

**IN THE UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF LOUISIANA**

In re:	Case No. 20-10846
THE ROMAN CATHOLIC CHURCH	Chapter 11
OF THE ARCHDIOCESE OF NEW	Complex Case
ORLEANS,	Section "A"
Debtor.¹	

**STATUS REPORT BY DONALD C. MASSEY AS SETTLEMENT TRUSTEE OF THE
ARCHDIOCESE OF NEW ORLEANS SETTLEMENT TRUST**

MAY IT PLEASE THE COURT:

Donald C. Massey, the Settlement Trustee of the Archdiocese of New Orleans Settlement Trust (“Settlement Trust”), submits the following Status Report to update the Court, Parties, and Counsel of the status and activities of the Settlement Trust. In connection with the Court’s Confirmation of the Joint Plan of Reorganization (“Plan Confirmation”),² the Court entered a Memorandum Opinion Supplementing Confirmation Order.³ In that Opinion, the Court set a status conference on May 21, 2026 @ 1:30 PM CT and offered the following guidance:

This plan is complex and has many moving parts, particularly in light of the non-monetary remedies featuring the Survivors Bill of Rights that will be implemented. I

¹ On November 13, 2025, this Court entered an Order directing joint administration of the Chapter 11 bankruptcy case of The Roman Catholic Church of The Archdiocese of New Orleans, with 157 cases filed by certain Archdiocesan parishes, suppressed Archdiocesan parishes, and Archdiocesan agencies (collectively, the “Additional Debtors”). [ECF No. 4603]. On December 8, 2025, this Court entered an Order confirming a joint plan of reorganization, [ECF No. 4767], and on December 29, 2025, the jointly administered debtors filed a Notice of Occurrence of the Effective Date of the Joint Plan, [ECF No. 4817]. The Court entered final decrees and closed the cases filed by the Additional Debtors in January 2026.

² [ECF No. 4767].

³ [ECF No. 4768] (December 9, 2025).

could be mistaken, but I don't believe that this country has seen anything as progressive yet in these cases. Although I know that the Debtor and the Additional Debtors will move as quickly as possible to implement all of the mechanics, many of the terms of the plan depend upon bringing human resources and advisors on board. That said, the Court believes it is a good idea to schedule a status conference for about six months out, on Thursday, May 21, 2026, at 1:30 pm. It will be a great opportunity to see how we're doing.⁴

Following Plan Confirmation, there has been significant activity involving the Settlement Trust, and much will be occurring in multiple Settlement Trust areas in the reasonably near future. Accordingly, to provide a reasonably complete understanding of the activities, work, and status of the Settlement Trust, the Settlement Trustee respectfully offers the following summary of the overall status of the Settlement Trust, and items that may be of interest to the Court.⁵

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⁴ *Id.* at p. 16.

⁵ During the omnibus hearings scheduled on April 16, 2026, the Court requested an oral update from the Settlement Trustee. This report offers a more complete and current status of trust activities and work.

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1. Synopsis

After pre-Plan Confirmation planning, organization, and preliminary selections of key team members, the Settlement Trust became fully functional on the Plan Effective Date, December 26, 2025.⁶ The Trust has two principal purposes, one largely monetary, and the other non-monetary.

On the non-monetary aspects, the Trust assists in the implementation of multiple specified areas of relief, and monitors ANO's compliance with its non-monetary commitments. To the extent ANO fails to comply, the Settlement Trust would attempt to resolve issues directly with ANO. If reasonable and robust informal efforts prove unsuccessful, the Settlement Trustee would seek relief from this Court. At this time, a few aspects of the Non-Monetary Plan Provisions ("NMPP") have been completed, while the majority of promised relief items are underway, at various phases, along a complex set of timelines. Completed items include:

- Selection of the Child Protection Consultant
- Selection of the Youth Protection Executive
- Archbishop meetings with survivors at each of the 10 Deaneries
- Apology letter
- Letter to secular law enforcement

At this early point in the NMPP timelines, and overall, ANO has been reasonably accessible and collaborative; by appearances it seems committed to fulfilling its NMPP

⁶ The Settlement Trustee has no intention of invoicing or seeking payment for work or expenses prior to Plan Confirmation.

commitments and obligations. Within weeks of the Effective date, ANO accomplished several of the less complex tasks required of it. However, much work lies ahead. A more thorough discussion of the NMPP progress and next steps is found in Section 3 of this report.

Regarding Monetary relief, all funds originally contemplated by the Joint Plan have been collected, in the amount of \$229,275,000.00. ANO did have issues with procuring the letters of credit contemplated by the plan as security for the \$50 million and \$20 million notes; however, the Settlement Trustee negotiated substitute collateral in the form of deposit escrows. Both notes were fully paid as of April 1, 2026.

The recent settlement with certain of Travelers Insurance Companies (“Travelers”)⁷ will result in an additional payment of \$75,000,000.00, for a total principal amount of settlement funds of \$304,275,000.00. Those funds will generate revenue from investments in money market funds, which funds are invested in U.S. Treasury backed securities. The return on those investments has averaged approximately 3.69% since the inception of the trust.⁸ Our goal, however, is to accomplish distribution of funds as soon as legally possible.

⁷ A more thorough description of “Travelers” as a Settling Insurer is found in ECF No. 4939, fn. 3, more specifically: “As set forth in the Settlement Agreement, USF&G will execute the Settlement Agreement on behalf of (i) United States Fidelity and Guaranty Company, Travelers Casualty and Surety Company (f/k/a The Aetna Casualty and Surety Company), The Travelers Indemnity Company, St. Paul Fire and Marine Insurance Company and Travelers Casualty and Surety Company (f/k/a The Aetna Casualty and Surety Company); (ii) each of their respective present and future, direct and indirect parents, subsidiaries, partners, joint ventures and affiliates; (iii) the past, direct and indirect parents, subsidiaries, partners, joint ventures and affiliates of any of the foregoing, but only if an Entity described in (i) or (ii) above has the power or authority to act on such Entity’s behalf; (iv) the past, present and future officers, directors, employees, servants, representatives, agents, members, principals, legal representatives, attorneys and shareholders of any of the foregoing, but only in their capacity as such; and (v) the predecessors, successors and assigns of any of the foregoing. References to “Travelers” within the Confirmation Order and other pleadings encompass USF&G.”

⁸ For example, revenue from interest on investments was \$685,711.37 for the month of April 2026.

The distribution process begins with a completed claims review and allocation of points to all permissible and allowed claims.⁹ The Claims Reviewer and his team are well underway in this process, and their status is more fully addressed at Section 4(e), below. The Claims Review Process ends once Survivor claimants receive their final points allocations. During the distribution process, potential liens with Centers for Medicare Services (“CMS”) and Louisiana State Medicaid (“Medicaid”) must be cleared and resolved, if a lien is claimed. To best expedite that process, we engaged one of the nation’s pre-eminent lien clearance firms, Brown Greer and Associates (“BrownGreer”).¹⁰

It is difficult to accurately predict when third parties, particularly governmental entities, may engage and finalize issues that must be resolved. However, a best, reasonable guess is that allocated Settlement Trust distributions to Survivor claimants should commence sometime during the Fall of 2026.¹¹ It is our commitment and goal to distribute allocated funds to all eligible Survivors as reasonably soon as the requirements for distribution have been met.

2. Overarching Practices and Approach

The class of creditors for which this Settlement Trust was formed is unlike a typical unsecured creditor class in a Chapter 11 bankruptcy. In addition, serving a large group of

⁹ There are a significant number of claims to which the Settlement Trustee has objected. Those claims and objections are more fully discussed in Section 4(d) of this report.

¹⁰ Brown Greer and Associates, and its engagement and role in this matter are discussed in Section 6(c)(vi).

¹¹ This best reasonable guess is subject to possible modification, based on when the Claims Review process is final, and the responsiveness of CMS and Louisiana Medicaid. Also, discrete, individualized issues from Survivor to Survivor could impact timing of an individual distribution. Issues that delay our ability to process a claim and distribute settlement funds often include whether Survivor has provided complete information including their social security number and date of birth; whether a claims is being pursued on behalf of a deceased Survivor, and if so, the ability of the claimant(s) to provide the information required by law; difficulties resolving a monetary lien asserted by CMS and/ or Louisiana Medicaid; and a possible variety of other issues.

beneficiaries who are, by definition, Survivors of sexual abuse, poses unique considerations and challenges. Otherwise well-considered settlement programs with proven efficacy for allocating and distributing settlement funds may not be efficient or effective in this type of case. While the requisites of the Joint Plan will be dutifully followed, the Settlement Trustee considered the unique characteristics of the group thoroughly prior to Plan Confirmation. These considerations have driven the design and approach that the Settlement Trust Team shaped and is using.

Prior to the Plan Confirmation Trial, the Settlement Trustee was one of several candidates interviewed for court appointed neutral roles in this matter, should the Joint Plan be confirmed. During the due diligence process, the Settlement Trustee began his own due diligence and developmental process to better understand the legal, administrative, and important social and systematic aspects of serving a large group of beneficiaries with common traumatic experiences.¹²

Our Survivors have experienced horrific abuse and trauma, resulting in incomprehensible, ongoing suffering. Many have survived, quiet to the outside world, and alone internally. Most have a lengthy history of relying on varied survival tools and strategies that were individually developed over time. Each is on their own pathway, with varying degrees of healing and recovery. Public resources are scant, and much of our society has little, if any, understanding of the experience and daily difficulties with which our Survivors struggle. Aspects of this process have been triggering for many Survivors.

How to best and most effectively serve our Survivors in the context of a settlement

¹² The Settlement Trustee has not and will not bill for any pre-confirmation time or expenses.

claims process borne from contentious litigation presents challenges for which even the most efficient and carefully constructed claims administration processes may be ill suited. There is no published manual, code, or other widely known set of best practices for administering a litigation settlement claims process for a class of beneficiaries like ours. Having been advised that he would be recommended to the Court for service as Settlement Trustee, then candidate Massey became determined to better understand the issues and appropriately shape the claims process to best serve our Survivors, while fully honoring the proposed Joint Plan process.

Of course, our Settlement Trust Team is committed to excellence and providing a superior claims administration process. Producing excellence requires attributes of expedience, efficiency, accuracy, transparency, accessibility, and responsiveness. Our Settlement Trust Team is confident that we will handle all aspects of the Settlement Trust consistently with those attributes, and we embrace them among our core principles. But a settlement process involving many sexual abuse Survivors requires more, if it is to be superior.

In the formative process, our putative Settlement Trust Team committed that Settlement Trust operations and interactions with Survivors should embrace and exhibit these additional basic attributes: respect, compassion, acknowledgment of our Survivors' dignity, genuinely honor our Survivors and their legacy demonstrated by the results of this

settlement, and overall *be loving to Survivors*.¹³ We embrace these attributes among our core principles. Embracing the objective claims administration principles for excellence, along with more subjective principles focused on best serving our population of Survivor beneficiaries, is complimentary. In addition to operating as a principled Settlement Trust, it should assist in furthering practical goals of efficient and effective delivery of services.

During this initial planning process, the Settlement Trustee became generally familiar with the field of trauma informed practices and care.¹⁴ This approach encourages a focus on the life situations of persons served – past and present – to enhance effective delivery of services and avoid risks of re-traumatizing the intended beneficiaries of services.¹⁵ Well-intentioned processes using generally successful design parameters can nevertheless create an unintended risk of re-traumatizing abuse Survivors. One respected source summarized re-traumatization as follows:

Re-traumatization refers to any procedure, interaction, situation or environment that

¹³ It is a far from ordinary to suggest that a process used in a legal matter should exhibit a “loving” trait. The Settlement Trustee acknowledges that this requisite is atypical, unfamiliar in legal processes, and is not specifically required in any known legal process. Moreover, assessing compliance is necessarily subjective, and success is surely aspirational. Even so, this is a cost-free aspirational goal, not required by law, but instead adopted internally by this Settlement Trust Team in our effort to provide superior services. For this Settlement Trust and unique group of beneficiaries, we see no harm and only upside in making the effort to, in fact, *be loving to our Survivors*. To the extent that this approach is in any way viewed in a negative context, the Settlement Trustee assumes full responsibility and accountability.

¹⁴ Trauma informed care and practices is a relatively new field. See Center for Health Care Strategies, Trauma Informed Care Research Center, “About the Trauma Informed Care Implementation Resource Center,” <https://www.traumainformedcare.chcs.org/about-the-trauma-informed-care-implementation-resource-center/>. It’s study and analysis are discussed most frequently in health care and services delivery contexts, *id.* schools of social work, (Buffalo Center for Social Research, University of Buffalo, “What is Trauma Informed Care?” <https://socialwork.buffalo.edu/social-research/institutes-centers/institute-on-trauma-and-trauma-informed-care/what-is-trauma-informed-care.html>) and Education (National Education Association, “Trauma Informed Practices,” <https://www.nea.org/professional-excellence/student-engagement/tools-tips/trauma-informed-practices>,

¹⁵ See e.g., Center for Health Care Strategies, Trauma Informed Care Research Center, “What is Trauma Informed Care?” <https://www.traumainformedcare.chcs.org/what-is-trauma-informed-care/>; Substance Abuse and Mental Health Services Administration, “Trauma Informed Approaches and Programs” <https://www.samhsa.gov/mental-health/trauma-violence/trauma-informed-approaches-programs/>;

replicates someone's history of trauma literally or symbolically — activating the body's survival (fight, flight or freeze) response, and activating the emotion, body responses and cognitions associated with the original experience(s). Due to the high prevalence of adversity and trauma, the potential for re-traumatization exists within all systems, and at all levels of systems: for individuals, staff and at the organization or system level. . . Re-traumatization is usually unintentional.¹⁶

Systemic factors that increase the likelihood of re-traumatization include:

- Process requires repeated telling of participant's story.
- Participant's perception that they are treated as a number.
- No choice in service or approach.
- Sense of isolation or exclusion practices.
- Sense that systemic practices marginalize participants.
- Not being seen or heard.
- Lack of Transparency¹⁷

The thoughtful and carefully designed Settlement Trust provisions for assessing claims and allocating settlement funds to Survivors here are typical and share characteristics of other excellent claims assessment and distribution programs in mass tort matters. Despite this reasonable approach, it is very difficult to achieve the goals to which we aspire without more. For example, it is extremely challenging, if not impossible, to avoid that a claimant in a settlement distribution process would, at some point, "feel like a number," along with a Survivor's subjective but anticipated perceptions implicating various of the other factors listed above.

In our many pre-confirmation discussions, interviews, meetings, extensive research efforts, and building a proposed Settlement Trust Team, the putative settlement trust team chose to better understand trauma informed practices. We located and engaged a well-

¹⁶ Buffalo Center for Social Research, University of Buffalo, "What is Trauma Informed Care?" <https://socialwork.buffalo.edu/social-research/institutes-centers/institute-on-trauma-and-trauma-informed-care/what-is-trauma-informed-care.html>. (citations omitted)

¹⁷ *Id.*

respected health care professional, Evan Elkin, Ph.D. Dr. Elkin has significant experience working with sexual abuse Survivors, including adults who are Survivors of childhood sexual abuse. We asked Dr. Elkin to craft a training program specific to the Settlement Trust, including Claims Review, and present the training.¹⁸ The purpose was to create an enhanced awareness of the challenges and appreciate the perspective of our Survivors' unique situations. In this light, we believe we will be suited to employ best practices and be of greater service to Survivors.¹⁹ And in doing so, we believe that the Settlement Trust will be more efficient, effective, and timely.

In addition to the Settlement Trustee, we required all persons who might potentially be engaged to work with the Trust to participate in Trauma Informed Interaction training.²⁰ Notably, the Claims Reviewer and his entire Team proactively requested to be included, and they were enthusiastic participants. Also, we invited every known lawyer who represents Survivors in this case, lawyers who served on the Unsecured Creditors Committee ("UCC"), all UCC members, all identified Settlement Trust Advisory Committee members, and all Survivors in this case, without any costs to any of them. At this time, we have held two four-hour training sessions.

At the outset of our proposed involvement in this case, we came to believe that better understanding the beneficiaries we would serve and embracing best practices for our

¹⁸ Dr. Elkin included a Louisiana Judge with vast experience in trauma informed practices for development of the training and the presentations provided. We are grateful for the participation of Judge Timothy Marcel, who serves on the Louisiana Fifth Circuit Court of Appeal.

¹⁹ The Settlement Trustee and Trust secretary/ general counsel paid for all direct expenses for the training and have no desire or intention to seek reimbursement.

²⁰ This group includes lawyers, notice agent personnel, distribution agent personnel, lien resolution agent personnel, bankers, accounting, tax professionals, and IT.

interactions with them would make our Settlement Trust better. We felt that these practices should enable the Settlement Trust to operate more efficiently, expeditiously, and maximize our overall performance and delivery of services. In operation, we confirm that this foundational work was critical, and it plays a significant role guiding us to be of maximum service to the Settlement Trust and its Survivor beneficiaries. Moreover, and importantly, in practice we are finding that embracing the usual principles for excellence in claims administration, along with focused principles that focus on the persons we serve, makes the Settlement Trust more efficient and our efforts more effective.

What follows in Sections 3 and 4 is a discussion of the status of the Settlement Trust's work with Non-Monetary (Section 3) and Monetary (Section 4) aspects of the Joint Plan. The role of our Settlement Trust Advisory Committee ("STAC") and our interactions with its members are discussed in Section 5. Administrative issues, such as pre-confirmation work, present readiness, and internal functioning of the Settlement Trust are more fully discussed in Section 6. Finally, Section 7 discusses other potential Survivor-centric services and projects that are in the early stages of evaluation and consideration.

3. Non-Monetary Plan Provisions Status

The Settlement Trustee has taken an active role in monitoring progress under the NMPP. While many initial tasks have been completed, much work remains ahead under the NMPP. To address questions and collaborate with ANO on various NMPP issues, the Settlement Trustee has requested a meeting with Archbishop Checchio. We look forward to that meeting and future interactions with ANO, which we believe will further our overall plan to work closely with ANO in the implementation and maintenance of all Non-Monetary

Plan Provisions in a timely manner. The Settlement Trustee will update the Court, as appropriate.

This section briefly discusses the status of key items and discussion of next steps where relevant.

a. ANO Retention of Consultant and Other Professionals

ANO has retained the Up Institute as the Child Protection Consultant and staffed other key internal roles associated with child protection. The Settlement Trustee has requested a meeting with Up Institute and anticipates that meeting occurring in the coming weeks. Also, ANO has selected persons to fill the roles of Youth Protection Executive and Youth Protection Advisor. Survivors and Survivors' counsel have expressed reservations and concerns about certain appointments. We are exploring the nature, facts, and merits of the concerns raised, and as appropriate, we will discuss these issues with ANO and the Child Protection Consultant. We look forward to the Child Protection Consultant's evaluation and findings regarding ANO's processes and capability of existing professionals, and we will address any issues with ANO as may be appropriate.

b. ANO Internal Review Board Activity

The Settlement Trustee has very limited information about the status of ANO's Internal Review Board ("IRB") action and activity. It is the Settlement Trustee's understanding that the IRB did not meet or perform its usual duties throughout the bankruptcy process. Given the substantial information provided by Survivors during the course of the case—and as required by the NMPP—the Settlement Trustee anticipates the IRB will need to be actively

involved in evaluating whether to add present or former clergy to ANO's list of credibly accused clergy.

We have requested discussions with ANO to discuss the extent to which there are credibly accused abusers, whether living or deceased, who clearly should be publicly identified, but have not been, and what steps ANO is taking to assure that their inclusion on its abuser lists. We hope to become better informed by ANO in the very near future and see prompt inclusions of known abusers on ANO's abuse lists, on an expedited basis.

c. Law Enforcement Letter

As required by the NMPP, the Settlement Trustee and ANO cooperated in preparing a joint letter to law enforcement identifying, among other things, certain living clergy subject to allegations of abuse. The letter was distributed to forty-eight (48) law enforcement agencies including agencies at both the state and federal levels. The Settlement Trustee continues to work with Survivor counsel to identify any additional claimants who wish to have their Proof of Claim provided to law enforcement, as contemplated by the NMPP.

d. LSU Document Archive

The NMPP establishes a public archive of abuse-related documentation to provide transparency into past abuse. ANO is in the process of redacting and depositing materials into the archive, which is housed and maintained by LSU. The NMPP provided for two extensions of time for the completion of this project, and ANO has requested both extensions. Additionally, the Settlement Trustee has requested certain documentation from ANO to assist the Settlement Trustee in evaluating the eventual public archive and identify information to assist in the trust administration process (including documents ANO

previously provided to law enforcement). The Settlement Trustee will evaluate the materials provided to LSU and raise any issues that may be warranted.

e. Archbishop Meetings and Apology Process

ANO both publicly published and distributed an apology letter to the abuse survivors. Additionally, ANO scheduled and held ten (10) sessions at geographic locations spread across the Archdiocese. The times, dates, and locations for the sessions were unilaterally selected by ANO, and ANO scheduled each meeting to occur at an ANO church property. The Settlement Trustee became aware of them through a press release he received on January 5, 2026. The sessions were scheduled to occur over a five-day period, on Friday, February 6, 2026, through Tuesday, February 10, 2026. Multiple Mardi Gras parades and events were scheduled in the area during the five-day time frame. Also, the Superbowl was held on Sunday, February 8, 2026.

Upon learning about the scheduled sessions, the Settlement Trustee contacted ANO General Counsel and requested a resetting of at least some of the sessions, and selection of a neutral, non-ANO or church affiliated property. Also, prior to the sessions, the Settlement Trustee meet with the then sitting and soon to be successor Archbishops and reasserted these requests. ANO refused to make any changes. The session took place as scheduled. At the request of the STAC, the Settlement Trustee was present at all but one meeting.

While some sessions had no attendees, most had a small handful of Survivors who attended. The most heavily attended session had eight Survivors and one spouse present. Survivors who shared their thoughts about the Sessions expressed strong concerns over the selection of an ANO property as the venue, and a range of concerns about scheduling

conflicts. The combination of these issues likely suppressed attendance, at least to some degree. Better communication, prior coordination, and openness on site selection that included neutral sites should have mitigated the complaints and potentially enhanced the number of Survivors who opted to attend the sharing sessions.

The underlying purpose and intent for facilitating Archbishop sharing sessions with Survivors may have been frustrated. Once additional work with the NMPP and distribution of a significant portion of the settlement proceeds to Survivors has occurred, it would be appropriate to reassess whether additional Archbishop Sharing sessions would be helpful.

f. Intake Process and Reporting

At this time, the Settlement Trustee has limited information regarding how the ANO intake process and any law enforcement reporting is occurring. The Settlement Trustee has made a request for additional information on compliance regarding the Survivor Bill of Rights and intake of new claims. The Settlement Trustee understands new intake forms have been prepared and new processes may be in various implementation phases. The Settlement Trustee has yet to receive any reporting from the Archdiocese regarding complaint intake and handling. This could very well be a result of the very recent bankruptcy and most claims running through the bankruptcy process. However, the Settlement Trustee plans to discuss these issues with the Child Protection Consultant and monitor progress going forward.

g. Hope Haven-Madona Manor Memorial

Finally, while not directly addressed in the NMPP, the Unsecured Creditors Committee negotiated the creation of a memorial to abuse survivors to be located at the former Hope Haven property. The Settlement Trustee is working to set a meeting with

Jefferson Parish officials to evaluate next steps for that process and ensure that the public monument is created. In addition, the STAC and other Survivors who experienced abuse at those facilities will be involved in discussions regarding design and getting the project underway and completed.

4. Monetary Plan Provisions Status

a. Collection and Investment of Settlement Funds

i. ANO Entities and Original Settling Insurers Prior To Plan Confirmation

As of mid-March 2026, the Settlement Trust was fully funded with all expected contributions from the ANO entities and Settling Insurers, with the exception of Travelers. The total principal amount of the contributed funds is \$229,275,000.00. The following chart identifies the parties that made payments, and the amounts each paid.

PAYOR	SETTLEMENT AMOUNT	
Catholic Mutual	\$	2,000,000.00
Hartford	\$	900,000.00
National Union	\$	290,000.00
Puritan/ Manhattan/ Westport	\$	85,000.00
Sparta insurance Company	\$	21,000,000.00
US Fire/ International (Chubb)	\$	5,000,000.00
Total Settling Insurers	\$	29,275,000.00
ANO	\$	65,000,000.00
1793 Group, LLC	\$	65,000,000.00
Note re CHI Sales Proceeds	\$	20,000,000.00
Note re CHI Sales Proceeds	\$	15,000,000.00
Note re CHI Sales Proceeds	\$	35,000,000.00
Total ANO and ANO Entities	\$	200,000,000.00
TOTAL FUNDS RECEIVED	\$	229,275,000.00

As of March 26, all funds that were due to the trust by ANO, Additional Debtors and Non-Debtor entities, and the original Settling Insurers, had been received by the Trust and have been paid in full.²¹

ii. Travelers Insurance Companies Settlement Funds

During the Confirmation Hearing, ANO, the UCC, and Travelers continued to negotiate a settlement. Prior to confirmation and the effective date of the Joint Plan, these parties reached a settlement agreement with Travelers. The fact that the parties agreed on a settlement with Travelers in the amount of \$75,000,000.00 was memorialized on the record, including on December 18, 2025.²²

Following confirmation, and upon the Effective Date of the Joint Plan, December 26, 2025, the Settlement Trust became the party in interest, with the ability and standing to sell the Travelers' insurance policies to Travelers consistent with 11 U.S.C. § 363, and to become the recipient of the settlement funds, when paid.

On March 13, 2026, the Settlement Trustee filed a Motion to advance the previously acknowledged Travelers Settlement.²³ There were no objections filed. Also, persons with certain "Preserved Claims" involving a crossover or overlap period of coverage for both ANO and the then newly formed Houma-Thibodaux Diocese, were afforded until April 16, 2026 to

²¹ ANO was unable to post the full letters of credit required as collateral for the two CHI sale notes. The Settlement Trustee re-negotiated the collateral structure and obtained substitute collateral in the form of cash deposit escrows from ANO. ANO made full payments sooner than required on both Promissory Notes that the Joint Plan required of it. The early payments followed the sale of property known as "Christopher Homes." Payment that totaled \$50,000,000.00 were initiated more than a week before they were due. Payment on the \$20,000,000.00 note were made almost four (4) months prior to the due date. The early availability of those funds should generate additional revenue to the trust exceeding \$200,000.00. We acknowledge and are appreciative of the early payment.

²² December 18, 2025 hearing transcript, Tr.14, at lines 14-15.

²³ Motion for Entry of an Order to Enforce the Terms of Confirmation Order [*and Other Related Relief*]. [ECF No. 4939].

file a lawsuit or provide written notice of intent to do so for any claims that fit the definition provided in the notice.²⁴ As of the April 16, 2026 deadline, three (3) notifications were received.

Considering the merits of the motion and lack of any objection to it, the Court granted the motion on April 21, 2026.²⁵ Under the terms of the Travelers Settlement Agreement, the Effective Date was May 6, 2026.²⁶ Specifically, Travelers agreed to make full payment to the Settlement Trust of the settlement amount of \$75,000,000.00 no later than thirty days following the expiration of the appeal period. Therefore, under the terms of the Settlement Agreement, and Louisiana law,²⁷ Travelers must pay the settlement amount of \$75,000,000.00 no later than June 5, 2026. Upon that payment, the Settlement Trust will be fully funded.

iii. Financial Institution and Investment of Trust Funds

Prior to Plan Confirmation, the Settlement Trustee met with and sought proposals from several financial institutions with a presence in the geographic area where ANO operates.²⁸ Key considerations included the following: presence and strong reputation in our community; reasonable brick and mortar accessibility for Survivors; and full compliance with Settlement Trust Agreement criteria for financial institutions and investments.²⁹ Prior to confirmation, the Settlement Trustee kept the UCC counsel generally informed of his

²⁴ *Id.* at 2.

²⁵ [ECF No. 5050].

²⁶ On May 6, 2026 the Settlement Trustee sent Travelers counsel the requisite written communication formally notifying Travelers of the Effective Date, receipt of which was acknowledged by Travelers' counsel.

²⁷ La. Rev. Stat. Ann. Sec. 22 :1892.

²⁸ Like all other work performed, and efforts undertaken by the Settlement Trustee prior to his appointment, and Plan Confirmation, he has not and will not seek any renumeration for this work.

²⁹ See STA Section 3.2.

discussions with financial institutions and sought input and assurances that the institutions under consideration would be acceptable to the UCC.

Based upon multiple variables, the Settlement Trustee selected BankPlus to serve as the financial institution for the Settlement Trust.³⁰ Importantly, BankPlus meets the financial institution guidelines set forth in the Settlement Trust Agreement, Section 3.2. Prior to formalizing that tentative selection, and after Plan Confirmation, the Settlement Trustee sought and received a consensus from the STAC for this selection.

BankPlus's deposit and investment approach for our Settlement Trust is designed to prioritize principal preservation, liquidity, and regulatory compliance, while prudently maximizing yield within the constraints of the Settlement Trust Agreement. Funds are *not* held in uninsured deposit accounts; instead, the Trust's assets, and particular cash needs are carefully managed through a combination of short-duration investment vehicles and structured deposit solutions. To mitigate counterparty and custodial risk, and at our direction, BankPlus utilizes its existing programs such as IntraFi Network, which allocates

³⁰ BancPlus Corporation is commercially focused, approximately \$8.3 billion bank holding company headquartered in Ridgeland, Mississippi, with roots dating back to 1909. BankPlus operates as a full-service regional bank offering retail, commercial, mortgage, and wealth management services, with over 73 locations across Mississippi, Louisiana, Alabama, and Florida. The bank is a certified Community Development Financial Institution, reflecting its strong commitment to serving underbanked and economically diverse communities. BankPlus's Louisiana growth has been driven by a combination of acquisitions and organic expansion, including the 2020 acquisition of State Bank & Trust and the 2022 acquisition of First Bank & Trust. These transactions significantly expanded its presence in Louisiana, particularly in the New Orleans market. BankPlus reports that its Wealth Management division, founded in 2002, consists of 31 professionals with an average of 20 years of experience across trust, investment management, banking, and retirement services. That team holds 14 professional designations, including CFA, JD, CPA, CIMA, CFP, CTFA, and AIF and manages over \$3.9 billion in client assets, reflecting a deep, institutional-quality advisory platform within the broader regional bank.

deposits across a network of FDIC-insured institutions, thereby maintaining insurance coverage above standard limits while preserving operational simplicity.³¹

Finally, in discussions with BankPlus, we requested that, free of charge, BankPlus handle and facilitate our Settlement Trust distributions. This includes beneficiaries and third parties. Specifically, in addition to administrative expenses, such as payments to vendors, or other third-party payments, this free of charge service would include all distributions to Survivors, or counsel for represented persons, and lien holders. Moreover, the Settlement Trust must have the choice of desired transfer vehicle, whether by wire, electronic funds transfer (“EFT”), or wet ink checks. BankPlus agreed, which represents significant savings to the Trust relative to the typical charges by claims or distribution agents for this service.

iv. Current Financial Report, as of April 30, 2026

The current financial status of the Settlement Trust is sound. Compiled Financial reports for the months of January 2026 through April 30, 2026 are attached as Exhibit 1.³²

The Settlement Trust was effective on December 26, 2025, and the only recordable

³¹ When funds are temporarily held in deposit accounts, BankPlus employs overnight sweep and investment mechanisms to ensure continuous FDIC coverage and minimize idle cash exposure. Excess liquidity is systematically deployed into high-quality, short-term instruments such as U.S. Treasury obligations, government money market funds, or similarly authorized vehicles consistent with the permissible investments outlined in Section 3.2 of the Settlement Trust Agreement. This framework allows the Trust to maintain a conservative risk posture consistent with the requisites of the Settlement Trust Agreement, while generating incremental income through disciplined cash management and duration positioning. In practice, this approach reflects a liquidity-first mandate, with layered protections through FDIC insurance, diversified counterparties, and high-credit-quality instruments, ensuring that Trust assets are both safeguarded and productively deployed in alignment with fiduciary obligations.

³² Exhibit 1 is a Compiled Financial Report for the January through April 2026. Exhibit 2 offers detail on charges by various vendors, which have been submitted and paid. If there are subsequent invoices for services provided in the January to April 2026 timeframe, because the Settlement Trust uses the accrual accounting method, this summary will change, in order to include the newly submitted expenses. The information in Exhibit 2 is not normally included in Compiled Financial Reports offered for an interim period. Instead, this report was requested by the Settlement Trustee to better provide transparency into Settlement Trust operations.

transactions for the 2025 tax year were receipt of funds from ANO and Additional Debtors and interest revenue generated during the short period of 2025 operations.³³ As previously noted, with the exception of the Travelers settlement funds, the Settlement Trust is fully funded. No later than June 5, 2026,^[3] we expect to be fully funded, with \$304,275,000.00 in principal, plus net earnings as of that date. Gross Settlement Trust earnings for the year, through April 30, 2026, have been \$2,127,867.00. Total expenses for the same period were \$820,880.00.

We believe the expenses incurred are reasonable, fair, and appropriate for the services performed, particularly in light to the value delivered to the Settlement Trust. Also, and notably, there were material expenses paid this year that either will not recur or will be billed annually that account for almost \$350,000.00. In addition, the Settlement Trust incurred charges for IT services, Notice Agent, Accounting, and Investment fees and expenses; we believe that each of those charges are reasonable. In addition, the Settlement Trust addressed several time-consuming legal issues and projects that required the expertise of bankruptcy and tax counsel, respectively. The tax issues appear to be resolved, and most of the bankruptcy issues have been resolved.³⁴

We anticipate a material increase in overall expenses over the rest of the year, particularly including expenses and costs for the Lien Resolution Agent and Distribution

³³ The Settlement Trust recently filed a tax return for the 2025 calendar year, and no taxes were due.

^[3] The 15-day appeal delay on the Court's April 21, 2026 Order enforcing the Travelers settlement [ECF No. 5050], ran on May 6, 2026. No objections were filed opposing the Trustee's motion to enforce the Travelers settlement [ECF No. 4939]. At the very latest, by its own commitment, and La. Rev. Stat. Ann. Sec. 22:1982, Travelers settlement funds should be received by the Settlement Trust no later than June 5, 2026.

³⁴ Invoices from tax counsel (John Steger) and bankruptcy counsel (Troutman Pepper and Locke) for work performed during that time frame have not been received or recorded.

Agent work, as the distribution process ramps up and distributions are ultimately made to Survivors. The negotiated charges with those contractors are either less than or consistent with market rates for similar services.

Finally, the Settlement Trust Agreement provides for a cap on the Settlement Trustee fees for the three full months following Plan Confirmation at \$45,000/month; otherwise the Settlement Trustee fee reverts to an hourly billing approach, with a rate of \$550/hour. The work the Settlement Trustee role requires over the next six to eight months will range from very busy (approximately 90-100 hours/ month) to intense (130-150 hours/month). Following substantial completion of distributions to Survivors, the Settlement Trustee's workload should significantly decrease, assuming that no major issues arise with the NMPP. The Settlement Trustee has chosen to let his fees accrue until distributions to Survivors commence.

b. Preliminary Work to Enable and Facilitate Claims Review Process

Prior to the Trust Effective Date, the Settlement Trustee and Claims Reviewer met and began their ongoing practice of close collaboration. Consistent with Settlement Trust Agreement, the Settlement Trust has facilitated secure and carefully protected electronic access to Proofs of Claims and accompanying materials. The substantive needs and requirements of the Claims Review Team are honored and have been met.

The Settlement Trust Team has created processes, worked with appropriate, high-quality vendors, and achieved a fulsome understanding of the needs of the Claims Reviewer. This has enabled us to facilitate Claims Reviewer requests directly to Survivors and securely

receive Supplements to Proofs of Claims, as contemplated by the Allocation Protocol.³⁵ Also, we facilitated access to the existing and Supplemental Proofs of Claims and related materials, in a secure, highly protected virtual environment. The Settlement Trust Team has no role or function in the substantive role in the review or assessment of any claims, much less a role in allocating points on any claim. Instead, our role is supportive, including negotiations with vendors, interface of various IT systems across a spectrum of service providers, integrating data systems and communication in a highly secure manner, and paying necessary expenses. We have provided the Claims Reviewer's Team with all tools, data storage, access, and security needs that they have requested or expressed, and we will continue to do so.

Also, prior to confirmation, both the nominated Settlement Trustee and Claims Reviewer were deposed. Although the depositions were relatively lengthy, no charges or costs were passed on to the Settlement Trust.

At the time of Plan Confirmation, and the Effective Date which soon followed, neither the Claims Review Team nor Settlement Trust Team had been afforded access to the Proofs of Claims. Both teams quickly took immediate action to secure the Claims Reviewer's essential access to Proofs of Claims. Our first step was gaining a full understanding of data security and privacy protection measures in place, and assurances from the vendor, accompanied by due diligence, confirming that the vendor that possessed the data had proper protections in place. Also, the Settlement Trust decided to require additional, enhanced protections where it was prudent. Before any person accessed any confidential

³⁵ [ECF No. 4762-6, Sec.5-1].

data, that person was required to execute an agreement to abide by the Court's existing protective orders, and additional protections required by the Settlement Trust.³⁶ Honoring Survivor privacy and confidentiality and using best reasonable practices to assure data privacy and security have always been at the forefront for both the Settlement Trust Team and Claims Reviewer Team. Related important issues involve the software and IT platforms in use with the data storage facilities, and the ease, costs, and timing to integrate data access and communications across multiple teams and functions, while maintaining a high level of data security.

Donlin Recano Company ("DRC"), the Notice Agent during the bankruptcy process, was also the entity that received completed Proofs of Claims and related materials and has stored them. Our due diligence satisfied concerns over data security, integrity, and management practices. Also, the IT consultant shared by the Settlement Trust and Claims Reviewer confirmed that integrating and sharing data in a secure manner could be accomplished at a reasonable cost, and in a relatively fast timeframe. From our initial interactions with DRC forward, DRC and its representatives have been responsive, collaborative, and reasonable in their proposals to work with the Settlement Trust and Claims Reviewer. On December 24, 2025, the Settlement Trustee reached an agreement with DRC. We engaged DRC as our Notice Agent, and a written agreement was memorialized within 24 hours.

The Settlement Trust took great care and detail to assure ongoing data security,

³⁶ The Settlement Trust maintains copies of all executed protective order materials, and we anticipate a periodic follow up with each relevant service provider who has the potential to access confidential materials for affirmative representation of their ongoing compliance.

integrity, and management. These efforts include:

- Each person allowed access must initially agree to be bound by the Court's Confidentiality Order as well as enhanced terms in a written Non-Disclosure Agreement.
- Each person with access has participated in the Settlement Trust's Trauma Informed Interaction Training.
- Systems were designed and tested to allow access through highly secure *virtual desktops*. Among the benefits of this approach is that no data is transmitted to, much less stored on, a local system.
- Among other access protections, multifactor identity verification is required; and printing, screenshotting, etc. is not possible.
- The nature and specifics of our data security measures will be made available to the Court, as requested, for an *in camera* review.

The Settlement Trust and Claims Reviewer Teams have been and remain in regular communication and frequently collaborate about process, procedure, scheduling, logistics, and high-level issues that concern both the Settlement Trust and Claims Review process. However, at all times the Claims Reviewer has enjoyed full and complete substantive independence, and we will continue to guard and respect that independence. A more thorough discussion of the status of Claims Review process and its status is set out in Section 4(e), below.

c. Need for Additional Information from Survivor Claimants

There have been two instances where the Settlement Trust has requested additional information from the entire population of Survivor claimants. First, in accordance with the Allocation Protocol, we facilitated individualized communication to each Survivor claimant that provided each Survivor claimant an opportunity to submit a supplement to their Proof of Claim.³⁷ Second, because the Proofs of Claims, as originally constructed did not request

³⁷ [ECF 4762, Section 5.1].

either dates of birth or social security numbers from claimants, the Settlement Trust communicated with each Survivor Claimant requesting this data, and other claim specific information specific to deceased Survivors and those subject to a curatorship. In order to fulfil the statutory obligations incumbent on the Settlement Trust with respect to potential Medicare and State Medicaid lien reimbursement claims, social security numbers and dates of birth are essential requisites. For both processes, DRC was designated to communicate the requests to all Survivors and their counsel, and DRC was the recipient of the responsive information received from Survivors and their counsel.³⁸

Throughout its involvement in this case, DRC has used U.S. Postal Service regular mail as the means of communicating to creditors, including Survivors. DRC accommodated both an electronic interface and hard copy transmission of claims materials. Moving to a different process that would accommodate direct electronic transmission of materials would have added significant time (at least a month) for communications to Survivors to be completed. Also, there would have been significant data security concerns. For these reasons, the process that had become familiar to Survivor claims already in place with DRC was continued, and communications were sent by USPS mail.

Timeliness of USPS mail delivery has been a concern, and it has prompted the need for flexibility with good faith Survivors who did not timely receive notifications. Similarly, a modest number of Survivors have experienced issues with completing electronic

³⁸ The Settlement Trustee used that communication to each individual Survivor claimant as a vehicle to introduce the Settlement Trust, explain the claims review and administration process, and introduce the Trust Call Center and ANO Settlement Trust website, in addition to making the request for information from each Survivor. A template of that communication is attached as Exhibit 3.

submissions with DRC. To best serve Survivors, the Settlement Trust has continued to make DRC's existing call center available. In addition, the Settlement Trust has created a specific Trust Call Center, discussed more fully in Section 6(a)(vii), below. The DRC call center addresses issues central to submitting requested materials to DRC. The Trust Call Center addresses claims and distribution question, and more direct access to the Settlement Trustee and Team members.

A total of 1,186 Proofs of Claims were submitted, which includes supplemental Proof of Claims forms that were submitted in response to the Claims Reviewer invitation for Survivor claimants to submit additional information consistent with the Allocation Protocol. These include duplicate claims, and claims to which the Settlement Trustee has objected.³⁹ The Claims Reviewer offers a status update of the claims review and allocation process, which is set out in Section 4(e), below.

Thus far, in response to the request for social security numbers, dates of birth, and specific information relevant to deceased Survivor claims, we have responses with almost 600 completed social security numbers and dates of birth, and approximately 300 are still missing, when excluding duplicative claims and claims subject to pending objections. While the submission deadline was not determinative of the claim, nor intended to negate the claim, the absence of this data means that CMS and State Medicaid claims cannot be cleared. In turn, those claims are in a holding pattern until the data can be obtained.

The Distribution Agent is charged with following up with Survivor claimants who have

³⁹ DRC's practice through its involvement with the case has been to assign a separate claim number to each filing, regardless of whether the submission involved the same claimant. Claims to which the Settlement Trustee has object are discussed in Section 4(d), below.

not responded. In addition to the need for the Distribution Agent to follow up for the missing social security and date of birth date, there are several other issues that require strong communication and issue solving that merited setting up a case specific call center, which is separate and apart from the DRC call center. This service is discussed more fully in Sections 4(f) and 6(a)(vii), below. Finally, the coordination and integration of data, and importantly robust security measures employed to protect this highly confidential information is discussed in Section 6(a)(1), below.

d. Claim Objections by Settlement Trustee

As of the date of this Report, the Settlement Trustee has filed five omnibus claim objections and one objection to late claims filed by an individual claimant. The purpose of asserting claim objections was to eliminate claims that appeared facially flawed, which should result in time savings and faster completion in the claims review process. Additionally, the claim objections related to late claims provide a procedural vehicle for the Court to evaluate excusable neglect. The claim objections are summarized in the following chart:

Objection	Basis	Number of Claims	Responses	Status
First Omnibus [ECF No. 4933]	Fraudulent claims	8,912	One informal response resulting in withdrawal of one claim	Order Sustaining Objection [ECF No. 5021]
Second Omnibus [ECF No. 4937]	Wholly Unsupported Claims	147	19 responses, 9 objections withdrawn by trustee, 2 claims withdrawn by claimants, 133 in default	Set for May 21 omnibus hearing

Third Omnibus [ECF No. 4949]	Late-filed	19	14 responses, 1 claim withdrawn by claimant, 1 objection withdrawn by trustee	Excusable neglect hearings held May 8 and May 12; additional hearings set for June 8 and June 16
Fourth Omnibus [ECF No. 4951]	Late-filed and wholly unsupported	8	1 response received	Excusable neglect hearing schedule for June 8
Fifth Omnibus [ECF No. 4953]	Late-filed and BSA claims	5	No response	Order Sustaining Objection [ECF No. 5021]
Objection to Late Claims Filed by S.G. [ECF No. 5101]	Late-filed	2	Response deadline has not yet passed	Set for June 18 omnibus hearing

The Settlement Trustee anticipates that this set of claim objections likely concludes the claim objection activity, unless additional late claims are filed without seeking leave of court.

e. Status of Claims Reviewer Progress⁴⁰

I was appointed as the Abuse Claims Reviewer on October 14, 2025 [ECF No. 4488].

While the Joint Plan had not been finalized nor approved at that time, our team nevertheless immediately began working on our preliminary review. Indeed, work began even before I was appointed. Efforts included reviewing the proposed allocation protocol and other plan materials and familiarizing ourselves with the docket. Additionally, I was deposed in New Orleans by Travelers on October 29, 2025.

⁴⁰ The Claims Reviewer, Mr. Richard Arsenault, prepared and offered this summary on May 5, 2026.

i. Training and Organization

The Settlement Trustee arranged a virtual multi-hour training session with a sexual abuse counselor that all members of our review team attended on October 30, 2025. Before and after that training, we engaged in numerous calls (including a lengthy call on Christmas Eve) with the Settlement Trustee and others. I also hosted an in-person meeting in Baton Rouge with the Settlement Trustee and members of his team on December 17, 2025. We remain in frequent contact with the Settlement Trustee and have been keeping him apprised of our progress and any issues.

In addition to communications with the Settlement Trustee, we have had informational calls with Debtor's counsel concerning objections and procedural questions. Such coordination is to ensure that we do not spend time reviewing any claims until the Court has ruled on any objections to those claims. We also participated in a call with the Settlement Trust Advisory Committee (STAC) on March 31, 2026 where we advised STAC members of our progress and answered any questions. Another STAC call is scheduled for May 11, 2026.

Further, we worked with the Settlement Trustee on coordinating notice efforts with DRC. As Donlin DRC was already the Court-appointed notice agent for this bankruptcy, we have used DRC to issue notices for the optional supplemental submissions permitted under Section 5.1 of the Allocation Protocol as well as the optional responses for good cause for late claim submissions allowed under Section 5.5 of the Allocation Protocol. We drafted template communication letters to claimants or their counsel, if represented. DRC mailed those submissions in January, and claimants were given until February 6, 2026, to respond.

We received 239 written supplemental submissions and 132 video submissions and have been reviewing those submissions in conjunction with their proofs of claim and any other documentation previously submitted.

During the time in which claimants were invited to submit supplemental submissions and good cause for late claims submission (where applicable) our team used that time to train and customize the review environment. While we could not finalize any claims at that time, our team began reviewing claims to obtain a sense of some of the harm alleged. We test graded several claims collaboratively in an effort to establish common review parameters so that the various reviewers grade cases in a consistent manner. Indeed, our team meets weekly to discuss progress, and we roundtable difficult claims to ensure the claims are being graded appropriately. In addition to myself, we have four lawyers with over 60 years of combined practice reviewing the claims. As noted below, claimants' information is very tightly guarded and no non-attorney staff in our office has access to any of claimants' information.

ii. Technology and Security⁴¹

Before the Joint Plan was confirmed, we began working with the Settlement Trustee and IT expert John Koehl on a review platform. All the claims information was transferred from DRC in an encrypted manner to a Virtual Desktop Infrastructure (VDI). Our team does not host this data, but accesses the claimants' information through this secure VDI. Access to the VDI is highly protected. A login must go through the Neblett, Beard & Arsenault Virtual Private Network (VPN), which requires approval via a two-factor authentication application.

⁴¹ See also Section 6(a) of this Status Report.

The VDI itself is password protected and requires approval through a different two-factor authentication application. And finally logging into the review platform on the VDI requires its own password that again must be authenticated via a two-factor authentication application. No claimant data is stored on my firm's internal server or local desktops, laptops or cell phones. If any communication is required via email, a claimant is always referred to by claim number and initials only. The Settlement Trustee uses the same VDI platform. Once our reviews are completed, the Settlement Trustee will have read-only access to view the completed reviews to access any data he needs.

iii. Contact with Claimants and Claimants' Counsel

Our office has been contacted by phone and/or email by multiple claimants' counsel and by two pro se individuals. In some instances, these contacts concerned the form of the optional supplemental submissions. Other contacts were more informational in nature. We have responded to these contacts but have declined to provide any specific details about grading these claims and have referred any questions we have received about allocation amounts to the Settlement Trustee.

iv. Challenges to Review

The quality and detail in these submissions vary considerably. Some claims contain only a proof of claim, with no additional information. Even among such claims, the level of detail differs. Further, some claims have attached supporting narratives and/or other information. One proof of claim had nearly 300 pages of supporting materials. And as noted above, every claimant was invited to submit either a written or video supplemental submission. Every page of material and the entirety of any video is carefully reviewed.

Another time-consuming factor in these reviews is confirming the Proofs of Claim, and any supporting materials that allege abuse by a covered entity under the Joint Plan. While the Plan documents provide some details about the geographic scope of the Archdiocese of New Orleans, in some instances, the abuse is decades old. Some Survivors have alleged abuse at parishes or schools that no longer exist. Our team has had to regularly conduct independent research to confirm whether the claims were properly filed in this bankruptcy. The process is complicated. For instance, as noted in Joint Plan definitions 122 and 123, some claims of abuse in Houma or Baton Rouge are properly in this bankruptcy and some are not dependent on when the abuse occurred. Painstakingly detailed reviews are therefore mandatory.

v. Request for More Information

Pursuant to Section 5.1 of the Allocation Protocol, the Abuse Claims Reviewer has the authority to request additional documentary or other evidence from the claimant. These requests are mailed by DRC to the claimant, or claimant's counsel if represented, with instructions on uploading to DRC's secure portal. The information is transferred in a secure manner to the VDI in the same manner as the supplemental submissions. We are making these requests on a rolling basis rather than waiting until all reviews are completed. To date, we have made requests for additional information for 15 claimants with more anticipated.

vi. Status of Review

To date, we have completed over 500 reviews. The time to completion of reviews is difficult to predict. Each claim is unique and review times vary greatly. Further, there are a number of claims we understand to be subject to objections. Our team is not reviewing any

claims we know to have a pending objection until the Court rules on them. The pending objections are not slowing our reviews, as we have a large number of claims to review not subject to an objection; however, the uncertainty of the final number of claims to review makes giving an estimated time to completion impossible.

vii. Conclusion

We understand the abuse Survivors are anxious to have some measure of closure in this matter. Our review is focused on grading these claims as fairly and thoroughly as possible. That effort includes giving zero points to any claims not appropriately in this bankruptcy to ensure the maximum amount of value goes to the abuse Survivors in the Archdiocese of New Orleans.

We began organizational work before we had access to any claim data. That organizational work included ensuring top-tier data security of claimants' very personal data. Once we received claims data, we immediately began reviewing timely filed claims and other claims without objections while any such objections are addressed by the Court. The review will be concluded as soon as possible, and once the Settlement Trustee issues his preliminary award amounts, we will be prepared to handle any requests for reconsideration under Section 8 of the Allocation Protocol.

f. *Distribution Process: Looking Forward (SHAWN)*

i. Introduction to Distribution Agent and Team

Shawn Reed was selected and engaged as Trust Distribution Agent and will fulfill her duties with the support of her law firm that has vast experience in representing mass tort victims since the early 1990's. She has represented and distributed funds to thousands of

victims and their families in tort cases, continually beginning in 1993 in both state and Federal courts, as well as Bankruptcy Trusts.

Shawn and her staff's extensive experience was bolstered by attendance at sexual abuse survivor training designed to avoid conflict and triggers throughout the process as she recognizes that monetary distributions do not automatically solve lingering distrust and pain with a system that victims feel failed them. The commitment as Distribution Agent incorporates thirty (30) years of fine-tuned policies and procedures to be available to Survivors before and after monetary distributions and provides personal support and client facing interaction with Survivor claimants. Ms. Reed and her staff were engaged participants during the Trauma Informed Interaction training session.⁴²

The Distribution Agent Team was instrumental in focusing on Survivor needs, and shaping the design, parameters and implementation of a Trust Call Center. The approach to the Trust Call Center arises from commitment to the Survivor-centric principles that the Settlement Trust embraces, and it includes a simple but important commitment to answer each and every Survivor's call or email and encourage as much interaction and explanation as they seek. In person appointments with Survivors that need extra support are also critical

⁴² In addition to the representation of mass tort victims, Shawn Reed's office has direct experience representing sexual abuse victims in local schools. These cases were handled with the utmost care and sensitivity and provided first-hand knowledge of the issues facing victims and relationships in their social circle and among friends and family members, as well as managing the media surrounding the events. After extensive litigation, which was managed with great discretion in both the civil and criminal proceedings, these cases were ultimately resolved and the victims compensated in a sensitive and confidential manner.

in many situations to assure them of the distribution process and that they are being treated fairly.⁴³

Ms. Reed and her staff are a local firm in Covington and live within the Archdiocese of New Orleans. They have taken the concerns of each and every claimant, attorney, lienholder or other interested party with the utmost seriousness. Of course, this will continue through the lien clearance and distribution process with constant collaboration with the Settlement Trustee.

ii. Status of Distribution Process

Before distribution of settlement proceeds to Survivors can occur, the Settlement Trustee must receive Points Allocations for all claims available to the Claims Review Team. As more fully discussed in Section 4(e), above, the Claims reviewer has completed review of approximately half of the Proofs of Claims. The Claims Reviewer and his Team are engaged in their thorough and diligent review of each claim. We understand that they are moving as expeditiously as possible, while assuring due care and fair consideration of each claim for claims that appear valid.

Once Point Allocations are received, the Settlement Trust must take the following steps:

⁴³ The ability, commitment and sensitivity of the Trust Call Center have been evident over the past two (2) months with many claimants questioning the need for the Lien Resolution authorization forms and questions as they await the points allocation.

- a. Determine the amount of funds available at that time for distribution.⁴⁴
- b. Generate Points to Dollars calculations for the population of Survivor Claimants who stand to receive distributions.⁴⁵
- c. Communicate with each Survivor Claimant advising them of their individual Preliminary Points Allocations, and Preliminary Points to Dollars calculation. Also, that communication will spell out the process for Survivors to seek reconsideration of their individual Points Allocations.⁴⁶
- d. Upon receipt of communications from the Claims Reviewer providing Final Points Allocations, we will make final Points to Dollars conversion.
- e. The Final Points Allocations and Final Points to Dollars calculations will be utilized to make prompt distributions to all Survivor Claimants for whom neither CMS nor Louisiana State Medicaid will assert a lien.
 - i. For living Survivors with no liens, they will receive a Release and explanation of their distribution. If represented, these materials will be transmitted to their lawyer. If not, the pro se Survivor Claimant will directly receive the communication.⁴⁷
 - ii. For Survivor claimants with Medicare and/ or State Medicaid liens, BrownGreer is charged with either clearing or resolving liens. Upon resolution of the lien, those Survivor claimants will receive a Release and explanation of their distribution, including any lien resolution.
 - iii. When releases are received, appropriate amount will be distributed.
 - iv. Our financial institution has the role and responsibility for making distributions. We anticipate significant use of wire transfer and EFT methods, but hard, “wet ink” checks will be available to persons who prefer that payment method.
 - v. Our IT and Accountants will be completely looped into this process for purposes of keeping the accounting records required by the Settlement Trust Agreement.

⁴⁴ For example, if the Travelers settlement funds have been received by the Settlement Trust, those funds will be included in the distribution. If the funds are not in possession of the Settlement Trust at the time the determination is made, the Settlement Trustee will not consider them as distributable funds. For preliminary points allocations, the Settlement Trustee will set aside an interim reserve to address possible adjustment to claims by the Claims Reviewer during the reconsideration process, as well as consideration of claims for which the Claims Reviewer is continuing to consider, due to delays beyond the control of the Claims Review Team. Also, and importantly, the Settlement Trustee must make reasonable forecasts and best estimates of costs that the Trust will accrue during the lifespan of the Settlement Trust, including costs and expenses that may arise in the monitoring, assessing compliance, and enforcing the NMPP.

⁴⁵ See Allocation Protocol [EFC No. 4762-6, Section 7).

⁴⁶ *Id* at Section 8.

⁴⁷ Survivor claimants who fail to respond will likely experience delays, some significant, in receiving any distributions. For example, CMS and Louisiana Medicaid liens must be cleared under federal and state statutes, before a distribution can occur. The process of clearing liens cannot occur with the requested information. Moreover, even those persons with pre-December 5, 1980 last known dates of abuse must have Louisiana Medicaid liens cleared, which require the information requested. We continue to work with all persons with outstanding requests for information to assist them as we can in providing it.

- vi. Throughout this process, we have had, and we will continue to deploy multiple layers of quality control, through IT, Accounting, Distribution Team, Lien Resolution Agent Team, and the Settlement Trustee to assure the efficacy and accuracy of all aspects of the distribution process.

During the interim time-period before Final Points Allocations are available, the Settlement Trust, largely with the assistance of the Distribution Team and IT, have been and will be working to gather and provide necessary background to the Medicare/ Medicaid Lien Resolution Agent that they will need to clear or otherwise resolve liens. The specific data that is most important are the following:

- Date of Birth
- Social Security Number
- First and last known dates of abuse⁴⁸

The first and last known dates of abuse are obtained during the Claims Review process, and are notated for the Distribution Team, along with other key information that is required to process claims for ultimate distributions. Our request to Survivors for their social security numbers and dates of birth have produced responses from almost half of known Survivor claimants. The Distribution Agent Team has been working with counsel who represent approximately 160 claimants who have not yet provided that information. The remaining approximately 140 claimants for whom we are missing this information are *pro se* claimants, who we are making all reasonable efforts to reach.

⁴⁸ The last known date of abuse is particularly consequential. As has been the Centers for Medicare Services (“CMS”) longstanding policy, we understand that CMS will likely not pursue liens in matter where the injury occurred prior to December 4, 1980.

iii. Deceased, Incapacitated, Absentee, and Incarcerated Survivor Claimants.

Inevitably, in cases where injury and harm were caused years and decades ago, the person who experienced the abuse and its consequences may have passed away, become incarcerated, or simply can no longer be found and are considered absentees. The Settlement Trust must ensure that only the proper persons receive distributions. For persons who claim to have the capacity to pursue a claim for a Survivor, due diligence and proper process and evidence are required. For these claims, the Distribution Agent has the role and responsibility of assuring that all distributions are made to the proper persons and that all legal requisites are met and documented.

a. Deceased Survivor Claimants

In each instance in which funds will be distributed on behalf of a Survivor claimant that pre-deceased the distribution of funds from the Trust, the Distribution Agent must gather, review and confirm requisite data and documentation compliance are submitted to the Trust. A determination must be made about who is the the proper legal representative of the deceased Survivor claimant, which will be pursuant to La. CC Article 2315.1 and, as needed, subsequent estate or succession and estate heritability or the person(s) or participants with the legal authority as the proper party plaintiff(s) to pursue the claim, execute Releases on behalf of the deceased survivor/claimant and receive funds from the Trust on behalf of the deceased survivor/claimant.

The Distribution Agent will communicate and interface with family members, succession representatives and/or attorneys in its responsibility to gather, review and confirm that all necessary documentation required by the Trust has been submitted to the

Trust as designated by the Trustee, with oversight and resolution of disputes as needed by the Trustee and his counsel.⁴⁹

The Distribution Agent is actively conducting appropriate La. CC Article 2315.1 and subsequent heritability determinations of all known deceased claimants or participants in anticipation of future distributions from the Trust.⁵⁰ The Distribution Agent will make every effort to ensure that the Release required by the Trust Agreement will properly identify and require signatures of all persons identified with the legal authority to receive funds from the Trust on behalf of a deceased survivor/claimant prior to the distribution of any funds from the Trust.⁵¹ All necessary documents, including Releases as required by the Joint Plan, must be gathered, evaluated, and approved. A Release specifically tailored to identify and collect signatures from all persons with the legal authority to receive funds from the Trust on behalf of a deceased survivor/claimant will be collected from each potential participant on behalf of a deceased claimant.⁵²

⁴⁹ For example, the collection of government issued photo identification for each participant to whom a distribution may be made by the Trust, death certificate of the deceased survivor/claimant or other class of deceased survivor detailed in La. CC Article 2315.1, including but not limited to children, spouse, parents, siblings and/or grandparents as indicated, birth certificate or other proof of parentage for participating claimants, marriage license of surviving spouse, Letters of Administration or Executor when no other La. CC Article 2315.1 class representative exists and Affidavit of Heirship and Division for each deceased survivor/claimant.

⁵⁰ These determinations have included searches of publicly available Court Succession records, Affidavits of Survivorship, obituaries, searches of databases and public records, including via Lexis Nexis and other third-party providers to ascertain compliance with documentation to ensure identification and the legal authority of all proper party participants that may request or are entitled to the distribution of Trust funds.

⁵¹ The Trust Call Center and Distribution Agent have and will communicate and respond to questions from family members, attorneys, succession representatives, or others in an effort to determine the proper legal person(s) or entity with the authority to receive funds from the Trust, with oversight of the Trustee.

⁵² There is a great deal more legal analysis, investigation, interaction with Survivors heirs and counsel, and other efforts and details that the Distribution Agent and her Team must undertake and address. The Settlement Trust is happy to provide any additional information that the Court may request.

b. Incapacitated Survivor Claimants

In situations where the Survivor is incapacitated, we are attempting to obtain powers of attorney or other evidence of representative capacity, such as a court order of interdiction, prior to disbursing any funds on the claim. Reviewing and considering the calls received through the call center, we do not anticipate many of the claimants falling into this category that are *pro se*. Accordingly, we have been in contact with law firms representing particular claimants and anticipating their assistance in procuring the proper representative capacity documentation.

c. Incarcerated Survivor Claimants

For incarcerated Survivor claimants, several of whom have contacted us through the Trust Call Center, many have executed powers of attorney for individuals outside of the correctional system or otherwise have the capacity and ability to direct how they wish their settlement proceeds to be disbursed. For those, we are prepared to obtain written confirmation of their directives and comply with those wishes.

g. Unknown Abuse Claims Representative

The Joint Plan provides for the Unknown Abuse Claim Representative to assist with the administration of the narrow set of claims that fit within the definition of “Unknown Abuse Claims.”⁵³ By Order entered on March 31, 2026, Joshua Hogan is serving as the Unknown Abuse Claim Representative.⁵⁴

Currently, there is one claim that fits within the definition of Unknown Abuse Claim.

⁵³ See Plan, Sec. 4.4, pp. 5-6 [ECF No. 4762].

⁵⁴ [ECF No. 4988].

As provided in the Settlement Trust Agreement and Allocation Protocol, that claim will be evaluated by the Abuse Claims Reviewer, but any distribution will occur from the funds established under the Joint Plan for payment of Unknown Abuse Claims. Due to limits established in the Settlement Trust Agreement related to distribution of Unknown Abuse Claim funds, the Settlement Trustee anticipates those funds will be distributed over a series of distributions on an annual basis while the settlement trust is operating.

5. Settlement Trust Advisory Committee Meetings

The Settlement Trust Agreement requires quarterly STAC meetings.⁵⁵ Since the Effective Date, we have held a formal STAC meeting every four to six weeks, depending on current developments. Specifically, we have coordinated and held the following STAC meetings:

- December 9, 2025
- January 24, 2026
- February 5, 2026
- March 31, 2026
- May 11, 2026

Under the Settlement Trust Agreement, very few matters require a formal vote.⁵⁶ Even so, wherever possible the Settlement Trustee typically seeks an informed consensus from the STAC on most substantive issues, prior to simply acting on behalf of the Trust. There is a single instance where a vote was required, and which has occurred. It involved the

⁵⁵ Settlement Trust Agreement, Sec. 5.4. Also, the following circumstances require a meeting: Insurance Settlement (Sec. 2.2(b)); however, there is a provision that provides for written voting on an Insurance Settlement (Sec. 7.3).

⁵⁶ Formal voting on the following matters is required under the Settlement Trust Agreement, [ECF No. 4738-5]: Trustee Compensation and Expenses (Sec.5.5); Appointing Additional STAC Members (Sec. 7.1); Settling an amount in dispute over \$250,000.00 or entering into an Insurance Settlement (Sec. 7.3); Replacing a STAC member (Sec. 7.6).

discussion and determination whether to approve the proposed settlement with Travelers, which received a unanimous approval.⁵⁷ The overall approach and manner of operation of this Settlement Trust begins and ends with the following affirmations: recognition that it exists because of the Survivor Beneficiaries; it is their trust; the tireless efforts of Survivors and counsel brought about the Settlement that created the trust; and Survivors should play an informed and pivotal role in the direction of the Trust and services that it provides.

Augmenting our regular STAC meetings, we frequently update our STAC members and their counsel about consequential matters. The Settlement Trustee and STAC members communicate frequently. We note, however, that the STAC members lack an open communication channel with all Survivors that would provide for easy and effective communication among the STAC members and our Survivors. In Section 6(b) below, we discuss the topic of communications. While the Settlement Trustee and STAC have an efficient, free flow of information, there are improvement opportunities in the way we communicate with our Survivors.

6. Administrative Matters

a. Trust Internal Functions

i. Information Systems, Software, and Technology

The centerpiece of our ability to communicate and safely share highly confidential data among multiple sophisticated users while assuring that it remains private and

⁵⁷ Given the provisions in the Settlement Trust Agreement that appear to require a STAC meeting (Sec. 5.5) and requiring written approval of the STAC in the event of an Insurance Settlement (Sec. 7.3), we both held a meeting, and followed with requests for written consents from each STAC member. Both ways, the vote was unanimous.

confidential is a secure online platform called ANO SMS (“ANO SMS Hub”)⁵⁸. The ANO SMS Hub serves as a centralized information communications and IT integration system, allowing the key professionals working for the Settlement Trust to access critical case information they need in one place. The Settlement Trust’s lead technology consultant is Koehl Consulting, LLC, and its principal is John Koehl, who brings over 25 years of software development experience to our Settlement Trust Team.⁵⁹

At present, the ANO SMS Hub is in almost constant use across the Claims Reviewer, and Distribution Teams. In the immediate future, we expect the CMS/ Medicaid Lien Agent and Settlement Trust Accounting will be more extensively involved. Communication of data to our Financial Institution, using secure channels and seamless integration will be required when distributions of settlement funds commence, and the ANO SMS Hub will be an integral part of that process. By bringing case data and workflow together in a single secure location, the platform speeds up the administration process, reduces the likelihood of errors, and will

⁵⁸ Special Master Services, LLC a/k/a SMS Dispute Resolution owns the software that is the ANO SMS Hub. The software will be subject to a license to the Settlement Trust, for the lifetime of the Settlement Trust. To the extent consideration is required, it would be well below a market rate and only for an amount that can be considered reasonable for a licensing agreement to exist. There are necessary IT costs to assure integration of the software with multiple other systems owned and operated by third parties, including unique software upgrades and related issues. Those costs have been minimal to modest, depending on the third-party system, uses, and needs. General software updates to the ANO SMS Hub are currently being provided at no cost to the trust by SMS Dispute Resolution, while any features developed specifically for this matter are funded by the Settlement Trust. The Settlement Trustee believes this combination of systems and safeguards provides an appropriate balance of efficiency, transparency to stakeholders, and protection of the highly confidential information entrusted to the administration of this case.

⁵⁹ Mr. Koehl’s impressive background includes various governmental contract relationships where he has received high level security clearances. Additionally, has been accepted and an expert working for the Court by a Federal Court in the pending AT&T MDL: AT&T Customer Data Breach Multi-District Litigation, 3:24-md-03114-E (N.D.Tex, J. A. Brown). The Claims Reviewer in this matter serves as a Special Master in the AT&T matter.

allow the Settlement Trust to conduct distributions accurately and efficiently, once CMO and State Medicaid liens have been cleared.

Access to the system is tightly controlled. Each user is granted only the specific level of access appropriate to their specific role, meaning that individuals can see and do only what is necessary for their work on the matter and nothing more. All users must verify their identity through multiple steps when signing in, and the system will only accept connections from pre-approved locations and trusted networks. Standard users are not permitted to add outside software, invite outside guests, or otherwise expand access on their own; any such changes must go through controlled administrative channels. These measures are designed to ensure that confidential, sensitive case information remains accessible only to authorized professionals, and for them, only while being protected from unauthorized viewing or tampering.

The Settlement Trust has also implemented strong protections at the broader system and network level. Sensitive components of the platform are shielded behind multiple layers of security and are not exposed to the open internet. To prevent the unauthorized removal or copying of confidential information, users working in the secure environment are restricted from using common methods that could enable them to extract data, such as copying and pasting outside the system, transferring files to personal drives, or taking screenshots. The system will even automatically obscure the screen if it detects that an outside remote-access program is attempting to view the session. Taken together, these safeguards are intended to maintain the integrity and confidentiality of claimant information at every stage.

Finally, the Settlement Trustee notes that the ANO SMS Hub works alongside other established systems involved in the administration of this matter. DRC currently hosts the case documents, including materials containing sensitive personal information, and operates the public-facing website through which claimants may submit additional information in support of their claims. DRC regularly transmits data to ANO SMS Hub, generally on a weekly basis, in a highly secure process, so that the information remains current and consistent across systems. Designated information is also provided to BrownGreer for purposes of lien research. As the Claim Review process winds down, BrownGreer will become fully integrated into the ANO SMS Hub.

ii. Accounting

We considered several accounting firms, before selecting the Cameron, Hines, and Company, APAC, from West Monroe, LA (“CHC”).⁶⁰ There are many excellent accounting firms in the Greater New Orleans area. Several have existing relationships with ANO or some ANO affiliated or related entity. To best avoid any appearance of a conflict of interest, we sought out an established CPA firm with a reputation for excellent services at a reasonable cost, preferably an established firm that did not have a presence in the New Orleans area. The Settlement Trustee recommended CHC, based in West Monroe, LA (“CHC”), with whom

⁶⁰ CHC is a regional certified public accounting firm based in West Monroe, Louisiana. The firm serves individuals, businesses, local governments, and nonprofit organizations across all of Louisiana and the surrounding states. With over 150 years of professional experience, CHC offers a comprehensive suite of services, including tax planning, preparation and compliance, audit and assurance, and monthly accounting services. CHC provides monthly accounting services, along with financial statements on the accrual method of accounting, to the Settlement Trustee and STAC, while complying with the requirements set forth by the Settlement Trust Agreement.

he has an existing relationship. With a STAC consensus, we engaged CHC to handle our accounting functions.

CHC assisted in the implementation of best accounting practices, which include multi-tier approvals of vendor invoices, all distributions are made by our Financial Institution, based on the completed multi-tiered payment approval, preparation of monthly, quarterly and annual financial reports and statements, cooperation with an outside auditing firm, and other accounting systems that serve as checks, balances, and protections of the Settlement Trust funds. CHC will not address or oversee tax issues or prepare the Settlement Trust tax returns. However, it will assist our tax professional, John Steger, with collection of requested information, and responses to his inquiries.

Also, a significant role that CHC will play has been to offer accounting input into the development of software changes for distribution software. This includes quality control of our distribution software preparation, implementation, and use of it. That software performs the detailed and complex calculations for both timely and “late” but permissible claims, i.e., filed after May 16, 2025 by on or before December 2, 2025, as well as all other payments relative to a distribution, such as lien payments. In addition, CHC will play a significant role in quality control of all settlement distributions made to Survivor claimants. CHC will work with IT and the Distribution Agent’s Team, and the Settlement Trustee, providing multiple layers of quality control throughout the distribution process. Also, CHC will prepare accounting records and assure proper accountancy and compliance with the Settlement

Trust and related obligations for each settlement distribution,⁶¹ as well as any other accounting functions as may become necessary.

The Settlement Trust uses the accrual method of accounting for our financial statements and reporting. Our first annual report will be provided following a full calendar year of operations, in accord with the Settlement Trust Agreement.⁶² We intend to hire an outside auditor for at least the 2026 calendar year, and we will make the results of that audit available to the Court, STAC, Survivors, and counsel.

iii. Tax

The trust is a “qualified settlement fund/trust” consistent with the provisions of Section 468B of the Internal Revenue Code of 1986, as amended (“IRC”), and the regulations promulgated thereunder (“QSF Regulations”).⁶³ In addition, ANO was required to make a “Grantor Trust” election, for tax purposes.⁶⁴ The tax implications of qualifying as a Grantor Trust where the Grantor has a not-for-profit tax status are significant: under those circumstances, the net profit generated by the trust should not be taxable. In practical terms, an ordinary trust would typically be taxed at a rate thirty-five (35.0%) percent of net profit, so qualifying as a Grantor Trust, and taking on ANO’s tax exempt status, should result in a thirty-five percent (35.0%) increase in the trust’s net income. There were issues with this Settlement Trust central to the Grantor trust qualification that arose from the nature of

⁶¹ See e.g., STA Sections 2.4 and 3.1.

⁶² STA, Sections 2.4 and 2.5.

⁶³ See STA Section 8.3(a).

⁶⁴ See *id* and Seventh Amended Modified Plan, Section 6.1(a), p. 16 [ECF No. 4762, p.23], which states that “The Archdiocese is the “transferor” within the meaning of Treas. Reg. §1.468B-2(k)(3).”

funding of the Settlement Trust. Fortunately, tax counsel for the Settlement Trust and ANO collaborated and resolved that issue in favor of the Settlement Trust.

Because we have a Grantor Trust, the Settlement Trustee is required to file tax returns on behalf of the trust and pay taxes that may be owed.⁶⁵ The Settlement Trust has filed a tax return for the 2025 tax year, during which there was a very short period of operation. There was an immediate need for experienced tax counsel to address trust tax issues.

John J. Steger, IV, received an LLM in taxation, and he has practiced in the field for approximately 29 years. He is a seasoned, collaborative tax professional who is a sole practitioner in the Greater New Orleans area. He is well-qualified to provide the necessary advice and services required by the Settlement Trust. With STAC consensus, we engaged Mr. Steger.

iv. Trust Liability Insurance Coverage

The Settlement Trust Agreement provides that the Settlement Trustee may maintain appropriate insurance coverages to provide protection to Trust Indemnified Parties.⁶⁶ Given the contentious nature of the underlying litigation, and in an effort to best assure the reasonable protection of our volunteer, uncompensated STAC members, the Settlement Trustee consulted with several commercial insurance brokers about possible Directors and Officers (“D&O) or similar coverages for Trust Indemnified Parties.

Marsh was selected as our broker, and Marsh was able to offer coverage with an insurer with which there would be no potential for a conflict of interest. Insurance coverage

⁶⁵ STA Section 8.3(a).

⁶⁶ STA Section 5.7(f).

has been placed with a Chubb Group of Companies insurer. The coverage is written in the form of a Professional Enterprise Risk Management Policy.

v. Notice Agent and Proof of Claims Access

As discussed in Section 4(c) and 4(e), above, we engaged DRC as Notice Agent. DRC previously served as the Court's Notice Agent for the duration of the Bankruptcy proceedings. Engaging DRC resulted in savings of time and money; avoidance of what could have been a significant learning curve; and negated the need for transferring highly sensitive, personal, and confidential Survivor data to a new storage location (electronic and hard copy), which would have enhanced the risk of data breach or loss. We have been pleased with DRC's work.

vi. Lien Clearances and Resolution

As discussed in Section 4(c), above, there are statutory requirements mandating that the Settlement Trustee confirm the possible lien status relative to each Survivor Claimant with Centers for Medicare Services ("CMS") and Louisiana State Medicaid ("Medicaid"). In addition, the Settlement Trust Agreement contemplates and requires that the Settlement Trust comply with the relevant Federal and State laws and regulations regarding CMS and state Medicaid liens.⁶⁷

BrownGreer PLC ("BrownGreer") has decades of extensive experience with claims distribution, and it is a sought-after expert for lien clearances. Among BrownGreer's better known projects are its roles in the claims distribution process in the BP Deepwater Horizon settlement process and work on the Archdiocese of Los Angeles Bankruptcy settlement, in

⁶⁷ See STA Section 4.4.

which Brown Greer managed CMS and the California equivalent of Medicaid lien clearances, among other things. With a STAC consensus, we selected BrownGreer as our Lien Clearance and Resolution agent. Brown Greer's work will be limited to CMS and Medicaid clearances and resolution.

vii. Distribution Agent

Prior to selecting Shawn Reed as our Distribution Agent, the Settlement Trust considered several large, well-known claims administrators with national and multinational presences. Some of these firms have handled cases with over 1,000,000 claimants and have distributed settlement funds involving staggering amounts of money. There were many impressive qualities and attributes that these excellent firms possess.

This settlement, however, involves serious and tragic circumstances that span decades. While not all Survivors remain local, substantially all persons with valid claims were in South Louisiana when they were abused, and a substantial percentage of them remain in our area. After analysis, consideration, and weighing available options, the best solution was selecting an expert in the New Orleans area, who has a mix of knowledge, skill, and experience with a wide range of variables that the distribution function of this case touch upon.

We decided that the desired candidate's qualifications must include deep experience in mass tort claims processes; firsthand experience working with large numbers of seriously injured persons in a settlement context; and actually distributing money to claimants or their heirs. Firsthand experience working with a bankruptcy trust in a claims process would be preferred, along with detailed knowledge of nuances and bottlenecks common to claims

processes. A local presence and understanding of the dynamics of South Louisiana communities was a major attribute considered.

As discussed more fully in Section 4(f), the Settlement Trust selected Ms. Shawn Reed as the Distribution Agent. In addition to managing the multiple functions of Distribution Agent, Ms. Reed and her staff provide the services necessary to operate the Trust Call Center. We submit that Ms. Reed and her team are imminently qualified for their roles.

viii. Legal Counsel

1. Settlement Trust Secretary and General Counsel

There is an ongoing need for general counsel related to multiple complex legal issues and matters central to functioning of the Settlement Trust, distributing settlement funds, and implementing and achieving compliance for the NMPP. The Settlement Trustee selected a skilled, seasoned lawyer known to him to handle and oversee legal issues that have and will continue to arise, as well as serve in the Settlement Trust Secretary function. Jonathan Pedersen, a Louisiana lawyer, serves those important roles.⁶⁸

Mr. Pedersen has extensive experience representing plaintiffs in mass tort, class action, and complex legal matters. He has been appointed as lead plaintiffs' counsel in mass tort class action cases in state and federal courts and he has represented plaintiffs in high stakes cases. Mr. Pedersen has an active practice representing professionals involved

⁶⁸ Mr. Pedersen is also an accomplished special master and mediator, having mediated over 2,000 cases. Mr. Pedersen and the Settlement Trustee co-own SMS Dispute Resolution, LLC, an alternative dispute resolution service. SMS Dispute Resolution has been engaged as a mediator or other court appointed neutral in approximately 9,500 cases. Tracked efficacy rates are consistently better than 95% success in resolving the case.

in various professional disciplinary processes, including judges, lawyers, physicians, and other medical professionals. He is a frequent CLE presenter on ethics topics. As a lawyer, the Settlement Trustee has full and complete confidence in Mr. Pedersen.

2. Bankruptcy Counsel

Given the complex nature of the Settlement Trust agreement, and multiple outstanding issues that follow from the Confirmed Joint Plan, selecting wise and experienced bankruptcy counsel has been essential. Possessing institutional knowledge and familiarity with the issues, history, parties, and particularly the governing documents (Plan, Settlement Trust Agreement, Non-Monetary Plan Provisions, and Allocation Protocol) were essential requisites. We have engaged former UCC firms on distinct issues, which are:

- Travelers Settlement – *Pachulski Stang Ziehl and Jones*
- Claims Objections - *Troutman Pepper Locke*
- ANO indebtedness to Settlement Trust, securitization of indebtedness, and other related matters - *Troutman Pepper Locke*
- Non-Monetary Plan Provisions - *Troutman Pepper Locke*

Both firms are well known to the Court, and both have provided excellent, much need services to the Settlement Trust.

3. Tax Counsel

As discussed in Sections 6(a)(iii) and 6(a)(viii)(3), the Settlement Trust engaged John J. Steger, IV, a sole practitioner, as tax counsel. Mr. Steger earned an LLM in Tax in 1997 from Southern Methodist University, and he has practiced tax law for 29 years. Mr. Steger routinely represents entities and individuals in complex transactions and tax matters, including

compliance and controversy matters. He is providing ongoing assistance with tax return filings and any additional tax issues, to the extent any arise. His rates are favorable, and his charges have been reasonable.

b. Communications with Survivors

i. STAC

Section 5 of this status report offers a high-level overview of the STAC meetings and their formal interactions with the Settlement Trust. Beyond what is formally required by the Settlement Trust Agreement, the Settlement Trust TEAM frequently communicates with STAC members on a wide variety of issues and matters. In addition to monthly STAC meetings, we frequently update STAC members on any matters of consequence to the Settlement Trust or of general interest to the Survivors. Moreover, the Settlement Trustee enjoys continuing and frequent discussions with various STAC members on a wide range of topics, ranging from enforcement of NMPP to timing of allocations, and various other issues and matters.

Because there is no natural “open line” of communication between the STAC and the population of Survivors, to effectively communicate with all Survivors, additional communication strategies are required.

ii. DRC Direct Mail and Call Center

Throughout much of the duration of this bankruptcy case, DRC has provided a call center to address creditor or other interested persons issues, which included the following:

- Address questions creditors or other persons involved in the bankruptcy process.
- Answer questions about communications that were transmitted by DRC.

- Assist persons having issues submitting claims or other materials through a DRC portal or other means.
- Other miscellaneous issues or questions raised.

Since the Effective Date of the Joint Plan, the Settlement Trust has used DRC for three major mailings to at least all known Survivors, which were:

1. Communication from Claims Reviewer advising of the option for Survivor Claimants to submit a Supplemental Proof of Claim form and certain other materials, with a deadline, to be submitted through a newly constructed DRC portal.
2. Communication from Settlement Trustee outlining claims process and requesting specific information from Survivor Claimants (social security number, date of birth, and certain documentary materials for persons pursuing claims on behalf of a deceased Survivor), to be received through the new DRC portal.
3. Communication from the Settlement Trustee providing notice of Travelers settlement, objection deadline, and deadline for filing suit or providing notice of claim for certain Houma-Thibodeaux Diocese claimants.

We anticipate that we will utilize DRC for at least two more mass mailings that will nevertheless be an individualized mailout communication (“mail merge”) to all Survivors Claimants. The first future mail merge mailings will be transmitted when the Claims Reviewer has completed his Preliminary Points Allocations for all available Proofs of Claims. Through DRC, the Settlement Trustee will provide individualized Preliminary Points Allocations to each Survivor, and convert “Points to Dollars” for each, as contemplated by the Settlement Trust Agreement.⁶⁹ Each Survivor Claimant will have a thirty (30) day deadline to seek a reconsideration of their points allocation from the Claims Reviewer.

We anticipate maintaining the DRC call center as long as active communications are occurring between Survivors and DRC, as either sender or recipient of Survivor communication. Also, as noted in the next Section (Section 6(b)(iii), in the Settlement

⁶⁹ See Allocation Protocol [ECF No. 4762-6, Section 7].

Trustee's introductory mailing to all Survivors, we introduced the Trust Call Center, which is dedicated to the ANO Settlement Trust. We coordinated closely with DRC's call center to assure that inquiries to DRC that went beyond mailing inquiries and issues with using the DRC portal would be referred to and connected with the Trust Call Center. That protocol has been implemented and appears to be working reasonably well.

iii. ANO Settlement Trust Dedicated Call Center ("Trust Call Center")

A combination of issues experienced merited the creation of an ANO Settlement Trust dedicated call center (Trust Call Center). The specific issues include the following:

- multiple delayed deliveries by the USPS
- challenges persons have experienced with electronic data submissions
- complex issues that accompany the requirements for specific documentation for processing claims on behalf of deceased Survivors
- discrete and specific issues raised by various Survivors
- questions about the claims and distribution processes generally

To best address these concerns, we correctly anticipated the need for a dedicated call center.

The Trust Call Center began operation on March 1, 2026, to coincide with the mailing of the Trustee's Letter of Introduction and the collection of the Lien Resolution information and authorization. The Trust Call Center phone number is: (985) 892-4529, and it is located at 516 N. Columbia Street in Covington, Louisiana. The doors are always open for Survivors or their attorneys to discuss issues with the Distribution Agent or to simply drop off documents for submission into their claims file. The Call Center is operated Monday through Friday, 8:30 am -4:30 pm, except for legal holidays. In addition, appointments for

calls or appointments with administrative staff or the Distribution Agent are scheduled after hours as deemed appropriate.

The Trust Call Center, Distribution Agent and staff are available to consult with claimants or their attorneys and representatives regarding status, timelines, policies, procedures, lien status, lien policies and procedures, status of disbursements, potential deductions from disbursements such as liens and the completion of documents necessary for ultimate distributions of settlement funds.

The Trust Call Center escalates calls to provide access to communications with an attorney as needed on behalf of the Trustee and to the Settlement Trustee and his counsel. The Trust Call Center keeps the Settlement Trustee and counsel apprised of communications with the Trust Call Center for the flow of information, responses and escalation to the Trustee and his attorney and their responses thereto to survivors/claimants.

Following the thirty (30) day deadline for reconsideration of the point allocations, *and* the Transmission of the Claims Reviewer's final points allocations, we anticipate a transition in communications with Survivor Claimants from DRC to the Distribution Agent. At that point we would plan to close the DRC call center and divert all calls to it to the Trust Call Center. We anticipate that the Trust Call Center will be active until distributions are complete.

Since its inception the call center has responded to over 400 calls, emails and in-person visits from both individual survivor claimants and attorneys representing claimants. The call center has been positively received, and the survivor/claimants have expressed

gratitude for the local nature of the call center and its responsiveness to their questions and concerns.

iv. Website and Other Social Media

The ANO Settlement Trust website serves as a Survivor-centric information hub for individuals navigating the Archdiocese of New Orleans bankruptcy claims process. Set against a tone of dignity, compassion, and respect, the site reassures survivors that the Settlement Trust exists not only to administer claims but to support them personally throughout what can be an emotionally difficult process. A dedicated toll-free support line, which is the Trust Call Center⁷⁰, a confidential contact pathway, and direct identification of the key neutrals involved — Settlement Trustee, Donald Massey; Secretary and General Counsel, Jonathan C. Pedersen, and Claims Reviewer, Richard Arsenault — give survivors a clear and human point of access rather than forcing them to navigate the claims review and distribution process on their own.

The content of the site is organized around a comprehensive FAQ that walks survivors through the practical mechanics of the claims process in plain language. It explains the optional Supplemental Submission; the treatment of Late Filed Claims and the Good Cause Statement procedure, including the penalty applied to Late Claims allowed against the Archdiocese; the grading of claims by the Claims Reviewer; the ability of family members of deceased victims to participate if a timely proof of claim was filed; and the Request for Reconsideration process. Links to the official case website maintained by DRC are provided so survivors can access the underlying documents.

⁷⁰ The Trust Call Center phone number is: (985) 892-4529.

The website's benefit to survivors is that it translates a complex Chapter 11 settlement and allocation framework into clear, actionable guidance. The Settlement Trustee envisions adding additional information to the website as the administration of the Trust continues. The website can be accessed at <https://ano-settlementtrust.com/>.

7. Other Potential Services and Projects in Preliminary Discussions

The Settlement Trustee is exploring other potential services and activities that may be of benefit to the Survivors. The analysis of each of these is preliminary and has not evolved and matured to the point that there are any recommendations to make to the STAC, at this point. For the avoidance of any doubt, the Settlement Trustee intends to *always* inform the STAC of any potential services or projects that would associate or create the perception of a relationship between the Settlement Trust and the proposed service or activity. Also, whether any monetary expenditure is anticipated and potential amounts of funding are issues that Settlement Trustee strongly believes that the STAC must receive adequately complete information to be able to make informed decisions. The Settlement Trustee intends to rely on the STAC for direction, guidance, and authorization of any future proposals like the ones described in this Section. In short, the Survivors who make up the STAC will make the call to the extent that any of the following become something that the Settlement Trust might initiate or participate in.

First, as discussed in open court on April 16, 2026, the Settlement Trustee and General Counsel have been exploring the possibility of some sort of peer support for Survivors. Given the nature of issues commonly experienced by adult Survivors of childhood sexual abuse, there is a palpable concern for our Survivors' well-being at this point, and even

more as the Settlement Trust moves through and out of the distribution process. Our best efforts, and multiple consultations with well-qualified health care professionals with extensive experience treating Survivors, have convinced us that simply facilitating a lay person peer support group could do more harm to Survivors than it might benefit them.

We are in preliminary discussions with a Louisiana not-for-profit organization, staffed and run by Survivors of sexual abuse, which provides a panoply of free services to survivors of sexual abuse. The organization is staffed by impressive, well-trained clinicians and is headed by a dynamic, sophisticated executive director, who is also a Survivor. Unfortunately, each of them is close to or beyond full capacity. Also, substantially all not-for-profit organizations focused on mental health are underfunded.

As of now, the Settlement Trust is considering options that include connectivity with our Trust Call Center for persons who might benefit by direct discussions with a clinically trained Survivor, best suited to listen and offer thoughtful navigation through issues and resources, and overall kind assistance. Other potential services include Survivor support groups staffed by trained clinicians that focus on critical topics and matters for the benefit of Survivors. Participants would be screened by mental health professionals and carefully recommended for participation in appropriate groups. We are not far along enough in these discussions to offer any recommendations to the STAC. Also, given the paucity of existing funding, we feel certain that, for this entity or any other similar organization, adding services would result in increased costs for which no funds are available. While we believe the potential costs for anything under preliminary consideration would be minimal to modest,

we strongly believe it is best for the STAC to be fully informed and make the determination on whether any proposed opportunity should be undertaken.

Second, some Survivors' lawyers have anticipated certain needs for other professional services that their Survivor clients may need. Those lawyers have proactively identified potential service providers to whom they intend to refer their clients. The services at issue include financial planning professionals that the lawyers believe work well with Survivors, and experts to help Survivors with Special Needs Trusts. We are gathering information from Survivor counsel on who they recommend for their clients, and what the typical fees or fee basis for these professionals may be. While the Settlement Trust should not make direct referrals to professionals, we are analyzing whether there is an appropriate way to identify service providers who Survivors' lawyers are recommending to them.

Third, and along these lines, we anticipate that we will encounter Survivors who have legal issues, some of which may be complex, and who lack sufficient resources to obtain counsel to address their legal issues, which are not Settlement Trust related. Depending on further analysis, along with discussions with STAC members and their counsel, we may have additional thoughts on working with local legal aid entities who may provide free or reduced cost services to Survivors who lack sufficient resources to obtain counsel.

We look forward to working through our analyses and processes, and as appropriate, presenting the information to the STAC for direction, guidance, and decisions. We will update the Court on developments.

8. Conclusion

We realize that this comprehensive initial status report is lengthy; given the overlap in

various functions of the Settlement Trust, and complex interrelationships of the Joint Plan, Settlement Trust Agreement, Non-Monetary Plan Provisions, and Allocation Protocol, there may be unintended redundancy. Also, there may be underlying documents or data relevant to various of the areas discussed, which the Settlement Trustee is happy to make available to Court. Moreover, the Settlement Trustee and members of the Settlement Trust Team would be pleased to answer any questions or discuss any issues the Court may have.

The Settlement Trust is fully engaged in the important tasks of distributing significant settlement funds to our Survivors. At least as importantly, we are engaged in actively monitoring ANO's compliance with the NMPP and proactive discussions and engagement with ANO to achieve successful implementation of the NMPP. While there are many understandably skeptical Survivors, by faithfully implementing the NMPP, in letter *and spirit*, there might be hope that the abuses of past are unlikely to recur.

The Settlement Trust is at the early phases of fulfilling the charges set out in the Joint Plan. The effort must continue, and it will likely take on greater intensity in some areas. Our core principles center on excellence in both traditional claims administration and Survivor-centric interactions throughout the life of the Settlement Trust. To a person, the entire Settlement Trust Team is engaged, enthusiastic, and dedicated to the work that the Settlement Trust has required, and which must continue.

Respectfully submitted,



Donald C. Massey
SETTLEMENT TRUSTEE
ARCHDIOCESE OF
NEW ORLEANS SETTLEMENT TRUST
1100 Poydras Street
Suite 3250 Energy Centre
New Orleans, LA 70163
(504) 588-1288
(504) 430-6276 (direct)
Email: dmassey@ano-settlementtrust.com

EXHIBIT 1

ARCHDIOCESE OF NEW ORLEANS
SETTLEMENT TRUST

Financial Statements
For the Four Months Ended April 30, 2026



ARCHDIOCESE OF NEW ORLEANS
SETTLEMENT TRUST

APRIL 30, 2026

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CAMERON, HINES & COMPANY

(A Professional Accounting Corporation)

Certified Public Accountants

104 Regency Place

West Monroe, Louisiana 71291

Mailing Address:
P. O. Box 2474
West Monroe, LA 71294-2474

Phone (318) 323-1717
Fax (318) 322-5121

Archdiocese of New Orleans Settlement Trust
Donald C. Massey
1100 Poydras Street, Suite 3250
New Orleans, LA 70163

Management is responsible for the accompanying financial statements of the Archdiocese of New Orleans Settlement Trust, which comprise the balance sheet as of April 30, 2026, and the related statement of income for the four months then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Entity's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to the Archdiocese of New Orleans Settlement Trust.

Cameron, Hines & Company (APAC)

West Monroe, Louisiana
May 6, 2026

ARCHDIOCESE OF NEW ORLEANS
SETTLEMENT TRUST
BALANCE SHEET
APRIL 30, 2026

"SEE ACCOUNTANTS' COMPILATION REPORT"

ASSETS

Trust Account No. 1	\$	324,502
Trust Account No. 2		230,380,587
<u>TOTAL ASSETS</u>		<u>\$ 230,705,089</u>

LIABILITIES AND NET ASSETS

Liabilities

Current Liabilities

Accounts Payable

Accounts Payable	\$	75,318
Payable to Trustee		257,100
Total Accounts Payable		<u>332,418</u>

Other Current Liabilities

Trust Liability (Funding Sources of Trust)

1793 Group, Inc. - ANO		65,000,000
Catholic Mutual Relief Society		2,000,000
Christopher Homes Sale by ANO		70,000,000
CHUBB-ACE American Ins.		5,000,000
Corporate Solutions America Ins.		85,000
National Union Fire Insurance		290,000
Natixix-Sparta Insurance		21,000,000
Roman Catholic Church-ANO		65,000,000
The Hartford-Complex Claim		900,000
Total Trust Liability (Funding Sources of Trust)		<u>229,275,000</u>

Total Liabilities		<u>229,607,418</u>
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<u>Net Assets</u>		1,097,671
<u>TOTAL LIABILITIES AND NET ASSETS</u>		<u>\$ 230,705,089</u>

ARCHDIOCESE OF NEW ORLEANS
SETTLEMENT TRUST
INCOME STATEMENT
FOR THE FOUR MONTHS ENDED APRIL 30, 2026

"SEE ACCOUNTANTS' COMPILATION REPORT"

Expenses

Insurance Expense	\$ 55,262
Investment Fees	89,093
Professional Fees/Consulting	483,624
Trustee Expense	204,190
Total Expense	<u>832,169</u>

Other Income

Interest Income	<u>2,127,867</u>
Total Other Income	<u>2,127,867</u>

Change in Net Assets	1,295,698
Net Assets (deficit) at Beginning of Year	<u>(198,027)</u>
Net Assets (deficit) at April 30, 2026	<u><u>\$ 1,097,671</u></u>

EXHIBIT 2

Archdiocese of New Orleans Settlement Trust

Profit & Loss Detail

January through April 2026

Type	Date	Num	Adj	Name	Debit	Credit	Balance
Ordinary Income/Expense							
Expense							
Insurance Expense							
Check	02/17/2026	ACH16		Marsh USA LLC	55,262.00		55,262.00
Total Insurance Expense					55,262.00	0.00	55,262.00
Investment Fees/BankPlus							
Check	01/31/2026	ACH10		BankPlus	27.44		27.44
Check	01/31/2026	ACH2		BankPlus	18,265.15		18,292.59
Check	02/28/2026	ACH19		BankPlus	21.92		18,314.51
Check	02/28/2026	ACH3		BankPlus	19,902.52		38,217.03
Check	03/31/2026	ACH25		BankPlus	22,094.46		60,311.49
Check	03/31/2026	ACH26		BankPlus	19.90		60,331.39
Check	04/30/2026	ACH34		BankPlus	23.01		60,354.40
Check	04/30/2026	ACH4		BankPlus	28,738.99		89,093.39
Total Investment Fees/BankPlus					89,093.39	0.00	89,093.39
Professional Fees/Consulting							
Check	01/06/2026	ACH3		BlueSpark	14,580.00		14,580.00
Check	01/09/2026	ACH4		Donlin Recano	13,645.60		28,225.60
Check	01/15/2026	ACH5		Fishman Haygood LP	1,500.00		29,725.60
Check	01/23/2026	ACH6		Koehl Consulting	17,385.00		47,110.60
Check	01/26/2026	ACH7		BlueSpark	1,925.00		49,035.60
Check	01/30/2026	ACH8		Cameron, Hines & Company (APAC)	12,000.00		61,035.60
Check	02/03/2026	ACH11		BlueSpark	7,921.68		68,957.28
Check	02/05/2026	ACH12		BlueSpark	11,183.93		80,141.21
Check	02/10/2026	ACH13		Koehl Consulting	27,092.50		107,233.71
Check	02/12/2026	ACH14		Donlin Recano	49,338.85		156,572.56
Check	02/13/2026	ACH15		Pachulski, Stang, Ziehl & Jones	29,210.00		185,782.56
Check	03/02/2026	ACH17		Cameron, Hines & Company (APAC)	12,000.00		197,782.56
Check	03/03/2026	ACH18		Koehl Consulting	13,615.00		211,397.56
Check	03/09/2026	ACH20		John Steger IV	7,410.00		218,807.56
Check	03/09/2026	ACH21		Shawn Reed	50,000.00		268,807.56
Check	03/09/2026	ACH22		BlueSpark	6,563.27		275,370.83
Check	03/12/2026	ACH23		Donlin Recano	14,658.73		290,029.56
Bill	03/31/2026	March...		Shawn Reed	20,000.00		310,029.56
Check	04/01/2026	ACH24		Cameron, Hines & Company (APAC)	12,000.00		322,029.56
Check	04/06/2026	ACH27		Koehl Consulting	24,437.50		346,467.06
Check	04/08/2026	ACH28		BlueSpark	10,546.01		357,013.07
Check	04/23/2026	ACH29		Donlin Recano	31,292.43		388,305.50
Bill	04/30/2026	April 2...		Shawn Reed	20,000.00		408,305.50
Bill	04/30/2026	153445		Pachulski, Stang, Ziehl & Jones	45,790.00		454,095.50
Bill	04/30/2026	9435-5		Donlin Recano	18,239.01		472,334.51
Bill	04/30/2026	2342		BlueSpark	11,288.94		483,623.45
Total Professional Fees/Consulting					483,623.45	0.00	483,623.45

Archdiocese of New Orleans Settlement Trust

Profit & Loss Detail

January through April 2026

Type	Date	Num	Adj	Name	Debit	Credit	Balance
**Trustee							
Expense Bill	01/31/2026	Janua...		Donald C Massey-S&T Services LLC	45,000.00		45,000.00
Bill	02/28/2026	Febru...		Donald C Massey-S&T Services LLC	45,000.00		90,000.00
Bill	03/31/2026	March...		Donald C Massey-S&T Services LLC	45,000.00		135,000.00
Bill	04/30/2026	April 2...		Donald C Massey-S&T Services LLC	69,190.00		204,190.00
**Total Trustee Expense					204,190.00	0.00	204,190.00
Total Expense					832,168.84	0.00	832,168.84
Net Ordinary Income					832,168.84	0.00	-832,168.84
Other Income/Expense							
Other Income							
Interest Income							
Deposit	01/31/2026					675.51	675.51
Deposit	01/31/2026					453,454.45	454,129.96
Deposit	02/28/2026					442,798.38	896,928.34
Deposit	02/28/2026					497.14	897,425.48
Deposit	03/31/2026					498,609.25	1,396,034.73
Deposit	03/31/2026					506.44	1,396,541.17
Deposit	03/31/2026					28.15	1,396,569.32
Deposit	03/31/2026					45,586.03	1,442,155.35
Deposit	04/30/2026					567.09	1,442,722.44
Deposit	04/30/2026					685,144.28	2,127,866.72
Total Interest Income					0.00	2,127,866.72	2,127,866.72
Total Other Income					0.00	2,127,866.72	2,127,866.72
Net Other Income					0.00	2,127,866.72	2,127,866.72
Net Income					832,168.84	2,127,866.72	1,295,697.88

**Note: The amount in Trustee Expense of \$204,190 is the trustee fee for the months of January 2026-April 2026. This amount will not be paid until the initial distributions to Survivors commence per Trustee. We will continue to accrue these amounts until that time.

"No assurance is provided on this financial statement."

EXHIBIT 3

ARCHDIOCESE OF NEW ORLEANS SETTLEMENT TRUST

Donald C. Massey, Trustee

516 N. Columbia Street
Covington, Louisiana 70433

Trustee Call Center (985) 892-4529

Technical Support (877) 476-4389

March 6, 2026

Re.: Critical Claimant Information Needed Before April 1, 2026

Dear

My name is Don Massey, and I have been appointed as Settlement Trustee for the Settlement Trust created in the Archdiocese of New Orleans (“ANO”) bankruptcy case. I am not affiliated with the Archdiocese of New Orleans; I was not involved in the bankruptcy case nor any previous litigation involving the Archdiocese. Instead, as part of the settlement of the Bankruptcy case (called the “Plan of Reorganization”), I was recommended by lawyers from all sides of the case, interviewed by the Survivor members of the Unsecured Creditors Committee, and upon approval of the settlement, appointed by the Court. I work for you – the Survivors of sexual abuse by persons affiliated with the Archdiocese of New Orleans.

As Trustee, my work for Claimants and Survivors is twofold. First, I will oversee the distributions of money from the Settlement Trust to compensate individual Claimants. Second, it is my job to oversee the Archdiocese’s compliance with the “Non-Monetary Plan Provisions.” The purpose of this letter is to provide information on what steps are required before funds can be distributed to individual Claimants. Basic information about the status of the Distribution Process is discussed below in this letter. More detailed information regarding the Archdiocese’s compliance with the Non-Monetary Provisions will be the subject of future communication.

It is helpful to understand the framework of the process required to distribute settlement funds. Here are the steps that must be accomplished before the Trust can lawfully distribute funds to Claimants:

1. The Claims Reviewer must complete proposed allocations for all Claimants.

The amount each Claimant will receive is directly tied to the ongoing Abuse Claim Review process. The Court appointed Richard Arsenault to review each claim submitted by or on behalf of a Survivor. Mr. Arsenault is a seasoned litigator with the highest of credentials. Mr. Arsenault will assign a number of points to each claim in accordance with the Allocation Protocol contained in the Plan of Reorganization.

2. When the Claims Reviewer completes the point allocation process, the Settlement Trustee sends separate communications to each Claimant providing each Claimant’s specific point allocation, and converting “points to dollars” using funds available for distribution. Also, that letter will provide a time frame and process

for persons who want Reconsideration by the Claims Reviewer and an explanation of the Reconsideration process. Any claimant may request that their point determination be reconsidered. When the Claims Reviewer completes the Reconsideration process, the updated point allocations will be submitted to the Trustee. After all point allocations have become final and are submitted to the Trustee, the process of clearing Medicare and Medicaid liens will begin.

3. **Medicare and Medicaid Lien Resolution.** Federal and State law require that the Settlement Trust take affirmative steps to consult with federal and state agencies to determine if any reimbursements are owed for Medicare (including SSI) or Medicaid payments. Also, federal and state law requires that prior to the distribution of funds, all claims must be analyzed to determine if Medicare or Medicaid intends to make a third-party lien for medical expenses related to the claim. All such potential liens must be cleared before funds are disbursed to Survivors. The Trust has retained BrownGreer, PLC, one of the most experienced firms in the country working with Medicare and Medicaid in the evaluation of similar claims so this required process can be completed and move forward as quickly and efficiently as possible. **It is essential that you complete the electronic questionnaire discussed below for the Trust to begin the federally mandated lien resolution process.**
4. **For Survivors who died after the bankruptcy process started, under Louisiana law, we will need certain documents and information from those Survivors' heirs.** If the Survivor died during this bankruptcy or claims process, Louisiana law requires that the Trust provide the awarded funds to the proper persons. We have put procedures in place to ensure that the person(s) with the legal authority to proceed with the claim and receive monetary awards are identified. The questionnaire discussed below will collect information and provide direction on the documents that you must provide to us to complete this process. **Please provide these responses and required documents as soon as possible, so that your claim can be processed in the quickest and most efficient manner possible.**
5. **When liens are cleared, or resolved if money is owed, and for deceased Survivors, when we have the required documents and information, we will commence payment of those Survivors' claims as soon as possible.**

As of now, the Claims Reviewer and his Team are engaged in their thorough and diligent review of each claim. We understand they are moving as expeditiously as possible, while assuring due care and fair consideration of each claim. As soon as we have point allocations from the Claims Reviewer, we will expeditiously prepare and send each Claimant their specific point allocation and "points to dollars" information in the letter described above.

At this time, there are critical details which must be provided electronically no later than April 1, 2026 so that the distribution process, including the legal lien review process, can begin for your claim. Any delay in responding with this information will result in the delay of the processing of a future monetary award. We will not be able to distribute any funds to you if you do not fully respond to the electronic questionnaire.

To respond, simply use the following link:
<https://bankruptcy.angeiongroup.com/Clients/rcano/LienResolutionForm> . You can also scan this
QR code to take you to the site:



In order to login, use the below identification number, unique to claimants and claims:

Please rest assured that the Trustee, Abuse Claims Reviewer, Lien Clearance Agent and Distribution Agent, with the oversight of the Settlement Trust Advisory Committee (STAC), are working diligently and expeditiously to evaluate your claim so that your monetary distribution can be made in a timely fashion.

If you require additional information or have questions, I have established Call Centers to assist you. Technical questions related to the completion of the electronic data form and upload of documents should be directed to DONLIN RECANO Technical Support (877) 476-4389. Other questions or requests for information should be directed to me through the Trust's Distribution Agent at 985-892-4529.

Finally, the Trust Website also provides answers to frequently asked questions (FAQs) and forms to assist you in this process. We plan to use our website as another way to keep you up to date with information that may be of interest to our Survivors. <https://ano-settlementtrust.com>

On behalf of our ANO Settlement Trust Team, we look forward to serving our Survivors.

Very truly yours,

A handwritten signature in blue ink, appearing to read "Donald C. Massey".

Donald C, Massey, Settlement Trustee
Archdiocese of New Orleans Settlement Trust