

**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: May 1, 2019 at 10:00 a.m. (ET)

Obj. Deadline: April 2, 2019 at 4:00 p.m. (ET)

**EIGHTH (8TH) 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’ operations, 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 Solicitation Procedures 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.

RELIEF REQUESTED

12. 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.

13. 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

14. Each of the Disputed Claims listed on Exhibit A to the Proposed Order is a claim on behalf of an individual claimant who holds Notes or Units in an Individual Retirement

Arrangement (“IRA”) account through a legal custodian. In other words, such individual claimants deposited money with their legal custodian (*i.e.* an IRA custodian such as, among others, Provident, Mainstar, and Goldstar Trust), and the legal custodian then invested funds with the Debtors. As such, the Debtors’ books and records reflect that legal title to each Disputed Claim is formally held by the legal custodian *for the benefit of* the respective individual claimant. Notwithstanding that the Disputed Claims are legally owned by the legal custodians, the Disputed Claims, as submitted to GCG, set forth the respective individuals’ personal addresses as the payment address for any distributions on account of such claim(s).⁵

15. To conform the claims register to the Debtors’ books and records, and to ensure that distributions are made to the entity holding legal title to the Disputed Claims, the Trust therefore seeks to make ministerial 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 that distributions on account of each Disputed Claim will be sent to the payment address for the legal custodian for the benefit of the individual claimant. Any failure to modify the Disputed Claims will result in distributions to parties that are not the legal owners of the Disputed Claims and could therefore expose the Debtors’ estates to liability to such actual legal owners.

16. Accordingly, the Trust objects to the Disputed Claims and request entry of the Proposed Order modifying each of the Disputed Claims as set forth on Exhibit A.

17. For the avoidance of doubt, **the Trust is not modifying the amount of any Disputed Claim** pursuant to this Objection. The “Claim Amount” listed in Exhibit A in respect

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], pursuant to which the Debtors sought to make ministerial changes to modify the creditor name (but not the payment address) for such claims to conform to the Debtors’ books and records.

of each Disputed Claim represents the Debtors' calculation of the Net Note Claim and/or Net Unit Claim applicable to such Disputed Claim, and **not** the amounts set forth in the filed proofs of claim on account of the Disputed Claims. Because no claimant in respect of a Disputed Claim elected to dispute the amount of such claimant's Net Note Claim and/or Net Unit Claim in accordance with the Court's Solicitation Procedures 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.

RESPONSES TO THIS OBJECTION

18. Any responses to this Objection must be filed **on or before 4:00 p.m. (ET) on April 2, 2019**, in accordance with the procedures set forth in the notice of this Objection.

RESERVATION OF RIGHTS

19. 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.

20. 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

21. 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

22. 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 on next page]

Dated: March 19, 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)

Bradford J. Sandler (DE Bar No. 4142)

Colin R. Robinson (DE Bar No. 5524)

919 North Market Street, 17th Floor

P.O. Box 8705

Wilmington, DE 19899 (Courier 19801)

Telephone: 302-652-4100

Fax: 302-652-4400

Email: rpachulski@pszjlaw.com

acaine@pszjlaw.com

bsandler@pszjlaw.com

crobinson@pszjlaw.com

-and-

KLEE, TUCHIN, BOGDANOFF & STERN LLP

Kenneth N. Klee (*pro hac vice*)

Michael L. Tuchin (*pro hac vice*)

David A. Fidler (*pro hac vice*)

Jonathan M. Weiss (*pro hac vice*)

1999 Avenue of the Stars, 39th Floor

Los Angeles, California 90067

Counsel to Woodbridge 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: May 1, 2019 at 10:00 a.m. (ET)

Obj. Deadline: April 2, 2019 at 4:00 p.m. (ET)

**NOTICE OF EIGHTH (8TH) 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 *Eighth (8th) 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 **April 2, 2019, at 4:00 p.m. (ET)**

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.

(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 Trust should serve any reply to the Response.

PLEASE TAKE FURTHER NOTICE THAT A HEARING (THE “HEARING”) ON THE OBJECTION WILL BE HELD ON MAY 1, 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 19, 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)

Bradford J. Sandler (DE Bar No. 4142)

Colin R. Robinson (DE Bar No. 5524)

919 North Market Street, 17th Floor

P.O. Box 8705

Wilmington, DE 19899 (Courier 19801)

Telephone: 302-652-4100

Fax: 302-652-4400

Email: rpachulski@pszjlaw.com

acaine@pszjlaw.com

bsandler@pszjlaw.com

crobenson@pszjlaw.com

-and-

KLEE, TUCHIN, BOGDANOFF & STERN LLP

Kenneth N. Klee (*pro hac vice*)

Michael L. Tuchin (*pro hac vice*)

David A. Fidler (*pro hac vice*)

Jonathan M. Weiss (*pro hac vice*)

1999 Avenue of the Stars, 39th Floor

Los Angeles, California 90067

Counsel to Woodbridge 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 EIGHTH (8TH)
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 4100, 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 “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.

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.

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 *Eighth (8th) 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.

7. Through a review of the claims register maintained by the claims and noticing agent in the Chapter 11 Cases and the Debtors' books and records, the Trust has determined that each of the Disputed Claims listed on Exhibit A to the Proposed Order is a claim on behalf of an individual

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

claimant who holds Notes or Units in an IRA account through a legal custodian. As such, the Debtors' books and records reflect that legal title to each Disputed Claim is formally held by the legal custodian for the benefit of the respective individual claimant. However, the claimants erroneously listed their personal addresses as the payment address for any distributions on account of the Disputed Claims. To conform the claims register to the Debtors' books and records, the Objection seeks to make ministerial modifications to the Disputed Claims to indicate that distributions on account of each Disputed Claim will be sent to the payment address for the legal custodian for the benefit of the individual claimant. Failure to so modify the Disputed Claims will result in distributions to parties that are not the legal owners of the Disputed Claims.

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 19, 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 EIGHTH (8TH) 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 *Eighth (8th) 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

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 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 and their estates 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 (Payment Address)

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

Woodbridge Group of Companies, LLC, et al.
List of Sarachek IRA Investors

Creditor	Modified Creditor Name (if applicable) (See Footnote 1)	Asserted Payment Address	Modified Payment Address	Claim Number(s)	Allowed Claim Amount
MAINSTAR-FBO PHIL ANSON		JOSEPH E. SARACHEK 101 PARK AVENUE-FLOOR 27 NEW YORK, NY 10017	MAINSTAR TRUST 214 W 9TH STREET PO BOX 420 ONAGA, KS 66521	8729	103,232.90
PROV TRUST GP ARNOLD BERMAN		JOSEPH SARACHEK 101 PARK AVENUE FLOOR 27 NEW YORK, NY 10017	PROVIDENT TRUST GROUP, LLC ATTN: LOCKBOX PO BOX 4330 ONTARIO, CA 91761	7936 8044	870,446.24
PROV. TR GP-FBO ROBERT CASSIDY IRA		JOSEPH E. SARACHEK 101 PARK AVENUE-FLOOR 27 NEW YORK, NY 10017	PROVIDENT TRUST GROUP, LLC ATTN: LOCKBOX PO BOX 4330 ONTARIO, CA 91761	7948	94,151.87
PROV TST GP LLC FBO THEODORE CHAPLIN IRA		JOSEPH SARACHEK 101 PARK AVENUE FLOOR 27 NEW YORK, NY 10017	PROVIDENT TRUST GROUP, LLC ATTN: LOCKBOX PO BOX 4330 ONTARIO, CA 91761	6847	26,164.92
PROV. TR GP-FBO ANDREA M CORKHILL ICA		JOSEPH E. SARACHEK 101 PARK AVENUE-FLOOR 27 NEW YORK, NY 10017	PROVIDENT TRUST GROUP, LLC ATTN: LOCKBOX PO BOX 4330 ONTARIO, CA 91761	8138	24,260.42
PROV. TR GP-FBO MIGUEL G CORREA IRA		JOSEPH E. SARACHEK 101 PARK AVENUE-FLOOR 27 NEW YORK, NY 10017	PROVIDENT TRUST GROUP, LLC ATTN: LOCKBOX PO BOX 4330 ONTARIO, CA 91761	7839	347,513.21
PROV. TR GP - FBO JO A CULLIGAN IRA		JOSEPH E. SARACHEK 101 PARK AVENUE-FLOOR 27 NEW YORK, NY 10017	PROVIDENT TRUST GROUP, LLC ATTN: LOCKBOX PO BOX 4330 ONTARIO, CA 91761	6969	24,431.43

¹ The modification to the creditor name reflected herein was made pursuant to the Fourth Omnibus Objection [Docket No. 3380]. No claimant appearing on this exhibit filed a response to that objection. This Eighth Omnibus Objection seeks to modify only the payment addresses for the claims included herein.

Woodbridge Group of Companies, LLC, et al.
List of Sarachek IRA Investors

Creditor	Modified Creditor Name (if applicable) (See Footnote 1)	Asserted Payment Address	Modified Payment Address	Claim Number(s)	Allowed Claim Amount
PROV. TR GP-FBO DAVID W DAMON IRA		JOSEPH E. SARACHEK 101 PARK AVENUE-FLOOR 27 NEW YORK, NY 10017	PROVIDENT TRUST GROUP, LLC ATTN: LOCKBOX PO BOX 4330 ONTARIO, CA 91761	6968	96,504.86
PROV TRST GP LINDA DEROSA		JOSEPH SARACHEK 101 PARK AVENUE FLOOR 27 NEW YORK, NY 10017	PROVIDENT TRUST GROUP, LLC ATTN: LOCKBOX PO BOX 4330 ONTARIO, CA 91761	8282	115,681.49
PROV. TR GP-FBO LYNN R ETMAN IRA		JOSEPH E. SARACHEK 101 PARK AVENUE-FLOOR 27 NEW YORK, NY 10017	PROVIDENT TRUST GROUP, LLC ATTN: LOCKBOX PO BOX 4330 ONTARIO, CA 91761	7548	57,091.14
PROV TRST GRP SHULAMITH FLEISCHER		JOSEPH SARACHEK 101 PARK AVENUE FLOOR 27 NEW YORK, NY 10017	PROVIDENT TRUST GROUP, LLC ATTN: LOCKBOX PO BOX 4330 ONTARIO, CA 91761	6867	35,481.40
PROV TRST GP JOSEPH FLEMING		JOSEPH SARACHEK 101 PARK AVENUE FLOOR 27 NEW YORK, NY 10017	PROVIDENT TRUST GROUP, LLC ATTN: LOCKBOX PO BOX 4330 ONTARIO, CA 91761	8824	210,326.80
PROV. TR GP-FBO PERCY FORBING IRA		JOSEPH E. SARACHEK 101 PARK AVENUE-FLOOR 27 NEW YORK, NY 10017	PROVIDENT TRUST GROUP, LLC ATTN: LOCKBOX PO BOX 4330 ONTARIO, CA 91761	7551	70,830.38
PROV. TR GP-FBO KLAUS GERSDORF IRA		JOSEPH E. SARACHEK 101 PARK AVENUE-FLOOR 27 NEW YORK, NY 10017	PROVIDENT TRUST GROUP, LLC ATTN: LOCKBOX PO BOX 4330 ONTARIO, CA 91761	6739	139,895.26
MAINSTAR-FBO SHELDON GOLDMAN		JOSEPH E. SARACHEK 101 PARK AVENUE-FLOOR 27 NEW YORK, NY 10017	MAINSTAR TRUST 214 W 9TH STREET PO BOX 420 ONAGA, KS 66521	6832	28,338.83
MAINSTAR-FBO JON GREENLEAF		JOSEPH E. SARACHEK 101 PARK AVENUE-FLOOR 27 NEW YORK, NY 10017	MAINSTAR TRUST 214 W 9TH STREET PO BOX 420 ONAGA, KS 66521	8274	47,266.66

Woodbridge Group of Companies, LLC, et al.
List of Sarachek IRA Investors

Creditor	Modified Creditor Name (if applicable) (See Footnote 1)	Asserted Payment Address	Modified Payment Address	Claim Number(s)	Allowed Claim Amount
PROV TRST GP ROBERT GROSS JR ROTH		JOSEPH SARACHEK 101 PARK AVENUE FLOOR 27 NEW YORK, NY 10017	PROVIDENT TRUST GROUP, LLC ATTN: LOCKBOX PO BOX 4330 ONTARIO, CA 91761	8249	125,194.58
PROV TRST GP ROBERT GROSS JR ROTH		JOSEPH SARACHEK 101 PARK AVENUE FLOOR 27 NEW YORK, NY 10017	PROVIDENT TRUST GROUP, LLC ATTN: LOCKBOX PO BOX 4330 ONTARIO, CA 91761	8249	72,035.95
PROV TRST GP ROBERT GROSS JR ROTH		JOSEPH SARACHEK 101 PARK AVENUE FLOOR 27 NEW YORK, NY 10017	PROVIDENT TRUST GROUP, LLC ATTN: LOCKBOX PO BOX 4330 ONTARIO, CA 91761	8249	39,453.00
PROV. TR GP-FBO LAUREN G GROSS ROTH IRA		JOSEPH E. SARACHEK 101 PARK AVENUE-FLOOR 27 NEW YORK, NY 10017	PROVIDENT TRUST GROUP, LLC ATTN: LOCKBOX PO BOX 4330 ONTARIO, CA 91761	6808	50,650.86
PROV. TR GP-FBO DONNA D HOAG IRA		JOSEPH E. SARACHEK 101 PARK AVENUE-FLOOR 27 NEW YORK, NY 10017	PROVIDENT TRUST GROUP, LLC ATTN: LOCKBOX PO BOX 4330 ONTARIO, CA 91761	6737	97,513.12
PROV. TR GP-FBO WILLIAM JABLONSKI IRA		JOSEPH E. SARACHEK 101 PARK AVENUE-FLOOR 27 NEW YORK, NY 10017	PROVIDENT TRUST GROUP, LLC ATTN: LOCKBOX PO BOX 4330 ONTARIO, CA 91761	6846	36,344.42
PROV. TR GP-FBO SALLY A JACOBUS IRA		JOSEPH E. SARACHEK 101 PARK AVENUE-FLOOR 27 NEW YORK, NY 10017	PROVIDENT TRUST GROUP, LLC ATTN: LOCKBOX PO BOX 4330 ONTARIO, CA 91761	6843	223,659.95
WAYNE JAKOBS	PROV. TR GP-FBO WAYNE JAKOBS IRA	JOSEPH SARACHEK 101 PARK AVENUE FLOOR 27 NEW YORK, NY 10017	PROVIDENT TRUST GROUP, LLC ATTN: LOCKBOX PO BOX 4330 ONTARIO, CA 91761	8285	49,747.22
PROV. TR GP-FBO MITCHELL JOHNSON ROTH IRA		JOSEPH E. SARACHEK 101 PARK AVENUE-FLOOR 27 NEW YORK, NY 10017	PROVIDENT TRUST GROUP, LLC ATTN: LOCKBOX PO BOX 4330 ONTARIO, CA 91761	9333	37,177.01

Woodbridge Group of Companies, LLC, et al.
List of Sarachek IRA Investors

Creditor	Modified Creditor Name (if applicable) (See Footnote 1)	Asserted Payment Address	Modified Payment Address	Claim Number(s)	Allowed Claim Amount
PROV TRST GP CONSTANCE JORDAN		JOSEPH SARACHEK 101 PARK AVENUE FLOOR 27 NEW YORK, NY 10017	PROVIDENT TRUST GROUP, LLC ATTN: LOCKBOX PO BOX 4330 ONTARIO, CA 91761	8826	152,692.61
PROV TRUST GP NANCY KICHERER		JOSEPH SARACHEK 101 PARK AVENUE FLOOR 27 NEW YORK, NY 10017	PROVIDENT TRUST GROUP, LLC ATTN: LOCKBOX PO BOX 4330 ONTARIO, CA 91761	7905	597,546.50
PROV. TR GP-FBO ROBERTA LEBLANC-RYAN IRA		JOSEPH E. SARACHEK 101 PARK AVENUE-FLOOR 27 NEW YORK, NY 10017	PROVIDENT TRUST GROUP, LLC ATTN: LOCKBOX PO BOX 4330 ONTARIO, CA 91761	7554	117,160.35
CHARLES MICHAEL LINDSELL	PROV. TR GP-FBO CHARLES LINDSELL IRA	JOSEPH SARACHEK 101 PARK AVENUE FLOOR 27 NEW YORK, NY 10017	PROVIDENT TRUST GROUP, LLC ATTN: LOCKBOX PO BOX 4330 ONTARIO, CA 91761	7620	89,853.55
PROV. TR GP-FBO LISA LOPES IRA		JOSEPH E. SARACHEK 101 PARK AVENUE-FLOOR 27 NEW YORK, NY 10017	PROVIDENT TRUST GROUP, LLC ATTN: LOCKBOX PO BOX 4330 ONTARIO, CA 91761	6811	96,167.13
MAINSTAR-FBO E MANNABERG-GOLDMAN		JOSEPH E. SARACHEK 101 PARK AVENUE-FLOOR 27 NEW YORK, NY 10017	MAINSTAR TRUST 214 W 9TH STREET PO BOX 420 ONAGA, KS 66521	6830	22,708.33
PROV. TR GP-FBO MURRAY MARKOWITZ IRA		JOSEPH E. SARACHEK 101 PARK AVENUE-FLOOR 27 NEW YORK, NY 10017	PROVIDENT TRUST GROUP, LLC ATTN: LOCKBOX PO BOX 4330 ONTARIO, CA 91761	6840	98,660.00
MAINSTAR-FBO ROSE MARTIN		JOSEPH E. SARACHEK 101 PARK AVENUE-FLOOR 27 NEW YORK, NY 10017	MAINSTAR TRUST 214 W 9TH STREET PO BOX 420 ONAGA, KS 66521	8076 8225	579,868.88
PROV. TR GP-FBO EVELYN M MCKEE IRA		JOSEPH E. SARACHEK 101 PARK AVENUE-FLOOR 27 NEW YORK, NY 10017	PROVIDENT TRUST GROUP, LLC ATTN: LOCKBOX PO BOX 4330 ONTARIO, CA 91761	6741	76,539.36

Woodbridge Group of Companies, LLC, et al.
List of Sarachek IRA Investors

Creditor	Modified Creditor Name (if applicable) (See Footnote 1)	Asserted Payment Address	Modified Payment Address	Claim Number(s)	Allowed Claim Amount
KATHY MILLER	PROV. TR GP-FBO KATHY A MILLER IRA	JOSEPH SARACHEK 101 PARK AVENUE FLOOR 27 NEW YORK, NY 10017	PROVIDENT TRUST GROUP, LLC ATTN: LOCKBOX PO BOX 4330 ONTARIO, CA 91761	6966	28,411.25
PROV TRST GP JAMES O'BRIEN		JOSEPH SARACHEK 101 PARK AVENUE FLOOR 27 NEW YORK, NY 10017	PROVIDENT TRUST GROUP, LLC ATTN: LOCKBOX PO BOX 4330 ONTARIO, CA 91761	8279	57,127.27
PROV. TR GP-FBO MILDRED E OHLER IRA		JOSEPH E. SARACHEK 101 PARK AVENUE-FLOOR 27 NEW YORK, NY 10017	PROVIDENT TRUST GROUP, LLC ATTN: LOCKBOX PO BOX 4330 ONTARIO, CA 91761	7550	49,717.48
IRENE OLIN	PROV. TR GP-FBO IRENE OLIN IRA	JOSEPH SARACHEK 101 PARK AVENUE FLOOR 27 NEW YORK, NY 10017	PROVIDENT TRUST GROUP, LLC ATTN: LOCKBOX PO BOX 4330 ONTARIO, CA 91761	7621	179,045.82
PROV. TR GP-FBO DEBRA L PANCARO IRA		JOSEPH E. SARACHEK 101 PARK AVENUE-FLOOR 27 NEW YORK, NY 10017	PROVIDENT TRUST GROUP, LLC ATTN: LOCKBOX PO BOX 4330 ONTARIO, CA 91761	6740	188,162.51
PROV. TR GP - FBO JOANN PLETKA IRA		JOSEPH E. SARACHEK 101 PARK AVENUE-FLOOR 27 NEW YORK, NY 10017	PROVIDENT TRUST GROUP, LLC ATTN: LOCKBOX PO BOX 4330 ONTARIO, CA 91761	6743	44,399.18
PROV. TR GP-FBO ADRIENNE PRICE IRA		JOSEPH E. SARACHEK 101 PARK AVENUE-FLOOR 27 NEW YORK, NY 10017	PROVIDENT TRUST GROUP, LLC ATTN: LOCKBOX PO BOX 4330 ONTARIO, CA 91761	8051	101,685.70
PROV. TR GP-FBO SHELDON PRICE IRA		JOSEPH E. SARACHEK 101 PARK AVENUE-FLOOR 27 NEW YORK, NY 10017	PROVIDENT TRUST GROUP, LLC ATTN: LOCKBOX PO BOX 4330 ONTARIO, CA 91761	8053	189,065.82
PROV TRUST GRP MUHAMMAD RAHMAN		JOSEPH SARACHEK 101 PARK AVENUE FLOOR 27 NEW YORK, NY 10017	PROVIDENT TRUST GROUP, LLC ATTN: LOCKBOX PO BOX 4330 ONTARIO, CA 91761	9375	97,866.67

Woodbridge Group of Companies, LLC, et al.
List of Sarachek IRA Investors

Creditor	Modified Creditor Name (if applicable) (See Footnote 1)	Asserted Payment Address	Modified Payment Address	Claim Number(s)	Allowed Claim Amount
PROV. TR GP-FBO SANDRA R ROBINSON IRA		JOSEPH E. SARACHEK 101 PARK AVENUE-FLOOR 27 NEW YORK, NY 10017	PROVIDENT TRUST GROUP, LLC ATTN: LOCKBOX PO BOX 4330 ONTARIO, CA 91761	8735	71,442.27
ROBERT SCHATTNER	PROV. TR GP-FBO ROBERT L SCHATTNER IRA	JOSEPH SARACHEK 101 PARK AVENUE FLOOR 27 NEW YORK, NY 10017	PROVIDENT TRUST GROUP, LLC ATTN: LOCKBOX PO BOX 4330 ONTARIO, CA 91761	8743	479,348.40
PROV. TR GP-FBO JAMES R SEYMOUR IRA		JOSEPH E. SARACHEK 101 PARK AVENUE-FLOOR 27 NEW YORK, NY 10017	PROVIDENT TRUST GROUP, LLC ATTN: LOCKBOX PO BOX 4330 ONTARIO, CA 91761	9414	93,606.33
PROV TRST GP LLC FBO VIVIAN SHAW IRA		JOSEPH SARACHEK 101 PARK AVENUE FLOOR 27 NEW YORK, NY 10017	PROVIDENT TRUST GROUP, LLC ATTN: LOCKBOX PO BOX 4330 ONTARIO, CA 91761	6849	219,979.76
PROV. TR GP - FBO MARK SIEGEL IRA		JOSEPH E. SARACHEK 101 PARK AVENUE-FLOOR 27 NEW YORK, NY 10017	PROVIDENT TRUST GROUP, LLC ATTN: LOCKBOX PO BOX 4330 ONTARIO, CA 91761	7946 9313	241,898.86
PROV. TR GP-FBO EDMUND DE SILVA ROTH IRA		JOSEPH E. SARACHEK 101 PARK AVENUE-FLOOR 27 NEW YORK, NY 10017	PROVIDENT TRUST GROUP, LLC ATTN: LOCKBOX PO BOX 4330 ONTARIO, CA 91761	7545	190,612.87
PROV TRST GP LEONARD SIMONS		JOSEPH SARACHEK 101 PARK AVENUE FLOOR 27 NEW YORK, NY 10017	PROVIDENT TRUST GROUP, LLC ATTN: LOCKBOX PO BOX 4330 ONTARIO, CA 91761	8447	74,817.93
PROV TRST GP MYRA SIMONS		JOSEPH SARACHEK 101 PARK AVENUE FLOOR 27 NEW YORK, NY 10017	PROVIDENT TRUST GROUP, LLC ATTN: LOCKBOX PO BOX 4330 ONTARIO, CA 91761	8448	42,719.18
PROV TR GP FBO SHELDON SINGLETON IRA		JOSEPH SARACHEK 101 PARK AVENUE FLOOR 27 NEW YORK, NY 10017	PROVIDENT TRUST GROUP, LLC ATTN: LOCKBOX PO BOX 4330 ONTARIO, CA 91761	6829	38,450.15

Woodbridge Group of Companies, LLC, et al.
List of Sarachek IRA Investors

Creditor	Modified Creditor Name (if applicable) (See Footnote 1)	Asserted Payment Address	Modified Payment Address	Claim Number(s)	Allowed Claim Amount
PROV. TR GP-FBO LAWRENCE H SMITH IRA		JOSEPH E. SARACHEK 101 PARK AVENUE-FLOOR 27 NEW YORK, NY 10017	PROVIDENT TRUST GROUP, LLC ATTN: LOCKBOX PO BOX 4330 ONTARIO, CA 91761	8734	24,107.30
MAINSTAR TRUST CUSTODIAN FBO DANNY E SOLOWY		JOSEPH E. SARACHEK 101 PARK AVENUE-FLOOR 27 NEW YORK, NY 10017	MAINSTAR TRUST 214 W 9TH STREET PO BOX 420 ONAGA, KS 66521	8073	186,917.85
PROV TRST GP LLC FBO KENNETH STANTON IRA		JOSEPH SARACHEK 101 PARK AVENUE FLOOR 27 NEW YORK, NY 10017	PROVIDENT TRUST GROUP, LLC ATTN: LOCKBOX PO BOX 4330 ONTARIO, CA 91761	6844	67,782.23
PERRY L STEVENS	PROV. TR GP-FBO PERRY L STEVENS SEP IRA	JOSEPH SARACHEK 101 PARK AVENUE FLOOR 27 NEW YORK, NY 10017	PROVIDENT TRUST GROUP, LLC ATTN: LOCKBOX PO BOX 4330 ONTARIO, CA 91761	6979 8115	49,908.33
PROV. TR GP-FBO MARILYN L SULLIVAN IRA		JOSEPH E. SARACHEK 101 PARK AVENUE-FLOOR 27 NEW YORK, NY 10017	PROVIDENT TRUST GROUP, LLC ATTN: LOCKBOX PO BOX 4330 ONTARIO, CA 91761	8276	45,949.38
MAINSTAR TRUST DIRK SWART		JOSEPH SARACHEK 101 PARK AVENUE FLOOR 27 NEW YORK, NY 10017	MAINSTAR TRUST 214 W 9TH STREET PO BOX 420 ONAGA, KS 66521	8821	95,361.89
MAINSTAR TRUST DIRK SWART		JOSEPH SARACHEK 101 PARK AVENUE FLOOR 27 NEW YORK, NY 10017	MAINSTAR TRUST 214 W 9TH STREET PO BOX 420 ONAGA, KS 66521	8821	143,901.68
PROV TRST GP MARILYN TINARI		JOSEPH SARACHEK 101 PARK AVENUE FLOOR 27 NEW YORK, NY 10017	PROVIDENT TRUST GROUP, LLC ATTN: LOCKBOX PO BOX 4330 ONTARIO, CA 91761	7939	30,795.50
BARBARA TOTH	PROV. TR GP-FBO BARBARA V TOTH IRA	JOSEPH SARACHEK 101 PARK AVENUE FLOOR 27 NEW YORK, NY 10017	PROVIDENT TRUST GROUP, LLC ATTN: LOCKBOX PO BOX 4330 ONTARIO, CA 91761	8246	94,170.10

Woodbridge Group of Companies, LLC, et al.
List of Sarachek IRA Investors

Creditor	Modified Creditor Name (if applicable) (See Footnote 1)	Asserted Payment Address	Modified Payment Address	Claim Number(s)	Allowed Claim Amount
PROV. TR GP-FBO TERRANCE T TOTTH IRA		JOSEPH E. SARACHEK 101 PARK AVENUE-FLOOR 27 NEW YORK, NY 10017	PROVIDENT TRUST GROUP, LLC ATTN: LOCKBOX PO BOX 4330 ONTARIO, CA 91761	8233 8251	280,166.66
PROV. TR GP-FBO HELGA P VISCUSO IRA		JOSEPH E. SARACHEK 101 PARK AVENUE-FLOOR 27 NEW YORK, NY 10017	PROVIDENT TRUST GROUP, LLC ATTN: LOCKBOX PO BOX 4330 ONTARIO, CA 91761	3047 7943	30,855.33
MAINSTAR-FBO SHIRLEY WOLFELD		JOSEPH E. SARACHEK 101 PARK AVENUE-FLOOR 27 NEW YORK, NY 10017	MAINSTAR TRUST 214 W 9TH STREET PO BOX 420 ONAGA, KS 66521	9101	57,520.00