fee incurred by the Trust or the Trustee in connection with the administration and operation of the Trust, including, but not limited to, reasonable fees for legal, accounting, trustee, or consulting services. No person serving as a full time employee of the Corporation shall be paid a fee or other compensation for serving as a Trustee.

## ARTICLE VIII

### LIABILITIES AND IMMUNITIES

8.1 Immunity of Corporation, Trustee or Other Fiduciaries. Except as otherwise provided by controlling law, neither the establishment of the Trust created hereunder nor any modification thereof nor the creation of any fund or account or the payment of any benefits shall be construed as giving to any employee of the Corporation or any beneficiary hereunder any legal or equitable right against the Corporation, any officer, director, employer or agent of the Corporation, or against the Trustee or any fiduciary, except as provided in this Agreement.

8.2 Indemnification of Trustee. The Trustee shall be fully protected and indemnified by the Corporation, but in no event out of the assets of the Trust, in relying upon information, direction or instructions received from the Corporation with respect to the management or control of the assets in the Trust, which instructions or directions the Trustee reasonably believes to be authentic. Should it become necessary to perform some act hereunder and there is neither direction in this Trust Agreement nor information nor instructions from the Corporation on file with the Trustee relating thereto, and if no such information or instructions can be obtained after reasonable inquiry, the Trustee shall have full power and authority to act in the Trustee's discretion, consistently with the purpose of this Trust Agreement, and in so acting or in following any instructions from the Corporation, the Trustee shall be fully protected and shall be absolved from all liability except from fraud or bad faith.

The Trustee shall make any sale, investment or reinvestment of the Trust or any part thereof which the Corporation may from time to time direct, and if such direction be given, the Trustee shall have no obligation with respect thereto except for failure to carry out such direction. The Trustee shall have no liability for any depreciation or loss with respect to any property acquired by the Trustee pursuant to such direction, and shall have no duty to review or to make recommendations with respect thereto.

## **ARTICLE IX**

### **RESIGNATION, REMOVAL AND SUCCESSION OF TRUSTEE**

The Trustee may, in its discretion, resign from its position as trustee upon ninety (90) days written notice to the Corporation. The Corporation, by action of the Board, may remove the Trustee at any time or times. Upon the resignation or removal of the Trustee, the Corporation shall appoint a successor trustee who shall have the same powers and duties as those conferred upon the Trustee hereunder. Upon acceptance of such appointment by the successor trustee, the Trustee shall assign, transfer, and pay over to such successor trustee the funds and properties then constituting the Trust. The Trustee is authorized, however, to reserve such reasonable sum of money, as it may deem advisable, for payment of its fees and expenses in connection with the settlement of its account or otherwise, and any balance of such reserve remaining after the payment of such fees and expenses shall be paid over to the successor trustee. Each successor Trustee may accept as complete and correct and may rely upon any accounting which may have been made by or on behalf of any Trustee hereunder prior to the date on which such successor Trustee shall have qualified as a Trustee hereunder. No successor Trustee shall be subject to any liability or responsibility with respect to any act or omission of any other Trustee nor shall any successor Trustee have any duty to enforce or to seek to enforce any claims of any kind against any predecessor Trustee on account of or in connection with any act or omission of any Trustee hereunder.

## **ARTICLE X**

### **CORRECTION OF ERRORS**

10.1 Mistake. Any mistake in any payment or in any direction, certificate, notice or other document furnished or issued by the Corporation or by the Trustee in connection herewith may be corrected when the mistake becomes known, and the Corporation may direct any adjustment or action which it deems practicable under the circumstances to remedy the mistake.

10.2 Refund of Contribution. No contribution made to the Trust may be refunded to the Corporation unless a contribution was made because of a mistake of fact. Any refund under this section 10.2 must be made within one (1) year from the date the contribution was made.

## **ARTICLE XI**

### **AMENDMENT AND TERMINATION**

11.1 Amendments. This Agreement may be amended at any time, in whole or in part, by action of the Corporation's Board of Directors. No such amendment shall have the effect of diverting any portion of the Trust for purposes other than the exclusive benefit of the employees and their Dependents. No amendment shall cause or permit any portion of the Trust to revert to or become the property of the Corporation.

11.2 Termination. This Agreement shall terminate upon termination of the Plan. In addition, this Agreement may be terminated at any time by the Corporation by action of its Board of Directors or upon the dissolution or liquidation of the Corporation. Upon such termination, the Trust shall be paid out by the Trustee as and when directed by the Plan Administrator or the Corporation, in



accordance with the terms of the Plan. In making such payments, the Trustee may reserve from the assets in the Trust such amount as it shall reasonably deem necessary to provide for any sums chargeable against the Trust for which the Trustee may be liable, or for payment of expenses in connection with the settlement of its accounts and the termination of this Agreement.

## ARTICLE XII

### GENERAL

12.1 Limitation on Liability. This Agreement shall not cause the Corporation to be liable for any benefits or payments required under the Plan in excess of the contributions it makes to this Trust as a Participating Employer. Neither the Corporation nor the Trustee shall be responsible for the validity of any contract of insurance issued in connection with the Plan or Trust or for the failure on the part of the insurer to make payments provided by such contract.

12.2 Protection Against Creditors. No payment under this Trust shall be subject in any way to alienation, sale, transfer, assignment, pledge, attachment, garnishment, execution or encumbrance of any kind, and any attempt to accomplish the same shall be void.


12.3 Employment Not Affected. The terms of employment of any employee a Participating Employer shall not be affected in any way by the Trust nor shall this Trust be construed in any way so as to guarantee or extend the employment of any employee of the Corporation.

12.4 Construction of Trust. This Trust shall be construed and enforced according to the laws of the State of Wisconsin.

12.5 Severable Provisions. If any provision of this Trust shall be held illegal or invalid for any reason, such determination shall not affect the remaining provisions of the Trust.

12.6 Headings. The headings of this Trust are for convenience only and are not substantive terms of the Trust.

IN WITNESS WHEREOF, this Agreement has been executed by the Company and the Trustee as of the day and year first written above.

  
\_\_\_\_\_  
John J. Marek, Chief Financial Officer  
Archdiocese of Milwaukee, Sponsoring Employer  
St. Raphael Accidental Death and Dismemberment Insurance Plan

12.30.10  
Date

  
\_\_\_\_\_  
Andrew T. Primateo, officer

12.30.10  
Date

  
\_\_\_\_\_  
Print Name

  
\_\_\_\_\_  
Trustee

Johnson Bank, Trustee

  
\_\_\_\_\_  
Andrew T. Primateo

12.30.2010  
Date

Bretton Almstaedt, Officer  
Print Name Trustee

Johnson Bank

# EXHIBIT 8

## **THE ST. RAPHAEL LIFE INSURANCE PLAN IRREVOCABLE TRUST**

THIS AGREEMENT is made this 20<sup>th</sup> day of December, 2010, by and between the Archdiocese of Milwaukee, a Wisconsin non-stock corporation (the "Corporation") and Johnson Bank (the "Trustee").

WHEREAS, the Corporation has established the St. Raphael Life Insurance Plan (the "Plan") effective January 1, 2011;

WHEREAS, the Corporation, as the sponsoring employer of the Plan, believes it is in the best interests of participating employers and Plan participants to establish the St. Raphael Life Insurance Plan Irrevocable Trust (the "Trust") in order to efficiently pay premiums due to life insurance carriers and pay reasonable expenses associated with the administration of the Plan;

WHEREAS, the Corporation, as the sponsoring employer of the Plan, believes it is in the best interests of participating employers and Plan participants to establish the Trust so that no part of the Trust shall be used for or diverted for any purpose, other than for the exclusive benefit of Plan participants and the efficient administration of the Plan;

NOW, THEREFORE, in consideration of the premises and of the mutual covenants contained herein, the Corporation and the Trustee agree as follows:

### **ARTICLE I**

#### **DEFINITIONS**

- 1.1 Board. "Board" shall mean the Board of Directors of the Corporation.
- 1.2 Code. "Code" shall mean the Internal Revenue Code of 1986, as amended.
- 1.3 Corporation. "Corporation" shall mean the Archdiocese of Milwaukee, and such other entities as shall adopt the Trust from time to time.
- 1.4 Dependent. "Dependent" shall have the meaning as provided in the Plan.
- 1.5 Participating Employee. "Participating Employee" shall mean any employee of a Participating Employer, or Dependent of such an employee, who has become eligible to participate in the Plan.
- 1.6 Participating Employer. "Participating Employer" shall mean an employer that elects to participate in the Plan by executing a participation agreement with the Archdiocese of Milwaukee, sponsoring employer.
- 1.6 Plan. "Plan" shall mean the St. Raphael Life Insurance Plan.
- 1.7 Plan Administrator. "Plan Administrator" shall be the Corporation or such other person or entity designated to administer the Plan.

1.8 Trust. "Trust" shall mean the trust fund established hereunder to which contributions will be made for the exclusive benefit of employees and their Dependents under and in accordance with the Plan.

1.9 Trustee. "Trustee" shall mean the person or entity appointed and acting as Trustee of the Trust. The initial Trustee shall be Johnson Bank.

## **ARTICLE II**

### **PURPOSE**

The purpose of the Trust is to efficiently pay premiums due to life insurance carriers and pay reasonable expenses associated with the administration of the Plan. Except as otherwise provided herein, no part of the principal or income of the Trust shall be paid, or revert, to the Corporation, or be used in any manner other than for the exclusive benefit of such employees and their Dependents. All acts taken by the Trustee shall be nondiscriminatory, uniform in their nature and apply to all persons similarly situated.

## **ARTICLE III**

### **CONTRIBUTIONS**

The Corporation intends to facilitate the deposits of Participating Employers' contributions to the Trustee. The contributions shall be made in cash. All contributions so received, together with the income therefrom and any other increment thereon shall be held, invested, reinvested and administered by the Trustee pursuant to the terms of this Agreement. The Trustee shall not be responsible for the calculation of any benefit under the Plan or the collection of any contribution to the Trust, but shall be responsible only for cash contributions received by it pursuant to this Agreement.

## **ARTICLE IV**

### **PAYMENTS OF BENEFITS**

The Plan Administrator shall from time to time direct the Trustee to make payments out of the Trust to the persons or entities to whom such payments are to be made in accordance with the terms of the Plan, in such amounts and for such purposes as may be specified by the Plan Administrator. The Trustee shall be under no liability for any payment made pursuant to the direction of the Plan Administrator.

## **ARTICLE V**

### **FUNDING POLICY**

The Trustee shall invest the assets of the Trust in such a manner so as to provide sufficient cash assets in an amount necessary to meet the liquidity requirements for the administration of the Plan.

## **ARTICLE VI**

### **POWERS OF TRUSTEE**

The Trustee shall receive, hold, invest, and reinvest contributions to the Trust and shall make disbursements from the Trust pursuant to the directions of the Plan Administrator and in accordance with the terms of the Trust. Such directions shall be considered valid if communicated orally (including voice mail) or in written form (including electronic mail or facsimile).

Subject only to restrictions or directions set forth in the funding policy, the Trustee shall have the following powers and rights, in addition to any other powers granted to the Trustee by law or under the Trust:

- (a) to arbitrate, defend, enforce, release or settle any claim of or against the Trust;
- (b) to vote, in person or by proxy, upon all securities (if any) held as a part of the Trust;
- (c) to do all such acts, take all such proceedings, and exercise all such rights and privileges, although not specifically mentioned herein, as the Trustee may deem necessary to administer the Trust, and to carry out the purposes of this Trust; and
- (d) to employ and pay reasonable compensation to agents, investment counsel and attorneys, including the Trustee and any person, partnership, corporation or other entity with which the Trustee may be associated. The foregoing authority shall include, without limitation thereof, the power to authorize any Trustee, person or persons to withdraw funds from any bank account maintained by the trusts and/or to have access to any safe deposit box maintained by the trusts.

## ARTICLE VII

### TRUSTEE'S DUTIES

7.1 General. The Trustee shall hold contributions to the Trust and make distributions from the Trust in accordance with the directions of the Plan Administrator, and as required in order to pay all taxes (if any) of any kind that may be assessed against the Trust, and all expenses and fees or the Trust properly borne by the Trust in accordance with its terms. In discharging its duties under this Agreement, the Trustee shall act solely in the interest of the employees covered under the Plan and their Dependents and for the exclusive purpose of providing benefits to such persons and defraying reasonable expenses of administering the Trust. The Trustee shall discharge its duties hereunder with the care, skill, prudence and diligence under the circumstances that a prudent man acting in a like capacity and familiar with such matters would use in such circumstances. The duties and obligations of the Trustee shall be limited to those expressly imposed upon it by this Agreement notwithstanding any reference herein to the Plan, or the provisions thereof, it being hereby expressly agreed that the Trustee is not a party to the Plan.

7.2 Records. The Trustee shall keep accurate and detailed accounts and records of all investments, receipts, disbursements, and other transactions. For purposes of accounting and administration, the records of the Trust shall be maintained on a cash basis method. The Plan Administrator and the Corporation shall have the right to review and inspect all such accounts and other records relating thereto at all reasonable times. The Trustee shall furnish to the Plan

Administrator and the Corporation a written statement of account within 60 days after the end of the Trust's year end setting forth all receipts and disbursements.

7.3 Multiple Trustees. There shall be only one trustee under this Agreement.

7.4 Expenses and Fees. The Trustee may pay out of the Trust assets any expense or fee incurred by the Trust or the Trustee in connection with the administration and operation of the Trust, including, but not limited to, reasonable fees for legal, accounting, trustee, or consulting services. No person serving as a full time of employee of the Corporation shall be paid a fee or other compensation for serving as a Trustee.

## **ARTICLE VIII**

### **LIABILITIES AND IMMUNITIES**

8.1 Immunity of Corporation, Trustee or Other Fiduciaries. Except as otherwise provided by controlling law, neither the establishment of the Trust created hereunder nor any modification thereof nor the creation of any fund or account or the payment of any benefits shall be construed as giving to any employee of the Corporation or any beneficiary hereunder any legal or equitable right against the Corporation, any officer, director, employer or agent of the Corporation, or against the Trustee or any fiduciary, except as provided in this Agreement.

8.2 Indemnification of Trustee. The Trustee shall be fully protected and indemnified by the Corporation, but in no event out of the assets of the Trust, in relying upon information, direction or instructions received from the Corporation with respect to the management or control of the assets in the Trust, which instructions or directions the Trustee reasonably believes to be authentic. Should it become necessary to perform some act hereunder and there is neither direction in this Trust Agreement nor information nor instructions from the Corporation on file with the Trustee relating thereto, and if no such information or instructions can be obtained after reasonable inquiry, the Trustee shall have full power and authority to act in the Trustee's discretion, consistently with the purpose of this Trust Agreement, and in so acting or in following any instructions from the Corporation, the Trustee shall be fully protected and shall be absolved from all liability except from fraud or bad faith.

The Trustee shall make any sale, investment or reinvestment of the Trust or any part thereof which the Corporation may from time to time direct, and if such direction be given, the Trustee shall have no obligation with respect thereto except for failure to carry out such direction. The Trustee shall have no liability for any depreciation or loss with respect to any property acquired by the Trustee pursuant to such direction, and shall have no duty to review or to make recommendations with respect thereto.

## **ARTICLE IX**

### **RESIGNATION, REMOVAL AND SUCCESSION OF TRUSTEE**

The Trustee may, in its discretion, resign from its position as trustee upon ninety (90) days written notice to the Corporation. The Corporation, by action of the Board, may remove the Trustee at any time or times. Upon the resignation or removal of the Trustee, the Corporation shall appoint a successor trustee who shall have the same powers and duties as those conferred

upon the Trustee hereunder. Upon acceptance of such appointment by the successor trustee, the Trustee shall assign, transfer, and pay over to such successor trustee the funds and properties then constituting the Trust. The Trustee is authorized, however, to reserve such reasonable sum of money, as it may deem advisable, for payment of its fees and expenses in connection with the settlement of its account or otherwise, and any balance of such reserve remaining after the payment of such fees and expenses shall be paid over to the successor trustee. Each successor Trustee may accept as complete and correct and may rely upon any accounting which may have been made by or on behalf of any Trustee hereunder prior to the date on which such successor Trustee shall have qualified as a Trustee hereunder. No successor Trustee shall be subject to any liability or responsibility with respect to any act or omission of any other Trustee nor shall any successor Trustee have any duty to enforce or to seek to enforce any claims of any kind against any predecessor Trustee on account of or in connection with any act or omission of any Trustee hereunder.

## **ARTICLE X**

### **CORRECTION OF ERRORS**

10.1 Mistake. Any mistake in any payment or in any direction, certificate, notice or other document furnished or issued by the Corporation or by the Trustee in connection herewith may be corrected when the mistake becomes known, and the Corporation may direct any adjustment or action which it deems practicable under the circumstances to remedy the mistake.

10.2 Refund of Contribution. No contribution made to the Trust may be refunded to the Corporation unless a contribution was made because of a mistake of fact. Any refund under this section 10.2 must be made within one (1) year from the date the contribution was made.

## **ARTICLE XI**

### **AMENDMENT AND TERMINATION**

11.1 Amendments. This Agreement may be amended at any time, in whole or in part, by action of the Corporation's Board of Directors. No such amendment shall have the effect of diverting any portion of the Trust for purposes other than the exclusive benefit of the employees and their Dependents. No amendment shall cause or permit any portion of the Trust to revert to or become the property of the Corporation.

11.2 Termination. This Agreement shall terminate upon termination of the Plan. In addition, this Agreement may be terminated at any time by the Corporation by action of its Board of Directors or upon the dissolution or liquidation of the Corporation. Upon such termination, the Trust shall be paid out by the Trustee as and when directed by the Plan Administrator or the Corporation, in accordance with the terms of the Plan. In making such payments, the Trustee may reserve from the assets in the Trust such amount as it shall reasonably deem necessary to provide for any sums chargeable against the Trust for which the Trustee may be liable, or for payment of expenses in connection with the settlement of its accounts and the termination of this Agreement.

## **ARTICLE XII**

### **GENERAL**



12.1 Limitation on Liability. This Agreement shall not cause the Corporation to be liable for any benefits or payments required under the Plan in excess of the contributions it makes to this Trust as a Participating Employer. Neither the Corporation nor the Trustee shall be responsible for the validity of any contract of insurance issued in connection with the Plan or Trust or for the failure on the part of the insurer to make payments provided by such contract.

12.2 Protection Against Creditors. No payment under this Trust shall be subject in any way to alienation, sale, transfer, assignment, pledge, attachment, garnishment, execution or encumbrance of any kind, and any attempt to accomplish the same shall be void.

12.3 Employment Not Affected. The terms of employment of any employee a Participating Employer shall not be affected in any way by the Trust nor shall this Trust be construed in any way so as to guarantee or extend the employment of any employee of the Corporation.

12.4 Construction of Trust. This Trust shall be construed and enforced according to the laws of the State of Wisconsin.

12.5 Severable Provisions. If any provision of this Trust shall be held illegal or invalid for any reason, such determination shall not affect the remaining provisions of the Trust.

12.6 Headings. The headings of this Trust are for convenience only and are not substantive terms of the Trust.

IN WITNESS WHEREOF, this Agreement has been executed by the Company and the Trustee as of the day and year first written above.

John J. Marek  
John J. Marek, Chief Financial Officer  
Archdiocese of Milwaukee, Sponsoring Employer  
St. Raphael Life Insurance Plan

12.30.10  
Date

[Signature]

12.30.10  
Date

Gino T. Pinnadi, officer      AVP  
Print Name      ~~Trustee~~

Johnson Bank, TRUSTEE

Bretton Almstedt      AVP

12.30.2010  
Date

Bretton Almstedt, officer  
Print Name      ~~Trustee~~

Johnson Bank

UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF WISCONSIN

---

In re:

Archdiocese of Milwaukee

Case No. 11-20059-SVK  
Chapter 11

Debtor in Possession,

---

**OFFICIAL COMMITTEE**  
**OF UNSECURED CREDITORS' NOTICE OF MOTION FOR AN**  
**ORDER PURSUANT TO FEDERAL RULE OF BANKRUPTCY**  
**PROCEDURE 2004 DIRECTING DEBTOR'S PRODUCTION OF DOCUMENTS**

TO: Interested Parties

PLEASE TAKE NOTICE that Official Committee of Unsecured Creditors (the "Committee") has filed a Motion Pursuant to Federal Rule of Bankruptcy Procedure 2004 Directing Debtor's Production of Documents. A copy of the Motion is attached to this notice.

**Your rights may be affected. You should read these papers carefully and discuss them with your attorney, if you have one in this bankruptcy case. (If you do not have an attorney, you may wish to consult one.)**

If you do not want the Court to approve the application, or if you would like the Court to consider your views on it, then within 14 days of the date of this notice, you or your attorney must:

Prepared By:  
Albert Solocheck  
Jason R. Pilmaier  
324 E. Wisconsin Avenue, Suite 1100  
Milwaukee, WI 53202-2037  
(414) 272-0760 - Telephone  
(414) 272-7265 - Facsimile  
E-mail: [asolocheck@hswmke.com](mailto:asolocheck@hswmke.com)  
[jpilmaier@hswmke.com](mailto:jpilmaier@hswmke.com)

1. File with the court a written objection to the application(s) for compensation and reimbursement of expenses and a request for a hearing at:

Clerk, U. S. Bankruptcy Court  
Room 126, Federal Courthouse  
517 E. Wisconsin Avenue  
Milwaukee, WI 53202

2. If you mail your objection to the court for filing, you must mail it early enough so the court will receive it on or before the date stated above.

You must also mail a copy to:

Albert Solochek, Esq.  
Howard, Solochek & Weber, S.C.  
324 E. Wisconsin Avenue, #1100  
Milwaukee, WI 53202

If you mail your Response to the Court for filing, you must mail it early enough so the Court will receive it on or before the date stated above.

If you or your attorney do not take these steps, the Court may decide that you do not oppose the motion and may enter an order approving it without further notice or hearing.

Dated: March 31, 2011, 2011.

\_\_\_\_\_/s/\_\_\_\_\_  
Albert Solochek  
Jason R Pilmaier  
Attorneys for the Committee  
Howard, Solochek & Weber, S.C.  
324 E. Wisconsin Ave., Suite 1100  
Milwaukee, WI 53202  
[alsolochek@hswmke.com](mailto:alsolochek@hswmke.com)  
[jpilmaier@hswmke.com](mailto:jpilmaier@hswmke.com)