

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

In re:

LUTHERAN HOME AND SERVICES FOR
THE AGED, INC., *et al.*,

Reorganized Debtors.¹

Chapter 11

Case No. 25-01705

Hon. Michael B. Slade

(Jointly Administered)

NOTICE OF MOTION

PLEASE TAKE NOTICE that on Monday, **September 14, 2026**, at **9:30 a.m.**, I will appear before the Honorable Michael B. Slade, or any judge sitting in his stead, in Courtroom 642 of the Everett McKinley Dirksen United States Courthouse, 219 South Dearborn Street, Chicago, Illinois 60604 or electronically as described below, and present the ***Motion of Trustee of Unsecured Creditor Trust for (I) Final Decree Closing Certain Of The Debtors' Chapter 11 Cases; and (II) Granting Related Relief*** (the "Motion").

A copy of the Motion is available upon e-mail request to undersigned counsel or online at: <https://cases.stretto.com/LutheranHome>.

• **Important: Only parties and their counsel may appear for presentment of the motion electronically using Zoom for Government. All others must appear in person.**

To appear by Zoom using the internet, go to this link: <https://www.zoomgov.com/>. Then enter the meeting ID and passcode.

To appear by Zoom using a telephone, call Zoom for Government at (699) 254-5252 or (646) 828-7666. Then enter the meeting ID and passcode.

Meeting ID and passcode. The meeting ID for this hearing is **160 817 7512**, and the passcode is **623389**. The meeting ID can also be found on the judge's page on the court's website.

If you object to this motion and want it called on the presentment date above, you must file a Notice of Objection no later than **September 10, 2026**.

¹ The Debtors in these chapter 11 cases, along with the last four digits of their respective tax identification numbers are as follows: Lutheran Home and Services for the Aged, Inc. (5902); Luther Oaks, Inc. (7469); Lutheran Home for the Aged, Inc. (2824); Pleasant View Luther Home, Inc. (7830); Wittenberg Lutheran Village, Inc. (9499); Wittenberg Lutheran Village Endowment Corporation (2245); Lutheran Life Communities (1882); Lutheran Life Communities Foundation (9333). A list of each of the Debtors' respective addresses is available at <https://cases.stretto.com/LutheranHome>.

IF YOU FAIL TO OBJECT IN ACCORDANCE WITH THIS NOTICE, THE COURT MAY GRANT THE RELIEF REQUESTED WITHOUT FURTHER NOTICE OR HEARING.

Dated: September 4, 2026

/s/ Mary V. Gilmore

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in its Capacity as Trustee of the Unsecured
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**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

In re:

LUTHERAN HOME AND SERVICES FOR
THE AGED, INC., *et al.*,

Debtors.¹

Chapter 11

Case No. 25-01705

Hon. Michael B. Slade

(Jointly Administered)

**MOTION OF TRUSTEE OF UNSECURED CREDITOR TRUST FOR
(I) FINAL DECREE CLOSING CERTAIN OF THE DEBTORS'
CHAPTER 11 CASES; AND (II) GRANTING RELATED RELIEF**

Province Fiduciary Services, LLC, in its capacity as trustee (the “Trustee”) of the Unsecured Creditor Trust (the “Trust”), hereby submits this motion (the “Motion”) for entry of a final decree closing certain of the above-captioned debtors’ (collectively, the “Reorganized Debtors,” and before the Effective Date of the Plan, collectively, the “Debtors”) chapter 11 cases.² In support of the Motion, the Trustee respectfully states as follows:

PRELIMINARY STATEMENT

1. Article IV.B.3 of the Plan provides that one of the purposes of the Trust is “winding down the Chapter 11 Cases[.]” Based on the Trustee’s discussions with the Reorganized Debtors, it is now appropriate to close seven of the eight chapter 11 cases (the “Affiliate Cases”) pending before the Court leaving open only Wittenberg Lutheran Village, Inc., Case No. 25-01711 (the “Remaining Case”).

¹ The Debtors in these chapter 11 cases, along with the last four digits of their respective tax identification numbers are as follows: Lutheran Home and Services for the Aged, Inc. (5902); Luther Oaks, Inc. (7469); Lutheran Home for the Aged, Inc. (2824); Pleasant View Luther Home, Inc. (7830); Wittenberg Lutheran Village, Inc. (9499); Wittenberg Lutheran Village Endowment Corporation (2245); Lutheran Life Communities (1882); Lutheran Life Communities Foundation (9333). A list of each of the Debtors’ respective addresses is available at <https://cases.stretto.com/LutheranHome>.

² Capitalized terms used but not defined in this Motion have the meaning ascribed to them in the *Fourth Amended Joint Plan of Reorganization* [Dkt. No. 791] (the “Plan”).

2. The Reorganized Debtors have informed the Trustee that payments to each creditor Class under the Plan are substantially complete, except for Class 7A (General Unsecured Claims against Obligated Group Debtors) and Class 7B (General Unsecured Claims against Non-Obligated Group Debtors). The Trust is responsible for the ongoing reconciliation of, and ultimate distributions on, Claims in Class 7A. The Reorganized Debtors are responsible for the ongoing reconciliation of, and ultimate distributions on, Claims in Class 7B.

3. In light of the foregoing, along with the deemed substantive consolidation provision of the Plan, it is appropriate to close the Affiliate Cases with only the Remaining Case staying open for purposes of addressing any remaining issues. The Trustee will file a motion to close the Remaining Case after any remaining matters are concluded. Closing the Affiliate Cases now will allow the recently emerged Reorganized Debtors to limit statutory fees payable to the U.S. Trustee each quarter to those based on the disbursements of Wittenberg Lutheran Village, Inc., and will relieve both the Reorganized Debtors and the Trust from the administrative burden involved with the post-confirmation quarterly reporting for all eight Reorganized Debtors.³

RELIEF REQUESTED

4. The Trustee seeks entry of a final decree, substantially in the form attached hereto as **Exhibit A** (the “Final Decree”) closing each of the Reorganized Debtors’ chapter 11 cases other than the Remaining Case .

JURISDICTION AND VENUE

5. This Court has jurisdiction over this matter pursuant to 28 U.S.C. § 1334.

³ The Plan requires the Trust to prepare and file post-confirmation reports on behalf of the Reorganized Debtors, and to be a conduit for the payment of U.S. Trustee fees on account of the Reorganized Debtors’ disbursements.

6. This matter is a core proceeding pursuant to 28 U.S.C. § 157(b). The Trustee confirms its consent, pursuant to rule 7008 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), to the entry of a final order.

7. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

8. The bases for the relief requested herein are sections 105(a) and 350(a) of title 11 of the United States Code (the “Bankruptcy Code”), Bankruptcy Rule 3022, and rule 3022-1 of the Local Rules for the United States Bankruptcy Court for the Northern District of Illinois (the “Local Rules”).

BACKGROUND

9. On February 4, 2025 (the “Petition Date”), the Debtors each filed a voluntary petition with this Court under chapter 11 of the Bankruptcy Code. On February 5, 2025, the Court entered the *Order Authorizing and Directing the Joint Administration of Debtors’ Chapter 11 Cases* [Dkt. No. 34] authorizing the joint administration and procedural consolidation of the chapter 11 cases pursuant to Bankruptcy Rule 1015(b) under case Lutheran Home and Services for the Aged, Inc., Case No. 25-01705 (the “Lead Case”). The chapter 11 cases other than the Lead Case are as follows:

Debtor	Case No.
LUTHER OAKS, INC.	25-01706
LUTHERAN HOME FOR THE AGED, INC.	25-01707
PLEASANT VIEW LUTHER HOME, INC.	25-01708
LUTHERAN LIFE COMMUNITIES	25-01709
LUTHERAN LIFE COMMUNITIES FOUNDATION	25-01710
WITTENBERG LUTHERAN VILLAGE INC.	25-01711

Debtor	Case No.
WITTENBERG LUTHERAN VILLAGE ENDOWMENT CORPORATION	25-01712

10. On March 4, 2026, the Court entered an order [Dkt. No. 803] (the “Confirmation Order”) confirming the Debtors’ Plan. Among other things, the Confirmation Order approved the Plan and authorized (i) the creation and implementation of the Trust in accordance with the terms of the Confirmation Order, the Plan, and the Unsecured Creditor Trust Agreement and (ii) the appointment of the Unsecured Creditor Trustee in accordance with Article IV.B of the Plan to accomplish the purposes of the Plan Trust, as set forth in and subject to the Unsecured Creditor Trust Agreement and the Plan.

11. Article III.A of the Plan provided for the limited substantive consolidation of the Debtors into two estates consisting of: (i) the Obligated Group Debtors’ Estates and (ii) the Non-Obligated Group Debtors’ Estates for certain limited purposes related to the Plan, including voting and Distributions.

12. On March 27, 2026, the Debtors filed their *Amended Notice of (I) Entry of Order Confirming the Debtors’ Fourth Amended Chapter 11 Plan of Reorganization and (II) Occurrence of Plan Effective Date* [Dkt. No. 822], establishing March 26, 2026, as the effective date of the Plan.

13. Upon the Effective Date, the Trust was formed, and the Unsecured Creditor Trust Assets were transferred into the Trust for the uses and purposes specified in the Unsecured Creditor Trust Agreement and the Plan.

14. The Trustee and its advisors are working diligently to fulfill its duties. The primary tasks for the Trustee to complete in these chapter 11 cases are: (a) analyzing and objecting to Class 7A claims as necessary; (b) making distributions on allowed Class 7A claims pursuant to the Plan;

(c) analyzing as applicable certain causes of action; and (d) handling other administrative matters. Additionally, the Reorganized Debtors are handling the reconciliation of the Class 7B General Unsecured Claims against the Non-Obligated Group Debtors. The foregoing matters referred to in this paragraph, and any other potential matters of Plan administration, are collectively referred to herein as the “Remaining Matters.”

15. In connection with the Remaining Matters, the Trustee anticipates that miscellaneous motions, applications, pleadings, and objections are likely to arise from time to time. Any Remaining Matters can be filed, administered, and adjudicated in the Remaining Case without any substantive or negative impact on any party in interest.⁴

16. The Trustee requests that one docket be maintained for the Remaining Case and that the case caption be as follows:

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

In re:

WITTENBERG LUTHERAN VILLAGE INC.,

Reorganized Debtor.¹

Chapter 11

Case No. 25-01711

Hon. Michael B. Slade

1. The Debtor’s service address is 800 W. Oakton, Arlington Heights IL 60004.

⁴ The Trustee reserves all rights to dispute any outstanding claims, and the failure of the Trustee to object to any claim filed in these chapter 11 cases prior to entry of the Final Decree shall not cause such claim to be deemed allowed. The Trustee requests that the Court permit any objections to claims against or interests in any of the chapter 11 cases to be filed, administered, and adjudicated in the Remaining Case.

17. The Plan Trust further requests that a notation be put on the docket in each of the Affiliate Cases as follows: “This case is closed. For any post-confirmation matters pertaining to this case; please refer to the docket of Wittenberg Lutheran Village Inc., Case No. 25-01711.”

Local Rule 3022-1 Disclosure

18. The Reorganized Debtors have confirmed to the Trustee that payments to each Class Under the Plan are substantially complete except for Class 7A (General Unsecured Claims against Obligated Group Debtors) and Class 7B (General Unsecured Claims against Non-Obligated Group Debtors). Claims in Class 7A are being reconciled by the Trust and Claims in Class 7B are being reconciled by the Reorganized Debtors.

BASIS FOR RELIEF

19. Section 350(a) of the Bankruptcy Code provides that “[a]fter an estate is fully administered and the court has discharged the trustee, the court shall close the case.” 11 U.S.C. § 350(a). Further, Bankruptcy Rule 3022, which implements section 350(a) of the Bankruptcy Code, provides that “[a]fter an estate is fully administered in a chapter 11 reorganization case, the court, on its own motion or on motion of a party in interest, shall enter a final decree closing the case.” Fed. R. Bankr. P. 3022.

20. Because neither the Bankruptcy Code nor the Bankruptcy Rules define “fully administered,” courts look to the associated commentary. *In re Johnson*, 402 B.R. 851, 856 (Bankr. N.D. Ind. 2009). The Advisory Committee Note to Rule 3022 provides a non-exclusive list of factors the Court may consider, including:

- a. Whether the confirmation order is final;
- b. Whether deposits required by the plan have been distributed;
- c. Whether property proposed to be transferred under the plan has been transferred;

- d. Whether the debtor has assumed the business or management of the property dealt with by the plan;
- e. Whether payments under the plan have commenced; and
- f. Whether all motions, contested matters, and adversary proceedings have been finally resolved.

Id. “The nature of these considerations calls for a flexible, case-by-case evaluation of a number of procedural and practical factors.” *Id.* The above factors “merely serve as a guide in assisting the Court in its decision to close a case.” *In re Mold Makers, Inc.*, 124 B.R. 766, 768 (Bankr. N.D. Ill. 1990).

21. Courts also take into account whether a case has reached “substantial consummation” when deciding whether to enter a final decree. *In re Xpedior Inc.*, 354 B.R. 210, 219 (Bankr. N.D. Ill. 2006) (*citing In re Wade*, 991 F.2d 402, 407 n. 2 (7th Cir.1992)). Substantial consummation is defined in § 1101(2) as:

- (A) transfer of all or substantially all of the property proposed by the plan to be transferred;
- (B) assumption by the debtor or by the successor to the debtor under the plan of the business or of the management of all or substantially all of the property dealt with by the plan; and
- (B) commencement of distribution under the plan.

11 U.S.C. § 1101(2).

22. Article IV.B of the Plan provides for the limited substantive consolidation of the Debtors into two estates consisting of: (i) the Obligated Group Debtors’ Estates and (ii) the Non-Obligated Group Debtors’ Estates for purposes of Distributions. This was done for administrative efficiency to operate the Trust as it would be “administratively burdensome to respect the corporate forms as the proceeds or value from those rights and interests are distributed to claimholders.” Confirmation Order at 18. Accordingly, because all remaining claims and actions of the Obligated

Debtors will be administered by the Trust in one pot, the Affiliate Cases can be deemed “fully administered” for purposes of closing those cases.

23. While the Trustee acknowledges that the payment of certain claims may be pending, such claims will be paid pursuant to the Plan in the Remaining Case by the Trust. The fact that certain payments to be made pursuant to a plan remain to be distributed should not be an impediment to the issuance of a final decree. *See, e.g., In re Jay Bee Enters., Inc.*, 207 B.R. 536, 538 (Bankr. E.D. Ky. 1997) (finding that Bankruptcy Rule 3022 “does not require that a chapter 11 case be kept open until all awarded fees and allowed claims have been paid in accordance with the confirmed plan or until the statutory fees . . . have been paid”). Instead, “[t]he court should not keep [a] case open only because of the possibility that the court’s jurisdiction may be invoked in the future.” Fed. R. Bankr. P. 3022, Advisory Comm. Note (1991).

24. The Advisory Committee Factors regarding whether an estate is fully administered and the elements of substantial consummation are both met here. The Confirmation Order is final, the property of the Debtors constituting General Unsecured Trust Assets has been transferred to the Trust, and the Trust has assumed the management of the General Unsecured Trust Assets and has succeeded to all of the Debtors’ rights with respect thereto. Additionally, although all payments required under the Plan have not yet commenced, this is not necessary for a court to issue a final decree and close the case. *In re Mold Makers, Inc.*, 124 B.R. at 769.

25. Additionally, since the Trustee’s ability to administer the Unsecured Creditor Trust Assets does not require the Affiliate Cases to remain open, the Trustee submits that continuation of the Affiliate Cases serves no useful purpose. Rather, maintaining and administering the Affiliated Cases would impose continued financial burdens on the Reorganized Debtors for fees required under 28 U.S.C. § 1930 (the “U.S Trustee Fees”) and expenses associated with preparing

unnecessary post-confirmation reports (which is a responsibility of the Trust under the Plan). Courts have found a final decree is appropriate to stop the accrual of U.S. Trustee Fees. *See In re Jay Bee Enters., Inc.*, 207 B.R. at 538 (concluding that “it seems appropriate to close this case to stop the financial drain on the debtor” due to the U.S. Trustee Fees); *In re Wellpath Holdings, Inc.*, No. 24-90533 (ARP) (Bankr. S.D.Tex. July 1, 2025) (closing chapter 11 cases and changing lead case in part to reduce U.S. Trustee fees); *In re New Rite Aid, LLC*, No. 25-14861 (MBK) (Bankr. D.N.J. December 12, 2025) (same); *In re STG Logistics, Inc.*, No. 26-10258 (MEH) (Bankr. D.N.J. July 30, 2026) (same).

26. Therefore, closing the Affiliate Cases will relieve the Court, the Reorganized Debtors, and the Trustee from the burden of continuing to monitor and separately administer these cases. Accordingly, the Trustee requests the Court enter the Final Decree and Order in accordance with section 350(a) of the Bankruptcy Code and Bankruptcy Rule 3022, closing each of the Affiliate Cases and amending the Joint Administration Order.

NO PRIOR REQUEST

27. No prior request for the relief sought in this Motion has been made to this or any other court.

NOTICE

28. A notice of this Motion will be served on the U.S. Trustee and all creditors set forth in the claims register maintained in connection with these cases. The notice instructs the creditors on how they can obtain a copy of the Motion electronically.

CONCLUSION

WHEREFORE, the Trustee respectfully requests that the Court enter an order, substantially in the form attached as **Exhibit A**: entering a final decree and ordering the Affiliate Cases to be closed; and granting such other and further relief as is just and proper.

Dated: September 4, 2026

/s/ Mary V. Gilmore

**BENESCH, FRIEDLANDER,
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in its Capacity as Trustee of the Unsecured
Creditor Trust*

EXHIBIT A

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

In re:

LUTHERAN HOME AND SERVICES FOR
THE AGED, INC., *et al.*,

Debtors.¹

Chapter 11

Case No. 25-01705

Hon. Michael B. Slade

(Jointly Administered)

**ORDER GRANTING MOTION OF TRUSTEE OF UNSECURED CREDITOR
TRUST FOR (I) FINAL DECREE CLOSING CERTAIN OF THE DEBTORS'
CHAPTER 11 CASES; AND (II) GRANTING RELATED RELIEF**

Upon the motion (the “Motion”) of Province Fiduciary Services, LLC in its capacity as trustee (the “Trustee”) of the Unsecured Creditor Trust (the “Trust”) for entry of a final decree (this “Final Decree”) pursuant to section 350(a) of the Bankruptcy Code and Bankruptcy Rule 3022, closing the Affiliate Cases, all as more fully set forth in the Motion;² this Court having jurisdiction to consider the Motion and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334; and this Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the Trustee’s notice of the Motion was appropriate under the circumstances and no other notice need be provided; and this Court having reviewed the Motion and having heard the statements in support of the relief requested therein at a hearing before this Court (the “Hearing”), if any; and this Court having determined that the legal and factual bases set forth in the Motion and at the Hearing, if any,

¹ The Debtors in these chapter 11 cases, along with the last four digits of their respective tax identification numbers are as follows: Lutheran Home and Services for the Aged, Inc. (5902); Luther Oaks, Inc. (7469); Lutheran Home for the Aged, Inc. (2824); Pleasant View Luther Home, Inc. (7830); Wittenberg Lutheran Village, Inc. (9499); Wittenberg Lutheran Village Endowment Corporation (2245); Lutheran Life Communities (1882); Lutheran Life Communities Foundation (9333). A list of each of the Debtors’ respective addresses is available at <https://cases.stretto.com/LutheranHome>.

² Capitalized terms used but not defined herein shall have the meaning ascribed to them in the Motion.

establish just cause for the relief granted herein; and upon all of the proceedings had before this Court and after due deliberation and sufficient cause appearing therefor, **IT IS ORDERED THAT:**

1. The Motion is granted.
2. The following Affiliate Cases are hereby closed, and a final decree is granted effective as of the date of entry of this Final Decree, provided that this Court shall retain jurisdiction as provided in the Plan, the Confirmation Order, and this Final Decree:

Affiliate Cases	Case No.
LUTHER OAKS, INC.	25-01706
LUTHERAN HOME FOR THE AGED, INC.	25-01707
PLEASANT VIEW LUTHER HOME, INC.	25-01708
LUTHERAN LIFE COMMUNITIES	25-01709
LUTHERAN LIFE COMMUNITIES FOUNDATION	25-01710
LUTHERAN HOME AND SERVICES FOR THE AGED, INC.	25-01705
WITTENBERG LUTHERAN VILLAGE ENDOWMENT CORPORATION	25-01712

3. The Remaining Case of Wittenberg Lutheran Village, Inc. shall remain open and its caption shall be as follows:

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

In re:

WITTENBERG LUTHERAN VILLAGE INC.,

Reorganized Debtor.¹

Chapter 11

Case No. 25-01711

Hon. Michael B. Slade

1. The Debtor's service address is 800 W. Oakton, Arlington Heights IL 60004.

4. All Remaining Matters, including pending matters and claims reconciliation with respect to claims against any Reorganized Debtors, shall be filed, administered, and adjudicated in the Remaining Case without the need to reopen any Affiliate Case, and the Court retains jurisdiction and authority with regard to the Remaining Matters, whether or not they pertain to the Remaining Case or the Affiliate Cases.

5. The clerk shall designate on the dockets of the Affiliate Cases that the cases are now being administered under the Remaining Case and shall make a docket entry in each of the Affiliate Cases substantially similar to the following:

This case is closed. For any post-confirmation matters pertaining to this case; please refer to the docket of Wittenberg Lutheran Village Inc., Case No. 25-01711.

6. The Reorganized Debtors shall pay the appropriate sum of quarterly fees due and payable under 28 U.S.C. § 1930(a)(6)(A) and (B) for the Affiliate Cases within 45 days after the date of entry of this Final Decree, subject to further extensions with prior written agreement with the U.S. Trustee (email being sufficient); provided that, for the avoidance of doubt, effective as of the date of entry of the Final Decree, no further quarterly U.S. Trustee fees shall be due and payable by the Trustee on behalf of the Affiliate Cases. This Court shall retain jurisdiction to enforce fees as assessed under 28 U.S.C. § 1930(a)(6)(A) and (B).

7. Quarterly disbursements for the Remaining Case (as well as the Trust) will be reported in post-confirmation reports, and quarterly fees will be paid when due and payable under 28 U.S.C. § 1930(a)(6)(A) and (B) pending the entry of a final decree by this Court closing the Remaining Case.

8. Entry of this Final Decree is without prejudice to (a) the rights of the Trustee, the Reorganized Debtors, or any party in interest to seek to reopen any of the Affiliate Cases for cause

pursuant to section 350(b) of the Bankruptcy Code and (b) the rights of the Trustee or any entity authorized pursuant to the Plan, as applicable, to (i) commence, prosecute, and/or resolve any claims filed against any Debtor, any Reorganized Debtor, or any other person in these chapter 11 cases, or (ii) object to claims filed against any Debtor or Reorganized Debtor. This Final Decree shall have no effect whatsoever on any contested matter, adversary proceeding, or other matters pending before this Court, as provided in the Plan and the Confirmation Order. Notwithstanding anything to the contrary contained in the Plan, any failure of the Trustee, or any entity authorized pursuant to the Plan, as applicable, to file an objection to a claim against or interest in any Reorganized Debtors' chapter 11 cases shall not constitute allowance of the claim and shall not result in such claim being deemed allowed against any Debtor or Reorganized Debtor. Any objections to claims against or interests in the Debtors or the Reorganized Debtors may be filed, administered, and adjudicated in the Remaining Case.

9. Notwithstanding entry of this Final Decree, in accordance with the Plan, which was incorporated into and made part of the Confirmation Order, the Trustee, as applicable, shall be entitled to prosecute claims and defenses, make distributions, and attend to other affairs as an estate representative as if such former Debtors' Estates continued to exist.

10. Notwithstanding the entry of this Final Decree or 11 U.S.C. § 550(f), the closing of the Affiliate Cases shall not affect the rights of the Trustee or Reorganized Debtors to commence or maintain any action or proceeding, including without limitation, actions to recover from any transferee or any subsequent transferee.

11. This Final Decree shall be immediately effective and enforceable upon its entry.

12. The Trustee, the Reorganized Debtors, and any entity authorized pursuant to the Plan and/or the Confirmation Order, and their respective agents, are authorized to take all actions

necessary to effectuate the relief granted pursuant to this Final Decree in accordance with the Motion.

13. Nothing in this Final Decree shall change the amount or nature of any distribution, or any other substantive rights, that any claim against or interest in any Debtor would have been entitled to under the Plan, the Confirmation Order, the Bankruptcy Code, the Bankruptcy Rules, or otherwise, had this Final Decree not been entered.

14. This Court retains jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Final Decree.

Enter:

Dated: September 4, 2026

Prepared by:

United States Bankruptcy Judge

**BENESCH, FRIEDLANDER,
COPLAN & ARONOFF LLP**

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in its Capacity as Trustee of the Unsecured
Creditor Trust*