

BERKELEY RESEARCH GROUP, LLC
201 South Main, Suite 450
Salt Lake City, Utah 84111
Telephone: (801) 364-6233
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Matthew K. Babcock, CPA

Accountant and Financial Advisor to the Official Committee of Unsecured Creditors

**UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

In re:

THE CHRISTIAN BROTHERS' INSTITUTE, et al.,

Debtor.

Chapter 11

Case No. 11-22820 (RDD)

[Jointly Administered]

**SECOND AND FINAL APPLICATION OF BERKELEY RESEARCH
GROUP, LLC FOR COMPENSATION FOR SERVICES RENDERED AND
REIMBURSEMENT OF EXPENSES AS ACCOUNTANT AND FINANCIAL ADVISOR
TO THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS FOR THE PERIOD
FROM SEPTEMBER 1, 2012 THROUGH DECEMBER 6, 2013 IN THE
CHAPTER 11 CASE OF THE CHRISTIAN BROTHERS' INSTITUTE, ET AL.**

Name of Applicant: Berkeley Research Group, LLC

Role in Case: Accountant and Financial Advisor to the Official
Committee of Unsecured Creditors

Date of Retention: June 13, 2012

Period for which Compensation and
Reimbursement is Sought: September 1, 2012 through December 6, 2013

Amount of Compensation Sought
as Actual, Reasonable and Necessary: \$23,988.70 [\$17,541.50 (related to Final Fee
Application) + \$6,447.20 (10% holdback related to
First Interim Fee Application)]

Amount of Expense Reimbursement Sought
as Actual, Reasonable and Necessary: \$0.00

Total Amount Sought: \$23,988.70

Aggregate Amounts Paid to Date: \$59,957.64

Amount of Compensation Unpaid: \$23,988.70

Amount of Expenses Unpaid: \$0.00

Prior Applications: First Interim Fee Application [Docket No. 432]

This is an: Interim Final Application

BERKELEY RESEARCH GROUP, LLC
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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

THE CHRISTIAN BROTHERS' INSTITUTE, et al.,

Debtor.

Chapter 11

Case No. 11-22820 (RDD)

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**SECOND AND FINAL APPLICATION OF BERKELEY RESEARCH
GROUP, LLC FOR COMPENSATION FOR SERVICES RENDERED AND
REIMBURSEMENT OF EXPENSES AS ACCOUNTANT AND FINANCIAL ADVISOR
TO THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS FOR THE PERIOD
FROM SEPTEMBER 1, 2012 THROUGH DECEMBER 6, 2013 IN THE
CHAPTER 11 CASE OF THE CHRISTIAN BROTHERS' INSTITUTE, ET AL.**

Berkeley Research Group, LLC ("BRG"), accountant and financial advisor to the Official Committee of Unsecured Creditors (the "Committee"), the duly appointed Committee in the above-captioned jointly administered cases (collectively, the "Cases") of The Christian Brothers' Institute ("CBI") and The Christian Brothers of Ireland, Inc. ("CBOI" and, together with CBI, the "Debtors"), submits this second and final application (the "Final Application") seeking allowance of: (i) compensation for professional services rendered by BRG to the Committee in the amount of \$17,541.50 for the period from September 1, 2012 through December 6, 2013 (the "Final Period"); (ii) reimbursement of actual and necessary charges and disbursements incurred by BRG in the rendition of required professional services on behalf of the Committee in the amount of \$0.00, for the Final Period; and (iii) payment of any and all unpaid amounts in the amount of \$6,447.20 (which

represents the release of the 10% holdback) related to BRG's *First Interim Application of Berkeley Research Group, LLC for Compensation for Services Rendered and Reimbursement of Expenses as Accountant and Financial Advisor to the Official Committee of Unsecured Creditors for the Period from May 2, 2011 Through August 31, 2012 in the Chapter 11 Case of The Christian Brothers' Institute, et al.* [Docket No. 432] (the "First Application") pursuant to section 330(a) of Title 11 of the United States Code (the "Bankruptcy Code"), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, adopted on January 30, 1996 (the "UST Guidelines"), and General Order M-389, Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases (the "Local Guidelines" and, collectively with the UST Guidelines, the "Guidelines"). In support of this Final Application, BRG respectfully represents as follows:

BACKGROUND

8. On April 28, 2011, the Debtors filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code. The Debtors have continued in the possession of their property and have continued to operate and manage their business as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No trustee or examiner has been appointed in these Cases.

9. On May 11, 2011, the Office of the United States Trustee (the "U.S. Trustee") appointed the Committee pursuant to section 1102 of the Bankruptcy Code. The Committee retained Pachulski Stang Ziehl & Jones LLP ("PSZJ") as counsel to represent the Committee in all matters during the pendency of the Cases. The Court has approved the Committee's retention of PSZJ.

10. The purpose of these Cases was to address the Debtors' liabilities for abuse perpetrated by Christian Brothers or others for whom the Debtors are responsible.

11. On January 13, 2014, the Court entered its *Order Confirming the First Amended Joint Plan of Reorganization Proposed by The Christian Brothers' Institute and The Christian Brothers of Ireland, Inc. and the Official Committee of Unsecured Creditors* [Docket No. 652].

JURISDICTION AND VENUE

12. The Court has jurisdiction over this Application pursuant to 28 U.S.C. §§ 157 and 1334. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2). Venue of this proceeding and this Application is proper in this District pursuant to 28 U.S.C. §§ 1408 and 1409. The statutory bases for the relief requested herein are sections 328, 504, 1102 and 1103 of Title 11 of the Bankruptcy Code and Rules 2014 and 2016 of the Bankruptcy Rules.

RETENTION OF BRG

5. On May 2, 2012, the Committee filed its *Application of the Official Committee of Unsecured Creditors for Entry of an Order Authorizing and Approving the Employment of Berkeley Research Group, LLC as Accountant and Financial Advisor to the Official Committee of Unsecured Creditors*.

6. On June 13, 2012, the Court entered its *Order Granting Application of the Official Committee of Unsecured Creditors Pursuant to Fed. R. Bankr. P. 2014 for Entry of an Order Authorizing and Approving the Employment of Berkeley Research Group, LLC as Accountant and Financial Advisor to the Official Committee of Unsecured Creditors* (the "Employment Order").

7. Pursuant to the Employment Order, BRG has been retained with respect to the following matters: (a) advising the Committee in the review of financial related disclosures required by the Court and/or Bankruptcy Code, including the Schedules of Assets and Liabilities, the Statement of Financial Affairs, and Monthly Operating Reports; (b) analyzing the Debtors' accounting reports and financial statements to assess the reasonableness of the Debtors' financial disclosures; (c) providing forensic accounting and investigations with respect to transfers of the Debtors' assets and recovery of property of the estate; (d) advising the Committee in evaluating the Debtors' ownership interests of property alleged to be held in trust by the Debtors for the benefit of third parties and/or property alleged to be owned by non-debtor juridic entities; (e) advising the Committee in the evaluation of the Debtors' organizational structure, including its relationship with the Related Entities (defined below) and other non-debtor organizations and charities; (f) advising the Committee in evaluating the Debtors' cash management systems; (g) advising the Committee in analyzing the Debtors' assets and liabilities; (h) advising the Committee in the review of financial information that the Debtors may distribute to creditors and others, including, but not limited to, cash flow projections and budgets, cash receipts and disbursement analyses, analyses of various asset and liability accounts, and analyses of proposed transactions for which Court approval is sought; (i) attendance at meetings and assistance in discussions with the Debtors, the Committee, the U.S. Trustee, and other parties in interest and professionals hired by the above-noted parties as requested; (j) advising in the review and/or preparation of information and analyses necessary for the confirmation of a plan, or for the objection to any plan filed in these Cases which the Committee opposes; (k) advising the Committee in investigating the assets, liabilities and financial condition of the Debtors, the Debtors' operations and the desirability of the continuance of any portion of those operations; (l) advising the Committee with the evaluation and analysis of claims

(including any alleged pension claims and/or obligations of the Debtors), and on any litigation matters, including, but not limited to, avoidance actions for fraudulent conveyances and preferential transfers, and actions concerning the property of the Debtors' estates; (m) advising the Committee with respect to any adversary proceedings that may be filed in the Debtors' Cases; (n) providing such other services to the Committee as may be necessary in these Cases; and (o) investigating the nature of the Debtors' financial relationship with the Christian Brothers Foundation and Community Support Corporation (the "Related Entities") in order to assess whether there is a basis to assert that the assets of the Related Entities maybe recovered for the benefit of the Debtors' creditors.

RELIEF REQUESTED

8. By this Final Application, BRG seeks allowance of final compensation for 38.8 hours of professional services rendered during the Final Period in the aggregate amount of \$17,541.50 and for reimbursement of actual, necessary expenses incurred during the Final Period in connection with such services in the aggregate amount of \$0.00. In addition, BRG seeks the payment of the remaining unpaid balance of interim fees requested in its First Application in the amount of \$6,447.20, which represents the release of the 10% holdback.

9. All of the professional services rendered by BRG for which compensation is requested were rendered solely in connection with these Cases and on behalf of the Committee. The services performed were necessary to the administration of the Cases and were beneficial to the Committee and the Debtors' estates at the time such services were rendered. All services were performed in a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed.

10. Annexed hereto as **Exhibit A** is a chart indicating the name of each professional and paraprofessional who has worked on this case during the Final Period, the time expended by each professional or paraprofessional, his or her title, hourly rate, and fees charged. Additionally, annexed as **Exhibit B** is a chart that lists each work category and the number of hours expended by professionals and paraprofessionals for each such category during the Final Period.

11. As set forth in the attached exhibits, BRG rendered 38.8 hours of professional services during the Final Period. BRG seeks (i) allowance of compensation in the amount of \$17,541.50 and reimbursement of expenses in the amount of \$0.00 related to the Final Period; (ii) the release of the 10% holdback in the amount of \$6,447.20 related to its First Application; and (ii) payment in the aggregate amount of \$23,988.70 from the Debtor.

COMPENSATION PAID AND ITS SOURCE

12. All services for which BRG requests compensation were performed for or on behalf of the Committee in connection with the Debtors' Cases. The sources of BRG's compensation in the Debtors' Cases are the Debtors and their assets.

13. Pursuant to Rule 2016(b), there is no agreement or understanding between BRG and any other person other than the directors of BRG for the sharing of compensation to be received for services rendered in these Cases. BRG did not receive a retainer in these Cases.

14. BRG has received payment of \$59,957.64 related to its First Application. Payment received represents 90% of interim fees requested in the amount of \$58,024.80 (\$64,472.00 total interim fees requested x 90% = \$58,024.80) and 100% of interim expenses requested in the amount of \$1,932.84. The remaining unpaid balance of interim fees requested in

the amount of \$6,447.20 represents the 10% holdback, the release and payment of which is requested as part of this Final Application.

SUMMARY OF SERVICES RENDERED

15. The names of the professionals and paraprofessionals of BRG who have rendered professional services in this case during the Final Period are set forth in the attached **Exhibit A**.

16. BRG, by and through persons named in **Exhibit A**, has assisted with, among other things, the continued identification and analysis of the Debtors' assets, the analysis and examination of the Debtors' documents and records (including financial statements, bank account statements and brokerage account statements), the evaluation of the Debtors' monthly operating reports, and has performed all necessary professional services which are described and narrated in detail below.

SUMMARY OF SERVICES BY CATEGORY

17. The services rendered by BRG during the Final Period can be grouped into the categories set forth below. BRG placed the services provided in the category that best relates to such services. However, because certain services may relate to one or more categories, services pertaining to one category may in fact be included in another category. The categories of services performed are generally described below, with a more detailed identification of the actual services provided set forth in **Exhibit D**, which identify the professionals and paraprofessionals who rendered services relating to each category, along with the number of hours for each individual and the total compensation sought for each category.

B. Document Analysis (Bankruptcy Filings / Motions) [Category 210]

18. During this Final Period, BRG analyzed the Debtors' various bankruptcy filings, specifically the Debtors' monthly operating reports for June 2012 and July 2012, in order to monitor the Debtors' post-petition financial activities, including assets and cash receipt and disbursement activity.

Total Fees during Final Period: \$282.00	Total hours during Final Period: 0.6
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C. Document Analysis (Financial) [Category 220]

19. Time billed to this category relates to BRG's continued analysis of the Debtors' financial documents and records, including financial documents maintained in Relativity. In order to analyze and trace historical receipt and disbursement activity, BRG examined bank and brokerage account statements, financial statements (including related notes and supplemental information) and other related accounting data (including accounting reports and ledgers) for the following entities: (a) CBOI; and (b) Community Support Corporation ("CSC"). As part of its tracing analysis, BRG examined bank and brokerage account statements and related supporting transactional documents for certain CSC and CBOI bank and brokerage accounts (including the operating, money market, and investments accounts). BRG discussed its findings and related issues with Committee counsel.

Total Fees during Final Period: \$8,883.00	Total hours during Final Period: 18.9
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D. Meeting Preparation & Attendance [Category 920]

20. During this Final Period, BRG prepared for and participated in conference calls with Committee counsel and CSC counsel regarding document production issues.

Total Fees during
Final Period: \$705.00

Total hours during
Final Period: 1.5

E. Fee Application Preparation & Hearing [Category 950]

21. Time billed to this category relates to the preparation of BRG's First Application and this Final Fee Application. During the Final Period, BRG prepared its First Application, which included examining over 187.0 hours of time entries and verifying expenses incurred. In addition, BRG prepared this Final Fee Application, which included examining over 38.0 hours of time entries and verifying expenses incurred.

Total Fees during
Final Period: \$7,671.50

Total hours during
Final Period: 17.8

EXPENSES INCURRED BY BRG

22. Section 330 of the Bankruptcy Code authorizes "reimbursement for actual, necessary expenses" incurred by professionals employed under section 327 of the Bankruptcy Code. The total amount of the requested expenses incurred by BRG during the Final Period is \$0.00, as summarized in the attached **Exhibit C**, and as detailed in the attached **Exhibit D**. As set forth above, BRG seeks reimbursement for expenses incurred in rendering services to the Committee during the Final Period in the amount of \$0.00.

THE REQUESTED COMPENSATION SHOULD BE ALLOWED

23. Section 330 of the Bankruptcy Code provides that the Court may award a professional person employed under section 327 or 1103 of the Bankruptcy Code:

- a. reasonable compensation for actual, necessary services rendered by the trustee, examiner, professional person, or attorney and by any paraprofessional person employed by any such person; and
- b. reimbursement for actual, necessary expenses.

11 U.S.C. § 330(a)(1).

24. In determining the amount of reasonable compensation to be awarded, the Court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including:

- a. the time spent on such services;
- b. the rates charged for such services;
- c. whether the services were necessary to the administration of, or beneficial at the time the service was rendered toward the completion of, a case under this title;
- d. whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;
- e. with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and
- f. whether the compensation is reasonable, based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3)(A)-(F).

25. BRG respectfully submits that it has satisfied the requirements for the allowance of the compensation and reimbursement of expenses sought herein. The services described above, at the time they were provided, were necessary and beneficial to the Committee. BRG's services were consistently performed in a timely manner, commensurate with the complexity of the issues facing the Committee and the nature and importance of the problem, issues, and tasks. Furthermore, the compensation sought by BRG is reasonable because it is based on the customary compensation charged by comparably skilled practitioners outside of bankruptcy.

26. BRG has assigned professionals to tasks commensurate with their level of experience and has avoided the unnecessary duplication of services rendered which required independent judgment and decision-making. BRG requests no compensation for services which represent charges normally associated with BRG's overhead.

27. Accordingly, approval of the compensation and reimbursement sought herein is warranted.

NOTICE

28. Notice of this Final Application and its exhibits will be given to: (i) counsel to the Debtors; (ii) the U.S. Trustee; (iii) counsel to the Committee; and (iv) other parties entitled to receive notice. BRG respectfully submits that no other or further notice is required.

CONCLUSION

WHEREFORE, BRG respectfully requests that the Court enter an order (i) allowing final compensation of \$17,541.50 to BRG for professional services rendered as accountant and financial advisor to the Committee during the Final Period, plus reimbursement of actual and necessary charges and disbursements incurred in the sum of \$0.00 in connection with BRG's services during the Final Period; (ii) authorizing the Debtor to pay to BRG any and all unpaid amounts for the Final Period in the amount of \$17,541.50; (iii) authorizing the Debtor to pay to BRG any and all unpaid amounts for the First Interim Period in the amount of \$6,447.20 (representing the release of the 10% holdback) for an aggregate payment of \$23,988.70; (iv) allowing all previously requested and allowed interim fees and expenses for its First Application; and (v) granting to BRG such other and further relief as the Court may deem proper.

Dated: Salt Lake City, Utah
February 21, 2014

BERKELEY RESEARCH GROUP, LLC

/s/ Matthew K. Babcock
Matthew K. Babcock, CPA

201 South Main, Suite 450
Salt Lake City, Utah 84111
Telephone: (801) 364-6233
Facsimile: (801) 355-9926

Accountant and Financial Advisor to the Official
Committee of Unsecured Creditors

Exhibit A

PROFESSIONAL SERVICES - TIMEKEEPER SUMMARY



THE CHRISTIAN BROTHERS' INSTITUTE
September 1, 2012 through December 6, 2013
PROFESSIONAL SERVICES - TIMEKEEPER SUMMARY

TIMEKEEPER	2012 RATE	2013 RATE	HOURS	AMOUNT
<u>Senior Managing Consultant</u>				
Matt Babcock	\$ 470.00		32.2	\$ 15,134.00
Matt Babcock		485.00	4.3	2,085.50
<u>Paraprofessional</u>				
Evelyn Perry	140.00		2.3	322.00
TOTALS			38.8	\$ 17,541.50

Exhibit B

PROFESSIONAL SERVICES - TASK CODE SUMMARY



THE CHRISTIAN BROTHERS' INSTITUTE
September 1, 2012 through December 6, 2013
PROFESSIONAL SERVICES - TASK CODE SUMMARY

TASK CODE	DESCRIPTION	AVERAGE RATE	HOURS	AMOUNT
210.00	Document Analysis (Bankruptcy Filings / Motions)	\$ 470.00	0.6	\$ 282.00
220.00	Document Analysis (Financial)	470.00	18.9	8,883.00
920.00	Meeting Preparation & Attendance	470.00	1.5	705.00
950.00	Fee Application Preparation & Hearing	430.98	17.8	7,671.50
Total Professional Services		\$ 452.10	38.8	\$ 17,541.50

Exhibit C

EXPENSES - SUMMARY



THE CHRISTIAN BROTHERS' INSTITUTE
September 1, 2012 through December 6, 2013
EXPENSES - SUMMARY

EXPENSE CATEGORY	AMOUNT
	\$ -
Total Expenses	\$ -

Exhibit D

**PROFESSIONAL SERVICES - TIME DESCRIPTIONS
EXPENSES - DETAIL**



THE CHRISTIAN BROTHERS' INSTITUTE
September 1, 2012 through December 6, 2013
PROFESSIONAL SERVICES - TIME DESCRIPTIONS

DATE	TIMEKEEPER	DESCRIPTION	HOURS	RATE	AMOUNT
Task Code: 210.00		Document Analysis (Bankruptcy Filings / Motions)			
09/18/12	M Babcock	Examined CBI Monthly Operating Reports for June and July 2012.	0.3	\$ 470.00	\$ 141.00
09/18/12	M Babcock	Examined CBOI Monthly Operating Reports for June and July 2012.	0.3	470.00	141.00
Total for Task Code 210.00			0.6	\$	282.00
Task Code: 220.00		Document Analysis (Financial)			
09/06/12	M Babcock	Spoke with Committee Counsel regarding document production issues and other case related matters.	0.2	\$ 470.00	\$ 94.00
09/18/12	M Babcock	Analyzed CSC financial statements.	0.3	470.00	141.00
09/19/12	M Babcock	Analyzed CSC financial statements.	0.2	470.00	94.00
09/20/12	M Babcock	Analyzed CSC financial statements.	0.4	470.00	188.00
09/20/12	M Babcock	Analyzed CSC bank and brokerage statements.	0.3	470.00	141.00
10/04/12	M Babcock	Examined accounting files and records.	0.6	470.00	282.00
10/10/12	M Babcock	Examined CBOI accounting data (including accounting reports and ledgers) and discussed same with Committee Counsel.	2.1	470.00	987.00
10/11/12	M Babcock	Examined and formatted CBOI accounting data for CBIS RCT MM Account and analyzed receipt and disbursement activity contained in said data.	3.6	470.00	1,692.00
10/11/12	M Babcock	Examined and formatted CBOI accounting data for Chase Operating Account and analyzed receipt and disbursement activity contained in said data.	1.6	470.00	752.00
10/11/12	M Babcock	Examined and formatted CBOI accounting data for Investments Account and analyzed receipt and disbursement activity contained in said data.	1.1	470.00	517.00
10/23/12	M Babcock	Analyzed receipt and disbursement activity in CBOI CBIS RCT MM Account, including review of accounting data and related financial statements.	2.5	470.00	1,175.00
10/23/12	M Babcock	Analyzed receipt and disbursement activity in CBOI Chase Operating Account, including review of accounting data and related financial statements.	1.4	470.00	658.00
10/23/12	M Babcock	Analyzed receipt and disbursement activity in CBOI Investments Account, including review of accounting data and related financial statements.	0.8	470.00	376.00
10/24/12	M Babcock	Analyzed CBI / CBOI organization structure in conjunction with cash tracing analysis.	0.7	470.00	329.00
10/24/12	M Babcock	Analyzed receipt and disbursement activity in CBOI CBIS RCT MM Account, including review of accounting data and related financial statements.	0.8	470.00	376.00



THE CHRISTIAN BROTHERS' INSTITUTE
September 1, 2012 through December 6, 2013
PROFESSIONAL SERVICES - TIME DESCRIPTIONS

DATE	TIMEKEEPER	DESCRIPTION	HOURS	RATE	AMOUNT
10/24/12	M Babcock	Analyzed receipt and disbursement activity in CBOI Chase Operating Account, including review of accounting data and related financial statements.	0.5	470.00	235.00
10/24/12	M Babcock	Analyzed receipt and disbursement activity in CBOI Investments Account, including review of accounting data and related financial statements.	0.3	470.00	141.00
10/30/12	M Babcock	Continued analysis of receipt and disbursement activity in CBOI CBIS RCT MM Account, including review of accounting data and related financial statements.	0.4	470.00	188.00
10/30/12	M Babcock	Continued analysis of receipt and disbursement activity in CBOI Chase Operating Account, including review of accounting data and related financial statements.	0.6	470.00	282.00
10/30/12	M Babcock	Continued analysis of receipt and disbursement activity in CBOI Investments Account, including review of accounting data and related financial statements.	0.5	470.00	235.00
Total for Task Code 220.00			18.9		\$ 8,883.00
Task Code: 920.00		Meeting Preparation & Attendance			
09/20/12	M Babcock	Prepared for and spoke with Committee Counsel regarding upcoming call with CSC Counsel in order to discuss document production issues.	0.4	\$ 470.00	\$ 188.00
09/21/12	M Babcock	Prepared for and spoke with CSC Counsel and Committee Counsel in order to discuss document production issues.	1.1	470.00	517.00
Total for Task Code 920.00			1.5		\$ 705.00
Task Code: 950.00		Fee Application Preparation & Hearing			
09/06/12	M Babcock	Prepared first interim fee application (including review and categorization of time descriptions from November 2011 through August 2012) and discussed related issues with Committee Counsel.	1.6	\$ 470.00	\$ 752.00
09/06/12	E Perry	Prepared fee and cost schedules through August 2012.	0.8	140.00	112.00
09/10/12	M Babcock	Prepared first interim fee application.	2.8	470.00	1,316.00
09/11/12	M Babcock	Revised first interim fee application.	3.4	470.00	1,598.00
09/12/12	M Babcock	Updated first interim fee application.	1.3	470.00	611.00
09/13/12	M Babcock	Revised first interim fee application.	0.8	470.00	376.00
09/14/12	M Babcock	Finalized first interim fee application.	1.3	470.00	611.00
11/15/12	E Perry	Prepared fee and cost schedules.	0.8	140.00	112.00
11/27/12	E Perry	Revised fee and cost schedules for September and October 2012.	0.4	140.00	56.00



THE CHRISTIAN BROTHERS' INSTITUTE
September 1, 2012 through December 6, 2013
PROFESSIONAL SERVICES - TIME DESCRIPTIONS

DATE	TIMEKEEPER	DESCRIPTION	HOURS	RATE	AMOUNT
12/17/12	E Perry	Prepared fee schedules through November 30, 2012.	0.3	140.00	42.00
12/02/13	M Babcock	Prepared final fee application.	0.2	485.00	97.00
12/03/13	M Babcock	Revised final fee application.	0.3	485.00	145.50
12/04/13	M Babcock	Finalized final fee application.	3.8	485.00	1,843.00
Total for Task Code 950.00			17.8		\$ 7,671.50
Total Professional Services			38.8		\$ 17,541.50



THE CHRISTIAN BROTHERS' INSTITUTE
September 1, 2012 through December 6, 2013
EXPENSES - DETAIL

DATE	DESCRIPTION	AMOUNT
		\$ -
	Total Expenses	<u>\$ -</u>

Exhibit E

Certification of Matthew K. Babcock

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

THE CHRISTIAN BROTHERS' INSTITUTE,
et al.,

Debtor.

Chapter 11

Case No. 11-22820 (RDD)

[Jointly Administered]

**CERTIFICATION UNDER GUIDELINES FOR FEES AND DISBURSEMENTS FOR
PROFESSIONALS IN RESPECT OF SECOND AND FINAL APPLICATION OF
BERKELEY RESEARCH GROUP, LLC FOR COMPENSATION FOR SERVICES
RENDERED AND REIMBURSEMENT OF EXPENSES AS ACCOUNTANT
AND FINANCIAL ADVISOR TO THE OFFICIAL COMMITTEE OF
UNSECURED CREDITORS FOR THE PERIOD FROM SEPTEMBER 1, 2012
THROUGH DECEMBER 6, 2013 IN THE CHAPTER 11 CASE OF
THE CHRISTIAN BROTHERS' INSTITUTE, ET AL.**

I, Matthew K. Babcock, hereby certify that:

1. I am a senior managing consultant with the applicant firm of BRG, LLC ("BRG"), accountant and financial advisor for the Official Committee of Unsecured Creditors (the "Committee"), the duly appointed committee in the above-captioned cases (the "Cases") of The Christian Brothers' Institute ("CBI") and The Christian Brothers of Ireland, Inc. ("CBOI") and, together with CBI, the "Debtors"). I submit this certification with respect to BRG's compliance with the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, adopted on January 30, 1996 (the "UST Guidelines") and General Order M-389, Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on November 25, 2009 (the "Local Guidelines" and, collectively the UST Guidelines, the "Guidelines").

2. This Certification is made in connection with the *Second And Final Application of Berkeley Research Group, LCC for Compensation for Services Rendered and Reimbursement of*

Expenses as Accountant and Financial Advisor to the Official Committee of Unsecured Creditors for the Period from September 1, 2012 Through December 6, 2013 in the Chapter 11 Case of The Christian Brothers' Institute, et al.. (the "Final Application") in accordance with the Local Guidelines.

3. Neither I nor any employee of my firm has entered into any agreement, written or oral, express or implied, with the Office of the United States Trustee (the "U.S. Trustee"), with the Committee, with the Debtors, with any creditor or any other party in interest, or with any attorney of such person, for the purpose of fixing the amount of any of the fees or other compensation to be allowed out of or paid from the assets of the Debtors.

4. No agreement or understanding exists concerning the division of fees that is prohibited by section 504 of Title 11 of the United States Code.

5. I certify that: (i) I have read the Final Application; (ii) to the best of my knowledge, information, and belief formed after reasonable inquiry, the fees and disbursements sought fall within the Guidelines; (iii) the fees and disbursements sought are billed at rates in accordance with those customarily charged by BRG and generally accepted by BRG's clients; and (iv) in providing a reimbursable service, BRG does not make a profit on that service, whether the service is performed by BRG in-house or through a third party.

6. Counsel to the Debtors, counsel to the Committee, and the U.S. Trustee are being served with a copy of the Final Application.

Dated: Salt Lake City, Utah
February 21, 2014

BERKELEY RESEARCH GROUP, LLC

/s/ Matthew K. Babcock

Matthew K. Babcock

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