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7 Proposed Attorneys for Debtor and Debtor-In-Possession

8

9 IN THE UNITED STATES BANKRUPTCY COURT

10 DISTRICT OF OREGON

11 In re:	}	Case No. 09-30938-elp11
12 Society Of Jesus, Oregon Province, an	}	DECLARATION OF WILLIAM LOCKYEAR
13 Oregon domestic nonprofit religious	}	
14 corporation,	}	
15 Debtor.	}	
16	}	

17 I, William Lockyear, declare as follows:

18 1. I am the Chief Financial Officer of the Debtor. I am over 18 years of age.
19 Except as otherwise stated herein, if I were called as a witness, I could and would
20 competently testify to the matters set forth herein from my own personal knowledge and
21 based on my review of the Debtor's books and records.

22 **THE SOCIETY OF JESUS, OREGON PROVINCE, A SEPARATE JURIDIC PERSON**
23 **UNDER THE CANON LAW OF THE ROMAN CATHOLIC CHURCH**

24 2. The Society of Jesus (the "Society") is a religious order of men within the
25 Roman Catholic Church (the "Church"). The Society is a separate *juridic* (legal) *person*
26 under the laws of the Church ("Canon Law"). Each member of the Society is a Jesuit

1 (“Jesuit”). The leader of the Society is a member of the Society designated as the
2 General who resides in Rome, Italy.

3 3. The Society performs its mission through *juridic persons*, each designated
4 as a province. Each province is a separate *juridic person* under Canon Law. Each
5 province is responsible for a specific geographical area. There are 10 provinces in the
6 United States. The province of the Society headquartered in Oregon (the “Province”)
7 covers the states of Alaska, Idaho, Montana, Oregon, and Washington (the “Province
8 Territory”). The leader of the Province is a member of the Society designated as the
9 Provincial (the “Provincial”).

10 4. Each Jesuit takes a vow of poverty pursuant to which he renounces all of
11 his worldly goods and possessions. In exchange, the Society, through its provinces and
12 associated Jesuit communities (each, a “Community”), provides the Jesuits with a place
13 to live, food, clothing, health care, and other necessities. Each Community is a
14 separate unit of administration and consists of groups of Jesuits constituted under the
15 authority of the Provincial. Each Community is a separate *juridic person* under Canon
16 Law. Most Jesuits are members of a specific Community.

17 5. Each of the Communities within the Province Territory operates fiscally
18 separate from the Province. There are 12 Communities located within the Province
19 Territory. Each Community maintains a house in which the Jesuit members of the
20 Community live. The Community is responsible for all expenses of the Community and
21 its members, including the costs of housing, food, utilities, maintenance, insurance,
22 health care, clothing, and transportation. Each Community’s income is derived almost
23 exclusively from compensation the Community receives on account of the services its
24 members perform for various separate third-party religious, educational, and charitable
25 entities, for other types of entities, and for individuals.

26

1 6. In accordance with the Jesuits' vow of poverty, all Community funds in
2 excess of approximately 10 percent of the Community's projected operating expenses
3 are donated as required by the Society's Instruction on the Administration of Goods,
4 and other requirements imposed by or on the Society, the Province, and the
5 Communities. Examples of past donations have included donations to the schools and
6 other institutions served by members of the Community, to the Province's Aged and
7 Infirm Fund Charitable Trust which provides health care and retirement benefits to
8 Jesuits of the Province, to the Province's Formation Fund Charitable Trust which
9 educates and trains new Jesuits, to the Debtor for specifically identified needs of the
10 Province, to the Province's Apostolic Works Fund which promotes works and apostolic
11 activities, and for various religious and charitable works taking place outside of the
12 Province Territory.

13 **THE SOCIETY OF JESUS, OREGON PROVINCE, AN OREGON NON-PROFIT**
14 **RELIGIOUS CORPORATION**

15 7. The Society of Jesus, Oregon Province (the "Debtor"), is an Oregon
16 domestic nonprofit religious corporation, having filed its articles of incorporation with the
17 Oregon Secretary of State on February 21, 1918. The Debtor was formed and is
18 utilized to own and hold in trust real and personal property and otherwise carry out the
19 mission and operations of the Province in the civil realm. The Debtor is controlled by
20 Jesuits through the Provincial, as the Debtor's president and sole member, a secretary,
21 treasurer, and a group of consultors consisting of three additional Jesuits. The Debtor
22 filed its Chapter 11 case on February 17, 2009 (the "Petition Date").

- 23 8. The Debtor is the Trustee of four charitable trusts. Those trusts are:
- 24 a. Oregon Province Formation Fund Charitable Trust;
 - 25 b. Oregon Province Aged/Infirm Fund Charitable Trust;
 - 26 c. Oregon Province Apostolic Works Fund Charitable Trust; and,
 - d. Oregon Province Foundations Fund Charitable Trust.

1 (collectively, the “Charitable Trusts”)

2 9. The Charitable Trusts were established and are operated in accordance
3 with the applicable provisions of Canon Law, and the Society’s Constitutions
4 (“Constitutions”), Complimentary Norms (“Norms”), Statutes on Religious Poverty
5 (“Statutes on Poverty”), Instruction on the Administration of Goods (“IAG”), and other
6 requirements imposed by or on the Society, the Province, and the Communities.

7 10. The Debtor operates on a fiscal year ending June 30th. For the fiscal year
8 ending June 30, 2008, gross revenue for the Debtor’s operations totaled approximately
9 \$2,937,876. For the same period, gross revenue for the Communities’ operations
10 totaled approximately \$8,215,122, and the Communities’ expenses totaled
11 approximately \$5,970,859.

12 **DEBTOR’S POSTPETITION FINANCIAL OPERATIONS**

13 11. The Debtor’s ability to preserve its existing mission and operations and to
14 successfully reorganize is dependent upon the continued service of its workforce. Its
15 lay employees and the Jesuits in the Province offices work in various ministries and
16 other operations, including, but not limited to, managerial, clerical, accounting, pastoral,
17 educational, and spiritual services. The experience, knowledge, and continued service
18 of these individuals are critical to the Debtor’s ongoing operations.

19 12. If Debtor is unable to pay its prepetition workforce obligations and
20 benefits, the Debtor’s workforce will suffer significant hardship, and many of them may
21 be unable to meet their personal living expenses. This problem is exacerbated for
22 those Jesuit men in ministry, all of whom have taken a vow of poverty and none of
23 whom have any independent means of support. The hardships on lay employees would
24 have a negative impact on morale and would likely result in unmanageable turnover and
25 loss. The Debtor must have the uninterrupted ability to pay its workforce and expenses,
26 and provide those benefits that have been promised to the employees and the Jesuits.

1 13. Debtor seeks to continue the regular payment of wages, salaries,
2 compensation, and workforce-related benefits and expenses, including, without
3 limitation, vacation, and SEP IRA benefits, as they come due in the ordinary course of
4 Debtor's operations, including those workforce-related expenses that were incurred
5 prepetition but which come due for payment postpetition. Timely payment of these
6 expenses and benefits is necessary and desirable to the Debtor's successful
7 reorganization and such payments are in the best interests of its creditors and the
8 estate.

9 14. The Debtor's workforce consists of 44 employees and 5 Jesuits.
10 Approximately 250 additional Jesuits assigned to the Province work both in and outside
11 of the Province Territory. Twenty-nine of the lay employees are employed on a full-time
12 basis and 15 are employed on a part-time basis. Of these lay employees, none are
13 union employees.

14 15. The Debtor's workforce is paid bi-weekly. As of the Petition Date, the
15 estimated accrued and unpaid payroll for prepetition services was \$0. Debtor is current
16 on all prepetition local, state, and federal withholding and payroll-related taxes. Certain
17 employees have also earned prior to the Petition Date, but not yet used, vacation time
18 and sick leave, and some employees have accrued, but have not received SEP IRA
19 contributions that have historically been paid at year end in the normal course of the
20 Debtor's operations.

21 16. The Debtor's books and records indicate that no individual's accrued but
22 unpaid prepetition wages, compensation, and benefits either earned within 180 days
23 before the Petition Date, or on account of services rendered within 180 days before the
24 Petition Date, exceed the § 507(a)(4) and (5) statutory limit of \$10,950 to any one
25 employee.

26

1 17. The Debtor maintains the following benefit plans and incurs estimated
2 monthly contributions and expenses as set forth below:

3	Medical/Drug/Dental Insurance	-	\$23,800.00
4	Life Insurance	-	\$470.00
5	Workers Compensation Insurance	-	\$4,759.00
6	Disability Insurance	-	\$375.00
7	Defined Benefit/Contribution/Pension Plans	-	(paid annually); accrues at approximately \$3,500 per month
8	Compensation to Communities for members assigned to Province	-	\$2,990.00
9			
10			
11			

12 Approximately \$5,744.00 in unpaid benefits had accrued through the Petition Date as
13 set forth on Schedule E filed in this case. In addition, Debtor reimburses employees in
14 the ordinary course for necessary business and travel expenses. The outstanding
15 amounts of such expenses are unknown at this time. In order to continue its existing
16 mission and operations and to successfully reorganize, the Debtor needs to continue to
17 provide these programs which were in existence prior to the Petition Date and to pay all
18 amounts due as such amounts come due in the ordinary course of Debtor's operations,
19 including amounts accrued on account of prepetition service.

20 18. Debtor must also deposit all amounts due to the State of Oregon
21 Unemployment Insurance Fund and the State of Washington Employment Security
22 Department at each payroll date of approximately \$950.00.

23 19. Debtor and each of the Communities obtain electricity, natural gas, and
24 other similar services from their various utility companies. These services are essential
25 to Debtor's and each Community's continued operations and must be continued without
26 interruption to permit Debtor and the Communities to continue their existing mission and
operations and for the Debtor to successfully reorganize.

Page 6 of 12 – DECLARATION OF WILLIAM LOCKYEAR

1 20. As of the Petition Date, the Debtor maintained five operational bank
2 accounts with Wells Fargo Bank – (a) general checking, (b) social security checking,
3 (c) payroll checking, (d) development checking, and (e) money market (collectively, the
4 “Prepetition Operational Bank Accounts”). In addition, the Debtor maintains a Cash
5 Reserves Account at Merrill Lynch and a Certificate of Deposit Account at Albina
6 Community Bank. The Prepetition Operational Bank Accounts, the Cash Reserves
7 Account, and the Certificate of Deposit Account are hereinafter referred to collectively
8 as the “Prepetition Deposit Accounts.” The Debtor deposits its revenues, as received,
9 in these accounts.

10 21. In the ordinary course of its operations, Debtor deposits funds into the
11 Prepetition Operational Bank Accounts, and transfers funds between and among the
12 Prepetition Deposit Accounts as may be necessary or appropriate to pay expenses.
13 The Debtor makes all disbursements to third parties from the general checking account
14 referenced above. The Debtor accounts for all transfers between and among the
15 Prepetition Operational Bank Accounts and reconciles the Prepetition Operational Bank
16 Accounts monthly. At the end of each business day, any balances in the social security
17 checking, payroll checking, and development checking clear to the general checking
18 account. As such, the social security checking, payroll checking, and development
19 checking maintain zero balances at the end of each day. Excess funds that are not
20 needed for current expenses are transferred periodically to the money market and Cash
21 Reserves Account. The Debtor maintains accurate and complete accounting records
22 with respect to all transactions between and among the Prepetition Deposit Accounts
23 and with respect to payments to third parties. The Prepetition Deposit Accounts, the
24 Debtor’s practice of paying expenses and transferring funds between and among the
25 Prepetition Deposit Accounts, and the accountings related thereto, are collectively, the
26 “Cash Management System.”

1 22. The Debtor believes that except for (a) the Cash Reserves Account, which
2 is maintained at Merrill Lynch and contains approximately \$2.3 million, and (b) a
3 Certificate of Deposit account with a balance of approximately \$80,000, held at Albina
4 Community Bank, all deposits in the Prepetition Deposit Accounts are in compliance
5 with the provisions of § 345(b). Debtor is in the process of moving the \$2.3 million in
6 the Merrill Lynch Cash Reserves Account to the Wells Fargo money market account.
7 The Albina Bank Certificate of Deposit matures on April 8, 2009. Upon its maturity,
8 Debtor intends to close the Albina account and move those funds to Wells Fargo.

9 23. The Debtor intends to file a motion requesting entry of an order
10 authorizing it to pay any wage related benefits which were due, owing, or accrued but
11 not yet due as of the Petition Date (the "Payroll Order"). Payments for payroll related
12 expenses to be authorized by entry of the Payroll Order, including SEP IRA
13 contributions, payments relating to medical, dental, and other benefits, and
14 reimbursement of out-of-pocket expenses will be drawn on the Prepetition Operational
15 Bank Accounts.

16 24. The Debtor is aware of the requirement under LBR 2015-2(b) that upon
17 filing a petition for relief under Chapter 11 the Debtor must close its existing bank
18 accounts and open new debtor-in-possession accounts marked to show that the Debtor
19 is operating as a debtor-in-possession. It would be an extreme hardship on the Debtor
20 and would cause a substantial disruption in its operations if the Debtor were required to
21 close all of its present accounts and open new accounts. A portion of the monthly
22 income received is in the form of social security payments attributable to individual
23 Jesuits that are directly deposited in these accounts. If the accounts into which the
24 social security payments are programmed to be deposited were closed, then I expect
25 those payments would be returned to the Social Security Administration with ultimate
26 payment to the Debtor delayed and difficult to recover. In addition, the Debtor's payroll

1 related expenses are directly withdrawn from these accounts. Providing new account
2 information and performing the necessary paperwork to continue receiving this income
3 and paying these expenses would be extremely time consuming, would distract
4 employees from other duties, and would serve no apparent benefit. The Debtor
5 believes LBR 2015-2(b)'s requirements can be substantially complied with by the
6 Debtor instructing its bank not to honor any prepetition checks, changing the account
7 names to show that the Debtor is operating as a debtor-in-possession, closing the
8 Merrill Lynch Cash Reserves Account and transferring those funds to the Wells Fargo
9 money market account, and upon maturity of the Albina Bank Certificate of Deposit
10 transferring those funds to the Wells Fargo money market account.

11 25. I believe that to continue to successfully carry out the Debtor's operations
12 and mission, there must be minimal disruption to its administrative affairs, and that the
13 maintenance of its Cash Management System is essential to protecting the Debtor's
14 operations and mission.

15 26. The Debtor wishes to continue to use its correspondence and business
16 forms, including, but not limited to, letterhead, envelopes, promotional materials, and
17 other business forms (collectively, the "Business Forms"), substantially in the forms
18 existing immediately prior to the Petition Date, without reference to its status as debtor-
19 in-possession. It would be very costly and disruptive to the Debtor's operations to alter
20 its business forms to address its status as a debtor in possession.

21 **COMMUNITY FUNDS AND CHARITABLE TRUST FUNDS**

22 27. The Debtor does not believe the funds in the Community bank accounts
23 are property of the Debtor's bankruptcy estate. The Communities are separate *juridic*
24 *persons* from the Debtor under Canon Law and the funds on deposit come almost
25 exclusively from compensation the Community receives on account of the services its
26

1 members perform for various separate third-party religious, educational, and charitable
2 entities.

3 28. The approximate amounts on deposit in each of the Community accounts
4 as of December 2008 is set forth on Exhibit A hereto. The funds in the accounts are
5 utilized to pay Community expenses, including housing, food, utilities, clothing, health
6 care, transportation, and other necessities for the members of the Community. The
7 surplus in excess of approximately 10 percent of the Communities' projected operating
8 expenses is donated as required by the IAG and other requirements imposed by or on
9 the Society, the Province, and the Communities.

10 29. As a result, the Debtor sees no legal impediment or risk to the estate in
11 allowing the Communities to continue using those same bank accounts that were used
12 prepetition to pay both their prepetition and postpetition expenses without the need for
13 closing those accounts and transferring the funds to a "Chapter 11 Debtor-in-
14 Possession" account. If the Court believes that postpetition monitoring of the
15 Communities' funds is necessary, that can be adequately accomplished by entry of an
16 order that (a) authorizes the Communities to pay only their customary, ordinary, and
17 necessary operating expenses from the funds in the accounts, (b) requires the
18 Communities to deposit all income in those accounts, including the Community
19 members' postpetition earnings, and (c) requires the Communities to submit their
20 monthly bank account statements to the Debtor within 10 days of receipt to be attached
21 to the Debtor's monthly Rule 2015 financial reports.

22 30. The Debtor also seeks entry of an order, to the extent necessary,
23 authorizing it to continue to administer the investment accounts maintained at Union
24 Bank of California, as trustee, and allocated between various investment managers and
25 mutual funds (collectively the "Investment Accounts"), as fiduciary and trustee for the
26 Charitable Trusts and as fiduciary and custodian for certain third parties as described in

1 the Debtor's Schedules and Statement of Financial Affairs. A list of the Investment
2 Accounts showing the amounts allocable to each investment manager as of
3 approximately January 31, 2009 is attached hereto as Exhibit B.

4 31. The Charitable Trusts' assets are pooled together for investment purposes
5 (the "Pool"), both to simplify investment decisions and to provide economies of scale in
6 the investment of the funds but accounted for separately on the Debtor's books and
7 records.

8 32. The Debtor's officers, with the advice and recommendation of the Debtor's
9 Chief Financial Officer, Province Financial Committee, and outside investment advisors,
10 are responsible for administering the Debtor's, and the Charitable Trusts' assets. The
11 major investment policies adopted by the Board are:

- 12
- 13 • Preservation of Capital
 - 14 • Risk Aversion
 - 15 • Adherence to Investment Discipline
 - 16 • Strategic Allocation

17 33. To help carry out the investment policies, the Debtor has retained the
18 Fund Evaluation Group ("FEG") as its outside investment advisor. FEG is responsible
19 for the compilation of investment returns on a quarterly basis by individual investment
20 managers and the overall portfolio. These returns are compared (measured) against an
21 established investment benchmark based on the investment manager's particular
22 investment style. In addition, FEG is responsible for reviewing the adherence of
23 investment managers to the established investment policy. Finally, FEG also performs
24 asset allocation studies for the Board and helps coordinate the periodic reallocation of
25 the entire Pool.

26 34. Union Bank of California is the investment custodian, responsible for the
safekeeping of all equity and fixed income securities purchased by the investment

1 managers. Union Bank also is responsible for sending monthly statements to the
2 Debtor for its records and accounting.

3 35. As a direct result of the asset allocation studies and the policy of risk
4 aversion, the following investment manager relationships have been developed:

5	Large cap equity investment managers	35%-45%
6	Marsico Capital Management	
	Becker Capital Management	
7	Small cap equity investment managers	16%-24%
	Rice Hall James	
8	International equity managers	8%-12%
9	Artisan International Fund	
	American Funds Europacific Fund	
10	Fixed income managers	24%-36%
	Loomis Sayles Bond Fund	

11 36. The Debtor's officers meet periodically to review the quarterly portfolio,
12 and to review reports in total and by each manager. FEG and I meet with investment
13 manager representatives as needed throughout the year and as circumstances dictate.
14 Quarterly reports are also reviewed with the members of the Province Financial
15 Committee.

16 37. There is no investment which is absolutely risk free and that is true of the
17 Pool. The Pool helps manage its risk by comparison to established benchmarks and by
18 use of asset allocation and by manager diversification through equity and bond sector
19 weighting.

20 I declare under penalty of perjury under the laws of the United States of America
21 and the state of Oregon that the foregoing is true and correct.

22 Dated this 18th day of February, 2009, in Portland, Oregon.

23 */s/ William L. Lockyear*
24 _____
25 William L. Lockyear

NAME AND ADDRESS OF OWNER	DESCRIPTION AND VALUE OF PROPERTY	LOCATION OF PROPERTY
Missoula Jesuit Community 1110 Jackson St. Missoula, MT	Checking/Savings Accounts Approx Balance: \$11,619.94 as of December 2008	US Bank Missoula, MT
Colombiere Jesuit Community 3215 SE 45th Ave. Portland, OR	Checking/Savings Accounts Approx Balance: \$162,848 as of December 2008	Wells FargoBank Portland, OR
Jesuit High School Jesuit Community 9000 SW Beaverton Hwy Portland, OR	Checking/Savings Accounts Approx Balance: \$58,700 as of December 2008	Wells FargoBank Columbia Management Portland, OR
Jesuit Novitiate of St. Francis Xavier 3301 SE 45th Ave Portland, OR	Checking/Savings Accounts Approx Balance: \$36,692 as of December 2008	Wells Fargo Bank Portland, OR
Capitol Hill Jesuit Community 621 17th Ave E Seattle, WA	Checking/Savings Accounts Approx Balance: \$132,244 as of December 2008	Bank of America Seattle, WA
Arrupe Jesuit Community 924 E. Cherry St. Seattle, WA	Checking/Savings Accounts Approx Balance: \$450,504 as of December 2008	US Bank Bank of America UBS Seattle, WA
Manresa Jesuit Community 3007 N. Perry St. Spokane, WA	Checking/Savings Accounts Approx Balance: \$211,760 as of December 2008	Washington Trust Bank Spokane, WA
Gonzaga Jesuit Community 502 E. Boone Ave.] Spokane, WA	Checking/Savings Accounts Approx Balance: \$314,656 as of December 2008	Washington Trust Bank Spokane, WA
Regis Jesuit Community 1107 N. Astor Spokane, WA	Checking/Savings Accounts Approx Balance: \$184,336 as of December 2008	Washington Trust Bank Spokane, WA

NAME AND ADDRESS OF OWNER	DESCRIPTION AND VALUE OF PROPERTY	LOCATION OF PROPERTY
Brother Joe Prince Jesuit Community 1 Airguard Rd St. Mary's, AK -and- Jesuit Community of Anchorage 1500 Birchwod St. Anchorage, AK	Checking/Savings Accounts Approx Balance: \$62,732 as of December 2008	1st Nat'l Alaska St. Mary's, AK
Bellarmine Jesuit Community 2300 S. Washington St. Tacoma, WA	Checking/Savings Accounts Approx Balance: \$84,915 as of December 2008	Columbia Bank Tacoma, WA
Cardoner Jesuit Community 215 N. Naches Ave Yakima, WA	Checking/Savings Accounts Approx Balance: \$54,115 as of December 2008	Key Bank Yakima, WA

The Charitable Trusts' investments are pooled together and allocated among the following accounts and investment managers:

Union Bank of California, Portland, OR
Managed Custody Acct # 2000012450-01
Investment Manager - P.E. Becker
Approx Value: \$10,149,970.96

Union Bank of California, San Francisco, CA
Managed Custody Acct # 2000012450-01
Investment Manager - Loomis Sayles
Approx Value: \$16,937,942.39

Union Bank of California, San Francisco, CA
Managed Custody Acct # 200143760-01
Investment Manager - Marsico Capital Management
Approx Value: \$11,801,087.00

Managed Custody Acct # 6731006060
Investment Manager - Rice Hall James
Approx Value: \$3,328,021.03

Artisan Funds, Boston MA
Artisan International Mutual Fund
Acct # 5024074
Approx Value:\$2,733,739.51

American Funds, San Francisco, CA
Euro Pacific Growth Mutual Fund
Acct # 64733341
Approx Value: \$3,445,233.73

The allocation of the investments as of December 31, 2009 is as follows:

Apostolic Fund – \$1,870,539
Formation Fund – \$10,290,464
Aged and Infirm Fund – \$36,234,991
Foundations Fund – \$0

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EXHIBIT B

CERTIFICATE OF SERVICE

I, Janine E. Hume declare as follows:

I am employed in the County of Multnomah, State of Oregon; I am over the age of eighteen years and am not a party to this action; my business address is 1000 SW Broadway, Suite 1400, Portland, Oregon 97205-3089, in said County and State.

I certify that on February 18, 2009, I served, **via hand delivery (overnight courier)**, a full and correct copy of the foregoing **DECLARATION OF WILLIAM LOCKYEAR**, on the parties of record, addressed as follows:

See attached service list.

I also certify that on February 18, 2009, I served the above-referenced document(s) on all ECF participants as indicated on the Court's Cm/ECF system.

I swear under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information, and belief.

Dated: February 18, 2009.

/s/ Janine E. Hume

Janine E. Hume, Legal Assistant

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