

EXHIBIT A

UCC Objections re: Adequacy of Disclosure / Debtor's Responses

UCC Objection	Page(s)	Response
Disclosure Statement should disclose the tort claim estimation motion (" <u>Estimation Motion</u> ") will add duplicative costs, increase administrative expenses and reduce recoveries to unsecured creditors	5	Added disclosure of UCC's contention and Debtor's disagreement therewith. (D.S. § VII.C.3.)
No distributions can be made to Non-Debtor Catholic Entities (" <u>NDCEs</u> ") until Phase II of the PIA Litigation and/or UCC's claim objections are adjudicated	6	Added disclosure of UCC's contention and Debtor's disagreement therewith. (D.S. § VI. n.41.)
Estimation Motion will not be granted because it would impermissibly cap tort claims and deny survivors their constitutional and statutory rights to a jury trial	6	Added disclosure of UCC's contention and Debtor's disagreement therewith. (D.S. § VII.C.3.)
Estimation Motion cannot be granted because any delay associated with liquidating tort claims by jury trials is not "undue"	9	Added disclosure of UCC's contention and Debtor's disagreement therewith. (D.S. § VII.C.3.)
Disclosure Statement does not adequately describe the availability and amount of insurance available to pay tort claims	11	Added Section III.B.4 ("Insurance") to Disclosure Statement.
Disclosure Statement should address the status of disputes with Debtor's insurers and provide a chart showing every year for which there is coverage, identifying both primary and excess carriers	11	Added Section III.B.4 ("Insurance") to Disclosure Statement.
Chart should disclose how the Debtor applies the concept of "occurrence" to its coverage chart	11	No additional disclosure is appropriate, as it would require Debtor to divulge privileged and confidential attorney work product.

UCC Objection	Page(s)	Response
Disclosure Statement should explain the term "Parish-Only" policies	12	Added disclosure to § VII.D.4. of the Disclosure Statement.
Debtor should disclose it is appealing the Phase I PIA ruling and the impact on distributions if Debtor and/or NDCEs prevail on appeal	12	<p>Phase I appeal and risk of substantial diminution in Plan Trust Assets if Disputed Non-Debtor PIA Funds are excluded from the estate are disclosed. (See D.S. § III.F.7.b.(2); § VIII.F. ("Certain Factors to be Considered Regarding the Plan: Appellate Risk"); Exh. C. (Liquidation Analysis) at § D ("The Pooled Investment Account").</p> <p>The distribution analysis in the Disclosure Statement assumes the <i>status quo</i> with respect to the PIA litigation, which is appropriate, given that "all in" and "all out" are not the only two possible outcomes of the Phase I appeal,¹⁴ and exploration in the Disclosure Statement of every possible permutation of litigation outcomes would require multiple distribution analyses due to the number of variables involved. For this reason, Debtor did not provide differential distribution analyses, though it has endeavored to flag issues that would affect the distribution analysis.</p>

¹⁴ The PIA Adversary involves some, but not all, Non-Debtor Pooled Investors. With respect to the defendant entities, the Debtor and the non-debtor defendants have appealed both the Court's initial ruling (determining substantially all of the funds at issue to have been commingled and to be untraceable) and the Court's denial of reconsideration of that ruling (in which defendants had challenged the sufficiency of the evidence of commingling of assets prior to the 5-year period for which the Debtor provided detailed accounting records). The issues on appeal in both instances include the allocation of the burden of proof on various issues, the legal tests applied to determine comminglement and tracing, and the sufficiency of the evidence. If this Court is reversed, the reversal may be total, partial, or coupled with a remand on some or all issues. Whatever the outcome before the Third Circuit, it is not possible to determine the effect of that ruling on the Disputed Non-Debtor PIA Funds of non-defendants to the PIA Adversary.

UCC Objection	Page(s)	Response
Disclosure Statement should state that the Debtor and Official Committee of Lay Employees (“LEC”) intend to obtain orders excluding significant assets from the pool of assets available to pay creditors’ claims	13	UCC’s statement is argumentative and unnecessary. It is also misleading because “exclusion” of assets implies assets were previously “included” in the estate. Property of the estate is determined by § 541, which is self-effectuating, and the fact that there has been and may be additional litigation regarding the status of the Disputed Non-Debtor PIA Funds, the Lay Pension Fund, and any Disputed Restricted PIA Funds as property of the estate, is a central theme of the Plan and is disclosed throughout the Disclosure Statement.
Debtor’s explanation of the estimated distribution to tort claims is inadequate because it is based on distributions in selective bankruptcy cases and there is no analysis the selected cases are similar	13	Added disclosure of UCC’s disagreement with the estimation methodology. (D.S. § III.F.9.) Beyond this, the estimates are principled and the assumptions underlying them are adequately disclosed. They do not purport to be anything other than estimates.
San Diego settlements improperly excluded as an “outlier”	14	Added disclosure of UCC’s disagreement with the estimation methodology. (D.S. § III.F.9.)
Debtor improperly excluded pre-bankruptcy settlements on unproven and questionable theory that the threat of bankruptcy increases settlement value of tort claims	14	Added disclosure of UCC’s disagreement with the estimation methodology. (D.S. § III.F.9.)
Debtor fails to disclose that it is deducting its anticipated litigation expenses from the Personal Injury Tort Claims Payment Account rather than “off the top”	14	Already disclosed at § IV.D. (“Allocation of Costs Between Estate and Survivor-Claimants”).

UCC Objection	Page(s)	Response
<p>Disclosure Statement improperly assumes Penalty Claims will be allowed at zero and are automatically subordinated</p>	<p>14</p>	<p>Addressed in ¶¶ 21-24 of this Response.</p> <p>Clarified disclosures throughout to state that Penalty Claims “are not expected” to receive or retain any property under the Plan due to senior classes being paid less than 100%.</p>
<p>Liquidation Analysis is inadequate because it fails to value potential avoidance actions</p>	<p>15</p>	<p>Liquidation Analysis assumes a \$0 value for potential avoidance actions, and discloses this assumption in Note B. Whether this assumption is viable as a factual matter is a confirmation issue.</p> <p>Added disclosure to Note B of the Liquidation Analysis that the UCC contends the Liquidation Analysis is inadequate because it fails to value potential avoidance actions.</p>
<p>Disclosure Statement fails to identify potential avoidable transfer relating to Allied Irish Bank Claim (transfer of construction and improvements to DOW Schools in 2004, within six-year reach back period under Delaware Law)</p>	<p>15</p>	<p>Transfer has no bearing on the Allied Irish Bank Claim. Transfer was disclosed at § III.D.2.a. of the Disclosure Statement.</p> <p>Added disclosure to § III.D.2. of the Disclosure Statement and Note B of the Liquidation Analysis that the UCC contends the transfer is potentially avoidable.</p>
<p>Liquidation Analysis ignores at least an additional \$2 million in transfers of Debtor funds to NDCEs.</p>	<p>16</p>	<p>Liquidation Analysis assumes a \$0 value for potential avoidance actions, and discloses this assumption. Whether this assumption is viable as a factual matter is a confirmation issue.</p> <p>Added disclosure to Note B of the Liquidation Analysis that the UCC contends there were at least \$2 million of potentially avoidable transfers to NDCEs within the 4 years immediately prepetition.</p>

UCC Objection	Page(s)	Response
<p>Liquidation analysis treats claims differently than in the distribution analysis (not comparing “apples to apples”). Specifically, Liquidation Analysis treats Allied Irish Bank Claim, Lay Pension Claims, Clergy Pension Claims and Gift Annuity Claims as secured by Restricted PIA Funds, however, in the Plan, these funds are placed in the General Claims Payment Account.</p>	<p>16</p>	<p>Committee misreads Plan and Liquidation Analysis.</p> <p>Default treatment of Allied Irish Bank Claim, Clergy Pension Claims, and Gift Annuity Claims under the Plan is they will be satisfied by the Reorganized Debtor using Restricted PIA Funds that re-vest in the Reorganized Debtor on the Effective Date. Neither the Claims nor the Restricted PIA Funds implicate the Plan Trust. Liquidation Analysis treats these Claims as being satisfied (i) to the extent possible, using the applicable Restricted PIA Funds, and (ii) then by a distribution from the chapter 7 estate. This is an “apples to apples” comparison in terms of claim amounts and Restricted Assets available to satisfy them. The only difference is that in a chapter 7 liquidation, the residual portions of these Claims not satisfied with Restricted Assets receive a distribution from the estate (whereas, under the Plan they are satisfied by the Reorganized Debtor).</p> <p>With respect to Lay Pension Claims, both the distribution analysis and Liquidation Analysis assume the <i>status quo</i> with respect to the Lay Pension Fund, i.e., that it is an Unrestricted Asset.</p>
<p>Correcting the Liquidation Analysis to be comparable to the distribution analysis increases the chapter 7 distribution range to 41.2% to 54.7% (before including avoidance actions)</p>	<p>17</p>	<p>Committee misreads Plan and Liquidation Analysis as set forth above. No correction or additional disclosure is necessary.</p>
<p>Disclosure Statement does not disclose why \$4.7 million plus insurance proceeds is reasonable consideration for channeling injunction</p>	<p>18</p>	<p>Reasonableness of consideration is a confirmation issue.</p>

UCC Objection	Page(s)	Response
Disclosure Statement does not disclose the Non-Debtor Catholic Entities' available assets and it does not quantify the tort claims against them.	18	This information will be made available (to the extent not already available) to parties through discovery in the context of Plan confirmation. The UCC has already requested document production on this point. <u>See In re Copy Crafters Quickprint, Inc.</u> , 92 B.R. 973, 979 (Bankr. N.D.N.Y. 1988) (“[I]n ascertaining the adequacy of information in a disclosure statement, the bankruptcy court must consider each creditor’s access to outside sources of information.”). Reasonableness of the consideration underlying the channeling injunction is a confirmation issue.
Disclosure Statement does not disclose Bishop’s control over NDCEs and why he does not use his control to provide additional consideration to the Plan Trust	18	Added disclosure of Committee’s contention that Bishop controls NDCEs. (D.S. §§ III.A.3. & 4.) Per § 1125(a)(1), “adequate information” does not require disclosure concerning “any other possible . . . plan,” such as one where the Bishop uses his alleged control to provide additional consideration to the Plan Trust.
Disclosure Statement does not explain why religious orders are not contributing funds in order to be included in the channeling injunction	18	Per § 1125(a)(1), “adequate information” does not require disclosure concerning “any other possible . . . plan,” such as one where the Religious Orders contribute funds in order to be included in the channeling injunction.

UCC Objection	Page(s)	Response
<p>Debtor should disclose all transfers to NDCEs during six years prior to commencement of the case</p>	<p>19</p>	<p>This information will be made available (to the extent not already available) to parties through discovery concerning the reasonableness of the settlements embodied in the Plan. The UCC has already requested document production on this point. See <u>Copy Crafters</u>, 92 B.R. at 979 (“[I]n ascertaining the adequacy of information in a disclosure statement, the bankruptcy court must consider each creditor’s access to outside sources of information.”).</p> <p>Disclosure of gross transfers without context would be misleading and of limited utility to creditors in the context of solicitation.</p> <p>A transaction-by-transaction disclosure, with context, would be overwhelming and also of limited utility to creditors in the solicitation process.</p> <p>As noted above, Debtor has added disclosure regarding the UCC’s contention that there were potentially avoidable transfers to NDCEs prepetition.</p>
<p>Disclosure Statement fails to disclose that through second settlement, NDCEs are obtaining early payment of the PIA Investment Claim in exchange for no consideration which could result in significant over-distributions without recourse</p>	<p>19</p>	<p>Addressed in ¶¶ 33-37 of this Response.</p> <p>Added disclosure that the UCC contends the settlement provides no consideration to the estate. (D.S. § VI.)</p>
<p>Debtor fails to disclose that if the UCC prevails under either alter ego or substantive consolidation claims after preferred distributions have been made to NDCEs, the estate will not be able to recover any payments made</p>	<p>19-20</p>	<p>Addressed in ¶¶ 33-37 of this Response.</p>

UCC Objection	Page(s)	Response
Disclosure Statement should expressly state that if the Disputed Non-Debtor PIA Funds are determined not to be Assets of the Estate, then the PIA Investment Claims shall be disallowed	20	Already disclosed at § VII.D.2. of the Disclosure Statement
Disclosure Statement fails to adequately describe the treatment of the Allied Irish Bank Claim, in particular why the Capital Campaign Fund has any bearing on the Allied Irish Bank Claim or why the Capital Campaign Fund cannot be contributed to the Plan Trust.	20	Debtor will add additional disclosure regarding the Capital Campaign Fund, including that (i) it consists of donations solicited specifically to fund the building project in connection with which the DEDA Bonds were issued, (ii) the Debtor had historically paid (and intended to continue paying) the debt service on the DEDA Bonds using the investment returns on the Capital Campaign Fund, and (iii) as a result of the repurchase of the DEDA Bonds by the Bond Trustee using the proceeds of the Allied Irish Bank LC, it is now appropriate to use the Capital Campaign Fund to pay the Allied Irish Bank Claim.
Disclosure Statement fails to compare the distribution to creditors if the Allied Irish Bank Claim is paid by the Reorganized Debtor	21	Committee misreads Plan. Default treatment of the Allied Irish Bank Claim under the Plan (upon which the Disclosure Statement's distribution analysis is based) is that it is satisfied with a promissory note from the Reorganized Debtor. (Plan § 4.5.)
Lay Pension Plan Claims are not impaired and should not be entitled to vote	21	Added disclosure that Committee contends the Lay Pension Claims are unimpaired and should not be entitled to vote, and that Debtor and LEC disagree. (D.S. § VII.A. n.12.)

UCC Objection	Page(s)	Response
<p>Disclosure Statement should state in one section that if the LEC commences litigation over whether the Lay Pension Fund is property of the estate, then the Debtor will continue to administer the Lay Pension Fund until a determination whether the fund is Unrestricted; if found to be unrestricted, the Debtor will liquidate the Lay Pension Plan and contribute it to the Plan Trust.</p>	22	<p>Already disclosed in § VII.H.1. and 6. of the Disclosure Statement, two pages apart.</p> <p>Added language in § VII.H.6 of the Disclosure Statement reiterating that Lay Pension Fund will be managed by the Debtor while <i>in custodia legis</i>.</p>
<p>Financial projections do not show whether additional funds are being contributed to the Lay Pension Fund or Lay Pension Trust. If to the Trust, the Disclosure Statement should explain why the funds are being made only to lay employees and not all creditors through the Plan Trust.</p>	22	<p>The Plan does not govern the disposition of assets of the Reorganized Debtor. The Financial Projections are provided solely to demonstrate confirmation of the Plan will not be followed by a further need for financial reorganization of the Reorganized Debtor. Disclosure as to why funds of the Reorganized Debtor are being made only to lay employees and not all creditors would be misleading, as it would suggest that the Reorganized Debtor has obligations to general creditors of the Debtor post-discharge.</p>
<p>The Personal Injury Tort Claims Payment Account is not adequately explained</p>	22-23	<p>Debtor will add disclosure clarifying the flow of funds from general Plan Trust Assets, to the General Claims Payment Account and the Personal Injury Tort Claims Payment Account, to holders of Personal Injury Tort Claims.</p>
<p>Disclosure Statement does not clearly explain that Allowed Personal Injury Tort Claims will receive pro rata distributions from the Personal Injury Tort Payment Account and General Claims Payment Account and allowed unsecured claims will receive pro rata distribution of funds held in General Claims Payment Account</p>	23	<p>Debtor will add disclosure clarifying the flow of funds from general Plan Trust Assets, to the General Claims Payment Account and the Personal Injury Tort Claims Payment Account, to holders of Personal Injury Tort Claims.</p>

UCC Objection	Page(s)	Response
Disclosure Statement does not explain why \$3 million holdback is necessary, reasonable, or cannot be borrowed or donated by a third party	23	<p>Per § 1125(a)(1), “adequate information” does not require disclosure concerning “any other possible . . . plan,” such as one where the \$3 million of Reorganization Assets are borrowed or donated by a third party.</p> <p>Section 1123(a)(5) expressly permits the retention by the Reorganized Debtor of property of the estate, subject to the “best interests of creditors” test of § 1129(a)(7)(A)(ii). Whether the “best interests” test is met is a confirmation issue.</p>
Disclosure Statement must clearly inform creditors they must reject the Plan if they are unwilling to give third party release.	23-24	Will add disclosure in conspicuous location(s) and font (caps, bold, italic and/or underline)
Disclosure Statement and Ballot should clearly state that third party releases are for non-debtor parties	24	Will add disclosure and revise Ballot accordingly.
Miscellaneous Comments	Exh. A	<p>Added disclosure that Court’s approval of Disclosure Statement does not constitute its agreement with the Debtor’s factual or legal assertions in the Disclosure Statement. (D.S. § I.)</p> <p>Will update generally regarding case developments (orders, hearings) since November 1, 2010.</p> <p>Have corrected/will correct typos, conform/clarify terms, etc., where necessary.</p>

EXHIBIT B

LEC Objections re: Adequacy of Disclosure / Debtor's Responses

Lay Employee Committee ("LEC") Objection	Page	Response
Disclosure Statement should provide that the Lay Employee Pension Plan is a "church plan" that is exempt from some, but not all, of the regulations imposed against employers under Employee Retirement Income Security Action (" <u>ERISA</u> ") and the Internal Revenue Code (" <u>IRC</u> ")	5	Added disclosure at § III.B.2.c.
Disclosure Statement should disclose the potential claims that the LEC has asserted against the Debtor	5	Added disclosure of LEC's assertion of breach of fiduciary duty claims at § III.B.4.
Disclosure Statement should provide more information about the Lay Pension Reaffirmation Agreement	5	Addressed in ¶ 47 of this Response.
Convenience Class treatment is arbitrary and potentially violates the priority scheme (reference to other Diocesan bankruptcy cases with much lower convenience class number)	6	This is a confirmation objection, not a disclosure issue.
Disclosure Statement should make it clear that the Plan Trust will have the right to object to any Tort Claim whether Convenience Class treatment is elected or not	6	Convenience Personal Injury Tort Claims will be subject to allowance and disallowance solely in accordance with the Convenience Personal Injury Tort Process. (Plan § 4.3(a).) This is a confirmation objection, not a disclosure issue.
Disclosure Statement should provide the terms of the AIB plan note	7	Addressed in ¶ 47 of this Response.

Lay Employee Committee (“LEC”) Objection	Page	Response
<p>Disclosure Statement should identify all chapter 5 avoidance actions that the Debtor may hold against any other person or entity over the last six (6) years and the Debtor’s analysis whether such transfers may be avoided</p>	<p>7-8</p>	<p>Liquidation Analysis assumes a \$0 value for potential avoidance actions, and discloses this assumption in Note B.</p> <p>Information regarding prepetition transfers to NDCEs will be made available (to the extent not already available) to parties through discovery concerning the reasonableness of the settlements embodied in the Plan.</p> <p>Disclosure of gross transfers without context would be misleading and of limited utility to creditors in the context of solicitation.</p> <p>A transaction-by-transaction disclosure, with context, would be overwhelming and also of limited utility to creditors in the solicitation process.</p>
<p>Disclosure Statement should provide additional information as to the insurance coverage available to the Debtor for Tort Claims, Lay Pension Claims and any breach of fiduciary duty claims</p>	<p>8</p>	<p>Added Section III.B.4 (“Insurance”) to Disclosure Statement.</p>
<p>Disclosure Statement should provide additional information as to the relationship between the Debtor and the NDCE and Parishes</p>	<p>8</p>	<p>Disclosure Statement includes extensive discussion of this relationship. (D.S. § 3.A.) No additional disclosure is necessary.</p>
<p>Disclosure Statement should provide information on what claims the Debtor may be able to assert against the NDCEs</p>	<p>8</p>	<p>Liquidation Analysis assumes a \$0 value for potential causes of action, and discloses this assumption in Note B.</p>
<p>Disclosure Statement should provide additional information on the basis of the proposed \$1.458 million contribution by the NDCEs</p>	<p>8</p>	<p>Reasonableness of the proposed settlement with the NDCEs is a confirmation issue, not a disclosure issue.</p>
<p>Disclosure Statement should provide additional information on the nature and extent of the PIA Investment Claims and the basis for allowing the claims in the amounts identified on Exhibit B</p>	<p>9</p>	<p>Disclosure Statement includes sufficient disclosure at § VI. No additional disclosure is necessary.</p>

Lay Employee Committee (“LEC”) Objection	Page	Response
Disclosure Statement should clarify what accounts, if any, a creditor could expect to receive a distribution	9	Debtor will add disclosure clarifying the flow of funds from general Plan Trust Assets, to the General Claims Payment Account and the Personal Injury Tort Claims Payment Account, to holders of Allowed Claims.
Special Arbitrator and Mediator should be appointed after consultation with all Committees and litigants should bear their own costs of mediation and arbitration	9	This is a confirmation objection, not a disclosure issue.
Disclosure Statement should clarify that Plan Trust will handle the estimation of claims and all litigation of claims post-effective date, not the Reorganized Debtor	9	The Plan provides the Reorganized Debtor will succeed to the Debtor’s interest in certain litigation, including estimation proceedings. (Plan §§ 8.16 & 11.6.) This is a confirmation objection, not a disclosure issue.
Plan Trustee should be required to seek approval of any Tort Claim settlement or settlement of claims in excess of \$100,000	9	This is a confirmation objection, not a disclosure issue.
Disclosure Statement should clarify that administration of the assets being contributed to the Plan Trust shall be done at the direction and oversight of the Plan Trust	10	The Plan contemplates the Reorganized Debtor will continue to manage the Pooled Investment Account, including potential Plan Trust Assets deemed held <i>in custodia legis</i> pending the outcome of related litigation. (Plan §§ 10.1 & 10.4-6.) This is a confirmation objection, not a disclosure issue.
Disclosure Statement should clarify that Plan Trust should not be barred from defending any claims filed against the Debtor and shall be entitled to assert all claims and defenses of the Debtor	10	Convenience Personal Injury Tort Claims will be subject to allowance and disallowance solely in accordance with the Convenience Personal Injury Tort Process. (Plan § 4.3(a).) With respect to Convenience Personal Injury Tort Claims, this is a confirmation objection, not a disclosure issue. Will confer with LEC regarding additional disclosures with respect to defenses of the Debtor against other claims.

Lay Employee Committee (“LEC”) Objection	Page	Response
Solicitation Materials should include Lay Pension Plan Reaffirmation Agreement, Plan Trust Agreement and other Supplemental Plan Documents	10	Addressed in ¶ 47 of this Response.
Disclosure Statement should clarify the responsibilities of the Plan Trustee and Plan Oversight Committee	10	Disclosure in § VII.F. is adequate. To the extent the LEC seeks to change the responsibilities of the Plan Trustee and the Plan Oversight Committee, this is a confirmation objection, not a disclosure issue.
Plan Trust should be given right to pursue all claims and causes of action belonging to Debtor other than those settled	10	This is a confirmation objection, not a disclosure issue.
Plan Trustee should oversee the PIA Litigation; Tort Claimants Committee should handle phase I Appeal subject to a reasonable cap	10	This is a confirmation objection, not a disclosure issue.
Disclosure Statement should clarify that the Reorganized Debtor should not be able to use funds from PIA without further order of the Court	11	The Plan provides for the Reorganized Debtor to use Undisputed Restricted PIA Funds freely, and to use Disputed Restricted PIA Funds in the ordinary course, subject to a cap. (Plan §§ 10.5(a) & 10.7.) This is a confirmation objection, not a disclosure issue.
Disclosure Statement should clarify that all unrestricted funds in the PIA should be given to the Plan Trust	11	The Plan contemplates that the Reorganized Debtor will retain and manage the IBNR Reserves and the Lay Pension Fund. (Plan §§ 10.6 & 15.4.) This is a confirmation objection, not a disclosure issue.
Disclosure Statement should clarify that the Plan Trust should control the claims estimation process after the Effective Date	11	The Plan contemplates the Reorganized Debtor will prosecute the Estimation Motions. (Plan §§ 8.16 & 11.6.) This is a confirmation objection, not a disclosure issue.

Lay Employee Committee (“LEC”) Objection	Page	Response
Disclosure Statement should clarify the Debtor’s position on Phase II of the PIA litigation, including the impact on the claims asserted against the Debtor and the distributions under the Plan	11	The Debtor’s pending motion for judgment on the pleadings is disclosed at § III.F.7.b.(2) of the Disclosure Statement. The distribution analysis in the Disclosure Statement assumes the <i>status quo</i> with respect to the PIA litigation, which is appropriate, given that exploration in the Disclosure Statement of every possible permutation of litigation outcomes would require multiple distribution analyses due to the number of variables involved. For this reason, Debtor did not provide differential distribution analyses.
Disclosure Statement should provide additional information as to the numbers and calculations in the Liquidation Analysis	11	The Liquidation Analysis is sufficient.
Other objections	Various	Will confer with the LEC regarding additional disclosures, if any.