

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:

BOY SCOUTS OF AMERICA AND  
DELAWARE BSA, LLC<sup>1</sup>

Reorganized Debtors.

Chapter 11

Case No. 20-10343 (LSS)

(Jointly Administered)

**Hearing Date: March 11, 2026, at 10:00 a.m. (ET)**

**Objection Deadline: March 4, 2026, at 4:00 p.m. (ET)**

**REORGANIZED DEBTORS' MOTION FOR ENTRY OF FINAL DECREE  
(I) CLOSING THE CASE OF BOY OF SCOUTS OF AMERICA  
AND (II) GRANTING RELATED RELIEF**

Boy Scouts of America and Delaware BSA, LLC, the non-profit corporations that are reorganized debtors (together, the “**Reorganized Debtors**” or, prior to the Effective Date (as defined herein), the “**Debtors**”) in the above-captioned chapter 11 cases, by and through their undersigned counsel, hereby file this motion (the “**Motion**”) for entry of a final decree, substantially in the form attached hereto as **Exhibit A** (the “**Proposed Final Decree**”), closing the chapter 11 case of Boy Scouts of America (Case No. 20-10343) (the “**BSA Case**”) and leaving open the chapter 11 case of Delaware BSA, LLC (Case No. 20-10342) (the “**Remaining Case**”). In support of this Motion, the Reorganized Debtors respectfully state as follows:

**JURISDICTION AND PREDICATES FOR RELIEF**

1. The Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. Additionally, Article XI of the *Third Modified Fifth Amended Chapter 11 Plan of Reorganization (with Technical Modifications) for Boy Scouts of America and Delaware BSA*,

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<sup>1</sup> The Reorganized Debtors in these Chapter 11 Cases, together with the last four digits of each Reorganized Debtor's federal tax identification number, are as follows: Boy Scouts of America (6300) and Delaware BSA, LLC (4311). The Reorganized Debtors' mailing address is 1325 West Walnut Hill Lane, Irving, Texas 75038.

LLC [D.I. 10296] (the “**Plan**”)<sup>2</sup> provides that the United States Bankruptcy Court for the District of Delaware (the “**Bankruptcy Court**”) shall retain exclusive jurisdiction over the chapter 11 cases and all matters arising out of, or related to, the chapter 11 cases and the Plan, including jurisdiction to enter an order or decree concluding or closing the chapter 11 cases. Plan, Art. XI.C.32.

2. This is a core proceeding pursuant to 28 U.S.C. § 157(b). The statutory and other predicates for the relief requested in this Motion are sections 105(a) and 350(a) of title 11 of the United States Code (the “**Bankruptcy Code**”), rules 2002 and 3022 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and rule 3022-1 of the Local Rules of the United States Bankruptcy Court for the District of Delaware (the “**Local Rules**”).

3. Pursuant to Local Rule 9013-1(f), the Reorganized Debtors consent to the entry of a final order by the Bankruptcy Court in connection with this Motion to the extent it is later determined that the Bankruptcy Court, absent consent of the parties, cannot enter a final order or judgment consistent with Article III of the United States Constitution. Venue is proper before the Court pursuant to 28 U.S.C. §§ 1408 and 1409.

## **BACKGROUND**

### **A. Procedural History**

4. On February 18, 2020, the Debtors commenced voluntary cases under chapter 11 of the Bankruptcy Code with the Bankruptcy Court.

5. On September 8, 2022, the Court entered the *Supplemental Findings of Fact and Conclusions of Law and Order Confirming the Third Modified Fifth Amended Chapter 11 Plan of*

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<sup>2</sup> Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Plan.

*Reorganization (With Technical Modifications) for Boy Scouts of America and Delaware BSA, LLC* [D.I. 10316] (the “**Confirmation Order**”) confirming the Plan.

6. On March 28, 2023, the United States District Court for the District of Delaware (the “**District Court**”) entered an opinion and order affirming the Confirmation Order. *In re Boy Scouts of Am.*, 650 B.R. 87 (D. Del. 2023).

7. The Plan became effective on April 19, 2023 (the “**Effective Date**”). *See* D.I. 11123.

8. On May 13, 2025, the United States Court of Appeals for the Third Circuit (the “**Third Circuit**”) issued an opinion (i) determining that the Plan had been substantially consummated and dismissing, under section 363(m) of the Bankruptcy Code, the appeals filed by certain claimants; (ii) affirming the Confirmation Order; and (iii) reversing the District Court’s judgment as to the Allianz Insurers’ claim and ruling that the Bankruptcy Court shall enter an appropriate form of order on remand. *In re Boy Scouts of Am.*, 137 F.4th 126 (3d Cir. 2025).

9. On July 15, 2025, the District Court entered an order remanding the appeal to this Bankruptcy Court for an appropriate order implementing the Third Circuit’s opinion and mandate. *Nat’l Union Fire Ins. Co. of Pittsburgh PA v. Boy Scouts of Am.*, Case No. 22-01237 (RGA) (D. Del. July 15, 2025) [D.I. 268].

10. On July 21, 2025, the Bankruptcy Court entered the *Order, Pursuant to May 13, 2025 Decision of the United States Court of Appeals for the Third Circuit, Modifying Supplemental Findings of Fact and Conclusions of Law and Order Confirming the Third Modified Fifth Amended Chapter 11 Plan of Reorganization (With Technical Modifications) for Boy Scouts of America and Delaware BSA, LLC* [D.I. 12966].

11. On October 13, 2025, certain claimants filed a petition for a writ of certiorari to the Supreme Court of the United States (the “**Supreme Court**”) seeking review of the Third Circuit’s decision. On December 4, 2025, the Reorganized Debtors and other respondents filed briefs in opposition to the petition.

12. On January 12, 2026, the Supreme Court denied the petition for a writ of certiorari. *Lujan Claimants v. Boy Scouts of Am.*, Case No. 25-490, 2026 LEXIS 118 (U.S. Jan. 12, 2026). On February 6, 2026, the deadline for the filing of a petition for rehearing with the Supreme Court expired. No such petition was filed, and the Confirmation Order became a Final Order as of February 7, 2026.

**B. Implementation of the Plan**

13. On the Effective Date, the Settlement Trust was established in accordance with the Plan and the Settlement Trust Agreement. The Settlement Trust assumed liability for all Abuse Claims and sole responsibility for administering Abuse Claims in accordance with the Settlement Trust Documents. The Settlement Trust has been funded with approximately \$2.46 billion in cash and other assets, as well as at least \$4.2 billion in insurance rights assigned to the Settlement Trust by BSA, Local Councils, and Chartered Organizations.

14. As of February 1, 2026, the Settlement Trust has disbursed more than \$331.4 million to 40,737 holders of Abuse Claims. *See Scouting Settlement Trust Monthly Program Statistics (Program to Date as of February 1, 2026)* [D.I. 13441].

15. Since the Effective Date, the Reorganized Debtors have distributed more than \$21 million on account of Allowed Administrative Claims, Secured Claims, Priority Claims, and General Unsecured Claims (excluding amounts attributable to Professional Fee Claims and satisfaction of the secured debt refinanced under the Plan).

16. The Reorganized Debtors are continuing to evaluate outstanding non-abuse proofs of claim, and the claims objection deadline with respect to such claims is currently scheduled for April 13, 2026. *See* D.I. 13413. For those creditors who are or become eligible for distributions under the Plan, the Reorganized Debtors intend to keep the Remaining Case open until such distributions are complete.

**C. Remaining Matters, Quarterly Reporting, and Fee Obligations in the Chapter 11 Cases**

17. The Reorganized Debtors do not expect any further significant contested matters to arise in the BSA Case; however, miscellaneous motions, pleadings, objections, and other matters or proceedings may be filed or proceed before the Bankruptcy Court from time to time, including filings or proceedings related to the resolution of Abuse Claims by the Settlement Trust, which have resulted in certain limited proceedings and matters before the Bankruptcy Court, including the filing of quarterly and annual reports by the Settlement Trustee (collectively, the “**Trust Matters**”). The Trust Matters can be administered in the Remaining Case without substantive impact on any party in interest. Moreover, the Reorganized Debtors continue to review, analyze, settle, or, if necessary, object to remaining non-abuse proofs of claims (together with the Trust Matters, the “**Remaining Matters**”), and these proceedings, too, can be administered in the Remaining Case without substantive impact on any party in interest.

18. Although there has been minimal activity in the chapter 11 cases, the Reorganized Debtors remain obligated to file quarterly reports and pay quarterly fees to the U.S. Trustee (the “**Section 1930 Fees**”) in connection with the BSA Case. *See* 28 U.S.C. § 1930(a)(6) (requiring the payment of quarterly fees to the U.S. Trustee). As of the date hereof, the Debtors or

Reorganized Debtors: (a) do not owe any outstanding fees as of the end of 2025; and (b) do not have any unsatisfied reporting requirements as of the end of 2025.<sup>3</sup>

**RELIEF REQUESTED**

19. The Reorganized Debtors request entry of the Proposed Final Decree, (a) closing and entering a final decree in the BSA Case; (b) providing that, after the entry of the Proposed Final Decree, any pending or future matters regarding the BSA Case shall be addressed in the Remaining Case; (c) amending the caption of the Remaining Case; and (d) granting limited relief from Local Rule 3022-1.

20. The Reorganized Debtors submit that the chapter 11 cases are fully administered other than with respect to the Remaining Matters. The Reorganized Debtors therefore seek to administratively transfer the Remaining Matters to the Remaining Case, close the BSA Case, and eliminate the obligation to pay Section 1930 Fees for the BSA Case.

21. For the avoidance of doubt, the Reorganized Debtors request that the Bankruptcy Court retain jurisdiction over the Remaining Case, including to hear and determine matters arising from or related to the implementation, interpretation, or enforcement of the Plan, the Confirmation Order, and the Settlement Trust Documents. The Reorganized Debtors also request that the Clerk of the Court accept for filing on the docket of the Remaining Case the annual reports required by the Settlement Trust Agreement and any pleadings or other reports submitted by the Settlement Trust, the Settlement Trustee, the Settlement Trust Advisory Committee, the Creditor Representative, the Future Claimants' Representative, the Reorganized Debtors, or any party affected by the Settlement Trust. Accordingly, closing the BSA Case will have no impact on the

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<sup>3</sup> To date, the Reorganized Debtors have paid over \$5.7 million in Section 1930 Fees in these chapter 11 cases.

resolution of any remaining claims or distributions under the Plan or the substantive rights of any party in interest.

22. For the reasons set forth below, the Reorganized Debtors submit that entry of the Proposed Final Decree is warranted.

### **BASIS FOR RELIEF**

#### **A. Closing the BSA Case**

23. Section 350(a) of the Bankruptcy Code provides that, “[a]fter an estate is fully administered and the court has discharged the trustee, the court shall close the case.” 11 U.S.C. § 350(a). Bankruptcy Rule 3022, which implements section 350 of the Bankruptcy Code, further provides that, “[a]fter an estate is fully administered in a Chapter 11 case, the court must, on its own or on a party in interest’s motion, enter a final decree closing the case.” Fed. R. Bankr. P. 3022.

24. The term “fully administered” is not defined in the Bankruptcy Code, the Bankruptcy Rules, or the Local Rules. The Advisory Committee Note to Bankruptcy Rule 3022 (the “**Advisory Committee Note**”), however, sets forth the following non-exclusive factors to be considered in determining whether a case has been fully administered:

- (a) whether the order confirming the plan has become final;
- (b) whether deposits required by the plan have been distributed;
- (c) whether the property proposed by the plan to be transferred has been transferred;
- (d) whether the debtor or its successor has assumed the business or the management of the property dealt with by the plan;
- (e) whether payments under the plan have commenced; and
- (f) whether all motions, contested matters, and adversary proceedings have been finally resolved.

Fed. R. Bankr. P. 3022, Advisory Committee Note.

25. Courts in this District and others have adopted the view that “these factors are but a guide in determining whether a case has been fully administered, and not all factors need to be present before the case is closed.” *In re SLI Inc.*, Case No. 02-12608 (WS), 2005 WL 1668396, at \*2 (Bankr. D. Del. June 24, 2005); *Walnut Assocs. v. Saidel*, 164 B.R. 487, 493 (E.D. Pa. 1994) (“[A]ll of the factors in the [Advisory] Committee Note need not be present before the Court will enter a final decree.”); *see also In re SS Body Armor I, Inc.*, Case No. 10-112255 (CSS), 2021 WL 2315177, at \*9 (Bankr. D. Del. June 7, 2021) (closing case where four of six factors were satisfied).

26. The Advisory Committee Note states that entry of a final decree “should not be delayed solely because the payments required by the plan have not been completed,” and the Bankruptcy Court “should not keep the case open only because of the possibility that the court’s jurisdiction may be invoked in the future.” Fed. R. Bankr. P. 3022 (Advisory Committee Note); *see also In re Jay Bee Enters., Inc.*, 207 B.R. 536, 538 (Bankr. E.D. Ky. 1997) (finding that Bankruptcy Rule 3022 “does not require that a chapter 11 case be kept open until all awarded fees and allowed claims have been paid in accordance with the confirmed plan or until the statutory fees . . . have been paid”); *see also In re Pacor, Inc.*, 1995 WL 355238, at \*1 (E.D. Pa. June 13, 1995) (affirming entry of final decree and finding that ongoing settlement trust distributions and the possibility of future additional filings insufficient to keep case open).

27. Indeed, bankruptcy courts in this District and others have issued final decrees closing certain debtors’ cases, while retaining jurisdiction in a remaining case to administer all matters related to the closed cases, including where settlement trusts continued to administer and liquidate claims. *See, e.g., In re Mallinckrodt plc*, Case No. 20-12522 (JTD) (Bankr. D. Del. Feb. 3, 2023) [D.I. 8760] (closing certain debtors’ cases where trusts established under the plan continued to administer and liquidate claims); *In re TK Holdings, Inc.*, Case No. 17-11375 (BLS)

(Bankr. D. Del. June 10, 2020) [D.I. 4140] (same); *In re W.R. Grace & Co.*, Case No. 01-01139 (AMC) (Bankr. D. Del. Mar. 19, 2014) [D.I. 31880] (same); *see also In re Emerge Energy Services, LP*, Case No. 19-11563 (KBO) (Bankr. D. Del. June 8, 2020) [D.I. 852] Hr’g Tr. at 19:17-20:3 (closing certain debtors’ cases, finding that (a) such relief is “commonly granted even with open adversary proceedings” and (b) a closing order does not divest the court of jurisdiction over remaining disputes).

28. In addition to the factors set forth in the Advisory Committee Note, courts have also considered whether the plan of reorganization has been substantially consummated.<sup>4</sup> *See, e.g., In re JCP Props., Ltd.*, 540 B.R. 596, 605 (Bankr. S.D. Tex. 2015) (noting that “substantial consummation is the pivotal question . . . to determine the propriety of closing the [case]”); *In re Gates Cmty. Chapel of Rochester, Inc.*, 212 B.R. 220, 224 (Bankr. W.D.N.Y. 1997) (considering substantial consummation in determining whether to close a case); *Walnut Assocs. v. Sidel*, 164 B.R. at 493 (considering substantial consummation as a factor in determining whether to close).

29. Courts may also consider the prevention of further accrual of Section 1930 Fees when determining whether to close a chapter 11 case. *See, e.g., In re Junior Food Mart of Ark., Inc.*, 201 B.R. 522, 524 (Bankr. E.D. Ark. 1996) (closing case “in order that no further [Section 1930] fees accrue”); *Jay Bee*, 207 B.R. at 539 (concluding that “it seems appropriate to close this case to stop the financial drain on the debtor” on account of the continuing accrual of Section 1930 Fees).

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<sup>4</sup> Section 1101(2) of the Bankruptcy Code defines substantial consummation as the: “(A) transfer of all or substantially all of the property proposed by the plan to be transferred; (B) assumption by the debtor or by the successor to the debtor under the plan of the business or of the management of all or substantially all of the property dealt with by the plan; and (C) commencement of distribution under the plan.” 11 U.S.C. § 1101(2).

30. Here, each of the foregoing factors weighs in favor of closing the BSA Case. The BSA Case is “fully administered” within the meaning of section 350 of the Bankruptcy Code. In particular:

- (a) The Confirmation Order is final and non-appealable. Both the District Court and the Third Circuit affirmed the Confirmation Order or dismissed appeals from the Confirmation Order, and the Supreme Court denied the sole petition for a writ of certiorari. The deadline to file a petition for rehearing with the Supreme Court expired on February 6, 2026, and no such petition was filed. The Confirmation Order became a Final Order as of February 7, 2026.
- (b) All deposits required by the Plan have been distributed, including approximately \$1.656 billion of settlement proceeds paid by Settling Insurance Companies, \$439 million in Local Council contributions, and all required payments to date on the BSA Settlement Trust Note and DST Note.
- (c) All asset transfers contemplated by the Plan have been completed, including the transfer of artwork, real property, oil and gas interests, and insurance rights to the Settlement Trust.
- (d) The Settlement Trust and the Reorganized Debtors have each assumed control of the assets and operations dealt with by the Plan. *See In re Boy Scouts of Am.*, 2023 U.S. Dist. LEXIS 1780816, at \*8 (D. Del. Oct. 3, 2023) (“the Settlement Trust and DST . . . established on the Effective Date are fully operational and engaged in investing and managing hundreds of millions of dollars of cash and other assets to which it gained title on the Effective Date.”); *In re Boy Scouts of Am.*, 137 F.4th at 163 (“BSA has been operating as a reorganized charitable non-profit . . . since emergence from bankruptcy in April 2023 and has fully resumed its operations, including receiving charitable donations, implementing the robust supplemental youth protection measures outlined in the Plan, implementing new bylaws and rules and regulations, and electing new board members.”)
- (e) Plan distributions have commenced. As of February 1, 2026, the Settlement Trust has disbursed more than \$331.4 million to 40,737 survivors. *See* D.I. 13441. The Reorganized Debtors have distributed more than \$21 million to holders of allowed non-abuse claims.
- (f) Substantially all motions, claims objections, contested matters, and other proceedings have been resolved with respect to the chapter 11 cases. Any outstanding motions, claims objections, contested matters, and adversary

proceedings will continue to be administered under the Remaining Case.<sup>5</sup> Parties in interest are not unfairly prejudiced by the relief requested, and the chapter 11 cases may be reopened if necessary.

31. Moreover, the Third Circuit has already determined that the Plan has been substantially consummated in accordance with Section 1101(2) of the Bankruptcy Code. *See In re Boy Scouts of Am.*, 137 F.4th at 161-63 (holding that “the Debtors have demonstrated that the Plan has been substantially consummated” after analyzing the “three criteria—transfer, assumption, and commencement of distribution” set forth in section 1101(2)).

32. Closing the BSA Case is also an appropriate use of the Bankruptcy Court’s equitable powers under section 105(a) of the Bankruptcy Code.<sup>6</sup> Closing the BSA Case will alleviate the burden on the Reorganized Debtors of continued payment of Section 1930 Fees for that case, thereby preserving resources for the benefit of the Reorganized Debtors’ ongoing operations. *See In re A.H. Robins Co., Inc.*, 219 B.R. 145, 149 (Bankr. E.D. Va. 1998) (finding that “the obligation to pay [Section 1930 Fees] terminates upon closure, dismissal, or conversion of a Chapter 11 case, and will not be paid ad infinitum”). The Reorganized Debtors have remitted to the U.S. Trustee all quarterly fees required under 28 U.S.C. § 1930 for the BSA Case through 2025, and will pay any remaining amounts owed for the first quarter of 2026 through the date of closure of the docket of the BSA Case within twenty-one (21) days of entry of the Proposed Final Decree.

## **B. Modifying the Caption of the Remaining Case**

33. Bankruptcy Rules 1005 and 2002(n) and Local Rule 9004-1 set forth the information required in the caption of all filings. Fed. R. Bankr. P. 1005 and 2002(n); Del. Bankr.

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<sup>5</sup> The Reorganized Debtors continue to seek consensual resolution of outstanding claims where possible and will continue to administer such claims in the Remaining Case.

<sup>6</sup> 11 U.S.C. § 105(a) (“The Court may issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of this title.”).

L.R. 9004-1. Local Rule 9004-1(c) further provides that the “case caption only may be modified by order entered by the Court on separate motion filed and served” in accordance with the Local Rules. Del. Bankr. L.R. 9004-1(c).

34. Upon entry of the Proposed Final Decree, the Remaining Case will be the sole case in which all future motions, notices, pleadings, reports, and other filings relating to the Reorganized Debtors are filed and administered. Accordingly, the Reorganized Debtors request that the Bankruptcy Court approve the following caption for the Remaining Case:

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:

DELAWARE BSA, LLC,<sup>1</sup>

Reorganized Debtor.

Chapter 11

Case No. 20-10342 (LSS)

<sup>1</sup> The last four digits of the tax identification number of Reorganized Debtor Delaware BSA, LLC are 4311. The Reorganized Debtor’s mailing address is 1325 West Walnut Hill Lane, Irving, Texas 75038. On March [\_\_\_], 2026, the Court entered a final decree closing the chapter 11 case of Boy Scouts of America. *See* Docket No. [\_\_\_]. Commencing on March [\_\_\_], 2026, all motions, notices, and other pleadings relating to the Reorganized Debtors shall be filed and administered in the remaining chapter 11 case of Delaware BSA, LLC, Case No. 20-10342.

**C. Final Report**

35. Local Rule 3022-1(a)(ii) requires the debtor or trustee to file a final report and account at least 14 days before the hearing on a motion for final decree. Del. Bankr. L.R. 3022-1(a)(ii). The Reorganized Debtors seek a limited waiver of this requirement with respect to the BSA Case in connection with this Motion. Rather than filing a separate final report for the BSA Case now, the Reorganized Debtors intend to file a single consolidated final report covering all chapter 11 cases when they seek to close the Remaining Case.

36. A waiver is appropriate here because all pending matters in the BSA Case will be transferred to and administered in the Remaining Case, and the Settlement Trust will continue to administer and liquidate claims and make distributions under the Plan. Accordingly, the Reorganized Debtors respectfully request that the Court waive the final report requirement for the BSA Case and permit the Reorganized Debtors to file a consolidated final report when they seek entry of a final decree closing the Remaining Case.

37. For all these reasons, the Reorganized Debtors respectfully request that the Court enter the Proposed Final Decree.

#### **RESERVATION OF RIGHTS**

38. The Reorganized Debtors reserve the right, in accordance with applicable law, to supplement this Motion as necessary.

#### **NOTICE**

39. Notice of this Motion shall be provided to the following parties or their respective counsel: (a) the U.S. Trustee; (b) the Settlement Trustee; (c) the Settlement Trust Advisory Committee; (d) the Creditor Representative; (e) the Future Claimants' Representative and (f) any party that has requested notice pursuant to Bankruptcy Rule 2002. The Reorganized Debtors submit that, in light of the nature of the relief requested herein, no other or further notice need be given.

#### **NO PRIOR REQUEST**

40. No prior request for the relief sought herein has been made to this Court or any other court.

**CONCLUSION**

WHEREFORE, the Reorganized Debtors respectfully request entry of the Proposed Final Decree, substantially in the form attached hereto as **Exhibit A**: (a) closing and entering a final decree in the BSA Case; (b) providing that, after the entry of the Proposed Final Decree, any pending or future matters regarding the BSA Case shall be addressed in the Remaining Case; (c) amending the caption in the Remaining Case; (d) granting limited relief from Local Rule 3022-1; and (e) granting such other and further relief as the Court may deem just and appropriate.

Dated: February 18, 2026  
Wilmington, Delaware

**MORRIS, NICHOLS, ARSHT & TUNNELL LLP**

*/s/ Sophie Rogers Churchill*

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**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:

BOY SCOUTS OF AMERICA AND  
DELAWARE BSA, LLC

Reorganized Debtors.<sup>1</sup>

Chapter 11

Case No. 20-10343 (LSS)

(Jointly Administered)

**Hearing Date: March 11, 2026, at 10:00 a.m. (ET)**

**Objection Deadline: March 4, 2026, at 4:00 p.m. (ET)**

**NOTICE OF MOTION AND HEARING**

**PLEASE TAKE NOTICE** that, on February 18, 2026, Boy Scouts of America and Delaware BSA, LLC, the non-profit corporations that are reorganized debtors (together, the “**Reorganized Debtors**” or, prior to the Effective Date (as defined herein), the “**Debtors**”) in the above-captioned cases filed the *Motion of the Reorganized Debtors for Entry of Final Decree (I) Closing BSA’s Chapter 11 Case and (II) Granting Related Relief* (the “**Motion**”) with the United States Bankruptcy Court for the District of Delaware (the “**Bankruptcy Court**”).

**PLEASE TAKE FURTHER NOTICE** that objections or responses, if any, to the relief requested in the Motion must be in writing and be filed with the Bankruptcy Court on or before **March 4, 2026, at 4:00 p.m. (Eastern Time)** (the “**Objection Deadline**”) and shall be served on the undersigned counsel to the Reorganized Debtors.

**PLEASE TAKE FURTHER NOTICE** that, if any objections or responses to the Motion are received, a hearing on the Motion will be held on **March 11, 2026, at 10:00 a.m. (Eastern Time)** before the Honorable Laurie Selber Silverstein, United States Bankruptcy Judge for the

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<sup>1</sup> The Reorganized Debtors in these Chapter 11 Cases, together with the last four digits of each Reorganized Debtor’s federal tax identification number, are as follows: Boy Scouts of America (6300) and Delaware BSA, LLC (4311). The Reorganized Debtors’ mailing address is 1325 West Walnut Hill Lane, Irving, Texas 75038.

District of Delaware, at the Bankruptcy Court, 824 N. Market Street, 6th Floor, Courtroom No. 2, Wilmington, Delaware 19801.

**PLEASE TAKE FURTHER NOTICE THAT IF NO OBJECTIONS OR RESPONSES TO THE MOTION ARE TIMELY FILED IN ACCORDANCE WITH THIS NOTICE, THE BANKRUPTCY COURT MAY GRANT THE RELIEF REQUESTED IN THE MOTION WITHOUT FURTHER NOTICE OR HEARING.**

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Dated: February 18, 2026  
Wilmington, Delaware

**MORRIS, NICHOLS, ARSHT & TUNNELL LLP**

*/s/ Sophie Rogers Churchill*

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– and –

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*Attorneys for the Reorganized Debtors*

**EXHIBIT A**

**Proposed Final Decree**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:  BOY SCOUTS OF AMERICA,  Reorganized Debtor.  Tax I.D. No. 22-1576300	Chapter 11  Case No. 20-10343 (LSS)
In re:  DELAWARE BSA, LLC,  Reorganized Debtor.  Tax I.D. No. 84-2764311	Chapter 11  Case No. 20-10342 (LSS)
In re:  BOY SCOUTS OF AMERICA AND DELAWARE BSA, LLC <sup>1</sup>  Reorganized Debtors.	Chapter 11  Case No. 20-10343 (LSS)  (Jointly Administered)

**FINAL DECREE (I) CLOSING THE CHAPTER 11 CASE CAPTIONED *IN RE BOY SCOUTS OF AMERICA, CASE NO. 20-10343* AND (II) GRANTING RELATED RELIEF**

Upon the motion (the “**Motion**”)<sup>2</sup> of the Reorganized Debtors for entry of a final decree (this “**Final Decree**”) pursuant to sections 105(a) and 350(a) of the Bankruptcy Code, Bankruptcy Rule 3022, and Local Rule 3022-1, for entry of a final decree (a) closing and entering a final decree in the BSA Case; (b) providing that, after the entry of this Final Decree, any pending or future

<sup>1</sup> The Reorganized Debtors in these Chapter 11 Cases, together with the last four digits of each Reorganized Debtor’s federal tax identification number, are as follows: Boy Scouts of America (6300) and Delaware BSA, LLC (4311). The Reorganized Debtors’ mailing address is 1325 West Walnut Hill Lane, Irving, Texas 75038.

<sup>2</sup> Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Motion.

matters regarding the BSA Case shall be addressed in the Remaining Case; (c) waiving certain reporting requirements; and (d) amending the caption in the Remaining Case, all as more fully described in the Motion; and the Court having reviewed the Motion and no objections having been filed; and the Court having found that: the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 1334, the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012 (Sleet, C.J.), and Article XI of the Plan; this is a core proceeding pursuant to 28 U.S.C. § 157(b); venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; due, sufficient, and proper notice of the Motion having been provided under the circumstances and in accordance with the Bankruptcy Rules and the Local Rules, and it appearing that no other or further notice need be provided; and a hearing having been held, if necessary, to consider the relief requested in the Motion (the “**Hearing**”); and the record of the Hearing, if any, and all of the proceedings had before the Court; and the Court having found and determined that the relief sought in the Motion is in the best interests of the Reorganized Debtors, their estates, their creditors, their stakeholders, and all other parties in interest, and that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor;

IT IS HEREBY ORDERED THAT:

1. The Motion is GRANTED as set forth herein.
2. Pursuant to section 350 of the Bankruptcy Code, the chapter 11 case of Reorganized Debtor Boy Scouts of America (Case No. 20-10343) is hereby **CLOSED**, effective as of the date of the entry of this Final Decree.
4. The chapter 11 case of Reorganized Debtor Delaware BSA, LLC (“**Remaining Case**”) shall remain open pending further order of this Court.

5. The Remaining Case shall remain open pending further order of the Court, and, from and after the date of entry of this Final Decree, all motions, applications, notices, and other pleadings relating to either of the Reorganized Debtors, the Abuse Claims or the Settlement Trust shall be filed, administered, and adjudicated in the Remaining Case without the need to reopen the BSA Case.

3. The Remaining Case shall be administered under the following amended caption:

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:

DELAWARE BSA, LLC,<sup>1</sup>

Reorganized Debtor.

Chapter 11

Case No. 20-10342 (LSS)

<sup>1</sup> The last four digits of the tax identification number of Reorganized Debtor Delaware BSA, LLC are 4311. The Reorganized Debtor's mailing address is 1325 West Walnut Hill Lane, Irving, Texas 75038. On March [\_\_], 2026, the Court entered a final decree closing the chapter 11 case of Boy Scouts of America. *See* Docket No. [\_\_]. Commencing on March [\_\_], 2026, all motions, notices, and other pleadings relating to the Reorganized Debtors shall be filed and administered in the remaining chapter 11 case of Delaware BSA, LLC Case No. 20-10342.

6. The Clerk of this Court shall enter this Final Decree on the docket of the BSA Case and the docket of the BSA Case shall be marked as "Closed." Additionally, a docket entry shall be made in the BSA Case that provides:

The Court has entered a final decree closing the chapter 11 case of Boy Scouts of America. *See* Docket No. [\_\_]. The docket in the case of Delaware BSA, LLC, Case No. 20-10342 (LSS) will remain open until further order of this Court. Commencing on March [●], 2026, all motions, notices, and other pleadings relating to Boy Scouts of America shall be filed on the docket of Delaware BSA, LLC, Case No. 20-10342 (LSS). The docket of Delaware BSA, LLC's chapter 11 case should be consulted for all matters affecting the Reorganized Debtors' chapter 11 cases after such date.

7. Claims asserted against the Reorganized Debtors or the Settlement Trust in the BSA Case shall hereby remain unaffected by the entry of this Final Decree, other than that all such claims and interests shall be administered in the Remaining Case, to the extent applicable, without prejudice to the rights of any stakeholder regarding claims asserted against or interests asserted in the Reorganized Debtors in the BSA Case.

8. Entry of this Final Decree (a) is without prejudice to the rights of the Reorganized Debtors, the Settlement Trustee, or any other party with requisite standing to (i) commence, prosecute and/or resolve any claim or Cause of Action, (ii) object to claims filed against either Debtor or Reorganized Debtor, or (iii) seek other relief from the Court related to the Chapter 11 Cases, the Plan, or the Confirmation Order; (b) is without prejudice to the rights of the Reorganized Debtors, the Settlement Trustee, or any party in interest to reopen the BSA Case for cause; and (c) shall have no effect whatsoever on (i) the continued retention by the Settlement Trust of the rights and assets vested in the Settlement Trust under the Plan, or (ii) any contested or other matters pending before this Court, including, for the avoidance of doubt, the Remaining Matters.

9. The BSA Case shall not be reopened for the purposes of the Settlement Trust filing annual reports, audited financial statements or any similar pleadings or documents required by the Settlement Trust or applicable law. All such annual reports, financial statements, and similar ministerial pleadings or documents shall be filed in the Remaining Cases, and the Clerk of Court shall accept the filing of all such reports and documents without the need for further action by the Settlement Trust, the Settlement Trustee, or any other party in interest.

10. Nothing in this Final Decree shall alter, impair, or otherwise affect the rights, duties, or obligations of the Settlement Trust, the Settlement Trustee, or any other party under the Plan, the Settlement Trust Agreement, or any order of this Court relating to the Settlement Trust. The

Settlement Trust shall continue to operate, administer claims, make distributions, and carry out its purposes in accordance with the Plan and the Settlement Trust Agreement, and all proceedings related thereto shall be administered in the Remaining Case.

11. The final report for the Reorganized Debtor in the BSA Case required under Local Rule 3022-1 shall be included as part of a consolidated report for both the Reorganized Debtors and filed in connection with the closure of the Remaining Case.

12. To the extent not already paid, the fees required to be paid to the U.S. Trustee by the Reorganized Debtor BSA shall be paid by the Reorganized Debtor BSA no later than twenty-one (21) days of the entry of this Final Decree.

13. The Reorganized Debtors shall not be obligated to pay quarterly fees pursuant to 28 U.S.C. § 1930(a) with respect to the BSA Case for any period after the date of the entry of this Final Decree.

14. The Reorganized Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this order and final decree in accordance with the Motion.

15. Notwithstanding anything to the contrary, the terms and conditions of this Final Decree shall be immediately effective and enforceable upon its entry.

16. This Court shall retain jurisdiction as provided in the Plan over all matters relating to the BSA Case, including resolution of claims and any pending contested matters, and to hear and determine all matters arising from or related to these chapter 11 cases, including implementation, interpretation or enforcement of the Plan, the Confirmation Order, the Settlement Trust, and this Final Decree.