

**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 11, 2019 at 4:00 p.m. (ET)

**NINTH (9TH) 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, 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 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 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 Solicitation Procedures 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.

15. 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 that each Disputed Claim is in the undisputed amount set forth on the applicable Ballot for the respective Claim.⁵

16. 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

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.

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 the amount of such claimant's Net Note Claim and/or Net Unit Claim in accordance with the Court's Solicitation Procedures Order, 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.

RESPONSES TO THIS OBJECTION

17. Any responses to this Objection must be filed **on or before 4:00 p.m. (ET) on April 11, 2019**, in accordance with the procedures set forth in the notice of this Objection.

RESERVATION OF RIGHTS

18. 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.

19. 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

20. 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

21. 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.

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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.

Dated: March 28, 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

Tel: (310) 407-4000

Fax: (310) 407-9090

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

Obj. Deadline: April 11, 2019 at 4:00 p.m. (ET)

**NOTICE OF NINTH (9TH) 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, 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 *Ninth (9th) 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 11, 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 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 28, 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
Tel: (310) 407-4000
Fax: (310) 407-9090

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 NINTH (9TH)
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 an affiliate of each of the entities that were debtors and debtors in possession (each, a “Debtor” and collectively, the “Debtors”) in the above-captioned

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.

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 *Ninth (9th) 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 Solicitation Procedures Order. 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 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.

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 28, 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 NINTH (9TH) 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 *Ninth (9th) 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 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)	Reason for Modification
THE C&H GROUP		3846	25,000.00	22,716.67	See Footnote 4
PATRICIA S CABRAL		116	50,000.00	49,020.85	See Footnote 4
ANDREA CADMUS		7512	25,166.67	23,944.42	See Footnote 4
PAUL S CALAMARI	MAINSTAR-FBO PAUL CALAMARI	540	61,351.00	57,592.41	See Footnote 4
SANDRA CALDARELLA		1441	100,541.66	192,812.45	See Footnote 4
		1442	100,416.66		
CAREY L CALHOUN	PROV. TR GP-FBO CAREY L CALHOUN IRA	7514	28,102.50	24,548.25	See Footnote 4
NICKY L CALHOUN		1694	50,000.00	48,375.00	See Footnote 4
LAURENCE E CAMIGI		3723	105,833.31	343,416.75	See Footnote 4
		3724	105,833.31		
		3725	105,833.31		
		3726	103,500.00		
RANDALL M CAMP		8998	25,000.00	42,213.89	See Footnote 4
		9739	25,000.00		
		9740	25,000.00		
CAMPBELL FAMILY IRREVOCABLE TRUST		3882	65,000.00	57,464.63	See Footnote 4
CLAYTON CAMPBELL		8544	25,104.17	23,444.40	See Footnote 4
DWIGHT W & SANDRA M CAMPBELL		1180	60,000.00	56,910.83	See Footnote 4
LAWRENCE CAMPBELL	MAINSTAR-FBO LAWRENCE CAMPBELL	5720	100,000.00	93,033.33	See Footnote 4
RONALD BRET AND JENNIFER CAMPBELL	PROV. TR GP-FBO R BRET & J CAMPBELL ICA	653	202,825.00	175,834.86	See Footnote 4
SARAH CAMPBELL	MAINSTAR-FBO SARAH CAMPBELL	5719	25,000.00	24,249.43	See Footnote 4
RICHARD & NANCY R CAMPOLO LIVING TRUST DATED MARCH 4TH, 2004		1115	100,000.00	108,715.57	See Footnote 4
		1116	25,000.00		

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.

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)	Reason for Modification
EVELYN I CANNON		7973 7974	25,000.00 184,847.53	202,829.79	See Footnote 4
CANYON CREEK 401K PLAN		8685	100,000.00	88,000.05	See Footnote 4
VINCENT M. AND SHERRY L. CARBONE		9247	100,000.00	97,033.33	See Footnote 4
THOMAS CARDOSI	PROV. TR GP-FBO THOMAS CARDOSI IRA	4831	200,000.00	113,168.93	See Footnote 4
DAISY CARUNUNGA CARIAGA		4184	25,000.00	24,423.59	See Footnote 4
KATHLEEN CARLON FAMILY TRUST		4469	100,000.00	98,194.43	See Footnote 4
THE JACQUELINE M CARLSON 2006 TRUST		7003	25,000.00	23,358.33	See Footnote 4
VIRGIL LEE CARLTON		5608	60,000.00	58,675.00	See Footnote 4
TMICO - FBO JUDY CARPENTER IRA		8402 8403	50,000.00 50,000.00	70,522.07	See Footnote 4
BETTE J CARRIE		1099	100,000.00	99,866.67	See Footnote 4
MICHAEL A CARRIER	PROV. TR GP-FBO MICHAEL A CARRIER IRA	2160	100,000.00	87,757.73	See Footnote 4
JEFFREY J CARRISH		3694 3695 3696	25,000.00 50,000.00 25,000.00	88,054.16	See Footnote 4
GREGORY D CARROLL		9804	50,000.00	37,540.15	See Footnote 4
JEAN & BOBBY CARROLL	J/B CARROLL IN TR FOR G D & R J CARROLL	6384	50,000.00	45,499.97	See Footnote 4
JEAN & BOBBY CARROLL		6382 6383	30,000.00 30,000.00	52,010.00	See Footnote 4
PROV. TR GP-FBO JEAN CARROLL IRA		6385	99,000.00	85,582.75	See Footnote 4
WILLIAM F. CARROLL/CARROL FAMILY TRUST		5703	250,000.00	248,583.33	See Footnote 4
SHIRLEY CARSON	SUNWEST TR SHIRLEY CARSON IRA	2067	330,000.00	212,918.33	See Footnote 4
BEATRICE CARSWELL		5254	30,000.00	29,970.83	See Footnote 4
MORINE CARTER		9322	50,250.00	49,198.61	See Footnote 4
PROV. TR GP-FBO SUSAN CARTER IRA		5889	99,807.71	97,190.84	See Footnote 4
AUDREY CARVER IRREVOCABLE TRUST		2932 2934	75,000.00 75,000.00	73,343.75	See Footnote 4
ALBERTO & CARLOS CASIFORA		6079	50,307.00	48,179.19	See Footnote 4
PROV. TR GP-FBO KAREN A CASTIGLIONE IRA		5171	65,000.00	52,852.50	See Footnote 4
RAYMOND J CAWLEY LT UAD 05/13/09		5051	100,000.00	100,000.00	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)	Reason for Modification
THE JUDITH A CAWLEY LT DTD 05/13/09		5052 5053	100,000.00 100,000.00	196,391.67	See Footnote 4
RICHARD CECIL		8343	25,000.00	24,877.78	See Footnote 4
PROVIDENT TRUST GROUP LLC FBO THERESA CENTRONE IRA		5215	107,000.00	91,280.06	See Footnote 4
THOMAS J CERNA AND SANDRA M CERNA		8086	25,000.00	24,381.93	See Footnote 4
CHABAD CENTER OF NORTHWESTERN NJ		5321 5322	149,167.00 149,167.00	84,525.07	See Footnote 4
BARBARA CHADWICK		1034	50,000.00	48,625.02	See Footnote 4
IRA SVCS TR CO-CFBO THOMAS CHAMPLEY IRA		3579	100,000.00	57,035.06	See Footnote 4
CHAN-NAN & CHIU-CHIANG CHANG		5248	50,000.00	47,479.13	See Footnote 4
DAVID CHANG		5252	100,000.00	97,805.54	See Footnote 4
PROV. TR GP-FBO JOHN CHATHAM IRA		4087	100,000.00	97,822.22	See Footnote 4
JUDITH K. CHAVEZ	SUNWEST TR JUDY CHAVEZ IRA	6473	95,000.00	88,603.33	See Footnote 4
NATALYA CHAYKOVSKY		9541 9542	25,000.00 25,000.00	45,187.50	See Footnote 4
CAROL CHEATHAM	PROV. TR GP-FBO CAROL CHEATHAM IRA	8947 9493	83,000.00 83,000.00	69,166.67	See Footnote 4
PATRICIA L CHEATHAM	PROV. TR GP-FBO PATRICIA CHEATHAM IRA	1728	63,946.34	52,500.00	See Footnote 4
JENNY CHIN		3746	50,000.00	47,486.77	See Footnote 4
VUI-TING CHIN	MAINSTAR-FBO VUI-TING CHIN	9673	25,000.00	23,970.83	See Footnote 4
KATHLEEN CHIRAS		9387 9388 9389	103,697.67 173,688.68 60,864.66	298,246.25	See Footnote 4
TONY G AND ANN M CHIRIKOS		6407	50,000.00	41,055.60	See Footnote 4
DARRIS CHIVERS	MAINSTAR-FBO DARRIS CHIVERS	5718	99,400.00	96,776.95	See Footnote 4
LANA CHOATE-PIERCE		8408 8409	25,000.00 140,000.00	126,724.67	See Footnote 4
HWAI-NAN CHOU IRA	HORIZON TR CO-FBO HWAI- NAN CHOU IRA	5684	50,000.00	46,916.67	See Footnote 4
GABRIEL CHRISTIAN		2912	25,000.00	24,593.74	See Footnote 4
RONALD & MARSHA CHU		4266	25,000.00	24,819.44	See Footnote 4
MATTHEW CICERO		4157	50,625.00	45,314.64	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)	Reason for Modification
SANDRA CICERO		6376	50,640.00	47,552.08	See Footnote 4
SOPHIE CLANTON	AMERICAN EST&TR FBO SOPHIE CLANTON	1636	100,000.00	43,000.21	See Footnote 4
FRANCIS K CLAPPER & DOROTHY A CLAPPER		3101	103,000.00	68,323.48	See Footnote 4
PROV. TR GP-FBO FRANCIS K CLAPPER IRA		3100	114,000.00	84,645.00	See Footnote 4
DONNA E CLARK	MAINSTAR-FBO DONNA CLARK	93 4131	21,000.00 21,000.00	19,915.00	See Footnote 4
DONNA E CLARK		92	50,000.00	46,558.33	See Footnote 4
PROV. TR GP-FBO LESLIE CLARK IRA		4515	49,760.00	46,160.69	See Footnote 4
PROVIDENT TRUST GROUP FBO SHARON CLARKE IRA		8686	223,000.00	218,570.97	See Footnote 4
CLAUSEN FAMILY TRUST DATED 03/14/1996		5398	100,000.00	93,266.67	See Footnote 4
CLAYTON CAPITAL INVESTMENTS CORP.		9026 9027 9032 9033 9037 9100 9103 9104 9106 9108 9109 9110 9111 9112 9113 9116 9118 9119 9121 9152 9214	50,550.00 110,423.44 351,322.50 151,650.00 145,584.00 128,902.50 50,550.00 51,336.37 270,442.50 161,001.75 281,563.50 122,078.25 252,291.67 100,916.67 242,985.13 202,016.67 45,453.75 50,458.33 101,008.33 151,512.50 148,987.29	3,067,476.50	See Footnote 4
CLEAVES FT 1992		5165 5166	40,000.00 35,175.00	74,556.67	See Footnote 4
MAINSTAR - FBO RONALD L. CLEMENS		4074	100,000.00	97,900.00	See Footnote 4
RONALD L. AND HEIDI M. CLEMENS		4073	50,000.00	48,123.59	See Footnote 4
SUE CLEMENTS		8401	100,000.00	64,861.24	See Footnote 4
WARREN R CLENNAN		3441	25,000.00	24,850.00	See Footnote 4
JANE A CLOWER & BLAINE CLOWER JR		8089	50,000.00	46,490.31	See Footnote 4
MAINSTAR TRUST FBO LLOYD H COALE JR		3662	54,900.00	53,507.67	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)	Reason for Modification
KATHLEEN S CODY		5030	41,000.00	37,913.58	See Footnote 4
KATHLEEN S CODY	MAINSTAR-FBO KATHLEEN S CODY	5028 5029	157,587.00 53,687.00	195,193.70	See Footnote 4
VICTOR COFFEY III & EVANGELINE GODINEZ		3203 3204 3205	50,000.00 450,000.00 100,000.00	472,983.27	See Footnote 4
LYNN B COGSWELL		8357 8358 8359 8360 8361 8362 8363 8364	100,000.00 200,000.00 100,000.00 50,000.00 100,000.00 50,000.00 100,000.00 100,000.00	428,791.73	See Footnote 4
SAMUEL B COGSWELL IRA	PROV. TR GP-FBO SAMUEL B COGSWELL IRA	8151	54,700.00	48,967.89	See Footnote 4
THE MURIEL COHEN FAMILY TRUST		5573	41,000.00	40,385.00	See Footnote 4
HARRY S COHN REVOCABLE LIVING TRUST		3778	100,000.00	99,981.94	See Footnote 4
LORI ANN COLE	IRA SVCS TR CO-CFBO LORI A COLE IRA	6010	33,500.00	32,764.88	See Footnote 4
DELORES COLEMAN		5037	50,000.00	47,838.16	See Footnote 4
JERRY W COLLINS		1780	44,707.00	43,637.76	See Footnote 4
JJAZ/COMBINE DIST PSP		2027	50,833.34	27,805.37	See Footnote 4
GREGORY MICHAEL COMBS		3479 3480	25,000.00 50,000.00	73,811.53	See Footnote 4
KARLA SCHMIDT COMMINS	KARLA SCHMIDT COMMINS TR	6958	200,000.00	196,666.68	See Footnote 4
MAINSTAR-FBO PATRICIA CONE		8501	50,000.00	48,313.59	See Footnote 4
WALTER R & ELIZABETH J CONK		1073	50,000.00	48,298.64	See Footnote 4
BRENDA CONNER		2647	400,000.00	342,916.72	See Footnote 4
CONNER LIVING TRUST		7331 7335 7337	200,000.00 50,000.00 550,000.00	715,709.02	See Footnote 4
MARTHA CONNER		728 9052	98,192.90 100,676.50	95,290.90	See Footnote 4
THE ANTHONY G CONSTANTINI RT DTD 5/24/13		4839	50,000.00	50,000.00	See Footnote 4
EDWARD CONWAY	EDWARD CONWAY RT	1268	100,000.00	96,433.33	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)	Reason for Modification
EDWARD CONWAY	JEAN & EDWARD CONWAY RT	1266 1267	30,000.00 30,000.00	57,440.00	See Footnote 4
EDWARD CONWAY		1264 1265	30,000.00 30,000.00	57,300.41	See Footnote 4
NANCY J COOKE-ZDEB		3072 4959	100,000.00 100,000.00	98,333.33	See Footnote 4
SARAH L COON		3322	100,000.00	90,836.76	See Footnote 4
DONALD M COOPER	MAINSTAR-FBO DONALD M COOPER	4203 4205 4206	68,640.00 600,000.00 1,297,968.00	1,769,999.55	See Footnote 4
DONALD M COOPER		4204	50,000.00	42,486.06	See Footnote 4
VIRGINIA T COPELAND		9249	25,000.00	23,962.01	See Footnote 4
JEREMY CORDONNIER	MAINSTAR-FBO JEREMY CORDONNIER	905	41,807.33	40,532.21	See Footnote 4
JAMES W & JOY A CORRELL FT		4676 4677 4723 4724	75,437.50 125,729.17 50,250.00 100,583.33	299,122.36	See Footnote 4
SONDRA B CORRELL		107	102,083.31	97,083.31	See Footnote 4
MICHAEL & FLORIS CORTES		1205	25,187.50	22,906.02	See Footnote 4
JESSIE JOANN COSSU		2210	102,291.65	95,370.87	See Footnote 4
ALAN B COTECCHIA		8802 8803	100,000.00 100,000.00	126,376.20	See Footnote 4
CLAY M COTTEN		2995	50,000.00	48,591.67	See Footnote 4
FRANKIE J & ROY L COURTNEY		3912	100,000.00	99,633.33	See Footnote 4
ROY L COURTNEY	SUNWEST TR ROY COURTNEY IRA	3911	50,000.00	49,760.18	See Footnote 4
JAMES G COX		182	50,000.00	46,395.24	See Footnote 4
MIKEL A COX	PROV. TR GP-FBO MIKEL A COX IRA	7121 7122	239,243.00 110,000.00	297,041.46	See Footnote 4
RONALD L COX TR 03/10/80		2788 2789	50,000.00 25,000.00	71,046.53	See Footnote 4
GINNY L COYLE		874	25,000.00	24,144.16	See Footnote 4
JAMES W COZZIE	MAINSTAR-FBO JAMES W COZZIE	5876	100,000.00	92,374.98	See Footnote 4
BARBARA CRAIG & GREG KESTEN		6935	25,000.00	22,529.13	See Footnote 4
DONALD F CRAIGIE	PROV. TR GP-FBO DONALD F CRAIGIE IRA	6839	100,833.33	71,011.11	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)	Reason for Modification
ROYCE CREWS		9374	30,000.00	29,466.67	See Footnote 4
EDWARD C CROAL JR	PROV. TR GP-FBO EDWARD C CROAL, JR IRA	1586	57,000.00	43,288.33	See Footnote 4
DANA LYNN CRONIN IRA	PROV. TR GP-FBO DANA LYNN CRONIN IRA	3580	25,000.00	24,625.00	See Footnote 4
RICHARD & BEVERLY CROWE		4522	65,650.00	62,573.33	See Footnote 4
TIFFANY CROWSON		8203	36,000.00	117,694.75	See Footnote 4
		8204	50,000.00		
		8205	50,000.00		
DEBORAH D CRUTCHER		5606	140,000.00	132,008.38	See Footnote 4
MAINSTAR-FBO TERESSA CUMMINGS		6617	92,286.34	89,010.18	See Footnote 4
ROBERT D CUNARD		7241	50,250.00	129,772.28	See Footnote 4
		7242	100,833.33		
DOROTHY R CURRENCE	MAINSTAR-FBO DOROTHY R CURRENCE	9470	300,000.00	275,443.87	See Footnote 4
ALFRED M CURTIS	HORIZON TR CO-FBO ALFRED CURTIS ROTH IRA	6420	443,666.67	391,986.13	See Footnote 4
CRAIG M DAHLEN		7638	25,000.00	24,720.83	See Footnote 4
LAURA DANON		5585	30,000.00	29,630.00	See Footnote 4
LAURA DANON 2009 RT		5697	42,000.00	36,927.00	See Footnote 4
DDM LAND LLC		8995	50,000.00	47,283.33	See Footnote 4
EDMUND AND COLOMBO DE SILVA		9454	75,000.00	73,404.17	See Footnote 4
DEADWOOD PROPERTY LLC		5743	196,141.56	186,988.29	See Footnote 4
DEARMOND REVOCABLE LIVING TRUST DTD 06/19/04		5123	50,000.00	48,540.61	See Footnote 4
PROVIDENT TRUST GROUP, LLC FBO SUSAN DEARMOND IRA		5124	25,000.00	117,459.45	See Footnote 4
		5125	50,000.00		
		5126	49,270.00		
SHARON M DECKER	PROV. TR GP-FBO SHARON M DECKER IRA	1303	234,000.00	194,446.72	See Footnote 4
DEEP SOUTH HOME MEDICAL EQUIPMENT		904	101,562.49	93,968.76	See Footnote 4
		7696	100,000.00		
BYRNE DEGRANDPRE	HORIZON TR CO-FBO BYRNE DEGRANDPRE IRA	6047	70,800.00	61,020.75	See Footnote 4
PROV. TR GP-FBO FRANCES DEJARNETT IRA		4899	214,000.00	156,119.40	See Footnote 4
VINCENT & MARY JO DELL'OREFICE		3116	60,833.00	31,333.16	See Footnote 4
PHYLLIS ANNE DELUCA & KAMIROSE VALE		4840	170,000.00	166,788.90	See Footnote 4
KENNETH C DEMAREST		7787	25,000.00	18,783.33	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)	Reason for Modification
DOLORES DEMEL		5104	25,000.00	23,850.38	See Footnote 4
RANDY G DEMEL		5188 5196	25,000.00 25,000.00	47,298.25	See Footnote 4
GEORGE S DEMPSEY		7653 7654	100,000.00 100,000.00	195,819.46	See Footnote 4
DIANE DENFELD		6130 6131	100,000.00 25,000.00	106,576.41	See Footnote 4
DOROTHY A DENIRO IRA	PROV. TR GP-FBO DOROTHY A DENIRO IRA	2523	50,000.00	48,750.00	See Footnote 4
ANTONINO & MARISA D'ERAMO JTWROS		224	554,583.34	364,261.45	See Footnote 4
BENNIE A DERRICK		5335	25,000.00	23,774.27	See Footnote 4
DAVID L DERRICK		5290 5291 5292 5293 5294	130,000.00 100,000.00 50,000.00 100,000.00 100,000.00	471,459.73	See Footnote 4
MARIE DESIDERIO		9534	15,000.00	14,742.37	See Footnote 4
PROV. TR GP-FBO MARIE DESIDERIO IRA		9535	200,000.00	194,733.33	See Footnote 4
ISRAEL & NILDA DIAZ		3001	25,000.00	25,000.00	See Footnote 4
DIANE M DIGGS		3435	80,000.00	80,000.00	See Footnote 4
DELMER C & ISABEL DIRKS		4473	150,000.00	121,916.67	See Footnote 4
ELISEO DIRUSSO & KATHLEEN DIRUSSO		5386	110,783.33	98,783.33	See Footnote 4
BRIAN T & MARY J DISCHLER		8993 8994	150,000.00 250,000.00	378,840.30	See Footnote 4
RON K DISMUKE		5424	35,000.00	34,813.33	See Footnote 4
ROGER C DOERR REVOCABLE TRUST DTD 05/31/12		8672	100,000.00	11,851.25	See Footnote 4
WILLIAM D DOGGETT JR	PROV. TR GP-FBO WILLIAM D DOGGETT JR IRA	3286	91,000.00	67,466.39	See Footnote 4
PROV TR GP, LLC FBO ANN DOHRMANN		8434 8469	100,000.00 154,000.00	243,205.28	See Footnote 4
LINDA LOUISE DONAHOE		6477 6478	25,125.00 100,500.00	117,204.17	See Footnote 4
DARLENE DONATELLI		2968 3213	25,000.00 50,000.00	74,288.21	See Footnote 4
GERALD & KATHLEEN DONATELLI		3345	40,000.00	39,186.67	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)	Reason for Modification
PATTI DONNELLY		8569	50,000.00	45,666.63	See Footnote 4
PROV. TR GP-FBO HOWARD DORFMAN IRA		4770	105,837.74	95,323.45	See Footnote 4
ROSEMARY DORKO		3344	25,000.00	21,579.75	See Footnote 4
STEVE DORSCH	STEVE & GRACE LEE DORSCH	8797	100,000.00	73,611.21	See Footnote 4
THOMAS R & KAREN M DOSECK		6635	100,000.00	83,891.37	See Footnote 4
MARY DOUGLAS		4787	49,946.58	48,598.02	See Footnote 4
MAINSTAR FBO DAVID DOWDELL		2574	60,000.00	59,741.67	See Footnote 4
DOYLEFAM LLC		6410	50,000.00	46,208.29	See Footnote 4
DEBBIE L. DRAKER	PROV. TR GP-FBO DEBBIE L DRAKER IRA	9520	35,000.00	31,808.19	See Footnote 4
GEORGE MICHAEL DRISCOLL	GEORGE MICHAEL & MARYELLEN R DRISCOLL	8506	211,666.69	149,644.31	See Footnote 4
DANIEL R & MILDRED K DROEMER		5805	50,000.00	1,324.82	See Footnote 4
NANCY DRUMMOND	MAINSTAR-FBO NANCY J DRUMMOND	9450 9476	48,200.00 55,000.00	94,361.84	See Footnote 4
ALLAN AND RENEE DUDA		1930	60,000.00	48,363.27	See Footnote 4
DEBRA S DUDDLESTON		3660	50,000.00	50,000.00	See Footnote 4
IRA SERVICES TRUST CO CFBO MARILYN R DUHAMEL ROTH IRA		7437	63,000.00	59,303.12	See Footnote 4
LARRY DUHON		2516	50,000.00	48,933.33	See Footnote 4
PROVIDENT TRUST GROUP LLC FBO TERRY DUKART IRA		6381	67,200.00	46,722.67	See Footnote 4
BILLY J DUKE		894	100,000.00	100,000.00	See Footnote 4
ERIKA M DULLARY		1651	25,000.00	24,402.76	See Footnote 4
MARTIN P DUMLER		2913 2914 2915 2916 2917	25,000.00 25,000.00 25,000.00 25,000.00 25,000.00	104,537.28	See Footnote 4
NEW DIRECTION-FBO DAN DUNCAN IRA		9085 9086	100,000.00 50,000.00	130,574.18	See Footnote 4
CHARLES A & ROSE DUNLAP		156 2904 2905	50,000.00 25,000.00 25,000.00	45,138.23	See Footnote 4
ALISON DUNNE		9181	100,000.00	80,066.57	See Footnote 4
DWIGHT J & KATHLEEN C DURYEA		8346	200,000.00	195,944.44	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)	Reason for Modification
LARRY G & ELAINE C DYSLIN		5177	51,749.96	49,397.22	See Footnote 4
MARK R & MAGDALENA L DYSLIN		6493	51,735.62	49,397.22	See Footnote 4