

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

In re:

WOODBIDGE GROUP OF COMPANIES, LLC,
et al.,¹

Remaining Debtors.

Chapter 11

Case No. 17-12560 (KJC)

(Jointly Administered)

Hrg. Date: April 2, 2019 at 10:00 a.m. (ET)

Obj. Deadline: March 15, 2019 at 4:00 p.m. (ET)

**SEVENTH (7TH) OMNIBUS (NON-SUBSTANTIVE) OBJECTION
TO CLAIMS PURSUANT TO SECTION 502 OF THE BANKRUPTCY
CODE, BANKRUPTCY RULE 3007, AND LOCAL RULES 3007-1 AND 3007-2**

**PARTIES RECEIVING THIS OBJECTION SHOULD LOCATE THEIR NAMES
AND THEIR DISPUTED CLAIMS IDENTIFIED ON EXHIBIT A
TO THE PROPOSED ORDER**

**BY THIS OBJECTION, THE TRUST IS NOT MODIFYING THE AMOUNT OF ANY
NET NOTE CLAIM OR NET UNIT CLAIM FOR ANY DISPUTED CLAIM
HEREUNDER FROM THE AMOUNTS PREVIOUSLY CALCULATED BY THE
DEBTORS AND SET FORTH ON THE APPLICABLE BALLOT, TO WHICH EACH
CLAIMANT SUBJECT TO THIS OBJECTION HAS NOT DISPUTED.**

Woodbridge Liquidation Trust (the “Trust”), formed pursuant to the confirmed and effective *First Amended Joint Chapter 11 Plan of Liquidation of Woodbridge Group of Companies, LLC and its Affiliated Debtors* [D.I. 2397] (the “Plan”) in the jointly-administered chapter 11 bankruptcy cases (the “Chapter 11 Cases”) of Woodbridge Group of Companies, LLC and its affiliated debtors (the “Debtors”), hereby files this objection (this “Objection”), pursuant to section 502 of title 11 of the United States Code, 11 U.S.C. §§ 101–1531 (the “Bankruptcy Code”), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and

¹ The Remaining Debtors and the last four digits of their respective federal tax identification numbers are as follows: Woodbridge Group of Companies, LLC (3603) and Woodbridge Mortgage Investment Fund 1, LLC (0172). The Remaining Debtors’ mailing address is 14140 Ventura Boulevard #302, Sherman Oaks, California 91423.

Rules 3007-1 and 3007-2 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “Local Rules”), to each of the claims filed against the Debtors and their estates that are listed on Exhibit A (collectively, the “Disputed Claims”) to the proposed form of order attached hereto as Exhibit 2 (the “Proposed Order”), and request the entry of the Proposed Order modifying the Disputed Claims, as indicated in further detail below and on Exhibit A to the Proposed Order. In support of this Objection, the Trust relies on the declaration of Bradley D. Sharp (the “Sharp Declaration”), a copy of which is attached hereto as Exhibit 1. In further support of this Objection, the Trust respectfully represents as follows:

JURISDICTION AND VENUE

1. The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 1334(b) and 157 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware dated as of February 29, 2012. This is a core proceeding pursuant to 28 U.S.C. § 157(b) and, pursuant to Local Rule 9013-1(f), the Trust consents to the entry of a final order by the Court in connection with this Objection to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution. Venue is proper before the Court pursuant to 28 U.S.C. §§ 1408 and 1409. The statutory and legal predicates for the relief requested herein are Bankruptcy Code section 502(b), Bankruptcy Rule 3007, and Local Rules 3007-1 and 3007-2.²

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

GENERAL BACKGROUND

2. On December 4, 2017, 279 of the Debtors commenced voluntary cases under chapter 11 of the Bankruptcy Code, and on February 9, 2018, March 9, 2018, March 23, 2018, and March 27 2018, additional affiliated Debtors (27 in total) commenced voluntary cases under chapter 11 of the Bankruptcy Code (collectively, the “Petition Dates”). Pursuant to sections 1107(a) and 1108 of the Bankruptcy Code, the Debtors managed their financial affairs as debtors in possession.

3. The Chapter 11 Cases were jointly administered pursuant to Bankruptcy Rule 1015(b) and Local Rule 1015-1. No trustee or examiner was appointed in the Chapter 11 Cases.

4. Information about the Debtors’ business, capital structure and the events leading up to the commencement of these Chapter 11 Cases is set forth in the *Disclosure Statement for the First Amended Joint Chapter 11 Plan of Liquidation of Woodbridge Group of Companies, LLC and its Affiliated Debtors* [D.I. 2398].

DEBTORS’ SCHEDULES; BAR DATE ORDER; AND PROOFS OF CLAIM

5. On December 5, 2017, the Court entered an order [D.I. 46] appointing Garden City Group, LLC (“GCG”) as claims and noticing agent in these Chapter 11 Cases. Among other things, GCG is authorized to (a) receive, maintain, and record and otherwise administer the proofs of claim filed in these Chapter 11 Cases and (b) maintain the official claims register for the Debtors.

6. On April 5, 2018, the Court entered an order [D.I. 911] (the “Bar Date Order”) establishing, *inter alia*, June 19, 2018 (the “Bar Date”) as the general bar date for the filing of proofs of claim against the Debtors. On April 20, 2018, the Debtors filed the *Notice of Deadlines for Filing of Proofs of Claim and Proofs of Interest* [D.I. 1599] (the “Bar Date Notice”), pursuant

to which the Debtors provided notice of, *inter alia*, the Bar Date. The Debtors served the Bar Date Notice in accordance with the procedures set forth in the Bar Date Order. *See* D.I. 1688 (Affidavit of Service).

7. On April 15 and 16, 2018, the Debtors filed their Schedules of Assets and Liabilities.

8. On August 3, 2018, the Debtors filed the *Disclosure Statement for the First Amended Joint Chapter 11 Plan of Liquidation of Woodbridge Group of Companies, LLC and its Affiliated Debtors* [Docket No. 2284] (as subsequently revised, the “Disclosure Statement”). The Disclosure Statement included, as Schedule 3 thereto, a “Schedule of Principal Amounts and Prepetition Distributions,” which set forth the Debtors’ calculation of Net Note Claims³ and Net Unit Claims.⁴ With respect to a small number of claimants, the Debtors subsequently filed a revised Schedule of Principal Amounts and Prepetition Distributions. *See* Docket No. 2639.

9. On August 21, 2018, the Court entered the *Order (I) Approving Disclosure Statement, (II) Fixing Voting Record Date, (III) Scheduling Plan Confirmation Hearing and Approving For and Manner of Related Notice and Objection Procedures, (IV) Approving Solicitation Packages and Procedures and Deadlines for Soliciting, Receiving, and Tabulating Votes on the Plan, and (V) Approving Forms of Ballots and Notice to Non-Voting Classes* [Docket No. 2396] (the “Solicitation Procedures Order”).

10. The Solicitation Procedures Order approved and attached, as Exhibit 2 thereto, forms of ballots, including ballots for Noteholders and Unitholders (each, a “Ballot”). Each Ballot mailed to a Noteholder or Unitholder (other than Excluded Parties, none of whom are the subject

³ The Outstanding Principal Amount of the Note Claims held by a particular Noteholder, minus the aggregate amount of all Prepetition Distributions received by such Noteholder.

⁴ The Outstanding Principal Amount of the Unit Claims held by a particular Unitholder, minus the aggregate amount of all Prepetition Distributions received by such Unitholder.

of this Objection) set forth the amount of such claimant's Net Note Claim and/or Net Unit Claim, as applicable, and explained in bold font that: **"Unless you check the box in this Item 3 indicating that you disagree with the Debtors' calculation, the Net [Note/Unit] Claim set forth in the Schedule of Principal Amounts and Prepetition Distributions will be the amount of your Net [Note/Unit] Claim for purposes of Distributions under the Plan."** Each Ballot provided the option for a claimant to check a box next to bold text stating that: **"The undersigned Claimant DISPUTES the Net [Note/Unit] Claim amounts set forth in the Schedule of Principal Amounts and Prepetition Distributions."**

11. No claimant holding a Disputed Claim subject to this Objection elected to opt out of the Debtors' calculation of such claimant's Net Note Claim and/or Net Unit Claim. Accordingly, pursuant to the Disclosure Statement Order, those amounts (rather than the amounts in the proofs of claim) are the amounts of the Net Note Claims and Net Unit Claims for purposes of distributions in respect of the Disputed Claims under the Plan.

12. In addition, the Disputed Claims on Exhibit A also assert that the respective claim (or a portion thereof) is entitled to secured and/or priority status. The Plan does not afford such status to Class 3 Standard Note Claims or Class 5 Unit Claims; rather, the Plan's treatment of Class 3 Standard Note Claims and Class 5 Unit Claims is as unsecured claims not entitled to any priority. No Holder of a Disputed Claim (or any Holder of a Claim in Class 3 or Class 5) elected to dispute or otherwise object to such Holder's classification under the Plan.

RELIEF REQUESTED

13. By this Objection, the Trust requests that the Court enter the Proposed Order, pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rule 3007 and Local Rules 3007-

1 and 3007-2, modifying the Disputed Claims, as indicated in further detail below and on Exhibit A to the Proposed Order.

14. In accordance with Local Rule 3007-1(e)(i)(E), the Trust believes that this Objection complies in all material respects with Local Rule 3007-1.

OBJECTION TO DISPUTED CLAIMS

15. Each of the Disputed Claims listed on Exhibit A to the Proposed Order is a proof of claim in respect of Notes and/or Units filed by a claimant who did *not* elect to dispute the amount of such claimant's Net Note Claim and/or Net Unit Claim in accordance with the Court's Disclosure Statement Order. However, because the Bar Date passed before claimants viewed the Disclosure Statement, many claimants filed claims, and included in such claims a claim amount that differed from the amount of the Net Note Claim or Net Unit Claim included in the Schedule of Principal Amounts and Prepetition Distributions. Because these claimants subsequently did not dispute the Debtors' calculation of their Net Claims, the amount set forth in the Disputed Claims have therefore been superseded. The Trust files this Objection simply to ensure that the claims register reflects the correct amount of each Disputed Claim—namely, the undisputed amount of each Net Note Claim or Net Unit Claim. The Disputed Claims on Exhibit A are Disputed Claims that contain an amount that differs from the undisputed Net Claim amount.

16. In addition, the Disputed Claims on Exhibit A also assert that the respective claim (or a portion thereof) is entitled to secured and/or priority status. The Plan does not afford such status to Class 3 Standard Note Claims or Class 5 Unit Claims; rather, the Plan's treatment of Class 3 Standard Note Claims and Class 5 Unit Claims is as unsecured claims not entitled to any priority. No Holder of a Disputed Claim (or any Holder of a Claim in Class 3 or Class 5) elected to dispute

or otherwise object to such Holder's classification under the Plan. Accordingly, no Disputed Claim is entitled to secured and/or priority status.

17. Accordingly, Exhibit A contains Disputed Claims in respect of which the Trust seeks to modify the amount of the Disputed Claim, and to change the status of the Disputed Claim to an unsecured claim not entitled to priority, consistent with the claimant's Class 3 and/or Class 5 (as applicable) treatment under the Plan.

18. To conform the claims register to the Trust's books and records, the Plan, and the respective Ballots submitted by these claimants, the Trust therefore seeks to make modifications to the Disputed Claims, as more specifically set forth on Exhibit A to the Proposed Order with respect to each Disputed Claim, to indicate (i) that each Disputed Claim is in the undisputed amount set forth on the applicable Ballot for the respective Claim and (ii) that none of the Disputed Claims are entitled to secured or priority status.⁵

19. For the avoidance of doubt, pursuant to this Objection, **the Trust is not modifying the amount of any Net Note Claim or Net Unit Claim from the amounts previously calculated by the Debtors and set forth on the applicable Ballot, to which each claimant in respect of a Disputed Claim has not disputed.** Rather, the Trust is modifying the amounts set forth in the proofs of claim for the Disputed Claims to conform to the amounts of the undisputed Net Note Claims and/or Net Unit Claims previously calculated by the Debtors and set forth on the applicable Ballot. Because no claimant in respect of a Disputed Claim elected to dispute (i) the amount of such claimant's Net Note Claim and/or Net Unit Claim in accordance with the Court's Disclosure

⁵ Certain of the Disputed Claims on Exhibit A are also subject to the Debtors' previously filed *Fourth (4th) Omnibus (Non-Substantive) Objection to Claims Pursuant to Section 502 of the Bankruptcy Code, Bankruptcy Rule 3007, and Local Rules 3007-1 and 3007-2* [Docket No. 3380] or the *Fifth (5th) Omnibus (Non-Substantive) Objection to Claims Pursuant to Section 502 of the Bankruptcy Code, Bankruptcy Rule 3007, and Local Rules 3007-1 and 3007-2* [Docket No. 3381], pursuant to which the Debtors sought to make ministerial changes to modify the creditor name and/or payment address for such claims to conform to the Debtors' books and records.

Statement Order or (ii) the classification of such Claims as either Class 3 Standard Note Claims or Class 5 Unit Claims, the amounts set forth in the Ballots (rather than the amounts in the proofs of claim) are the amounts of the Net Note Claims and Net Unit Claims for purposes of distributions in respect of the Disputed Claims, and such Claims are not entitled to secured or priority status.

RESPONSES TO THIS OBJECTION

20. Any responses to this Objection must be filed **on or before 4:00 p.m. (ET) on March 15, 2019**, in accordance with the procedures set forth in the notice of this Objection.

RESERVATION OF RIGHTS

21. The Trust reserves the right to adjourn the hearing on any Disputed Claim, and in the event that the Trust does so, the Trust will state the same in the agenda for the hearing on that Disputed Claim, which agenda will be served on the applicable claimant.

22. The Trust reserves any and all rights to amend, supplement, or otherwise modify this Objection, the Proposed Order, or Exhibit A thereto, and to file additional objections to any and all claims filed in these Chapter 11 Cases, including, without limitation, any and all of the Disputed Claims. The Trust also reserves any and all rights, claims and defenses with respect to any and all of the Disputed Claims, and nothing included in or omitted from this Objection, the Proposed Order, or Exhibit A thereto is intended or shall be deemed to impair, prejudice, waive, or otherwise affect any rights, claims, or defenses of the Trust with respect to the Disputed Claims.

REQUEST FOR WAIVER

23. Although the Trust does not believe this Objection is one “based on substantive grounds, other than incorrect classification of a claim,” Del. Bankr. L.R. 3007-1(f)(iii), and therefore does not believe that the Objection is required to “include all substantive objections to such claim,” *id.*, or is limited to 150 claims, Del. Bankr. L.R. 3007-1(f)(i), this Objection requests

(out of an abundance of caution) a waiver of Local Rules 3007-1(f)(iii) and (f)(i) to the extent such rules might otherwise be construed to apply. Such a waiver is authorized by Local Rule 1001-1(c), which provides that “[t]he application of these Local Rules in any case or proceeding may be modified by the Court in the interest of justice,” Del. Bankr. L.R. 3007-1(f)(i), and is proper in this instance given that the modifications to the claims register requested by the Trust hereby are ministerial rather than substantive.

NOTICE

24. Notice of this Objection has been provided to the following parties: (i) the United States Trustee for the District of Delaware; (ii) the Trust and its counsel; (iii) any person whose rights are affected by this Objection; and (iv) any Person filing a specific request for notices and papers on and after the Effective Date. The Trust submits that, in light of the nature of the relief requested herein, no other or further notice need be given.

CONCLUSION

WHEREFORE, for the reasons set forth herein, the Trust respectfully requests that the Court (a) enter the Proposed Order, and (b) grant such other and further relief as may be just and proper.

[Signature Page Follows]

Dated: March 1, 2019
Wilmington, Delaware

PACHULSKI STANG ZIEHL & JONES LLP

/s/ Colin R. Robinson

Richard M. Pachulski (CA Bar No. 90073)

Andrew W. Caine (CA Bar No. 110345)

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Counsel to the Liquidation Trust

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

In re:

WOODBRIIDGE GROUP OF COMPANIES,
LLC, *et al.*,¹

Remaining Debtors.

Chapter 11

Case No. 17-12560 (KJC)

(Jointly Administered)

Hrg. Date: April 2, 2019 at 10:00 a.m. (ET)

Obj. Deadline: March 15, 2019 at 4:00 p.m. (ET)

**NOTICE OF SEVENTH (7TH) OMNIBUS (NON-SUBSTANTIVE)
OBJECTION TO CLAIMS PURSUANT TO SECTION 502 OF THE
BANKRUPTCY CODE, BANKRUPTCY RULE 3007,
AND LOCAL RULES 3007-1 AND 3007-2**

**PARTIES RECEIVING THIS NOTICE SHOULD LOCATE
THEIR NAMES AND THEIR DISPUTED CLAIMS IDENTIFIED
ON EXHIBIT A TO THE PROPOSED ORDER**

**BY THIS OBJECTION, THE TRUST IS NOT MODIFYING THE AMOUNT OF ANY
NET NOTE CLAIM OR NET UNIT CLAIM FOR ANY DISPUTED CLAIM
HEREUNDER FROM THE AMOUNTS PREVIOUSLY CALCULATED BY THE
DEBTORS AND SET FORTH ON THE APPLICABLE BALLOT, TO WHICH EACH
CLAIMANT SUBJECT TO THIS OBJECTION HAS NOT DISPUTED.**

TO: (I) THE UNITED STATES TRUSTEE FOR THE DISTRICT OF DELAWARE; (II) THE TRUST AND ITS COUNSEL; (III) ANY PERSON FILING A SPECIFIC REQUEST FOR NOTICES AND PAPERS ON AND AFTER THE EFFECTIVE DATE; AND (IV) CLAIMANTS WHOSE DISPUTED CLAIMS ARE SUBJECT TO THE OBJECTION²

PLEASE TAKE NOTICE that the Woodbridge Liquidation Trust (the “Trust”) has filed the attached *Seventh (7th) Omnibus (Non-Substantive) Objection to Claims Pursuant to Section 502 of the Bankruptcy Code, Bankruptcy Rule 3007, and Local Rules 3007-1 and 3007-2* (the “Objection”).³

PLEASE TAKE FURTHER NOTICE that any responses (each, a “Response”) to the relief requested in the Objection must be filed on or before **March 15, 2019, at 4:00 p.m.**

¹ The Remaining Debtors and the last four digits of their respective federal tax identification numbers are as follows: Woodbridge Group of Companies, LLC (3603) and Woodbridge Mortgage Investment Fund 1, LLC (0172). The Remaining Debtors’ mailing address is 14140 Ventura Boulevard #302, Sherman Oaks, California 91423.

² In accordance with Local Rule 3007-2, the Trust has served the parties that, as of the filing of this Notice, have requested notices on and after the Effective Date, with this Notice and the Exhibits to the Objection.

³ Capitalized terms used but not otherwise defined in this Notice shall have the meanings ascribed to such terms in the Objection.

(ET) (the “Response Deadline”) with the United States Bankruptcy Court for the District of Delaware, 824 Market Street, 3rd Floor, Wilmington, Delaware 19801. At the same time, any party submitting a Response (each, a “Respondent”) must serve a copy of its Response upon the undersigned counsel to the Trust so as to be received on or before the Response Deadline.

PLEASE TAKE FURTHER NOTICE that any Response must contain, at a minimum, the following:

- a. a caption setting forth the name of the Court, the above-referenced case number and the title of the Objection to which the Response is directed;
- b. the name of the Respondent and a description of the basis for the amount and classification asserted in the Disputed Claim, if applicable;
- c. a concise statement setting forth the reasons why the particular Disputed Claim should not be disallowed, reclassified or otherwise modified for the reasons set forth in the Objection, including, but not limited to, the specific factual and legal bases upon which the claimant will rely in opposing the Objection at any hearing thereon;
- d. all documentation or other evidence of the particular Disputed Claim or asserted amount and classification thereof, to the extent not already included with the proof of claim previously filed, upon which the Respondent will rely in opposing the Objection at any hearing thereon; and
- e. the name, address, telephone number and email address of the person(s) (who may be the Respondent or a legal representative thereof) (i) possessing ultimate authority to reconcile, settle or otherwise resolve the Disputed Claim on behalf of the Respondent and (ii) to whom the Debtors should serve any reply to the Response.

PLEASE TAKE FURTHER NOTICE THAT A HEARING (THE “HEARING”) ON THE OBJECTION WILL BE HELD ON APRIL 2, 2019, AT 10:00 A.M. (ET) BEFORE THE HONORABLE KEVIN J. CAREY, UNITED STATES BANKRUPTCY JUDGE, IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE, 824 N. MARKET STREET, 5TH FLOOR, COURTROOM NO. 5, WILMINGTON, DE 19801.

PLEASE TAKE FURTHER NOTICE THAT IF YOU ARE A CLAIMANT AND FAIL TO TIMELY FILE AND SERVE A RESPONSE IN ACCORDANCE WITH THE ABOVE REQUIREMENTS, YOU WILL BE DEEMED TO HAVE CONCURRED WITH AND CONSENTED TO THE OBJECTION AND THE RELIEF REQUESTED THEREIN, AND THE TRUST WILL PRESENT TO THE COURT, WITHOUT FURTHER NOTICE TO YOU, THE PROPOSED ORDER SUSTAINING THE OBJECTION.

PLEASE TAKE FURTHER NOTICE THAT QUESTIONS CONCERNING THE OBJECTION SHOULD BE DIRECTED TO THE UNDERSIGNED COUNSEL FOR THE TRUST, TO THE ATTENTION OF JONATHAN M. WEISS. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE COURT TO DISCUSS THE MERITS OF THEIR DISPUTED CLAIMS OR THE OBJECTION.

Dated: March 1, 2019
Wilmington, Delaware

PACHULSKI STANG ZIEHL & JONES LLP

/s/ Colin R. Robinson

Richard M. Pachulski (CA Bar No. 90073)

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Counsel to the Liquidation Trust

EXHIBIT 1

Declaration of Bradley D. Sharp

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

In re:

WOODBIDGE GROUP OF COMPANIES, LLC, *et al.*,¹

Remaining Debtors.

Chapter 11

Case No. 17-12560 (KJC)

(Jointly Administered)

**DECLARATION OF BRADLEY D. SHARP IN SUPPORT OF
SEVENTH (7TH) OMNIBUS (NON-SUBSTANTIVE) OBJECTION TO CLAIMS
PURSUANT TO SECTION 502 OF THE BANKRUPTCY CODE,
BANKRUPTCY RULE 3007, AND LOCAL RULES 3007-1 AND 3007-2**

I, Bradley D. Sharp, pursuant to 28 U.S.C. § 1746, declare:

1. I am President and CEO of Development Specialists, Inc. (“DSI”), located at 333 S. Grand Avenue Suite 4070, Los Angeles, California 90071. Following the “Effective Date” of the *First Amended Joint Chapter 11 Plan of Liquidation of Woodbridge Group of Companies, LLC and Its Affiliated Debtors* (the “Plan”), DSI has been engaged to provide forensic accounting and financial advisory services to the Woodbridge Wind-Down Entity LLC (the “Wind-Down Entity”) and the Woodbridge Liquidation Trust (the “Trust”).

2. Prior to the “Effective Date” of the Plan, I was the Chief Restructuring Officer (“CRO”) of WGC Independent Manager LLC, a Delaware limited liability company (“WGC Independent Manager”), which was the sole manager of Woodbridge Group of Companies, LLC, a Delaware limited liability company and its affiliated debtors and debtors in possession (each, a

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“Debtor” and collectively, the “Debtors”) in the above-captioned jointly administered chapter 11 cases (the “Chapter 11 Cases”). I also was Chief Restructuring Officer of each of the Debtors.

3. On February 13, 2018, the Court entered an order authorizing the Debtors to retain and employ DSI as their restructuring advisor and to designate me as CRO, *nunc pro tunc* to January 26, 2018. In such capacity, I became familiar with the day-to-day operations and financial affairs of the Debtors. I was one of the individuals responsible for devising and implementing the Debtors’ wind-down and liquidation strategies and overseeing the Debtors’ financial and operational affairs. I have been consistently involved in or am familiar with the Debtors’ wind-down activities and development of the Plan.

4. I submit this declaration in support of the *Seventh (7th) Omnibus (Non-Substantive) Objection to Claims Pursuant to Section 502 of the Bankruptcy Code, Bankruptcy Rule 3007, and Local Rules 3007-1 and 3007-2* (the “Objection”).²

5. I am one of the persons responsible for overseeing the claims reconciliation and objection process in these Chapter 11 Cases. Considerable resources and time have been expended in reviewing and reconciling the proofs of claim filed or pending against the Debtors and their estates in the Chapter 11 Cases. The Disputed Claims were carefully reviewed and analyzed in good faith utilizing due diligence by the appropriate personnel and representatives of the Debtors, the Trust, and the Wind-Down Entity. These efforts resulted in the identification of the Disputed Claims.

6. The information contained in Exhibit A to the Proposed Order is true and correct to the best of my knowledge, information, and belief.

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Objection.

7. Through a review of the claims register maintained by the claims and noticing agent in these Chapter 11 Cases, the Ballots, and the Trust's books and records, the Trust has determined that each of the Disputed Claims listed on Exhibit A to the Proposed Order is a claim in respect of Notes and/or Units filed by a claimant who did not elect to dispute the amount of such claimant's Net Note Claim and/or Net Unit Claim in accordance with the Court's Disclosure Statement Order, and who did not object to, or otherwise dispute, the classification of such Disputed Claim as a Class 3 Standard Note Claim or Class 5 Unit Claim (which classes are not afforded any secured or priority status under the Plan). Nevertheless, the Disputed Claims set forth a claim amount that differs from the Debtors' calculation of the amount of the respective Net Note Claim and/or Net Unit Claim as set forth on the applicable Ballot. To conform the claims register to the Trust's books and records, the Plan, and the respective Ballots submitted by these claimants, the Objection seeks to make modifications to the Disputed Claims to indicate (i) that each Disputed Claim is in the amount set forth on the applicable Ballot for the respective Net Note Claim and/or Net Unit Claim and (ii) that none of the Disputed Claims are entitled to secured or priority status.

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

Executed on March 1, 2019

/s/ Bradley D. Sharp
Bradley D. Sharp

EXHIBIT 2

Proposed Order

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

In re:

WOODBIDGE GROUP OF COMPANIES, LLC, *et al.*,¹

Remaining Debtors.

Chapter 11

Case No. 17-12560 (KJC)

(Jointly Administered)

Ref. Docket No. ____

**ORDER SUSTAINING SEVENTH (7TH) OMNIBUS (NON-SUBSTANTIVE)
OBJECTION TO CLAIMS PURSUANT TO SECTION 502 OF THE BANKRUPTCY
CODE, BANKRUPTCY RULE 3007, AND LOCAL RULES 3007-1 AND 3007-2**

Upon consideration of the *Seventh (7th) Omnibus (Non-Substantive) Objection to Claims Pursuant to Section 502 of the Bankruptcy Code, Bankruptcy Rule 3007, and Local Rules 3007-1 and 3007-2* (the “Objection”)² and the Sharp Declaration; and it appearing that this Court has jurisdiction to consider the Objection pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware dated as of February 29, 2012; and it appearing that venue of these Chapter 11 Cases and the Objection in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and it appearing that this matter is a core proceeding pursuant to 28 U.S.C. § 157(b); and this Court having determined that the relief requested in the Objection is in the best interests of the Trust, its beneficiaries, and other parties in interest; and it appearing that notice of the Objection was good and sufficient upon the particular circumstances and that no other or further notice need be given; and upon the record

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² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Objection.

of these Chapter 11 Cases; and after due deliberation thereon and good and sufficient cause appearing therefor; it is hereby **ORDERED, ADJUDGED, AND DECREED THAT:**

1. The Objection is SUSTAINED, as set forth herein.
2. The Disputed Claims identified on Exhibit A to this Order are hereby modified as set forth on Exhibit A with respect to each such Disputed Claim.
3. The Trust's objection to each Disputed Claim addressed in the Objection constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order shall be deemed a separate Order with respect to each claim. Any stay of this Order pending appeal by any of the claimants subject to this Order shall only apply to the contested matter which involves such claimant and shall not act to stay the applicability and/or finality of this Order with respect to the other contested matters covered hereby.
4. Garden City Group, Inc. is directed to modify the official claims register it maintains to comport with the relief granted by this Order.
5. To the extent applicable to the Objection, Local Rules 3007-1(f)(i) and (iii) are hereby waived.
6. Any and all rights of the Trust to amend, supplement, or otherwise modify the Objection and to file additional objections to any and all claims filed in these Chapter 11 Cases, including, without limitation, any and all of the Disputed Claims, shall be reserved. Any and all rights, claims, and defenses of the Trust with respect to any and all of the Disputed Claims shall be reserved, and nothing included in or omitted from the Objection is intended or shall be deemed to impair, prejudice, waive, or otherwise affect any rights, claims, or defenses of the Trust with respect to the Disputed Claims.

7. This Court shall retain jurisdiction and power over any and all affected parties with respect to any and all matters, claims, or rights arising from or related to the implementation or interpretation of this Order.

Dated: _____, 2019
Wilmington, Delaware

The Honorable Kevin J. Carey
United States Bankruptcy Judge

EXHIBIT A¹

Disputed Claims

¹ Capitalized terms used but not otherwise defined on Exhibit A shall have the meanings ascribed to such terms in the Objection.

Exhibit A

Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Filed Status	Modified Status	Reason for Modification
VERNA AASTRUP REVOCABLE TRUST		390	146,666.52	86,861.16	Secured	General Unsecured	See Footnote 4
PARHAM ABADI	MAINSTAR-FBO PARHAM ABADI	3680	59,000.00	56,551.23	Secured	General Unsecured	See Footnote 4
THEODORE ABBOTT AND JOAN ABBOTT		1391 8721	52,423.29 50,343.75	44,218.75	Secured Secured	General Unsecured	See Footnote 4
TOM ABBOTT		9384	55,000.00	51,782.47	Secured	General Unsecured	See Footnote 4
PROV TR GP LLC FBO SEAN P ABERCROMBIE IRA		1149	50,000.00	46,986.11	Secured	General Unsecured	See Footnote 4
CARL & GLORIA ABPLANALP		1808	51,743.07	49,243.07	Secured/Unsecured	General Unsecured	See Footnote 4
JOHN ACCARINO	MAINSTAR-FBO JOHN ACCARINO	1546	181,000.00	157,173.39	Secured	General Unsecured	See Footnote 4
WILLIAM C ACCIARDO		4398	25,000.00	22,383.33	Secured	General Unsecured	See Footnote 4
GARY P ACKERMAN		2829	34,000.00	30,169.33	Secured	General Unsecured	See Footnote 4
PROV. TR GP-FBO GARY P ACKERMAN IRA		2830	42,500.00	38,026.87	Secured	General Unsecured	See Footnote 4

¹ Pursuant to the Trust's books and records, the Disputed Claim is held in a manner other than as it was filed (i.e., through a legal custodian, jointly by two claimants). The Debtors (pre-Effective Date) objected to such Disputed Claim on that basis (in the Fourth and Fifth Omnibus Objections). For clarity, this Exhibit sets forth both the name of the applicable creditor as filed (the "Filed Creditor Name" column) as well as the name to which the Debtors' previous objections sought to modify the Disputed Claim (the "Modified Creditor Name" column).

² This number reflects the amount in which the applicable Disputed Claim was filed.

³ This number reflects the amount to which the Trust proposes to modify each Disputed Claim.

⁴ In accordance with the First Amended Joint Chapter 11 Plan of Liquidation of Woodbridge Group of Companies, LLC and its Affiliated Debtors (the "Plan"), the claim amounts set forth for the Disputed Claims in the "Modified Amount" column represent the Debtors' calculation of the Net Note Claim or Net Unit Claim (as such terms are defined in the Plan) applicable to such Disputed Claim. No claimant in respect of a Disputed Claim herein elected in such claimant's ballot to dispute the amount of such claimant's Net Note Claim or Net Unit Claim. Accordingly, the Trust believes that each such Disputed Claim should be modified to reflect the amount of each undisputed Net Note Claim or Net Unit Claim. In addition, each Disputed Claim herein asserted entitlement to either secured and/or priority status. However, each Disputed Claim herein was classified as either a Class 3 Standard Note Claim or a Class 5 Unit Claim, and no holder of a Disputed Claim listed herein objected to, or otherwise disputed their classification. The Plan does not provide any secured or priority status to Class 3 Standard Note Claims or Class 5 Unit Claims. Accordingly, the Trust believes that each such Disputed Claim should also be modified to clarify that each is an unsecured claim not entitled to priority.

Exhibit A

Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Filed Status	Modified Status	Reason for Modification
VON ACKERMAN	HORIZON TR CO-FBO VON ACKERMAN IRA	2227	40,794.40	33,780.19	Secured	General Unsecured	See Footnote 4
YVONNE ACKERMAN		3712	110,378.00	109,659.52	Secured	General Unsecured	See Footnote 4
IRMA L CURIEL ACOSTA		266 7231	131,775.00 137,340.00	125,755.00	Secured Secured	General Unsecured	See Footnote 4
ALFRED CHRISTOPHER ACUNA	PROV. TR GP-FBO ALFRED ACUNA IRA	1246	49,312.29	29,140.00	Secured	General Unsecured	See Footnote 4
CECLIA ADAMS		6717 7012 7536	25,000.00 25,000.00 25,000.00	24,583.32	Secured Secured Secured	General Unsecured	See Footnote 4
E PETE ADAMS		4781 4809	50,000.00 50,000.00	90,400.00	Secured Secured	General Unsecured	See Footnote 4
MAINSTAR-FBO REBECCA J ADAMS		7932	29,633.33	23,613.35	Secured/Unsecured	General Unsecured	See Footnote 4
THE AEMC TRUST		5846	43,579.00	31,934.73	Secured/Unsecured	General Unsecured	See Footnote 4
SANJIV AGGARWAL		701	100,000.00	99,944.44	Secured	General Unsecured	See Footnote 4
MARY E AGREN LIVING TRUST DTD 8-22-2016		4274	180,000.00	176,310.00	Secured	General Unsecured	See Footnote 4
JULIAN AGUINALDO		5260 6718	25,000.00 25,000.00	24,427.07	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
JOYCE LYNN AICHER		5390	25,000.00	23,663.92	Secured	General Unsecured	See Footnote 4
AIDEN PROPERTIES LLC		6073 6074	51,500.00 51,500.00	94,041.67	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
MICHAEL S AIELLO		2982	50,791.66	47,593.72	Secured	General Unsecured	See Footnote 4
MICHAEL S AIELLO, MAINSTAR TRUST IRA	MAINSTAR-FBO MICHAEL S AIELLO	2981	52,307.50	48,496.39	Secured	General Unsecured	See Footnote 4
ROYAL LAO AIRBORNE		2383	25,000.00	24,525.00	Secured	General Unsecured	See Footnote 4
AJ EVERS & SONS		7222	50,000.00	50,000.00	Secured	General Unsecured	See Footnote 4

Exhibit A

Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Filed Status	Modified Status	Reason for Modification
CYNTHIA L AKERS	PROV. TR GP-FBO CYNTHIA L AKERS IRA	5370 5371 5372	30,000.00 185,000.00 402,500.00	419,530.27	Secured Secured Secured	General Unsecured	See Footnote 4
LIONEL AKERS AND COYE AKERS		7131	160,000.00	157,244.43	Secured	General Unsecured	See Footnote 4
WILLIAM AKIN		1542	100,000.00	86,584.23	Secured	General Unsecured	See Footnote 4
NANCY ALARIO		6970	100,733.34	94,822.20	Secured	General Unsecured	See Footnote 4
RONNIE AND ANDRES ALBAN	ANDRES ALBAN RT	2177	400,000.00	176,400.19	Secured	General Unsecured	See Footnote 4
RONNIE AND ANDRES ALBAN	RONNIE ALBAN RT	2177	400,000.00	175,379.02	Secured	General Unsecured	See Footnote 4
FRANCIS L ALBANESE		97	30,000.00	27,660.00	Secured	General Unsecured	See Footnote 4
FRANCIS L ALBANESE IRA	IRA SVCS TR CO-CFBO FRANCIS L ALBANESE	96	31,586.72	28,270.12	Secured	General Unsecured	See Footnote 4
CLIFFORD R ALBERTSON	CLIFFORD R ALBERTSON RLT	7549	50,286.46	48,932.28	Secured	General Unsecured	See Footnote 4
BRIAN ALDERFER		5088	100,000.00	96,950.00	Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST IRA FBO BRIAN ALDERFER		5087	99,000.00	95,997.00	Secured	General Unsecured	See Footnote 4
ATAOLLAH ALEM	MAINSTAR-FBO ATAOLLAH ALEM	6604	31,884.00	31,578.88	Secured	General Unsecured	See Footnote 4
IRA SVCS TR CO-CFBO DAMON L ALEXANDER IRA		8515	75,000.00	72,410.42	Secured	General Unsecured	See Footnote 4
PEDRO M & LUCILA ALFARO		1726	25,000.00	24,548.60	Secured	General Unsecured	See Footnote 4
PROVIDENT TRUST GROUP LLC FBO AMBER D ALFARO INHERITED IRA		6467	27,530.82	25,888.46	Secured/Unsecured	General Unsecured	See Footnote 4
MYAH ALI		2827 7314	75,000.00 75,000.00	75,000.00	Secured Secured	General Unsecured	See Footnote 4
DAROLD & MARGARET ALLEN		1885	100,000.00	91,666.67	Secured	General Unsecured	See Footnote 4

Exhibit A

Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Filed Status	Modified Status	Reason for Modification
EDINA ALLEN		4481 4482 4483	25,000.00 99,999.00 100,000.00	216,597.66	Secured/Unsecured Secured Secured	General Unsecured	See Footnote 4
ENOLA ALLEN	ENOLA H & CLYDE ALLEN	7698	48,000.00	43,446.67	Secured/Priority	General Unsecured	See Footnote 4
MARJORIE C ALLEN		5024	102,499.96	88,999.98	Secured	General Unsecured	See Footnote 4
OWEN B ALLEN	MAINSTAR-FBO OWEN B ALLEN	2185	125,000.00	118,524.31	Secured	General Unsecured	See Footnote 4
JOHN M ALME		9588	50,250.00	44,495.00	Secured/Unsecured	General Unsecured	See Footnote 4
JOHN M ALME AND JEAN E ALME		7159 7160 7162	30,150.00 50,250.00 50,250.00	115,866.43	Secured/Unsecured Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
MILAGROS ALONSO		1446	66,000.00	63,723.92	Secured	General Unsecured	See Footnote 4
MYRIAM T ALONSO		6465	25,000.00	24,595.83	Secured	General Unsecured	See Footnote 4
FRANK & SUZANN M ALSTRIN		3481 3482	25,000.00 25,000.00	45,377.90	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
JERRI L ALTENBERGER		817	25,000.00	24,888.89	Secured	General Unsecured	See Footnote 4
GEORGE DELALIO MA C/O ALTERNATIVE HEALTHY RESOURCES LLC	ALTERNATIVE HEALTHY RESOURCES LLC	4541	150,000.00	145,075.00	Secured	General Unsecured	See Footnote 4
MAGARITA ALVARADO		1172	25,000.00	23,695.47	Secured	General Unsecured	See Footnote 4
MAINSTAR-FBO INES AMAYA #T2176489		4927	80,900.00	77,140.40	Secured	General Unsecured	See Footnote 4
STEPHEN R AMBROSE		9045 9046 9047 9048 9049	52,289.56 103,550.02 26,478.07 109,746.91 150,183.76	341,489.99	Secured Secured Secured Secured Secured	General Unsecured	See Footnote 4
LANI AMDAHL	MAINSTAR-FBO LANI AMDAHL	497	141,500.00	135,598.27	Secured	General Unsecured	See Footnote 4

Exhibit A

Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Filed Status	Modified Status	Reason for Modification
AMERICAN INTERNATIONAL PROPERTIES INC		3407 3408 3409	203,000.00 117,993.76 85,006.26	351,495.70	Secured Secured Secured	General Unsecured	See Footnote 4
VERNON A AMES		1238	100,000.00	87,242.71	Secured	General Unsecured	See Footnote 4
PHILIP V AMICO & FRANCES J SHIELDS REV LVG TRST		4142	100,000.00	98,315.98	Secured	General Unsecured	See Footnote 4
KAREN AMUNDSON		897	25,000.00	23,796.91	Secured	General Unsecured	See Footnote 4
DAVID F & XUEYING LI ANASTASIO		3184 3653	50,291.67 100,541.67	145,219.41	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
DAVID F ANASTASIO		3005	100,500.00	92,783.33	Secured/Unsecured	General Unsecured	See Footnote 4
ANDERS MANAGEMENT LLC		2326	100,000.00	89,434.68	Secured	General Unsecured	See Footnote 4
ANDERSON FAMILY REVOCABLE LIVING TRUST SEPTEMBER 25, 2007		1591	25,625.00	22,054.17	Secured/Unsecured	General Unsecured	See Footnote 4
C. JOAN ANDERSON AND MARK B. ANDERSON		5927 5928	176,020.83 176,020.83	345,848.62	Secured Secured	General Unsecured	See Footnote 4
CHARLES ANDERSON	HORIZON TR CO-FBO CHARLES ANDERSON IRA	5574	302,125.00	257,216.67	Secured/Unsecured	General Unsecured	See Footnote 4
CHARLES E & SHIRLEY J ANDERSON		5576 5577 5579 5580	100,583.33 100,666.67 201,333.33 402,666.67	648,361.15	Secured/Unsecured Secured/Unsecured Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
CHARLES E ANDERSON TR DTD 02/01/99		5578	201,333.33	170,899.94	Secured/Unsecured	General Unsecured	See Footnote 4
DANIEL M ANDERSON ROTH IRA	PROV. TR GP-FBO DANIEL ANDERSON ROTH IRA	1703	65,000.00	61,127.08	Secured	General Unsecured	See Footnote 4
DARYL K ANDERSON		3346	25,000.00	23,058.97	Secured	General Unsecured	See Footnote 4
DAVID LEE ANDERSON	DAVID & SANTA ANDERSON	449 450	50,000.00 50,000.00	96,003.07	Secured Secured	General Unsecured	See Footnote 4

Exhibit A

Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Filed Status	Modified Status	Reason for Modification
IRA SERVICES TRUST CO CFBO N ELISE ANDERSON		6039	54,000.00	43,694.55	Secured/Unsecured	General Unsecured	See Footnote 4
JOHN E ANDERSON & LORRAINE A ANDERSON FAMILY TRUST DTD 08/11/2005		1845 9266	75,000.00 75,000.00	68,915.64	Secured Secured	General Unsecured	See Footnote 4
KATHRYN F ANDERSON ROTH IRA	PROV. TR GP-FBO KATHRYN ANDERSON ROTH IRA	1702	85,000.00	79,935.42	Secured	General Unsecured	See Footnote 4
LORI ANDERSON		5179	25,000.00	23,808.37	Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST CUSTODIAN FBO GALE ANDERSON		2093	63,480.25	62,369.35	Secured/Unsecured	General Unsecured	See Footnote 4
MAINSTAR TRUST CUSTODIAN FBO H ROBERT ANDERSON		3863	25,000.00	24,854.40	Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST CUSTODIAN FBO LELAND ANDERSON		2094	90,000.00	88,705.00	Secured/Unsecured	General Unsecured	See Footnote 4
MERVYN O ANDERSON & JEAN A ANDERSON		3093	51,500.00	48,916.67	Secured/Unsecured	General Unsecured	See Footnote 4
SHIRLEY J ANDERSON	HORIZON TR CO-FBO SHIRLEY J ANDERSON IRA	5575	80,566.67	68,553.27	Secured/Unsecured	General Unsecured	See Footnote 4
THE BRIELLE A ANDERSON REVOCABLE TRUST DTD 11-15- 15 RILEY L ANDERSON TTEE		2378	25,729.17	25,000.00	Secured	General Unsecured	See Footnote 4
NORD ANDERTON		2186	90,000.00	88,115.00	Secured	General Unsecured	See Footnote 4
LAUREL E ANDONIAN TRUST		7041	100,000.00	92,468.09	Secured	General Unsecured	See Footnote 4
SHIVA SREENATH ANDRALI		978 979	51,249.99 51,666.67	94,318.78	Secured Secured	General Unsecured	See Footnote 4
LEROY & LAUREL ANDREWS		752	50,000.00	46,519.41	Secured	General Unsecured	See Footnote 4
ROBERT J ANDRUSS	MAINSTAR-FBO ROBERT ANDRUSS	1351	106,500.00	96,382.50	Secured	General Unsecured	See Footnote 4
GEORGE ANGEL		4286	50,291.67	42,597.22	Secured/Unsecured	General Unsecured	See Footnote 4

Exhibit A

Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Filed Status	Modified Status	Reason for Modification
MAINSTAR TRUST CUSTODIAN FBO REBECCA ANICETE		2095	100,000.00	96,636.11	Secured/Unsecured	General Unsecured	See Footnote 4
MAINSTAR TR CUST FBO AUTUMN ANKENBAUER		7179	27,000.00	26,662.50	Secured/Unsecured	General Unsecured	See Footnote 4
MAINSTAR-FBO PHIL ANSON	PHIL ANSON	8729	215,823.09	98,425.83	Secured	General Unsecured	See Footnote 4
MAINSTAR-FBO PHIL ANSON		8729	215,823.09	103,232.90	Secured	General Unsecured	See Footnote 4
AUDREY L ANSTEY-SCHMOLLER		7742	26,500.00	25,000.00	Secured	General Unsecured	See Footnote 4
ANDREW J ANTHONY		6041	128,827.40	94,565.24	Secured/Unsecured	General Unsecured	See Footnote 4
MAINSTAR TRUST -FBO DENISE ANTHONY		7150	26,500.00	25,914.79	Secured	General Unsecured	See Footnote 4
NAVIN ANTHONY		5439 5566	50,291.67 50,250.00	91,876.35	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
ANTIOCH 16, LLC		4935	100,000.00	99,047.23	Secured	General Unsecured	See Footnote 4
LYUDMILA ANTIPOVA & ZINOVYIY TOKAR		3537	25,846.00	24,345.83	Secured/Unsecured	General Unsecured	See Footnote 4
LINDA L ANTONSON		4152 4354	300,000.00 300,000.00	546,200.00	Secured Secured	General Unsecured	See Footnote 4
ALUKAL K & JOLLY ANTONY		8102 8103	50,250.00 50,250.00	95,283.34	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
CONNIE AND DAVID APANOVICH		4784	100,000.00	75,972.32	Secured	General Unsecured	See Footnote 4
CONNIE APANOVICH		4793	100,000.00	69,295.89	Secured	General Unsecured	See Footnote 4
PROVIDENT TRUST GRP LLC FBO JOHN M APPLETON IRA		2683 5230	372,000.00 372,000.00	269,720.64	Secured Secured	General Unsecured	See Footnote 4
MARION S ARBOGAST		4056	25,000.00	23,861.84	Secured	General Unsecured	See Footnote 4
FEDERICO AND MARIA ARELLANO		1996	50,000.00	49,729.17	Secured	General Unsecured	See Footnote 4

Exhibit A

Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Filed Status	Modified Status	Reason for Modification
FRINEE ARENS		1764	70,000.00	69,893.06	Secured	General Unsecured	See Footnote 4
THE ARGUELLES FAMILY TRUST 02/16/2001		1175	60,000.00	56,250.00	Secured	General Unsecured	See Footnote 4
KIMBERLY & ALFRED ARLINE		6992	200,000.00	194,166.65	Secured	General Unsecured	See Footnote 4
MAINSTAR-FBO ALFRED D ARLINE		6996	207,941.00	202,644.29	Secured	General Unsecured	See Footnote 4
JOHN P ARMENTROUT		1275	150,000.00	136,252.80	Secured	General Unsecured	See Footnote 4
DALE ARMSTRONG & DEBORAH ARMSTRONG		3707	275,000.00	262,139.96	Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST FBO DAVID S ARMSTRONG		3354 3355 3356	70,000.00 70,000.00 70,000.00	188,346.67	Secured Secured Secured	General Unsecured	See Footnote 4
PATTI C ARMSTRONG & RICHARD B ARMSTRONG JR		4092	100,000.00	99,350.00	Secured	General Unsecured	See Footnote 4
CHARLES ARN JR & ANN GAIL ARN FAMILY TRUST		7631 7633	25,183.36 25,183.36	24,064.26	Secured Secured	General Unsecured	See Footnote 4
GARY ARNDT		396 400 401	157,499.85 103,645.81 168,333.14	276,068.16	Secured Secured Secured	General Unsecured	See Footnote 4
SAM ARNDT TRUST		402	158,125.00	136,810.42	Secured	General Unsecured	See Footnote 4
GARY ARNDT AND KENNETH D RUTZ		399	160,833.17	90,472.26	Secured	General Unsecured	See Footnote 4
STEIN ARNESEN		3889	300,000.00	292,750.00	Secured	General Unsecured	See Footnote 4
IRA SVCS TR CO-CFBO GERALD M ARNETT IRA		7449	32,000.00	31,024.00	Secured	General Unsecured	See Footnote 4
RICK & KAREN ARNI		1496	100,000.00	90,094.50	Secured	General Unsecured	See Footnote 4
JOEL T ARNOLD		5181	25,000.00	2,039.63	Secured	General Unsecured	See Footnote 4
MICHAEL H & RITA A ARNOLD		4507	75,000.00	67,697.92	Secured/Unsecured	General Unsecured	See Footnote 4

Exhibit A

Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Filed Status	Modified Status	Reason for Modification
MYRA NELSON	THE ARUTA-NELSON FT DTD 03/28/89	2496	25,125.00	25,000.00	Secured	General Unsecured	See Footnote 4
WEBESHETE ASEFA		6165	50,291.67	49,416.66	Secured	General Unsecured	See Footnote 4
ROBERT K ASH RLT		8738 9413	25,137.50 25,137.50	23,195.83	Secured Secured	General Unsecured	See Footnote 4
VERNICE ASHE	PROV. TR GP-FBO VERNICE ASHE IRA	1771	25,000.00	23,713.54	Secured	General Unsecured	See Footnote 4
DAN R ASHWORTH AND CYNTHIA CARNAHAN		784 785 786	25,000.00 25,000.00 25,000.00	71,249.96	Secured Secured Secured	General Unsecured	See Footnote 4
ROBERT J ASKEY		1156	50,000.00	42,870.80	Priority	General Unsecured	See Footnote 4
DANNY J ASTILL	MAINSTAR-FBO DANNY J ASTILL	1366	64,000.00	61,710.22	Secured	General Unsecured	See Footnote 4
BRIAN ASTON	MAINSTAR-FBO BRIAN ASTON	2183	60,000.00	57,941.67	Secured	General Unsecured	See Footnote 4
LEESA ASTON	MAINSTAR-FBO LEESA ASTON	2184	300,000.00	290,408.33	Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST CUSTODIAN FBO OSCAR ASTRERO		1204	100,000.00	94,583.32	Secured/Unsecured	General Unsecured	See Footnote 4
ATKINS FAMILY IRREVOCABLE TRUST		1254	196,799.04	177,841.70	Secured	General Unsecured	See Footnote 4
PETER AUCOIN AND ELIZABETH AUCOIN		349	50,250.00	48,566.67	Secured	General Unsecured	See Footnote 4
FRANCESCA & PASQUA AUDI		9363	170,250.00	148,950.00	Secured	General Unsecured	See Footnote 4
LELA AVERITTE		1286	50,000.00	44,633.27	Secured	General Unsecured	See Footnote 4
PROV. TR GP-FBO GEORGE AVRAMIDES IRA		4933	135,456.00	57,993.54	Secured/Priority	General Unsecured	See Footnote 4
PROV. TR GP-FBO LOIS AVRAMIDES IRA		4934	95,000.00	40,672.85	Secured/Priority	General Unsecured	See Footnote 4
ALEXANDRA AYERS		246 5127	35,639.16 34,351.00	32,122.94	Secured Secured	General Unsecured	See Footnote 4

Exhibit A

Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Filed Status	Modified Status	Reason for Modification
PAULA AYERS	MAINSTAR-FBO PAULA AYERS	218 2678 2679	39,546.19 39,546.19 39,546.19	36,813.57	Secured/Unsecured Secured Secured	General Unsecured	See Footnote 4
MARY K BAAR		329 341	50,000.00 110,000.00	151,610.66	Secured Secured	General Unsecured	See Footnote 4
THE BACHELLER FAMILY TRUST (KATHLEEN BACHELLER)		3986	50,000.00	46,500.00	Secured	General Unsecured	See Footnote 4
ROBERT J BACHOCHIN		2229	30,000.00	26,875.41	Secured	General Unsecured	See Footnote 4
BAD RIVER BAND OF LAKE SUPERIOR TRIBE OF CHIPPEWA INDIANS		9263	2,168,204.75	2,153,125.00	Secured	General Unsecured	See Footnote 4
THE BADERS TRUST		4598 4599	100,000.00 100,000.00	198,783.33	Secured Secured	General Unsecured	See Footnote 4
HARVEY D BAER AND GERALDINE BAER		7488	100,500.00	90,350.00	Secured/Unsecured	General Unsecured	See Footnote 4
PROV. TR GP-FBO DORIENTE BAIDA IRA		3786	33,750.00	32,372.81	Secured	General Unsecured	See Footnote 4
ALLYN BAILEY		1967	100,000.00	99,597.22	Secured	General Unsecured	See Footnote 4
CATHY A BAILEY		4055 4129	130,000.00 117,000.00	215,048.96	Secured Secured	General Unsecured	See Footnote 4
CHARLES J & JAN A BAILEY		4089	100,000.00	82,966.67	Secured/Unsecured	General Unsecured	See Footnote 4
PROV. TR GP-FBO CHARLES J BAILEY IRA		4090 4091	100,000.00 130,000.00	197,676.66	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
PROV. TR GP-FBO JAN A BAILEY IRA		4064	42,332.00	36,785.92	Secured/Unsecured	General Unsecured	See Footnote 4
ANGUS BAIN		3381 7326	100,000.00 100,000.00	94,041.63	Secured Secured	General Unsecured	See Footnote 4
DAVID BAKAY		7185	40,000.00	39,555.55	Secured/Unsecured	General Unsecured	See Footnote 4

Exhibit A

Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Filed Status	Modified Status	Reason for Modification
ALAN E BAKER AND DESIREE BAKER AS TRUSTEES UNDER THE ALAN E BAKER AND DESIREE D BAKER LIVING TRUST DATED DECEMBER 1, 2004		1861	400,000.00	191,633.29	Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST-CUSTODIAN FBO DEBORAH L BAKER IRA #T2176485		8306	100,000.00	95,236.11	Secured	General Unsecured	See Footnote 4
MARK BAKER		7909 7913 7914	35,000.00 40,000.00 25,000.00	86,932.74	Secured Secured Secured	General Unsecured	See Footnote 4
MILTON BAKER FAMILY TRUST		9252	51,249.98	48,965.29	Secured/Unsecured	General Unsecured	See Footnote 4
MISSY BAKER	PROV. TR GP-FBO MISSY BAKER ROTH IRA	1538	25,000.00	23,442.71	Secured	General Unsecured	See Footnote 4
PROV. TR GP-FBO MARK BAKER INHERITED IRA		7915	50,000.00	45,892.41	Secured	General Unsecured	See Footnote 4
PROV. TR GP-FBO MARK BAKER IRA		7908 7911 7912	25,000.00 100,000.00 104,500.00	197,145.49	Secured Secured Secured	General Unsecured	See Footnote 4
MAINSTAR-FBO PETER BAKERSKY		6494	200,833.33	195,277.77	Secured	General Unsecured	See Footnote 4
PETER MICHAEL BALBO REVOCABLE LIVING TRUST #2		4434 4502	100,000.00 100,000.00	171,747.38	Secured Secured	General Unsecured	See Footnote 4
PEGGY A BALDUCCI		164	30,000.00	28,985.96	Secured	General Unsecured	See Footnote 4
CARISSE B BALLARD		4682 4683	50,000.00 50,000.00	96,441.47	Secured Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST COMPANY FBO ROBERT BALLARD IRA		4445	25,000.00	23,686.11	Secured	General Unsecured	See Footnote 4
PAUL BANE		1429	25,000.00	23,974.33	Secured	General Unsecured	See Footnote 4

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Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Filed Status	Modified Status	Reason for Modification
GWEN BANTA MAINSTAR TRUST SEP IRA	MAINSTAR-FBO GWEN BANTA	2612 2613	30,125.00 81,116.66	103,472.66	Secured Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST CUSTODIAN FBO MARTHA BANUELOS		2096	50,579.91	49,252.19	Secured/Unsecured	General Unsecured	See Footnote 4
HUIHONG BAO AND SAI HE		7841	50,275.00	50,000.00	Secured	General Unsecured	See Footnote 4
CAROL BARBER		7919	52,916.67	40,472.12	Secured/Unsecured	General Unsecured	See Footnote 4
THE BETH BARBER LIVING TRUST 12/01/97		440	135,118.75	116,447.52	Secured	General Unsecured	See Footnote 4
LIONEL A & JUNE A BARBOSA		3774	100,000.00	84,333.39	Secured	General Unsecured	See Footnote 4
JEFFREY BARKLEY AND COLLEEN BARKLEY		2228	50,000.00	48,858.33	Secured	General Unsecured	See Footnote 4
CAROLE E BARNABY		7527	68,400.00	63,395.40	Secured	General Unsecured	See Footnote 4
IRA SERVICES TRUST CO CFBO CAROLE E BARNABY		7526	34,000.00	31,569.00	Secured	General Unsecured	See Footnote 4
KARYTA L BARNES		5673 5674 5675	25,000.00 55,000.00 35,000.00	107,609.25	Secured Secured Secured	General Unsecured	See Footnote 4
LAVINIA P BARNES		6722	220,000.00	198,800.00	Secured	General Unsecured	See Footnote 4
MARLENE W AND WILLIAM J BARNES		1908	50,000.00	48,008.33	Secured	General Unsecured	See Footnote 4
PATRICIA A BARNES		3523 3524	60,000.00 25,000.00	82,301.16	Secured Secured	General Unsecured	See Footnote 4
CHARLES R BARNETT	MAINSTAR-FBO CHARLES R BARNETT	4309	108,000.00	103,809.00	Secured	General Unsecured	See Footnote 4
MARIA DE LA LUZ SMITH		1335 4211	46,000.00 46,000.00	40,234.61	Secured Secured	General Unsecured	See Footnote 4
JAMES E BARON		8007	100,000.00	98,790.27	Secured	General Unsecured	See Footnote 4

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JOHN E BARR	PROV. TR GP-FBO JOHN E BARR ROTH IRA	2176 2763 2765	287,626.32 125,400.00 50,000.00	149,429.33	Secured/Unsecured Secured Secured	General Unsecured	See Footnote 4
JOHN E BARR		2176 2762 2764	287,626.32 50,000.00 50,000.00	82,883.32	Secured/Unsecured Secured Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST CUSTODIAN FBO ALICE R BARR		2387	403,970.98	369,613.33	Secured	General Unsecured	See Footnote 4
LISA BARRAS	PROV. TR GP-FBO LISA BARRAS IRA	8323	20,000.00	18,165.00	Secured	General Unsecured	See Footnote 4
NANCY J BARRETT		2194	100,000.00	98,150.00	Secured	General Unsecured	See Footnote 4
NORMAN AND LILIANE BARRICKMAN REVOCABLE TRUST		2906 2907 2908 2909	43,378.69 26,515.99 57,903.28 42,111.48	124,875.01	Secured/Unsecured Secured/Unsecured Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
PROVIDENT TRUST GROUP LLC FBO ANDREA L BARRY IRA		1797	30,000.00	28,600.00	Secured	General Unsecured	See Footnote 4
THE RAY & KAREN BARRY FT 06/14/02		4471	53,125.00	38,408.37	Secured	General Unsecured	See Footnote 4
CRAIG A BARTEL TRUST		435	25,000.00	23,775.03	Secured	General Unsecured	See Footnote 4
ROBERT BARTELL		8140	100,595.84	92,111.10	Secured	General Unsecured	See Footnote 4
JOHN M & SUSAN M BARTO		4474	50,000.00	43,162.43	Secured	General Unsecured	See Footnote 4
BERNARD AND ELEANOR N. BASHKOFF RT		6244	201,329.16	186,345.87	Secured	General Unsecured	See Footnote 4
LEONARD BASTIAN		4051	35,000.00	55,244.48	Secured	General Unsecured	See Footnote 4
MICHAEL & MARY BATE		2415	25,000.00	24,316.67	Secured	General Unsecured	See Footnote 4
TODD H BATEMAN		8522	25,000.00	24,736.10	Secured/Unsecured	General Unsecured	See Footnote 4

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Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Filed Status	Modified Status	Reason for Modification
MARLENE BATES		6810	115,721.41	111,982.89	Secured	General Unsecured	See Footnote 4
CARMEN BATTAGLIA	MAINSTAR-FBO CARMEN BATTAGLIA	9277 9281	75,436.00 167,440.00	183,921.95	Secured Secured	General Unsecured	See Footnote 4
KURT BATTERMAN		1137	100,583.00	99,338.88	Secured/Unsecured	General Unsecured	See Footnote 4
GREGORY BATUK	MAINSTAR-FBO GREGORY BATUK	1501	190,000.00	168,403.33	Secured	General Unsecured	See Footnote 4
GREGORY BATUK		1499	60,000.00	54,500.00	Secured	General Unsecured	See Footnote 4
KRISTINA BAUCK		2083	25,000.00	23,945.16	Secured/Unsecured	General Unsecured	See Footnote 4
M LOUISE BAUER		3349	100,000.00	83,530.65	Secured	General Unsecured	See Footnote 4
VALERIE BAUER		852 4741	25,000.00 25,000.00	24,113.91	Secured Secured	General Unsecured	See Footnote 4
DORIS A BAUER-HANSEN		7970	60,600.00	42,056.67	Secured/Unsecured	General Unsecured	See Footnote 4
MICHAEL I. BAUERLE AND JILL M. BAUERLE		6104	201,000.00	169,666.67	Secured	General Unsecured	See Footnote 4
DOROTHY J BAUMBACH IRREVOCABLE TRUST		1929	50,000.00	45,583.40	Secured	General Unsecured	See Footnote 4
RIA BAY AND OLAF BELLSTEDT		6848	100,595.84	86,352.92	Secured	General Unsecured	See Footnote 4
MARGARET A BAYLESS		242	150,000.00	145,275.00	Secured	General Unsecured	See Footnote 4
ERICA BAZZELL-MAY	PROV. TR GP-FBO ERICA BAZZELL-MAY INH IRA	1660	30,000.00	28,757.50	Secured	General Unsecured	See Footnote 4