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UNITED STATES BANKRUPTCY COURT
 EASTERN DISTRICT OF CALIFORNIA
 SACRAMENTO DIVISION

In re
 THE ROMAN CATHOLIC BISHOP OF
 SACRAMENTO,
 Debtor in Possession.

Case No. 24-21326
 Chapter 11
 DCN: FWP-79
 Date: December 18, 2025
 Time: 11:00 a.m.
 Location: Courtroom 35 (Dept. C)
 Judge: Hon. Christopher M. Klein

**DECLARATION OF THOMAS McNAMARA IN SUPPORT OF DEBTOR'S MOTION
 TO: (1) APPROVE PRIVATE SALE OF CATHOLIC FUNERAL AND CEMETERY
 SERVICES REAL PROPERTY (Riverside Blvd.); AND (2) WAIVE 14 DAY STAY
 PERIOD**

1 I, Thomas McNamara, hereby declare as follows:

2 1. I am the Chief Financial Officer ("CFO") of The Roman Catholic Bishop of
3 Sacramento, the debtor and debtor in possession herein ("Debtor" or "RCBS"). I have been the CFO
4 since 1993. I have been affiliated with the Diocese as a parishioner for over 64 years. I hold an
5 inactive Certified Public Accountant license which I obtained in 1986. I have a Bachelor of Science
6 in Accounting from the University of San Diego. I am a member of the American Institute of
7 Certified Public Accountants and the California Society of Certified Public Accountants. In the
8 course and scope of my duties as CFO, I am familiar with the record keeping practices and policies
9 of the RCBS and how it regularly maintains its business records.

10 2. All facts set forth in this Declaration are based on my personal knowledge, upon
11 information supplied to me by employees and others who report to me, upon information supplied
12 to me by the RCBS's professionals and consultants, upon my review of relevant documents, or
13 where stated as an opinion based on my experience and knowledge with respect to the RCBS's
14 operations, financial condition, and related business issues. The documents submitted herewith,
15 referenced herein or otherwise relied upon by me for purposes of this Declaration are the business
16 records of the RCBS, prepared and kept in the ordinary and regularly conducted business activity of
17 the RCBS, and used by me for those purposes. If I were called upon to testify, I could and would
18 testify competently to the facts set forth herein, and I am authorized to submit this Declaration on
19 behalf of the RCBS.

20 3. I submit this declaration ("Declaration") in support of the above-referenced Motion
21 for entry of an order: (1) approving the private sale by the Catholic Funeral & Cemetery Services of
22 the Diocese of Sacramento, Inc., a California non-profit religious corporation ("CFCFS") of the real
23 property (the "Real Property") commonly known as 2685 Riverside Blvd., located within the City
24 of Sacramento, County of Sacramento, State of California, and bearing Assessor's Parcel Number
25 009-0321-060, as more particularly described in the Real Estate Purchase and Sale Agreement (the
26 "APA"), together with, all buildings and improvements located thereon, and any and all fixtures
27 attached thereto (collectively the, "Improvements"), all equipment, machinery, appliances, and other
28 items of personal property located on or used in connection with the operation of the Improvements

1 as set forth on Exhibit B of the APA (collectively, the “Personal Property”), and to the extent
2 assignable, any intangible property issued to and owned by the CFCS in connection with the
3 foregoing, warranties, guaranties, licenses, permits, and government approvals that benefit the Real
4 Property and Improvements (collectively, the “Intangible Property”) (the Real Property,
5 Improvements, Personal Property, and Intangibles are collectively referred to herein as the “Subject
6 Property”)¹, to Gormley Family Property, LLC, a California limited liability company, or its
7 permitted assignee (collectively, the “Buyer”) for the purchase price of two million nine hundred
8 thousand dollars (\$2,900,000.00); and (2) waiving the 14-day stay period imposed by Federal Rule
9 of Bankruptcy Procedure Rule 6004(h) (the “Motion”). All terms not otherwise defined herein have
10 the same meaning as set forth in the Motion.

11 4. The CFCS, with its real estate broker, Turton Commercial Real Estate (the “CFCS
12 Broker”), negotiated the sale of the Subject Property and entered into the APA.

13 5. The RCBS, as the trustee of the Roman Catholic Diocese of Sacramento Master
14 Irrevocable Trust (the “Irrevocable Trust”), is the record legal title holder of the Real Property. The
15 beneficial owner of the Real Property is CFCS.

16 6. The CFCS desires to sell and the Buyer desires to purchase the Subject Property.

17 7. Subject to Bankruptcy Court approval, the CFCS has entered into the APA with the
18 Buyer providing for the Buyer’s purchase of the Subject Property. A true and correct copy of the
19 APA is attached to the Exhibit List as ***Exhibit 1***.

20 8. In my opinion and to my knowledge, the APA was negotiated and entered into by
21 the CFCS and the Buyer through an arm’s length bargaining process. I am informed and believe
22 that the Buyer on the one hand, and the CFCS and the RCBS on the other, are not related.

23 9. In my opinion and to my knowledge, the CFCS, the RCBS and the Buyer have acted
24 in good faith in connection with the proposed sale. I am not aware of any collusion or improper

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27 ¹ The Subject Property shall exclude, and the Buyer shall not acquire those items of personal
28 property and intangible property owned by the CFCS and used in connection with the operation of
the business conducted by the CFCS on the Real Property and Improvements listed on Exhibit B-
1 of the APA (the “Excluded Property”).

1 dealings between the CFCS, the RCBS and the Buyer, or any other person or party in connection
2 with the proposed sale.

3 10. The CFCS and the RCBS (in its sole role as trustee of the Irrevocable Trust) believe
4 that the purchase price of \$2,900,000.00 is the best available price for the Subject Property and do
5 not believe that the cost and expense of running a public auction would materially increase the sale
6 proceeds. The net proceeds resulting from the sale of the Subject Property is estimated to be
7 approximately \$2,697,000.00, and is calculated as follows:

Item	Amount (\$)
Sale Price	2,900,000.00
(Brokers' Commission @ 5%) ²	(145,000.00)
(Estimated Costs of Sale @ 2%)	(58,000.00)
Estimated Net Proceeds	\$2,697,000.00

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13 11. I am informed and believe that the purchase price of \$2,900,000.00 was the result
14 of good faith, arms-length negotiations with the Buyer.

15 12. The CFCS marketed the Subject Property with the assistance of the CFCS Broker.
16 The Real Property was broadly marketed across real estate databases and/or platforms, including
17 Costar, Loopnet, and Crexi. In addition, the Real Property was listed on the CFCS Broker website
18 and its social media platforms. Email blasts were sent to the CFCS Broker's contact lists, reaching
19 relevant stakeholders such as religious organizations, mortuaries, developers, and investors. The
20 CFCS Broker also conducted direct outreach to other prospective buyers such as funeral home
21 operators and multi-family developers. The CFCS Broker toured four prospective buyers through
22 the Real Property. As a result of its marketing efforts, the CFCS' Broker, on behalf of CFCS,
23 received two offers. The Buyer's offer was the "highest and best offer." The CFCS has not received
24 a higher or otherwise better offer for the Subject Property. In light of the circumstances, the CFCS
25 and the RCBS (in its sole role as trustee of the Irrevocable Trust) have concluded that the price
26 offered for the Subject Property is fair and reasonable and the marketing effort undertaken by the

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28 ² Of the total 5% commission, 2.5% is being paid to the broker representing the Buyer, and
2.5% is being paid to the CFCS Broker.

1 CFCS Broker was reasonably calculated to yield the highest price for the Subject Property under
2 the circumstances presented.

3 13. The CFCS and the RCBS (solely in its capacity as trustee of the Irrevocable Trust)
4 have determined that the private sale of the Subject Property to the Buyer is in the best interests of
5 the estate. A public auction would require the estate to incur substantial additional costs. In
6 addition to the Buyer, one other party provided an offer. However, the proposal offered by the
7 other party was for a purchase price that was below the value of the Buyer's offer and included
8 other conditions. Second, the Buyer offered a fair and reasonable consideration for the Subject
9 Property. Therefore, a private sale, avoiding the expenses associated with the costs of an action,
10 would preserve the value received for the Subject Property.

11 I declare under penalty of perjury that the foregoing is true and correct. Executed on
12 November 19, 2025, at Sacramento, California.

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15 Thomas McNamara, CFO