IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF OHIO
WESTERN DIVISION

IN RE:	)	Case No. 26-31894
	)	
LOURDES UNIVERSITY and	)	CHAPTER 11
LOURDES PROPERTIES, LLC, [1],	)	
Jointly Administered Debtors-in-Possession	)	Judge Mary Ann Whipple

MOTION FOR ENTRY OF AN ORDER PURSUANT TO SECTIONS 105, 327, 328, AND 330 OF THE BANKRUPTCY CODE AND BANKRUPTCY RULE 2014(a) AUTHORIZING THE EMPLOYMENT OF CERTAIN ORDINARY COURSE PROFESSIONALS

Lourdes University and Lourdes Properties, LLC, Debtors and Debtors-in-possession (the "Debtors"), by and through their attorneys, Cullen and Dykman LLP, hereby submit this motion (the "Motion") pursuant to sections 105(a), 327, 328, and 330 of title 11 of the United States Code, 11 U.S.C. § 101 et seq., (the "Bankruptcy Code"), Rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and Rule 9013-1 of the Local Bankruptcy Rules for the Northern District of Ohio (the "Local Rules") for entry of an order authorizing procedures for the retention and compensation of certain professionals employed by the Debtors in the ordinary course of business. In support of the Motion, the Debtors respectfully represent as follows:

[1] The Debtors in these chapter 11 cases along with the last four digits of each Debtors' federal tax identification number are: Lourdes University (6547); and Lourdes Properties, LLC (8998). The location of the Debtors' principal place of business is 6832 Convent Blvd., Sylvania, Ohio 43560.

INTRODUCTION

1. On August 10, 2026 (the "Petition Date"), the Debtors filed voluntary petitions for relief pursuant to chapter 11 of the Bankruptcy Code.

2. The Debtors remain in possession of their property and continue in the operation and management of their businesses as Debtors-in-possession pursuant to sections 1107 and 1108 of the Bankruptcy Code.

3. On August 11, 2026, the Court entered an Order authorizing the joint administration of the Debtors' cases.

4. No official committee of unsecured creditors (the "Committee") has been appointed by the Office of the United States Trustee for the Northern District of Ohio (the "U.S. Trustee") in this chapter 11 case.

5. Simultaneously with the filing of its petition, the Debtors filed the declaration of Sister Nancy Linenkugel, OSF, DM and on August 12, 2026, filed the Declaration of John Hillyer (together, the "First Day Declarations"). A detailed factual background of the Debtors' businesses and operations, as well as the events leading to the filing of these chapter 11 cases, is more fully set forth in the First Day Declarations, which are incorporated herein by reference.

JURISDICTION AND VENUE

6. This Court has jurisdiction over this Motion pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding pursuant to 28 U.S.C. § 157(b)(2).

7. The statutory predicates for the relief sought herein are sections 105(a), 327, 328, and 330 of the Bankruptcy Code and Bankruptcy Rule 2014(a).

RELIEF REQUESTED

8. By this Motion, the Debtors request entry of an order, substantially in form attached hereto as **Exhibit A** (the "Proposed Order"), pursuant to sections 105(a), 327, 328, and 330 of the Bankruptcy Code and Bankruptcy Rule 2014(a), (i) authorizing procedures for the retention and compensation of certain professionals retained by the Debtors in the ordinary course of business (the "Ordinary Course Professionals"), effective as of the Petition Date, without the submission of separate retention applications or the entry of separate retention orders for each Ordinary Course Professional; and (ii) authorizing the Debtors to compensate and reimburse such professionals without individual fee applications. A list of Ordinary Course Professionals for which the Debtors are seeking approval of at this time is attached to the Proposed Order as **Exhibit 1**.[2] The Ordinary Course Professional Declaration and the Retention Questionnaire (as those terms are defined below) shall be substantially in the forms annexed hereto as **Exhibit B**.

9. The proposed employment of the Ordinary Course Professionals and the payment of compensation on the terms requested below are in the best interest of the Debtors' estates and of their creditors. The Ordinary Course Professionals are being retained for services which are discrete in nature and unrelated to the bankruptcy case itself. The relief requested will save the estate substantial expense associated with applying separately for the employment of each professional. Further, the requested relief will save the estate the substantial additional fees relating to the preparation and prosecution of interim and final fee applications during this Chapter 11 case. Likewise, the procedure outlined below will relieve the Court and the U.S.

[2] The Debtors believe that **Exhibit 1** is a complete list of the Ordinary Course Professionals to be retained or employed at this time. Due to the breadth of issues confronting the Debtors in the normal operation of their businesses, this list may not be comprehensive. Further, the Debtors may require the service of additional professionals while this case is active. In the event that the Debtors seek to retain additional professionals during this case, such professionals will be required to comply with the practices and requirements set forth herein.

Trustee of the burden of reviewing additional fee applications involving relatively small amounts of fees and expenses.

10. Although some of the Ordinary Course Professionals which may be added in the future may have unsecured claims against the Debtors in respect to prepetition services rendered, the Debtors do not believe that any of the Ordinary Course Professionals have interests materially adverse to the Debtors, their estates, creditors, or other parties in interest. The Debtors are not requesting authority to pay prepetition amounts owed to Ordinary Course Professionals through this Motion or otherwise.

The Debtors' Proposed Procedures for Employment of Ordinary Course Professionals

11. To facilitate the retention and payment of the Ordinary Course Professionals, the Debtors request approval of the following procedures (the "Procedures"):

a. Within thirty (30) days of the later of the entry of the Proposed Order or the date on which the retained Ordinary Course Professional commences services for the Debtors, each Ordinary Course Professional (except those listed on **Exhibit 1,** who have already produced their engagement letter and the below items) shall provide the Debtors' attorneys with:

   i. a declaration (the "Ordinary Course Professional Declaration"), substantially in the form attached to the Proposed Order as **Exhibit 2**, certifying that the professional does not represent or hold any interest adverse to the Debtors or the estate with respect to the matter on which the professional is to be employed; and

   ii. a completed retention questionnaire (the "Retention Questionnaire"), substantially in the form attached to the Proposed Order as **Exhibit 3** and shall periodically update such Ordinary Course Professional Declaration and/or Retention Questionnaire to the extent necessary to reflect new facts or circumstances relevant to their retention.

b. Upon receipt of the Ordinary Course Professional Declarations and Retention Questionnaires, the Debtors' attorneys shall promptly file them with the Court and serve a copy upon Office of the United States Trustee and Counsel to the DIP Lender (the "Reviewing Parties").

c. The Reviewing Parties shall then have ten (10) days following service (the "Objection Deadline") to notify the Debtors, each other Reviewing Party, and the applicable Ordinary Course Professional, in writing of any objection to the retention stemming from the contents of the Ordinary Course Professional Declarations or Retention Questionnaires.

d. If no objections are received by the Debtors by the Objection Deadline in accordance with paragraph (c) above, retention of the Ordinary Course Professional shall be deemed approved and effective as of the later of the Petition Date or the date the Ordinary Course Professional commenced work (the "Retention Date").

e. If an objection is filed by a Reviewing Party in accordance with paragraph (c) above and such objection is not resolved within fourteen (14) days of the Objection Deadline (the "Resolution Deadline"), the Debtors shall schedule the matter for a hearing before the Court.

f. No Ordinary Course Professional shall be paid any amounts for invoiced fees or expense reimbursement until the Ordinary Course Professional Declaration and Retention Questionnaire have been filed with the Court and (i) the Objection Deadline has passed with no objection asserted in accordance with paragraph (c) above or (ii) if an objection is asserted in accordance with paragraph (c) above, until such objection is resolved or upon order of the Court.

g. Where retention of an Ordinary Course Professional has been approved in accordance with these Procedures, without a separate fee application to the Court, the Debtors are authorized to compensate and reimburse such Ordinary Course Professional subject to the following:

   i. Ordinary Course Professionals whose fees are on a flat fee basis or contingent basis shall be paid as agreed upon by the Debtors and set forth in the Ordinary Course Professional Declaration and the Retention Questionnaire provided, however, such flat fee or contingent fee basis has either been approved in writing by the Sisters of St. Francis of Sylvania Ohio (the "DIP Lender") or approved by Order to the Court.
   ii. Ordinary Course Professionals whose fees are billed hourly, upon the submission to, and approval by, the Debtors of the appropriate invoices setting forth in reasonable detail the nature of the services rendered and disbursements incurred, the Ordinary Course Professional shall, subject to subparts (iii) and (iv) below, receive 100% of the post-petition fees and disbursements incurred, in accordance with the terms of their Retention Questionnaire and as agreed to by the DIP Lender, or as ordered by the Court.
   iii. Each Ordinary Course Professional who is legal counsel of any nature, regardless of its compensation arrangement, shall submit to the Debtors and counsel to the DIP Lender invoices setting forth in reasonable detail

the services rendered and fees charged. All invoices shall be subject to the Debtor's review and approval. In addition, the DIP Lender shall have fifteen (15) days after its counsel's receipt of an invoice to object in writing to all or any portion thereof by notifying the Debtor's counsel and the Ordinary Course Professional. No payment shall be made on an invoice before expiration of that period. If a timely objection is made, the disputed portion shall not be paid unless and until the objection is resolved by agreement with the DIP Lender or by further order of the Court. Any undisputed portion may be paid after expiration of the fifteen-day period, subject to these Procedures.

iv. Any Ordinary Course Professional who determines that additional services of the same nature as approved hereunder are necessary, their retention pursuant to the Order shall be permitted, provided that fees for such additional services are approved as part of the DIP Budget.

v. All payments made shall be subject to and made only to the extent authorized under the DIP Budget approved in this case.

h. In the event that an Ordinary Course Professional seeks more than the agreed upon flat fee or contingency fee or, if hourly, the Monthly Cap, such professional will be required to file a fee application, to be heard on notice, for the full amount of its fees and expenses for any month such Ordinary Course Professional's fees and disbursements exceeded the Monthly Cap in accordance with sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and the *U.S. Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. § 330*, dated May 17, 1996 (28 C.F.R. Part 58, Appendix A), (the "Fee Guidelines"), and all other court orders; provided that the Debtors may make an interim payment to the Ordinary Course Professional prior to a hearing on the application of up to the amount of the Monthly Cap for each month, so long as the Ordinary Course Professional has been retained either automatically through expiration of the Objection Deadline, or by approval of the Court. Notwithstanding the foregoing, any interim or final payment made pursuant to this subparagraph shall be subject to the requirements of subparagraph (g), including but not limited to the invoice review and objection procedures set forth therein.

i. The Ordinary Course Professional Declaration and Retention Questionnaire for each of the Ordinary Course Professionals listed on **Exhibit 1** are annexed as **Exhibit B**. The Debtors reserve the right to retain additional Ordinary Course Professionals from time to time during this case, provided that such Ordinary Course Professionals comply with these Procedures. If the Debtors seeks to retain an Ordinary Course Professional (x) not already listed on **Exhibit 1** to the Proposed Order during this case, or (y) is inadvertently excluded from such list, the Debtors will file with the Court and serve upon the Reviewing Parties a notice listing those Ordinary Course Professionals to be added to the list of Ordinary Course Professionals (the "Supplemental Notice of Ordinary Course

Professionals"), along with the attendant Ordinary Course Professional Declarations and Retention Questionnaires.

12. The Debtors reserve their right to (i) dispute any invoice submitted by an Ordinary Course Professional and (ii) retain additional Ordinary Course Professionals from time to time as the need arises.

Basis for Relief Requested

13. The Debtors' continued retention and employment of the Ordinary Course Professionals is in the best interests of the Debtors' estates, their creditors, and other parties in interest. The Debtors rely on the assistance of Ordinary Course Professionals for essential business functions that are critical to the Debtors' winddown and operations until the Debtors are wound down, but not central to the administration of this case. The Debtors' estates and their creditors are best served by avoiding any disruption in the required professional services.

14. A debtor is required to obtain bankruptcy court approval before it is permitted to hire certain professionals and compensate them with funds from property of the estate. As explained below, however, the Bankruptcy Code allows a debtor to retain professionals in the ordinary course of business when they are not representing or assisting the Debtors in carrying out its duties under the Bankruptcy Code. *See* 11 U.S.C. § 327(a). The Debtors believes that the Ordinary Course Professionals are not "professional persons" within the meaning of section 327 of the Bankruptcy Code because their engagement relates only indirectly to the Debtors' status as Debtors-in-possession, and it does not have "those occupations which play a central role in the administration of [the Debtors'] proceeding." *In re Seatrain Lines, Inc.*, 13 B.R. 980, 981 (Bankr. S.D.N.Y. 1981); *In re Leslie Oil & Gas Co. Inc.*, 98 B.R. 774, 775 (Bankr. S.D. Ohio 1989) ("A professional person is one who plays a central role in the administration of a bankruptcy debtor's

affairs and is intimately involved in the administration of the debtor's bankruptcy estate.") (*citing In the Matter of Seatrain Lines, Inc.*, 13 B.R. 980, 981 (Bankr. S.D.N.Y. 1981)).

15. Therefore, the Debtors believe that the Ordinary Course Professionals included on Exhibit 1, or those which may be retained, may be paid by the Debtors in the ordinary course of business, without court approval. To provide the Court and parties in interest an opportunity to object, and to provide assurance to Ordinary Course Professionals of the Debtors' authority to compensate them for post-petition work, however, the Debtors have proposed the Procedures set forth herein.

16. Section 327(a) of the Bankruptcy Code provides as follows:

> Except as otherwise provided in this section, the trustee, with the court's approval, may employ one or more attorneys, accountants, appraisers, auctioneers, or other professional persons, that do not hold or represent an interest adverse to the estate, and that are disinterested persons, to represent or assist the trustee in carrying out the trustee's duties under this title.

11 U.S.C. § 327(a). Section 327(e) of the Bankruptcy Code further provides,

> With the court's approval, a debtor may employ for a specified special purpose, other than to represent the trustee in conducting the case, an attorney that has represented the debtor, if in the best interest of the estate, and if such attorney does not represent or hold any interest adverse to the debtor or to the estate with respect to the matter on which such attorney is to be employed.

Id. at § 327(e). Section 328(a) of the Bankruptcy Code provides that the terms and conditions upon which professionals are retained must be reasonable, and section 330 of the Bankruptcy Code authorizes the court to award reasonable compensation for actual and necessary services rendered by such professionals. 11 U.S.C. §§ 328(a), 330. Further, the Court may exercise its broad discretion under section 105(a) of the Bankruptcy Code in connection with the foregoing. 11 U.S.C. § 105(a).

17. Although certain of the Ordinary Course Professionals may hold unsecured claims against the Debtors for prepetition services rendered to the Debtors, the Debtors do not believe that any of the Ordinary Course Professionals have an interest materially adverse to the Debtors, their creditors, or other parties in interest with respect to the matter(s) for which such Ordinary Course Professional is to be employed that would preclude such professional from continuing to represent the Debtors. Further, section 328(c) of the Bankruptcy Code excludes professionals retained pursuant to section 327(e) from the requirement that such professional persons be "disinterested." *See* 11 U.S.C. § 328(c). Accordingly, pursuant to the above-cited provisions of the Bankruptcy Code, the Court may authorize the retention of the Ordinary Course Professionals.

18. In light of the additional costs associated with the preparation of employment applications for professionals that will receive relatively small, or flat fees, it is impractical and economically inefficient for the Debtors to submit individual applications and proposed retention orders for each Ordinary Course Professional as required by Bankruptcy Rules 2014 and 2016. Accordingly, the Debtors request that the Court dispense with the requirement of individual employment applications and retention orders with respect to each Ordinary Course Professional.

19. Other than Ordinary Course Professionals, all professionals employed by the Debtors during this case will be retained by the Debtors pursuant to separate applications. Such professionals shall be compensated in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and other orders of this Court.

20. Courts in this District and neighboring districts have granted relief similar to the relief requested herein. *See, e.g., AmTrust Financial Corp., et al.*, Case No. 09-21323 (PMC) (Bankr. N.D. Ohio February 12, 2010) [Docket No. 243]; *Forum Health, et al.*, Case No. 09-

40795 (KW) (Bankr. N.D. Ohio June 9, 2009) [Docket No. 270]; *Schwab Industries, Inc., et al.*, Case No. 10-60702 (RK) (Bankr. N.D. Ohio March 25, 2010) [Docket No. 209]; *Nexpak Corp. et al.*, No. 04-63816 (RK) (Bankr. N.D. Ohio July 27, 2004) [Docket No. 78]; *In re Riker Indus., Inc.*, 122 B.R. 964, 973 (Bankr. N.D. Ohio 1990) (where IRS objected to payment of fees to consulting firm because such firm "should have been appointed as a professional person" prior to rendering service, the court disagreed as the services focused on routine administrative functions and were not central to the bankruptcy case).

21. For the reasons set forth herein, the Debtors submit that the relief requested is necessary and appropriate, is in the best interest of the Debtors' estates, and should be granted.

Notice

22. Notice of this Motion has been provided to any people or entities on the Master Service List filed with the Court pursuant to the Order of the Court dated August 14, 2026. The Debtors submit that, under the circumstances, no other or further notice is required.

23. No previous request for the relief sought herein has been made by Debtors to this or any other court.

CONCLUSION

WHEREFORE, the Debtors respectfully request entry of the annexed Order granting the relief requested herein, together with such other and further relief as the Court deems just and proper.

Dated: Uniondale, New York
November 6, 2026

Cullen and Dykman LLP

By: s/ ***Bonnie Pollack***
Bonnie L. Pollack, Esq.
Matthew G. Roseman, Esq. (Ohio Bar No. NY2239903)
Bonnie L. Pollack, Esq. (Ohio Bar No. NY2306686)
333 Earle Ovington Boulevard, 2nd Floor
Uniondale, New York 11553
mroseman@cullenllp.com
bpollack@cullenllp.com
(516) 357-3700

Attorneys for Lourdes University and Lourdes Properties, LLC

NOTICE PURSUANT TO LOCAL RULE

Your rights may be affected. You should read these papers carefully and discuss them with your attorney, if you have one in this case. If you do not have an attorney, you may wish to consult one. Under Local Bankruptcy Rule 9013-1, unless a written response to the Motion are filed with the Clerk of the Court and served on the moving party and the Office of the U.S. Trustee, objecting to the relief requested within fourteen (14) days, the Court may deem the opposition waived, treat the motions as conceded, and issue an order granting the requested relief without further notice of hearing.

/s/ Bonnie L. Pollack
Bonnie L. Pollack, Esq.

CERTIFICATE OF SERVICE

I, Bonnie L. Pollack, do hereby certify that a copy of this Motion was mailed or electronically sent to the following attached list of interested parties and creditors this 6th day of November, 2026.

Master Service List:

Notice will be electronically mailed to:

Patricia B. Fugee, on behalf of The Sisters of St. Francis of Sylvania Ohio., at patricia.fugee@fisherbroyles.com

Robert Lapowsky, on behalf of The Sisters of St. Francis of Sylvania Ohio at robert.lapowsky@stevenslee.com; r.edward.stone.iii@stevenslee.com

Lauren Schoenewald, Esq., on behalf of Office of the U.S. Trustee, at Lauren.schoenewald@usdoj.gov; USTP.Region09@usdoj.gov

Justin W. Ristau, on behalf of, Toledo-Lucas County Port Authority, at jristau@bricker.com; CKalvas@bricker.com

Michael P. Shuster, of Porter Wright Morris & Arthur LLP on behalf of Signature Bank, N.A, at mshuster@porterwright.com

Jared S. Roach of REED SMITH LLP, on behalf of The Bank of New York Mellon Trust Company, N.A., at jroach@reedsmith.com, bankruptcy-2628@ecf.pacerpro.com

Scott A. Ciolek, on behalf of Dynamic Campus Solutions, Inc., at info@counselor.pro, 19977@notices.nextchapterbk.com

Justin Winerman, of Bryan Cave Leighton Paisner LLP, on behalf of Dynamic Campus Solutions, Inc. at justin.winerman@bclplaw.com

Katherine E. Spewak, of Bryan Cave Leighton Paisner LLP, on behalf of Dynamic Campus Solutions, Inc. at katie.spewak@bclplaw.com

John J. Rutter of Roetzel & Andress, LPA, on behalf of The Toledo Hospital dba Flower Hospital, at jrutter@ralaw.com

Hannah Ackley of Padgett Law Group on behalf of NewRez LLC, at Hannah.Ackley@padgettlawgroup.com; BKecf@padgettlawgroup.com

W. Timothy Miller, of Taft Stettinius & Hollister LLP, on behalf of the Charles E. Schell Foundation, at miller@taftlaw.com; CIN_Docket_Assist@taftlaw.com; welcht@taftlaw.com

Steven L. Diller, of Diller & Rice, LLC, on behalf of Ascension Commercial Realty, at Steven@drlawllc.com; kim@drlawllc.com; eric@drlawllc.com

Alexandra Bolder, on behalf of Department of Education, at Alexandra.Bolden@ed.gov

IRS Insolvency, at sbse.cio.bnc.mail@irs.gov

Ohio Attorney General, Bankruptcy Unit, at OHAGCEBKYEBN@ohioattorneygeneral.gov
Pension Benefit Guaranty Corporation, at bnccnotifications@pbgc.gov

Social Security Administration, Office of the General Counsel, at ssa.bankruptcy@ssa.gov

Heather Balzano, on behalf of Aetna Life Insurance Company, at BalzanoH@aetna.com

Ask Legal, on behalf of Anthology, at Ask.Legal@ellucian.com

Joe Jacobs, on behalf of AVI Foodsystems Inc, at Jjacobs@AVIFoodsystems.com

Burton Rogers, on behalf of Bon Secours Mercy Health Inc, at Blrogers@mercy.com

Jessica Lewis Jin, on behalf of Charles E. Schell Foundation Grant, at Jessica.Jin@53.com

Olivia Adamic, on behalf of Christian Brothers Employee Benefit Trust, at olivia.adamic@cbservices.org

Timothy P Coyle, on behalf of Dept. of Health & Human Services, at tcoyle@hrsa.gov

Mike Tumminello, on behalf of Dynamic Campus Solutions Inc, at Mike.Tumminello@dynamiccampus.com

Jeremy Marks, on behalf of Federal Work Study, at Jeremy.Marks@education.ohio.gov

Jeremy Marks, on behalf of SEOG (23300-12010), at Jeremy.Marks@education.ohio.gov

Kevin Mullan, on behalf of Kevin P. Mullan Consulting, LLC, at Kevin@kevinpmullan.com

Clay Nixon, on behalf of Niche.com, Inc., at clay.nixon@niche.com
Brittney Perry, on behalf of Paramount Health Care, at Brittney.Perry@medmutual.com

Charlie Anastasi, on behalf of Rize Education, Inc, at canastasi@rize.education

Nancy Feltz, on behalf of Signature Bank, N.A., at NFeltz@signaturebankna.com

Zachary Phillips, on behalf of The Ohio Department of Higher Edu., at Zachary.Phillips@utoledo.edu; Mchavanne@highered.ohio.gov

Brittany Hoyer, on behalf of Underground Systems Corp., at Underground1976@aol.com

Nicole Robbins, on behalf of City of Sylvania, at Nrobbins@cityofsylvania.com

Chris Ralston, on behalf of TeqLease, at chris.ralston@firstcitizens.com

Steven Guarino, on behalf of TeqLease, at steven.guarino@firstcitizens.com

Christopher Sonnenburg, on behalf of TeqLease, at christopher.sonnenburg@firstcitizens.com

Terry Goodall, on behalf of Glass Masters 2000 LLC, at GlassMasters2000@gmail.com

Hassan Bataineh, at hassanbatayneh10@gmail.com

Laurie Murdock, on behalf of HD Supply Facilities Maintenance, Ltd., at Laurie.Murdock@HDSupply.com

John Gould, on behalf of Hoffman and Harpst Co Inc, at info@hoffmanandharpst.com

Karen Boecker, on behalf of Roto-Rooter, at service@toledorotorooter.com

Toledo Edison Corporation, at TE_interconnection@firstenergycorp.com

KC Baker, on behalf of, Signature Bank, N.A. at kcbaker914@gmail.com

Hylant Insurance Agency at Legal@Hylant.com

Noah H. Nash, on behalf of, Forvis Mazars LLP, at Noah.Nash@us.forvismazars.com

Notice will be mailed to:

Attorney General of the United States
Main Justice Building
10th & Constitution Avenue, N.W.
Washington, D.C. 20530

Office of the United States Attorney
Suite 308, Four Seagate, Third Floor
Toledo, Ohio 43604

Internal Revenue Service
P.O. Box 7346
Philadelphia, Pennsylvania 19101-7346

U.S. Department of Education
Direct Loan Servicing Center
P.O. Box 5609
Greenville, Texas 75403-5609

Environmental Protection Agency
Region V
77 West Jackson Boulevard
Chicago, Illinois 60604

Defense Finance and Accounting Services - Cleveland
Attention: DFAS-HGA/CL
P.O. Box 998002
Cleveland Ohio 44199-8002

Momentum Telecom
1200 Corporate Drive
Ste 300
Birmingham AL 35242

Time Warner/Spectrum
Charter Communications

PO Box 223085
Pittsburgh, PA 15251-2085
Columbia Gas
P O Box 4629
Carol Stream, IL 60197

Buckeye Broadband
P O BOX 10027
Toledo, OH 43699

Republic Services
6749 Dixie Highway
Erie, MI 48133-922323

Verizon Wireless
PO Box 16810
Newark, NJ 07101

Christian Brothers
1205 Windham Parkway
Romeoville, IL 60446

Exhibit A

Proposed Order

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF OHIO
WESTERN DIVISION

IN RE:		Case No. 26-31894
LOURDES UNIVERSITY and LOURDES PROPERTIES, LLC,[1] Jointly Administered Debtors-in-Possession	)	CHAPTER 11
	)	Judge Mary Ann Whipple

ORDER AUTHORIZING EMPLOYMENT OF PROFESSIONALS UTILIZED IN THE ORDINARY COURSE OF BUSINESS PURSUANT TO SECTIONS 105, 327, 328, AND 330 OF THE BANKRUPTCY CODE AND BANKRUPTCY RULE 2014

Upon the motion (the "Motion")[2] of Lourdes University and Lourdes Properties, LLC, Debtors and Debtors-in-possession (the "Debtors") in the above-captioned chapter 11 case, for

[1]The Debtors in these chapter 11 cases along with the last four digits of each Debtor's federal tax identification number are: Lourdes University (6547); and Lourdes Properties, LLC (8998). The location of the Debtors' principal place of business is 6832 Convent Blvd., Sylvania, Ohio 43560.
[2] Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Motion.

an order pursuant to sections 105(a), 327, 328 and 330 of title 11 of the United States Code, 11 U.S.C. § 101 et seq. (the "Bankruptcy Code") and Rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") (i) authorizing procedures for the retention and compensation of certain professionals employed by the Debtors in the ordinary course of business (the "Ordinary Course Professionals"), effective as of the Petition Date, without the submission of separate retention applications or the entry of separate retention orders for each Ordinary Course Professional; and (ii) authorizing the Debtors to compensate and reimburse such professionals without individual fee applications, all as described more fully in the Motion; and upon consideration of the Declarations of Sister Nancy Linenkugel, OSF, DM and John T. Hillyer filed in this case; and the Court having jurisdiction to consider the Motion and the relief requested therein pursuant to 28 U.S.C. § 1334; and consideration of the Motion and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before the Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Motion having been provided; and it appearing that no other or further notice need be provided; and the relief being requested being in the best interests of the Debtors and their estates and creditors; and the Court having reviewed the Motion and having heard the statements in support of the relief requested therein at a hearing before the Court, if one was held; and the Court having determined that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and upon all of the proceedings had before the Court and after due deliberation and sufficient cause appearing therefor; it is hereby:

ORDERED, that the Motion is granted as set forth herein; and it is further

ORDERED, that the Debtors are authorized to retain, compensate, and reimburse Ordinary Course Professionals, including, without limitation, those professionals listed on the

Ordinary Course Professionals List annexed hereto as **Exhibit 1**, effective as of the Petition Date in accordance with the following approved procedures (the "Procedures"):

a. Within thirty (30) days of the later of the entry of this Order or the date on which the retained Ordinary Course Professional commences services for the Debtors, each Ordinary Course Professional (except those listed on Exhibit 1, whose Engagement Letter, Ordinary Course Professional Declaration and Retention Questionnaire has been attached to the Motion,) shall provide the Debtors' attorneys with:

   i. a declaration (the "Ordinary Course Professional Declaration"), substantially in the form attached hereto as **Exhibit 2**, certifying that the professional does not represent or hold any interest adverse to the Debtors or their estate with respect to the matters on which the professional is to be employed; and

   ii. a completed retention questionnaire (the "Retention Questionnaire"), substantially in the form attached hereto as **Exhibit 3**, and shall periodically update such Ordinary Course Professional Declaration and/or Retention Questionnaire to the extent necessary to reflect new facts or circumstances relevant to their retention.

b. Upon receipt of the Ordinary Course Professional Declarations and Retention Questionnaires, the Debtors' attorneys shall promptly file them with the Court and serve a copy upon the Office of the United States Trustee and counsel to the DIP Lender (the "Reviewing Parties").

c. The Reviewing Parties shall then have ten (10) days following service (the "Objection Deadline") to notify the Debtors, each other Reviewing Party, and the applicable Ordinary Course Professional, in writing of any objection to the retention stemming from the contents of the Ordinary Course Professional Declarations or Retention Questionnaires.

d. If no objections are received by the Debtors by the Objection Deadline in accordance with paragraph (c) above, retention of the Ordinary Course Professional shall be deemed approved and effective as of the later of the Petition Date or the date the Ordinary Course Professional commenced work (the "Retention Date").

e. If an objection is filed by a Reviewing Party in accordance with paragraph (c) above and such objection is not resolved within fourteen (14) days of the Objection Deadline (the "Resolution Deadline"), the Debtors shall schedule the matter for a hearing before the Court.

f. No Ordinary Course Professional shall be paid any amounts for invoiced fees or expense reimbursement until the Ordinary Course Professional Declaration and Retention Questionnaire have been filed with the Court and (i) the Objection Deadline has passed with no objection asserted in accordance with paragraph (c) above or (ii) if an objection is asserted in accordance with paragraph (c) above, until such objection is resolved or upon order of the Court.

g. Where retention of an Ordinary Course Professional has been approved in accordance with these Procedures, without a separate fee application to the Court, the Debtors are authorized to compensate and reimburse such Ordinary Course Professional subject to the following:

i. Ordinary Course Professionals whose Ordinary Course Professional Declaration and Retention Questionnaire have not been submitted to the Court with the Motion and whose fees are on a fixed-fee or contingent-fee basis may be paid in accordance with the terms disclosed in the Ordinary Course Professional Declaration and Retention Questionnaire provided, however, such flat-fee or contingent fee has been approved in writing by the Sisters of St. Francis of Sylvania Ohio (the "DIP Lender") or by Order of the Court.

ii. Ordinary Course Professionals whose fees are billed hourly, upon the submission to, and approval by, the Debtors of the appropriate invoices setting forth in reasonable detail the nature of the services rendered and disbursements incurred, the Ordinary Course Professional may, subject to subparts (iii) and (iv) below, receive, 100% of the post-petition fees and disbursements incurred, as set forth in the Retention Questionnaire.

iii. Each Ordinary Course Professional who is legal counsel of any nature, regardless of its compensation arrangement, shall submit to the Debtors and counsel to the DIP Lenders invoices setting forth in reasonable detail the services rendered and fees charged. All invoices shall be subject to the Debtor's review and approval. The DIP Lender shall have fifteen (15) days after its counsel's receipt of an invoice to object to all or any portion thereof by notifying the Debtor's counsel and the Ordinary Course Professional in writing. No payment shall be made on such an invoice before expiration of that period. If a timely objection is made, the disputed portion shall not be paid unless and until the objection is resolved by agreement with the DIP Lender or by further order of the Court. Any undisputed portion may be paid after expiration of the fifteen-day period, subject to these Procedures.

iv. Any Ordinary Course Professional who determines that additional services of the same nature as approved hereunder are necessary, their retention pursuant to this Order shall be permitted, provided that fees for such additional services are approved as part of the DIP Budget.

v. All payments to Ordinary Course Professionals shall be subject to and made only to the extent authorized under the DIP Budget approved in this case.

h. In the event that an Ordinary Course Professional seeks more than the agreed upon flat fee or contingency fee or, if hourly, the Monthly Cap, that professional will be required to file a fee application, to be heard on notice, for the full amount of its fees and expenses for any month such Ordinary Course Professional's fees and disbursements exceeded the Monthly Cap in accordance with sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and the *U.S. Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. § 330*, dated May 17, 1996 (28 C.F.R. Part 58, Appendix A), (the "Fee Guidelines"), and all other court orders. Any payment made pursuant to this paragraph shall be subject to the requirements of subparagraph (g), including but not limited to the invoice review and objection procedures set forth therein.

i. The Debtors reserve the right to retain additional Ordinary Course Professionals from time to time during this case, provided that such Ordinary Course Professionals comply with these Procedures. If the Debtors seeks to retain an Ordinary Course Professional not already listed on **Exhibit 1,** , or if any Ordinary Course Professional is inadvertently excluded from such list, the Debtors will file with the Court and serve upon the Reviewing Parties a notice listing those Ordinary Course Professionals to be added to the list of Ordinary Course Professionals (the "Supplemental Notice of Ordinary Course Professionals"), along with the attendant Ordinary Course Professional Declarations and Retention Questionnaires;

and it is further,

ORDERED, that the Ordinary Course Professional Declaration, substantially in the form attached hereto as **Exhibit 2**, and the Retention Questionnaire, substantially in the form attached hereto as **Exhibit 3**, are both approved; and it is further

ORDERED, that the entry of this Order and approval of the Procedures does not affect the Debtors' ability to (i) dispute any invoice submitted by an Ordinary Course Professional or (ii) retain additional Ordinary Course Professionals from time to time as the need arises, and the Debtors reserve all of their rights with respect thereto; and it is further

ORDERED, that any and all payments authorized to be made pursuant to this Order shall be subject to and made only to the extent authorized under the DIP Budget approved in this case; and it is further

ORDERED, that the Debtors are authorized to take all steps necessary or appropriate to carry out this Order; and it is further

ORDERED, that this Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, or enforcement of this Order.

Service List

Patricia B. Fugee, on behalf of The Sisters of St. Francis of Sylvania Ohio., at patricia.fugee@fisherbroyles.com

Robert Lapowsky, on behalf of The Sisters of St. Francis of Sylvania Ohio at robert.lapowsky@stevenslee.com; r.edward.stone.iii@stevenslee.com

Lauren Schoenewald, Esq., on behalf of Office of the U.S. Trustee, at Lauren.schoenewald@usdoj.gov; USTP.Region09@usdoj.gov

Justin W. Ristau, on behalf of, Toledo-Lucas County Port Authority, at jristau@bricker.com; CKalvas@bricker.com

Michael P. Shuster, of Porter Wright Morris & Arthur LLP on behalf of Signature Bank, N.A, at mshuster@porterwright.com

Jared S. Roach of REED SMITH LLP, on behalf of The Bank of New York Mellon Trust Company, N.A., at jroach@reedsmith.com, bankruptcy-2628@ecf.pacerpro.com

Scott A. Ciolek, on behalf of Dynamic Campus Solutions, Inc., at info@counselor.pro, 19977@notices.nextchapterbk.com

Justin Winerman, of Bryan Cave Leighton Paisner LLP, on behalf of Dynamic Campus Solutions, Inc. at justin.winerman@bclplaw.com

Katherine E. Spewak, of Bryan Cave Leighton Paisner LLP, on behalf of Dynamic Campus Solutions, Inc. at katie.spewak@bclplaw.com

John J. Rutter of Roetzel & Andress, LPA, on behalf of The Toledo Hospital dba Flower Hospital, at jrutter@ralaw.com

Hannah Ackley of Padgett Law Group on behalf of NewRez LLC, at Hannah.Ackley@padgettlawgroup.com; BKecf@padgettlawgroup.com

W. Timothy Miller, of Taft Stettinius & Hollister LLP, on behalf of the Charles E. Schell Foundation, at miller@taftlaw.com; CIN_Docket_Assist@taftlaw.com; welcht@taftlaw.com

Steven L. Diller, of Diller & Rice, LLC, on behalf of Ascension Commercial Realty, at Steven@drlawllc.com; kim@drlawllc.com; eric@drlawllc.com

Alexandra Bolder, on behalf of Department of Education, at Alexandra.Bolden@ed.gov

IRS Insolvency, at sbse.cio.bnc.mail@irs.gov

Ohio Attorney General, Bankruptcy Unit, at
OHAGCEBKYEBN@ohioattorneygeneral.gov

Pension Benefit Guaranty Corporation, at bnccnotifications@pbgc.gov

Social Security Administration, Office of the General Counsel, at
ssa.bankruptcy@ssa.gov

Heather Balzano, on behalf of Aetna Life Insurance Company, at BalzanoH@aetna.com

Ask Legal, on behalf of Anthology, at Ask.Legal@ellucian.com

Joe Jacobs, on behalf of AVI Foodsystems Inc, at Jjacobs@AVIFoodsystems.com

Burton Rogers, on behalf of Bon Secours Mercy Health Inc, at Blrogers@mercy.com

Jessica Lewis Jin, on behalf of Charles E. Schell Foundation Grant, at
Jessica.Jin@53.com

Olivia Adamic, on behalf of Christian Brothers Employee Benefit Trust, at
olivia.adamic@cbservices.org

Timothy P Coyle, on behalf of Dept. of Health & Human Services, at tcoyle@hrsa.gov

Mike Tumminello, on behalf of Dynamic Campus Solutions Inc, at
Mike.Tumminello@dynamiccampus.com

Jeremy Marks, on behalf of Federal Work Study, at Jeremy.Marks@education.ohio.gov

Jeremy Marks, on behalf of SEOG (23300-12010), at Jeremy.Marks@education.ohio.gov

Kevin Mullan, on behalf of Kevin P. Mullan Consulting, LLC, at
Kevin@kevinpmullan.com

Clay Nixon, on behalf of Niche.com, Inc., at clay.nixon@niche.com
Brittney Perry, on behalf of Paramount Health Care, at Brittney.Perry@medmutual.com

Charlie Anastasi, on behalf of Rize Education, Inc, at canastasi@rize.education

Nancy Feltz, on behalf of Signature Bank, N.A., at NFeltz@signaturebankna.com

Zachary Phillips, on behalf of The Ohio Department of Higher Edu., at
Zachary.Phillips@utoledo.edu; Mchavanne@highered.ohio.gov

Brittany Hoyer, on behalf of Underground Systems Corp., at Underground1976@aol.com

Nicole Robbins, on behalf of City of Sylvania, at Nrobbins@cityofsylvania.com

Chris Ralston, on behalf of TeqLease, at chris.ralston@firstcitizens.com

Steven Guarino, on behalf of TeqLease, at steven.guarino@firstcitizens.com

Christopher Sonnenburg, on behalf of TeqLease, at christopher.sonnenburg@firstcitizens.com

Terry Goodall, on behalf of Glass Masters 2000 LLC, at GlassMasters2000@gmail.com

Hassan Bataineh, at hassanbatayneh10@gmail.com

Laurie Murdock, on behalf of HD Supply Facilities Maintenance, Ltd., at Laurie.Murdock@HDSupply.com

John Gould, on behalf of Hoffman and Harpst Co Inc, at info@hoffmanandharpst.com

Karen Boecker, on behalf of Roto-Rooter, at service@toledorotorooter.com
Toledo Edison Corporation, at TE_interconnection@firstenergycorp.com

KC Baker, on behalf of, Signature Bank, N.A. at kcbaker914@gmail.com

Hylant Insurance Agency at Legal@Hylant.com

Noah H. Nash, on behalf of, Forvis Mazars LLP, at Noah.Nash@us.forvismazars.com

Notice will be mailed to:

Attorney General of the United States
Main Justice Building
10th & Constitution Avenue, N.W.
Washington, D.C. 20530

Office of the United States Attorney
Suite 308, Four Seagate, Third Floor
Toledo, Ohio 43604

Internal Revenue Service
P.O. Box 7346
Philadelphia, Pennsylvania 19101-7346

U.S. Department of Education
Direct Loan Servicing Center
P.O. Box 5609
Greenville, Texas 75403-5609

Environmental Protection Agency
Region V
77 West Jackson Boulevard
Chicago, Illinois 60604

Defense Finance and Accounting Services - Cleveland
Attention: DFAS-HGA/CL
P.O. Box 998002
Cleveland Ohio 44199-8002

Momentum Telecom
1200 Corporate Drive Ste 300
Birmingham AL 35242

Time Warner/Spectrum
Charter Communications
PO Box 223085
Pittsburgh, PA 15251-2085

Columbia Gas
P O Box 4629
Carol Stream, IL 60197

Buckeye Broadband
P O BOX 10027
Toledo, OH 43699

Republic Services
6749 Dixie Highway
Erie, MI 48133-922323

Verizon Wireless
PO Box 16810
Newark, NJ 07101

Christian Brothers

1205 Windham Parkway
Romeoville, IL 60446

Exhibit 1

List of Ordinary Course Professionals

Ordinary Course Professional	Services Performed by Professional	Address	Pre-Petition Amounts Due	Estimated Monthly Fees
Forvis Mazars LLP	Audit services for the Debtors' Financial Statements, Form 990 Preparation and Title IV Audit	111 E. Wayne Street, Suite 600 Fort Wayne, IN 46802 **P** 260.460.4000 | **F** 260.426.2235	$0.00	See Retention Questionnaire and Engagement Letter

Exhibit 2

Ordinary Course Professional Declaration

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF OHIO
WESTERN DIVISION

IN RE:	)	Case No. 26-31894
LOURDES UNIVERSITY and LOURDES PROPERTIES, LLC,[1] Jointly Administered Debtors-in-Possession	)	CHAPTER 11
	)	Judge Mary Ann Whipple

DECLARATION AND DISCLOSURE STATEMENT OF [REPRESENTATIVE] ON BEHALF OF [COMPANY]

STATE OF _____)
) ss.:
COUNTY OF _____)

_____, declares under penalty of perjury and says:

1. I am a _____ of _____, located at _____ (the "Firm").

2. Lourdes University and Lourdes Properties, LLC, the above-captioned Debtors and Debtors-in-possession (the "Debtors") have requested that the Firm provide _____ services to the Debtors, and the Firm has consented to provide those services (the "Services").

3. The Services include, without limitation, the following:

_____

_____.

4. The Firm may have performed services in the past and may perform services in the future, in matters unrelated to this chapter 11 case, for persons that are parties in interest in the Debtors' chapter 11 case. As part of its customary practice, the Firm is retained in cases, proceedings, and transactions involving many different parties, some of whom may represent or

[1]The Debtors in these chapter 11 cases along with the last four digits of each Debtor's federal tax identification number are: Lourdes University (6547); and Lourdes Properties, LLC (8998). The location of the Debtors' principal place of business is 6832 Convent Blvd., Sylvania, Ohio 43560.

be claimants of the Debtors, or other parties in interest in this chapter 11 case. Except to the extent the Firm provides services to a non-Debtor entity, the Firm does not perform services for any such person in connection with this chapter 11 case. In addition, the Firm does not have any relationship with any such person, such person's attorneys, or such person's accountants that would be adverse to the Debtors or their estates with respect to the matters on which the Firm is to be retained.

5. Except as set forth herein, neither I nor any partner or associate of the Firm, insofar as I have been able to ascertain, holds or represents any interest adverse to the Debtors or their estates with respect to the matters on which the Firm is to be employed.

[INSERT AS NEEDED]

6. Neither I nor any partner or associate of the Firm has agreed to share or will share any portion of the compensation to be received from the Debtors with any person other than partners and associates of the Firm.

7. As of the Petition Date, the Debtors owe the Firm $_____ for prepetition services.

8. The Firm is conducting further inquiries regarding its retention by any creditors of the Debtors, and upon conclusion of that inquiry, or at any time during the period of its employment, if the Firm should discover any facts bearing on the matter described herein, the Firm will supplement the information contained in this Declaration.

9. Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct, and that this Declaration was executed on _____, 2026.

_____
Name:
Title:
Address:

SWORN AND SUBSCRIBED before
me this ___ day of _____, 2026

_____
Notary Public

Exhibit 3

Retention Questionnaire

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF OHIO
WESTERN DIVISION

IN RE:	)	Case No. 26-31894
LOURDES UNIVERSITY and LOURDES PROPERTIES, LLC,[1] Jointly Administered Debtors-in-Possession	)	CHAPTER 11
	)	Judge Mary Ann Whipple

RETENTION QUESTIONNAIRE

To be completed by professionals seeking employment as "Ordinary Course Professionals" of Lourdes University or Lourdes Properties, LLC, Debtors-in-possession in the above-captioned case (the "Debtors").

DO NOT FILE THIS QUESTIONNAIRE WITH THE COURT
RETURN IT FOR FILING BY THE DEBTORS TO:

Cullen and Dykman LLP
333 Earle Ovington Boulevard, 2nd Floor
Uniondale, New York 11553
Attn: Bonnie L. Pollack, Esq.

1. Name and address of firm:

_____

_____

_____

_____

Date of retention: _____

2. Brief Description of the type of services to be provided:

_____

_____

[1]The Debtors in these chapter 11 cases along with the last four digits of each Debtor's federal tax identification number are: Lourdes University (6547); and Lourdes Properties, LLC (8998). The location of the Debtors' principal place of business is 6832 Convent Blvd., Sylvania, Ohio 43560.

_____

_____

_____

3. Arrangements for compensation (hourly, contingent, etc.):

_____

Average hourly rates (if applicable): _____

Estimated average monthly compensation based on prepetition retention (if firm was employed prepetition): _____

4. Prepetition claims against the Debtors held by the firm:

Amount of claim: $_____

Date claim arose: _____

Nature of Claim: _____

5. Prepetition claims against the Debtors held individually by any member, associate, or professional employee of the firm:

Name: _____

Amount of claim: $_____

Date claim arose: _____

Nature of claim: _____

6. Disclose the nature of or provide a brief description of any interest adverse to the Debtors or to its estate for the matters on which the firm is to be employed:

_____

_____

_____

7. Disclose whether the firm provides services to any non-Debtors affiliate, the name of the entity that retained the firm, the entity the firm receives compensation from, and the nature of the services provided:

_____

_____

_____

_____

8. Name of the individual completing this form:

_____

Dated: _____, 2026

EXHIBIT B

Engagement Letter, Declaration and Questionnaire of Forvis Mazars LLP

Docusign Envelope ID: 893144C6-E746-8FF2-80B4-C68407155350

Forvis Mazars, LLP
111 E. Wayne Street, Suite 600
Fort Wayne, IN 46802
P 260.460.4000 | **F** 260.426.2235
forvismazars.us

October 22, 2026

Management and Those Charged with Governance
John Hillyer, CRO
Lourdes University of Sylvania, Ohio and Subsidiaries
6832 Convent Boulevard
Sylvania, OH 43560

We appreciate your selection of **Forvis Mazars, LLP** as your service provider and are pleased to confirm the arrangements of our engagement in this contract. Within the requirements of our professional standards and any duties owed to the public, regulatory, or other authorities, our goal is to provide you an **Unmatched Client Experience**.

In addition to the terms set forth in this contract, including the detailed **Scope of Services**, our engagement is governed by the following, incorporated fully by this reference:

- Terms and Conditions Addendum

Summary Scope of Services

As described in the attached **Scope of Services**, our services will include the following:

Lourdes University of Sylvania, Ohio and Subsidiaries

- Audit Services for the year ended June 30, 2026
- Tax Compliance Services as described in the attached Schedule of Tax Deliverables

You agree to assume full responsibility for the substantive outcomes of the contracted services and for any other services we may provide, including any findings that may result.

You also acknowledge these services are adequate for your purposes, and you will establish and monitor the performance of these services to ensure they meet management's objectives. All decisions involving management responsibilities related to these services will be made by you, and you accept full responsibility for such decisions.

We understand you have designated a management-level individual(s) to be responsible and accountable for overseeing the performance of nonattest services, and you have determined this individual is qualified to conduct such oversight.

Engagement Fees

Our fees will be based on time, skill, and resources, including our proprietary information required to complete the services. The fee for our services will be $68,000 for the audit and $8,000 for the tax returns.

These fees are inclusive of travel costs and fees for services from other professionals, if any, as well as administrative fees to cover certain technology and administrative costs associated with our services.

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Our pricing for this engagement and our fee structure are based upon the expectation that our invoices will be paid promptly. Payment of our invoices is due upon receipt. We will issue progress billings during the course of our engagement.

November 15, 2026	$	17,000
December 15, 2026		17,000
January 15, 2027		17,000
February 15, 2027		17,000
March 15, 2027		8,000

Our timely completion of services and the fees thereon depends on the assistance you provide us in accumulating information and responding to our inquiries. Inaccuracies or delays in providing this information or the responses may result in additional billings, untimely filings, or inability to meet other deadlines.

Contract Agreement

Please sign and return this contract to indicate your acknowledgment of, and agreement with, the arrangements for our services including our respective responsibilities.

Forvis Mazars, LLP

Forvis Mazars, LLP

Acknowledged and agreed to as it relates to the entire contract, including the **Scope of Services** and **Terms and Conditions Addendum**, on behalf of Lourdes University.

BY: DocuSigned by: John Hillyer 80BF3E3BFADA420... Chief Restructuring Officer

Name and title - Member of Management

DATE: 11/5/2026

Docusign Envelope ID: 893144C6-E746-8FF2-80B4-C68407155350

Scope of Services – Audit Services

We will audit the following consolidated financial statements and related disclosures (the financial statements) for the following entity:

Lourdes University of Sylvania, Ohio and Subsidiaries as of and for the year ended June 30, 2026

- Statement of financial position and related statements of activities, functional expenses, and cash flows

The audit has the following broad objectives:

- Obtaining reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- Expressing an opinion on the financial statements
- Issuing a report on your internal control over financial reporting and compliance and other matters based on the audit of your financial statements in accordance with Government Auditing Standards
- Expressing an opinion on your compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect to each of your major federal award programs in accordance with the audit requirements of Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*
- Issuing a report on your internal control over compliance in accordance with the Uniform Guidance
- Issuing a report on your schedule of expenditures of federal awards

The inclusion of subsidiaries in the audit will be for the purpose of expressing an opinion on the financial statements and will not necessarily be sufficient in scope to enable the expression of an opinion on their separate financial statements unless specifically engaged to do so.

We will also express an opinion on whether financial responsibility supplemental schedule required by the U.S. Department of Education and the schedule of expenditures of federal awards as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ("supplementary information") is fairly stated, in all material respects, in relation to the financial statements as a whole.

We will also provide you with the following nonattest services:

- Completing the auditee portion of the Form SF-SAC (Data Collection Form) through the Federal Audit Clearinghouse. We will not make the submission on your behalf. You will review a draft(s) of the submission prior to transmission and agree that you are solely responsible for approving the final draft for transmission as well as for the auditee submission and certification
- Preparing a draft of the financial statements and related notes
- Preparing a draft of supplementary information, including the schedule of expenditures of federal awards and the financial responsibility supplemental schedule required by the U.S. Department of Education

You agree to assume all management responsibilities and to oversee the nonattest services we will provide by designating an individual possessing suitable skill, knowledge and/or experience. You acknowledge that nonattest services are not covered under *Government Auditing Standards*. You are responsible for:

- Making all management decisions and performing all management functions
- Evaluating the adequacy and results of the services performed
- Accepting responsibility for the results of such services
- Designing, implementing, and maintaining internal controls, including monitoring ongoing activities

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Jackson R. Magdy, Director, is responsible for supervising the engagement and authorizing the signing of the report or reports.

We will issue a written report upon completion of our audit, addressed to the following parties:

Entity Name	Party Name
Lourdes University of Sylvania, Ohio and Subsidiaries	Board of Trustees

You are responsible to distribute our reports to other officials who have legal oversight authority or those responsible for acting on audit findings and recommendations, and to others authorized to receive such reports.

The following apply for the audit services described above:

Our Responsibilities

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and the Uniform Guidance. Those standards require that we plan and perform:

- The audit of the financial statements to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether caused by fraud or error
- The audit of compliance to obtain reasonable rather than absolute assurance about whether the entity(ies) complied with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each major federal award program

We will exercise professional judgment and maintain professional skepticism throughout the audit.

We will identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

We will obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We will also conclude, based on audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity’s ability to continue as a going concern for a reasonable period of time.

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We will identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the entity's compliance with compliance requirements subject to audit and performing such other procedures as the auditor considers necessary in the circumstances.

We will obtain an understanding of the entity's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance, regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that the auditor identified during the audit.

Limitations & Fraud

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit that is planned and conducted in accordance with GAAS will always detect a material misstatement when it exists or material noncompliance with federal award programs when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Noncompliance with compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the entity's compliance with the requirements of the federal programs as a whole.

Our understanding of internal control is not for the purpose of expressing an opinion on the effectiveness of your internal control. However, we will communicate to you in writing any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we identify during the audit.

We are available to perform additional procedures with regard to fraud detection and prevention at your request, subject to completion of our normal engagement acceptance procedures. The actual terms and fees of such an engagement would be documented in a separate contract to be signed by you and Forvis Mazars.

Opinion

Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add an emphasis-of-matter paragraph or other-matter paragraph(s) to our auditor’s report, or if necessary, decline to express an opinion or withdraw from the engagement.

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If we discover conditions that may prohibit us from issuing a standard report, we will notify you. In such circumstances, further arrangements may be necessary to continue our engagement.

Your Responsibilities

Management and, if applicable, those charged with governance acknowledge and understand their responsibility for the accuracy and completeness of all information provided and for the following:

- **Audit Support** – to provide us with:
  - Unrestricted access to persons within the entity or within components of the entity (including management, those charged with governance and component auditors) from whom we determine it necessary to obtain audit evidence
  - Information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including access to information relevant to disclosures
  - Information about events occurring or facts discovered subsequent to the date of the financial statements, of which management may become aware, that may affect the financial statements
  - Information about any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on the financials
  - Identification and provision of report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented
  - Additional information that we may request for the purpose of the audit

- **Internal Control and Compliance** – for the:
  - Design, implementation, and maintenance of internal control relevant to compliance with laws and regulations and the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error
  - Alignment of internal control to ensure that appropriate goals and objectives are met; that management and financial information is reliable and properly reported; and that compliance with and identification of the laws, regulations, contracts, grants, or agreements (including any federal award programs) applicable to the entity's activities is achieved
  - Remedy, through timely and appropriate steps, of fraud and noncompliance with provisions of laws, regulations, contracts or other agreements reported by the auditor
  - Establishment and maintenance of processes to track the status and address findings and recommendations of auditors

- **Accounting and Reporting** – for the:
  - Maintenance of adequate records, selection and application of accounting principles, and the safeguard of assets
  - Adjustment of the financial statements to correct material misstatements and confirmation to us in the representation letter that the effects of any uncorrected misstatements aggregated by us are immaterial, both individually and in the aggregate, to the financial statements taken as a whole

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- Preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America (or other basis if indicated in the contract)
- Inclusion of the auditors' report in any document containing financial statements that indicates that such financial statements have been audited by us
- Distribution of audit reports to any necessary parties

The results of our tests of compliance and internal control over financial reporting performed in connection with our audit of the financial statements may not fully meet the reasonable needs of report users. Management is responsible for obtaining audits, examinations, agreed-upon procedures, or other engagements that satisfy relevant legal, regulatory, or contractual requirements or fully meet other reasonable user needs.

Supplementary Information

With regard to any supplementary information that we are engaged to report on:

- Management is responsible for its preparation in accordance with applicable criteria
- Management will provide certain written representations regarding the supplementary information at the conclusion of our engagement
- Management will include our report on this supplementary information in any document that contains this supplementary information and indicates we have reported on the supplementary information
- Management will make the supplementary information readily available to intended users if it is not presented with the audited financial statements

Such information is:

- Presented for the purpose of additional analysis of the financial statements
- Not a required part of the financial statements
- The responsibility of management
- Subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS

Written Confirmations Required

As part of our audit process, we will request from management, and if applicable, those charged with governance written confirmation acknowledging certain responsibilities outlined in this contract and confirming:

- The availability of this information
- Certain representations made during the audit for all periods presented
- The effects of any uncorrected misstatements, if any, resulting from errors or fraud aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole

Peer Review Report

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract, upon request. If you would like a copy, please request from your engagement executive.

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Preserving Future Independence

Our performance of certain nonattest services may not be permitted under the SEC and PCAOB independence rules, to which we are not currently subject. Accordingly, if we perform services that are not permitted under those rules, you would not be permitted to use our reports in a registration statement or other document requiring compliance with those rules.

You agree to inform us promptly if you are considering any future public offering of securities, use of our reports to comply with the Investment Advisers Act custody rule, or other action that would necessitate our future compliance with the independence rules of the SEC and PCAOB.

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Scope of Services – Tax Services

We will prepare the returns and reports listed in the attached Schedule of Tax Deliverables. If there are other tax returns you expect us to prepare, please inform us as soon as possible.

The contract signer represent(s) they are the individual(s) responsible for the tax matters of all entities listed in the Schedule of Tax Deliverables and have the authority to enter into this agreement on behalf of each of these entities.

Complexities and uncertainties related to various provisions of new laws, the continued issuance of guidance by governmental authorities, and ongoing revisions to reporting requirements by the IRS may affect our services. Our fees do not consider additional efforts driven by these developments, and fees will be billed based upon the time, skills, and resources required.

The original due dates of the returns to be prepared are listed in the Schedule of Tax Deliverables. In order to ensure there is adequate time for us to complete your returns by the due date, the information needed to complete the returns must be received no later than three weeks before the federal return due date or, if applicable, the information receipt date(s) specified on the Schedule of Tax Deliverables.

If you would like for us to apply for extensions of time to file tax returns on your behalf, you must notify us of this request at least one week prior to the original tax return due date.

In the case of extended returns, the information needed to complete your tax returns must be received no later than six weeks before the extended due date.

You authorize that any and all information furnished to us for or in connection with the preparation of tax returns under this contract may, for a period of up to three years from the date of this contract, be disclosed to Mazars Auditores S de RL DE CV; Mazars Advisory LLP; Sutherland Global Services, Inc.; SurePrep, LLC; The Outsourced Accountant, Inc. (TOA Global); and/or Thomson Reuters Corporation collectively located outside the United States, engaged directly or indirectly in providing tax planning or preparation of tax returns. Disclosures under this paragraph may consist of all information contained in tax returns. If you wish to request a limited disclosure of tax return information, you must inform us. You acknowledge that your tax return information may be disclosed to our affiliates, related entities, or subcontractors located outside the United States.

Tax returns will be prepared from information you furnish to us. We will not audit, or otherwise verify, any information you provide, although we may ask you to clarify or provide additional information where warranted by the rules and standards applicable to us as tax preparers.

We are not responsible for detecting defalcation, irregularities, fraud, or errors perpetrated or caused by others, should any exist. Nor are we responsible for any internal control deficiencies or supervision of your employees, if applicable.

Unless we are specifically advised otherwise by you, we will rely upon information reflected in tax returns which were not prepared by us and on any other information provided by another tax return preparer as being accurate. You agree we are not responsible for the completeness and accuracy of such information or the results of any reliance thereon.

The following apply for the tax services described above:

Filing Requirements

You may be required to file returns in additional jurisdictions, and you are ultimately responsible for meeting your filing requirements. We are not responsible for any returns other than those listed in the contract. However, we are available for consultation regarding your filing responsibilities.

This engagement does not include any tax services not specifically listed in the contract. However, upon your request, we would be pleased to research and/or consult with you regarding other tax matters, such as proposed or

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completed transactions or projections. A separate contract or addendum may be required for significant or nonroutine tax consulting projects. We will render additional invoices for such services based upon the time, skill and resources, including use of our proprietary information required to complete the services.

FinCEN Form 114

Generally, all U.S. persons are required to file FinCEN Form 114, Report of *Foreign Bank and Financial Accounts* (FBAR), annually if they have a financial interest in or signature authority over financial accounts, including bank, securities, or other types of financial accounts, in a foreign country and the aggregate value of these financial accounts exceeded $10,000 at any time during the calendar year. Failure to file an FBAR when required may potentially result in civil penalties, criminal penalties, or both.

Unless our contract indicates otherwise, we have not been engaged to prepare your FBAR. However, we are available to assist you in meeting this filing obligation at your request. If you wish to engage us to assist with your FBAR filing, additional fees at our standard billing rates will apply. It is your responsibility to inform us of all financial interests in or signature authority over foreign financial accounts.

Corporate Transparency Act

Assisting you with your compliance with the C*orporate Transparency Act* (CTA), including beneficial ownership information (BOI) reporting, is not within the scope of this engagement. You have sole responsibility for your compliance with the CTA, including its BOI reporting requirements and the collection of relevant ownership information. We shall have no liability resulting from your failure to comply with CTA. We shall have no liability resulting from your failure to comply with CTA. Information regarding the BOI reporting requirements can be found at https://www.fincen.gov/boi. Consider consulting with legal counsel if you have questions regarding the applicability of the CTA's reporting requirements and issues surrounding the collection of relevant ownership information.

Your Responsibilities

Management has the final responsibility for the returns and representations therein and, therefore, should review them carefully before signing. Management is also responsible for timely filing of returns and timely payment of any amounts due.

You acknowledge that we are prohibited from transmitting any electronic tax return until we have received the appropriate Form 8879 IRS e-file Signature Authorization and any similar state and local equivalent authorization from you.

If an extension of time is required, any tax that may be due with your returns must be paid with that extension. Any amounts not paid by the filing deadline are subject to interest and late payment penalties."

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, canceled checks, and other data that form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of your returns to a taxing authority.

As a not-for profit entity, you are also responsible for:

- Maintaining required transfer pricing information. Your transactions with related parties are subject to the transfer pricing rules of IRC §482, Allocation of Income and Deductions Among Taxpayers, which require that such transactions are conducted in an arm’s-length manner

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- Determining the appropriate salary or wage to pay employees and the appropriate classification of individuals as either employees or independent contractors

Taxing Authorities

Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we will be available upon request to assist you and will render additional invoices for the time and expenses incurred.

Tax Positions & Transactions

We will be available during the course of the engagement to answer your questions, provide relevant tax information, and render advice relating to your tax positions. Our advice is based upon tax reference materials, facts, assumptions, and representations that are subject to change. We will not update our advice or deliverables after the conclusion of the engagement for subsequently enacted legislative or administrative changes or future judicial interpretations.

We will use our judgment to resolve questions in your favor where a tax law is unclear, provided there is sufficient support for doing so. If there are conflicting interpretations of the law, we will explain the possible positions that may be taken on your return and will follow the position you request. You are responsible for making all decisions regarding tax positions on your returns. Notwithstanding anything to the contrary, we will not be required to take any position which might subject us to a tax return preparer penalty; we will advise you of the same, and we reserve the right to withdraw from this engagement if you wish to continue to take such tax position. In the event of our withdrawal, you shall continue to be responsible and obligated to pay our fees through the date of withdrawal.

If you wish to take a tax position based upon the advice of another tax advisor, you agree upon our request to obtain a written statement from the advisor confirming that the position should meet the “reasonable basis,” “substantial authority,” or “more likely than not” standard, as applicable.

We offer additional services such as R&D credit, transfer pricing, and other studies to assist you with evaluating and documenting specific return positions. Unless otherwise stipulated in this contract, such services are not part of this engagement but may be incorporated upon your written request and our written consent to do so.

Penalties

The law provides for a penalty as high as $200,000 per transaction for failure to adequately disclose certain transactions the U.S. Department of Treasury designates as “reportable transactions.” Information on reportable transactions, including links to the specific transactions identified, may be found on the IRS website ("https://www.irs.gov/businesses/corporations/abusive-tax-shelters-and transactions"), or you may request a paper version from us. Unless notified in writing, we will prepare your return with the assumption you have not engaged in any reportable transaction.

The law provides other penalties that may be imposed when taxpayers understate their tax liability or fail to timely file or pay.

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Schedule of Tax Deliverables

Entity Legal Name	Jurisdiction	Form	Period	Original Return Due Date	Agreed Information Submission Date
Lourdes University	Federal	990	2026	11/15/2026	TBD
Lourdes University	Federal	990-T	2026	11/15/2026	TBD

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Forvis Mazars, LLP Standard Terms & Conditions Addendum

GENERAL

1. **Overview**. This addendum describes **Forvis Mazars, LLP's** standard terms and conditions ("Terms and Conditions") applicable to Our provision of services to the Client ("You"). The Terms and Conditions are a part of the contract between You and Forvis Mazars, LLP. For the purposes of the Terms and Conditions, any reference to "Firm," "We," "Us," or "Our" is a reference to Forvis Mazars, LLP ("Forvis Mazars"), and any reference to "You" or "Your" is a reference to the party or parties that have engaged Us to provide services and the party or parties ultimately responsible for payment of Our fees and costs.

BILLING, PAYMENT, & TERMINATION

2. **Billing and Payment Terms**. We will bill You for Our professional fees and costs as outlined in Our contract. Unless otherwise provided in Our contract, payment is due upon receipt of Our billing statement. Interest will be charged on any unpaid balance after 30 days at the rate of 10 percent per annum, or as allowed by law at the earliest date thereafter, and highest applicable rate if less than 10 percent. All fees, charges and other amounts payable to Forvis Mazars hereunder do not include any sales, use, excise, value added or other applicable taxes, tariffs or duties, payment of which shall be Your sole responsibility, and do not include any applicable taxes based on Forvis Mazars' net income or taxes arising from the employment or independent contractor relationship between Forvis Mazars and Forvis Mazars' personnel.

   We reserve the right to suspend or terminate Our work for this engagement or any other engagement for nonpayment of fees. If Our work is suspended or terminated, You agree that We will not be responsible for Your failure to meet governmental and other deadlines, for any penalties or interest that may be assessed against You resulting from Your failure to meet such deadlines, and for any other damages (including but not limited to consequential, indirect, lost profits, or punitive damages) incurred as a result of the suspension or termination of Our services.

   Our fees may increase if Our duties or responsibilities are increased by rulemaking of any regulatory body or any additional new accounting or auditing standards. Our engagement fees do not include any time for post-engagement consultation with Your personnel or third parties, consent letters and related procedures for the use of Our reports in offering documents, inquiries from regulators, or testimony or deposition regarding any subpoena. Charges for such services will be billed separately.

3. **Billing Records**. If these services are determined to be within the scope and authority of Section 1861(v)(1)(I) of the Social Security Act, We agree to make available to the Secretary of Health and Human Services, or to the U.S. Comptroller General, or any of their duly authorized representatives, such of Our books, documents, and records that are necessary to certify the nature and extent of Our services, until the expiration of four (4) years after the furnishing of these services. This contract allows access to contracts of a similar nature between subcontractors and related organizations of the subcontractor, and to their books, documents, and records.

4. **Termination**. Either party may terminate these services in good faith at any time for any reason, including Your failure to comply with the terms of Our contract or as We determine professional standards require. Both parties must agree, in writing, to any future modifications or extensions. If services are terminated, You agree to pay Forvis Mazars for time expended to date. In addition, You will be billed costs and fees for services from other professionals, if any, as well as an administrative fee of five (5) percent to cover certain technology and administrative costs associated with our services. Unless terminated sooner in accordance with its terms, this engagement shall terminate upon the completion of Forvis Mazars' services hereunder.

DISPUTES & DISCLAIMERS

5. **Mediation**. Any dispute arising out of or related to this engagement will, prior to resorting to litigation, be submitted for nonbinding mediation upon written request by either party. Both parties agree to try in good faith to settle the dispute in mediation. The mediator will be selected by agreement of the parties. The mediation proceeding shall be confidential. Each party will bear its own costs in the mediation, but the fees and expenses of the mediator will be shared equally.

6. **Indemnification**. Unless disallowed by law or applicable professional standards, You agree to hold Forvis Mazars harmless from any and all claims which arise from knowing misrepresentations to Forvis Mazars, or the intentional withholding or concealment of information from Forvis Mazars by Your management or any partner, principal, shareholder, officer, director, member, employee, agent, or assign of Yours. You also agree to indemnify Forvis Mazars for any claims made against Forvis Mazars by third parties, which arise from any wrongful actions of Your management or any partner, principal, shareholder, officer, director, member, employee, agent, or assign of Yours. The provisions of this paragraph shall apply regardless of the nature of the claim.

7. **Statute of Limitations**. You agree that any claim or legal action arising out of or related to this contract and the services provided hereunder shall be commenced no more than one (1) year from the date of delivery of the work product to You or the termination of the services described herein (whichever is earlier), regardless of any statute of limitations prescribing a longer period of time for commencing such a claim under law. This time limitation shall apply regardless of whether Forvis Mazars performs other or subsequent services for You. A claim is understood to be a demand for money or services, demand for mediation, or the service of suit based on a breach of this contract or the acts or omissions of Forvis Mazars in performing the services provided herein. This provision shall not apply if enforcement is disallowed by applicable law or professional standards.

8. **Limitation of Liability**. You agree that Forvis Mazars' liability, if any, arising out of or related to this contract and the services provided hereunder, shall be limited to the amount of the fees paid by You for services rendered under this contract. This limitation shall not apply to the extent it is finally, judicially determined that the liability resulted from the intentional or willful misconduct of Forvis Mazars or if enforcement of this

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provision is disallowed by applicable law or professional standards.

9. **Waiver of Certain Damages**. In no event shall Forvis Mazars be liable to You or a third party for any indirect, special, consequential, punitive, or exemplary damages, including but not limited to lost profits, loss of revenue, interruption, loss of use, damage to goodwill or reputation, regardless of whether You were advised of the possibility of such damages, regardless of whether such damages were reasonably foreseeable, and regardless of whether such damages arise under a theory of contract, tort, strict liability, or otherwise.

10. **Choice of Law.** You acknowledge and agree that any dispute arising out of or related to this contract shall be governed by the laws of the State of Texas, without regard to its conflict-of-laws principles.

11. **WAIVER OF JURY TRIAL**. **THE PARTIES HEREBY AGREE NOT TO ELECT A TRIAL BY JURY OF ANY ISSUE FRIABLE OF RIGHT BY JURY, AND WAIVE ANY RIGHT TO TRIAL BY JURY FULLY TO THE EXTENT THAT ANY SUCH RIGHT SHALL NOW OR HEREAFTER EXIST WITH REGARD TO THIS AGREEMENT, OR ANY CLAIM, COUNTERCLAIM OR OTHER ACTION ARISING IN CONNECTION THEREWITH. THIS WAIVER OF RIGHT TO TRIAL BY JURY IS GIVEN KNOWINGLY AND VOLUNTARILY BY THE PARTIES, AND IS INTENDED TO ENCOMPASS INDIVIDUALLY EACH INSTANCE AND EACH ISSUE AS TO WHICH THE RIGHT TO A TRIAL BY JURY WOULD OTHERWISE ACCRUE.**

12. **Severability**. In the event that any term or provision of this agreement shall be held to be invalid, void or unenforceable, then the remainder of this agreement shall not be affected, and each such term and provision of this agreement shall be valid and enforceable to the fullest extent permitted by law.

13. **Assignment**. You acknowledge and agree that the terms and conditions of this contract shall be binding upon and inure to the parties' successors and assigns, subject to applicable laws and regulations.

14. **Disclaimer of Legal or Investment Advice**. Our services do not constitute legal or investment advice. You should seek the advice of legal counsel in such matters. Regulatory authorities may interpret circumstances differently than We do. In addition, the applicable laws, regulations, and regulators' enforcement activities may change over time.

RECORDS, WORKPAPERS, DELIVERABLES, & PROPRIETARY INFORMATION

15. **Maintenance of Records**. You agree to assume full responsibility for maintaining Your original data and records and that Forvis Mazars has no responsibility to maintain this information. You agree You will not rely on Forvis Mazars to provide hosting, electronic security, or backup services, *e.g.*, business continuity or disaster recovery services, to You unless separately engaged to do so. You understand that Your access to data, records, and information from Forvis Mazars' servers, *i.e.*, Forvis Mazars portals used to exchange information, can be terminated at any time and You will not rely on using this to host Your data and records.

16. **Forvis Mazars Workpapers**. Our workpapers and documentation retained in any form of media for this engagement are the property of Forvis Mazars. We can be compelled to provide information under legal process. In addition, We may be requested by regulatory or enforcement bodies (including any State Board) to make certain workpapers available to them pursuant to authority granted by law or regulation. Unless We are prohibited from doing so by law or regulation, Forvis Mazars will inform You of any such legal process or request. You agree We have no legal responsibility to You in the event We determine We are obligated to provide such documents or information.

17. **Subpoenas or Other Legal Process.** In the event Forvis Mazars is required to respond to any such subpoena, court order or any government regulatory inquiry or other legal process relating to You or Your management for the production of documents and/or testimony relative to information We obtained or prepared incident to this or any other engagement in a matter in which Forvis Mazars is not a party, You shall compensate Forvis Mazars for all time We expend in connection with such response at normal and customary hourly rates, and to reimburse Us for all out of pocket expenses incurred in regard to such response.

18. **Use of Deliverables and Drafts**. You agree You will not modify any deliverables or drafts prepared by Us for internal use or for distribution to third parties. You also understand that We may on occasion send You documents marked as draft and understand that those are for Your review purpose only, should not be distributed in any way, and should be destroyed as soon as possible.

    Our report on any financial statements must be associated only with the financial statements that were the subject of Our engagement. You may make copies of Our report, but only if the entire financial statements (exactly as attached to Our report, including related footnotes) and any supplementary information, as appropriate, are reproduced and distributed with Our report. You agree not to reproduce or associate Our report with any other financial statements, or portions thereof, that are not the subject of Our engagement.

19. **Proprietary Information**. You acknowledge that proprietary information, documents, materials, management techniques, and other intellectual property are a material source of the services We perform and were developed prior to Our association with You. Any new forms, software, documents, or intellectual property We develop during this engagement for Your use shall belong to Us, and You shall have the limited right to use them solely within Your business. All reports, templates, manuals, forms, checklists, questionnaires, letters, agreements, and other documents which We make available to You are confidential and proprietary to Us. Neither You, nor any of Your agents, will copy, electronically store, reproduce, or make any such documents available to anyone other than Your personnel. This provision will apply to all materials whether in digital, "hard copy" format, or other medium.

REGULATORY

20. **U.S. Securities and Exchange Commission ("SEC") and other Regulatory Bodies**. Where We are providing services either for (a) an entity that is registered with the SEC, (b) an affiliate of such registrant, or (c) an entity or affiliate that is subject to rules, regulations, or standards beyond those of the American Institute of Certified Public Accountants ("AICPA"), any term of this contract that would be prohibited by or impair Our independence under applicable law or regulation shall not

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apply to the extent necessary only to avoid such prohibition or impairment.

21. **Offering Document**. You may wish to include Our report(s) on financial statements in an exempt offering document. You agree that any report, including any auditor's report, or reference to Our firm, will not be included in any such offering document without notifying Us. Any agreement to perform work in connection with an exempt offering document, including providing agreement for the use of the auditor's report in the exempt offering document, will be a separate engagement.

    Any exempt offering document issued by You with which We are not involved will clearly indicate that We are not involved by including a disclosure such as, "Forvis Mazars, LLP, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. Forvis Mazars, LLP also has not performed any procedures relating to this offering document."

22. **Forvis Mazars Not a Municipal Advisor**. Forvis Mazars is not acting as Your municipal advisor under Section 15B of the *Securities Exchange Act of 1934*, as amended. As such, Forvis Mazars is not recommending any action to You and does not owe You a fiduciary duty with respect to any information or communications regarding municipal financial products or the issuance of municipal securities. You should discuss such matters with internal or external advisors and experts You deem appropriate before acting on any such information or material provided by Forvis Mazars.

23. **Forvis Mazars NOT A Fiduciary.** In providing Our attest services, We are required by law and our professional standards to maintain our independence from You. We take this mandate very seriously and thus guard against impermissible relationships which may impair the very independence which You and the users of our report require. As such, You should not place upon us special confidence that in the performance of Our attest services We will act solely in Your interest. Therefore, You acknowledge and agree we are not in a fiduciary relationship with You and We have no fiduciary responsibilities to You in the performance of Our services described herein.

TECHNOLOGY

24. **Electronic Sites**. You agree to notify Us if You desire to place Our report(s), including any reports on Your financial statements, along with other information, such as a report by management or those charged with governance on operations, financial summaries or highlights, financial ratios, etc., on an electronic site. You recognize that We have no responsibility to review information contained in electronic sites.

25. **Electronic Signatures and Counterparts**. This contract and other documents to be delivered pursuant to this contract may be executed in one or more counterparts, each of which will be deemed to be an original copy and all of which, when taken together, will be deemed to constitute one and the same agreement or document, and will be effective when counterparts have been signed by each of the parties and delivered to the other parties. Each party agrees that the electronic signatures, whether digital or encrypted, of the parties included in this contract are intended to authenticate this writing and to have the same force and effect as manual signatures. Delivery of a copy of this contract or any other document contemplated hereby, bearing an original manual or electronic signature by facsimile transmission (including a facsimile delivered via the internet), by electronic mail in "portable document format" (".pdf") or similar format intended to preserve the original graphic and pictorial appearance of a document, or through the use of electronic signature software, will have the same effect as physical delivery of the paper document bearing an original signature.

26. **Electronic Data Communication and Storage.** In the interest of facilitating Our services to You, We may send data over the internet, temporarily store electronic data via computer software applications hosted remotely on the internet, or utilize cloud-based storage. Your confidential electronic data may be transmitted or stored using these methods. In using these data communication and storage methods, We employ measures designed to maintain data security. We use reasonable efforts to keep such communications and electronic data secure in accordance with Our obligations under applicable laws, regulations, and professional standards.

    You recognize and accept that We have no control over the unauthorized interception or breach of any communications or electronic data once it has been transmitted or if it has been subject to unauthorized access while stored, notwithstanding all reasonable security measures employed by Us. You consent to Our use of these electronic devices and applications during this engagement.

OTHER MATTERS

27. **Cooperation.** You agree to cooperate with Forvis Mazars in the performance of Forvis Mazars' services to the You, including the provision to Forvis Mazars of reasonable facilities and timely access to Yours data, information and personnel. You shall be responsible for the performance of Your employees and agents.

28. **Third-Party Service Providers**. Forvis Mazars may from time to time utilize third-party service providers, including but not limited to domestic software processors or legal counsel, or disclose confidential information about You to third-party service providers in serving Your account. Forvis Mazars maintains, however, internal policies, procedures, and safeguards to protect the confidentiality and security of Your information. In addition, Forvis Mazars will secure confidentiality agreements with all service providers to maintain the confidentiality of Your information. If We are unable to secure an appropriate confidentiality agreement, You will be asked to consent prior to Forvis Mazars sharing Your confidential information with the third-party service provider.

29. **Independent Contractor.** When providing services to You, We will be functioning as an independent contractor; and in no event will We or any of Our employees be an officer of You, nor will Our relationship be that of joint venturers, partners, employer and employee, principal and agent, or any similar relationship giving rise to a fiduciary duty to You. Decisions regarding management of Your business remain the responsibility of Your personnel at all times. Neither You nor Forvis Mazars shall act or represent itself, directly or by implication, as an agent of the other or in any manner assume or create any obligation on behalf of, or in the name of, the

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other.

30. **Hiring of Forvis Mazars Personnel**. We ask that You respect the employment relationship that Our personnel have with Our firm and to refrain from any employment offers to Forvis Mazars personnel. However, if You find it necessary to make an offer of employment and if it is accepted, during the term of this engagement and for a period of 18 months after Forvis Mazars stops providing services, You agree that We will be paid a one-time employment fee equal to 100 percent of the employee's highest annual salary. This fee will be payable prior to Our personnel commencing employment with You. Provided, however, You shall not be in violation of the nonsolicitation covenant set forth herein with respect to any position You advertise in the form of a general solicitation not delivered to or focused upon any single individual.

31. **Use of Forvis Mazars Name.** Any time You intend to reference Forvis Mazars' firm name in any manner in any published materials, including on an electronic site, You agree to provide Us with draft materials for review and approval before publishing or posting such information.

32. **Network.** Forvis Mazars, LLP is a Delaware limited liability partnership and an independent member of Forvis Mazars Global Ltd., a leading global professional services network. Forvis Mazars Global Ltd. is a United Kingdom company limited by guarantee and does not provide any services to clients .

33. **Entire Agreement.** The contract, including this Terms and Conditions Addendum and any other attachments or addenda, encompasses the entire agreement between You and Forvis Mazars and supersedes all previous understandings and agreements between the parties, whether oral or written. Any modification to the terms of this contract must be made in writing and signed by both You and Forvis Mazars.

34. **Force Majeure**. We shall not be held responsible for any failure to fulfill Our obligations if such failure was caused by circumstances beyond Our control, including, without limitation, fire or other casualty, act of God, act of terrorism, strike or labor dispute, war or other violence, explosion, flood or other natural catastrophe, epidemic or pandemic, or any law, order or requirement of any governmental agency or authority affecting either party, including without limitation orders incident to any such epidemic or pandemic, lockdown orders, stay at home orders and curfews.

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF OHIO
WESTERN DIVISION

IN RE:	)	Case No. 26-31894
LOURDES UNIVERSITY and LOURDES PROPERTIES, LLC,[1] Jointly Administered Debtors-in-Possession	)	CHAPTER 11
	)	Judge Mary Ann Whipple

DECLARATION AND DISCLOSURE STATEMENT OF ADAM SMITH
ON BEHALF OF FORVIS MAZARS, LLP

I, Adam Smith, declares under penalty of perjury and says:

1. I am a Partner at Forvis Mazars, LLP, with an office location at 111 East Wayne Street, Suite 600, Fort Wayne, Indiana 46806 (the "Firm").

2. Lourdes University and Lourdes Properties, LLC, the above-captioned Debtors and Debtors-in-possession (the "Debtors") have requested that the Firm provide audit services to the Debtors, and the Firm has consented to provide those services (the "Services"). References to the "Debtors" in this Declaration do not mean that the Firm has been separately engaged by Lourdes Properties, LLC, except to the extent expressly stated in the applicable engagement letter.

3. The Services are limited to professional services set forth in the applicable written engagement letters between the Firm and the Debtor, including an audit of financial statements and compliance with Uniform Guidance for federal awards.

4. The Firm may have performed services in the past and may perform services in the future, in matters unrelated to this chapter 11 case, for persons that are parties in interest in the Debtors' chapter 11 case. As part of its customary practice, the Firm is retained in cases, proceedings, and transactions involving many different parties, some of whom may represent or be claimants of the Debtors, or other parties in interest in this chapter 11 case. Except to the extent the Firm provides services to a non-Debtor entity, the Firm does not perform services for any such person in connection with this chapter 11 case. In addition, the Firm does not have any relationship with any such person, such person's attorneys, or such person's accountants that

[1]The Debtors in these chapter 11 cases along with the last four digits of each Debtor's federal tax identification number are: Lourdes University (6547); and Lourdes Properties, LLC (8998). The location of the Debtors' principal place of business is 6832 Convent Blvd., Sylvania, Ohio 43560.

would be adverse to the Debtors or their estates with respect to the matters on which the Firm is to be retained.

5. Except as set forth herein, neither I nor any partner or employee of the Firm, insofar as I have been able to ascertain, holds or represents any interest adverse to the Debtors or their estates with respect to the matters on which the Firm is to be employed.

None

6. Neither I nor any partner or associate of the Firm has agreed to share or will share any portion of the compensation to be received from the Debtors with any person other than partners and associates of the Firm.

7. As of the Petition Date, the Debtors do not owe the Firm any sums for prepetition services.

8. The Firm is conducting further inquiries regarding its retention by any creditors of the Debtors, and upon conclusion of that inquiry, or at any time during the period of its employment, if the Firm should discover any facts bearing on the matter described herein, the Firm will supplement the information contained in this Declaration.

9. Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct, and that this Declaration was executed on October 19, 2026.

Name: Adam Smith
Title: Partner
Address: 111 East Wayne Street, Suite 600
Fort Wayne, IN 46802

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF OHIO
WESTERN DIVISION

IN RE:	)	Case No. 26-31894
LOURDES UNIVERSITY and LOURDES PROPERTIES, LLC,[1] Jointly Administered Debtors-in-Possession	)	CHAPTER 11
	)	Judge Mary Ann Whipple

RETENTION QUESTIONNAIRE

To be completed by professionals seeking employment as "Ordinary Course Professionals" of Lourdes University or Lourdes Properties LLP, Debtors-in-possession in the above-captioned case (the "Debtors").

DO NOT FILE THIS QUESTIONNAIRE WITH THE COURT
RETURN IT FOR FILING BY THE DEBTORS TO:

Cullen and Dykman LLP
333 Earle Ovington Boulevard, 2nd Floor
Uniondale, New York 11553
Attn: Bonnie L. Pollack, Esq.

1. Name and address of firm:

   Forvis Mazars, LLP
   910 East St. Louis Street
   Springfield, Missouri 65806

   Date of retention: October 5, 2026

[1]The Debtors in these chapter 11 cases along with the last four digits of each Debtor's federal tax identification number are: Lourdes University (6547); and Lourdes Properties, LLC (8998). The location of the Debtors' principal place of business is 6832 Convent Blvd., Sylvania, Ohio 43560.

2. Brief Description of the type of services to be provided:

(1) A compliance audit, reporting on compliance with Uniform Guidance for federal awards (2) a financial statement audit and (3) preparation of a Form 990.

Arrangements for compensation (hourly, contingent, etc.):

Hourly with an estimate of $76,000 for the services provided ($10,000 for the compliance audit, $58,000 for the financial statement audit, and $8,000 for the Form 990 preparation). Prior to the Petition Date, the Debtors paid Forvis Mazars, LLP an $18,000 retainer, which Forvis Mazars currently holds and will apply against amounts payable for services rendered.

Average hourly rates (if applicable): _____

Estimated average monthly compensation based on prepetition retention (if firm was employed prepetition): November 15, 2026 - $17,000; December 15, 2026 - $17,000; January 15, 2027 - $17,000; February 15, 2027 - $17,000; March 15, 2027 - $8,000

3. Prepetition claims against the Debtors held by the firm:

Amount of claim: N/A

Date claim arose: _____

Nature of Claim: _____

4. Prepetition claims against the Debtors held individually by any member, associate, or professional employee of the firm:

Name: N/A

Amount of claim: $_____

Date claim arose: _____

Nature of claim: _____

5. Disclose the nature of or provide a brief description of any interest adverse to the Debtors or to its estate for the matters on which the firm is to be employed:

None

6. Disclose whether the firm provides services to any non-Debtors affiliate, the name of the entity that retained the firm, the entity the firm receives compensation from, and the nature of the services provided:

Forvis Mazars, LLP also provides services to the Sisters of St. Francis, the sponsoring religious organization of Lourdes University. Such services are unrelated to the services to be provided to the Debtors, and compensation is received from the Sisters of St. Francis for those separate engagements.

7. Name of the individual completing this form:

Adam Smith

Dated: October 29, 2026