

**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 (BLS)

(Jointly Administered)

Hrg. Date: May 28, 2019 at 1:00 p.m. (ET)

Obj. Deadline: May 10, 2019 at 4:00 p.m. (ET)

**ELEVENTH (11TH) 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 AMOUNT
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 Thomas P. Jeremiassen (the “Jeremiassen 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, which amount 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 May 10, 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.

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.

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Dated: April 26, 2019
Wilmington, Delaware

PACHULSKI STANG ZIEHL & JONES LLP

/s/ Colin R. Robinson

Richard M. Pachulski (CA Bar No. 90073)

Andrew W. Caine (CA Bar No. 110345)

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Counsel to the 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 (BLS)

(Jointly Administered)

Hrg. Date: May 28, 2019 at 1:00 p.m. (ET)

Obj. Deadline: May 10, 2019 at 4:00 p.m. (ET)

**NOTICE OF ELEVENTH (11TH) 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 AMOUNT
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 *Eleventh (11th) 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 **May 10, 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 28, 2019, AT 1:00 P.M. (ET) BEFORE THE HONORABLE BRENDAN L. SHANNON, UNITED STATES BANKRUPTCY JUDGE, IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE, 824 N. MARKET STREET, 6TH FLOOR, COURTROOM NO. 1, 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: April 26, 2019
Wilmington, Delaware

PACHULSKI STANG ZIEHL & JONES LLP

/s/ Colin R. Robinson

Richard M. Pachulski (CA Bar No. 90073)

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Counsel to the Woodbridge Liquidation Trust

EXHIBIT 1

Declaration of Thomas P. Jeremiassen

**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 (BLS)

(Jointly Administered)

**DECLARATION OF THOMAS P. JEREMIASSEN IN SUPPORT OF ELEVENTH
(11TH) 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, Thomas P. Jeremiassen, pursuant to 28 U.S.C. § 1746, declare:

1. I am a Senior Managing Director 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 supported the Chief Restructuring Officer 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

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.

debtors in possession (each, a “Debtor” and collectively, the “Debtors”) in the above-captioned jointly administered chapter 11 cases (the “Chapter 11 Cases”).

3. On February 13, 2018, the Court entered an order authorizing the Debtors to retain and employ DSI as their restructuring advisor. 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 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 *Eleventh (11th) 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 these Chapter 11 Cases, the Ballots, and the Trust’s books and records, the Trust has determined

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

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 April 26, 2019

/s/ Thomas P. Jeremiassen
Thomas P. Jeremiassen

EXHIBIT 2

Proposed Order

**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 (BLS)

(Jointly Administered)

Ref. Docket No. ____

**ORDER SUSTAINING ELEVENTH (11TH) 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 *Eleventh (11th) 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 Jeremiassen 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 of these Chapter 11 Cases; and after due deliberation thereon and good 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.

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

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 Brendan L. Shannon
United States Bankruptcy Judge

EXHIBIT A TO ORDER¹

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
THOMAS M EARLE	SUNWEST TR THOMAS EARLE IRA	1878 3458	154,000.00 154,000.00	111,838.94	See Footnote 4
YVONNE EARLE	SUNWEST TR YVONNE EARLE IRA	3457	32,000.00	-	See Footnote 4
THERESA D EBACH		3710	35,000.00	31,272.50	See Footnote 4
RICHARD ORVAL EDABURN		3683	120,000.00	111,183.33	See Footnote 4
THELMA M EDGE FAMILY TRUST		5131	25,000.00	24,312.52	See Footnote 4
JEAN S EDWARDS TR DTD 01/08/09		5711	50,000.00	45,485.35	See Footnote 4
PROV. TR GP-FBO HARRY P EDWARDS IRA		8432	170,000.00	117,347.11	See Footnote 4
LINDA EGBERT	LINDA A EGBERT 2009 RT 04/16/09	6396	50,000.00	40,993.23	See Footnote 4
RICHARD A & PATRICA A EICKHOLTZ		7892 7893	135,055.56 146,263.42	183,027.84	See Footnote 4
CARMAN R & JILL E ELLIS		3578	25,000.00	22,031.25	See Footnote 4
ERNEST EMIL ENDRIZZI PROVIDENT SELF DIRECTED IRA	PROV. TR GP-FBO ERNEST E ENDRIZZI IRA	2685	89,500.00	71,331.44	See Footnote 4
WILLIE D ENFINGER		479	50,250.00	47,141.67	See Footnote 4
DIANE ENGEL		4320	100,000.00	87,633.33	See Footnote 4
GERALD ENTINE 1988 FAMILY TRUST		3943 3944 3946	200,000.00 218,524.70 1,000,000.00	775,689.57	See Footnote 4

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

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

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

⁴ In accordance with the First Amended Joint Chapter 11 Plan of Liquidation of Woodbridge Group of Companies, LLC and its Affiliated Debtors (the "Plan"), the claim amounts set forth for the Disputed Claims in the "Modified Amount" column represent the Debtors' calculation of the Net Note Claim or Net Unit Claim (as such terms are defined in the Plan) applicable to such Disputed Claim. No claimant in respect of a Disputed Claim herein elected in such claimant's ballot to dispute the amount of such claimant's Net Note Claim or Net Unit Claim. Accordingly, the Trust believes that each such Disputed Claim should be modified to reflect the amount of each undisputed Net Note Claim or Net Unit Claim.

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
OLIVER ANDREW ENTINE 1984 TRUST		3948 3949 3950 3951 3952 3953 3954 3990	150,000.00 500,000.00 200,000.00 300,000.00 400,000.00 750,000.00 400,000.00 400,000.00	2,475,289.34	See Footnote 4
PROV. TR GP FBO GERALD ENTINE ROTH		3955 3956	125,000.00 114,000.00	187,570.34	See Footnote 4
VICTORIA ENTINE 1984 TRUST		3987 3988 3989	500,000.00 400,000.00 200,000.00	801,664.76	See Footnote 4
ELIE ESTEPHAN	MAINSTAR-FBO ELIE ESTEPHAN	596	66,700.00	62,790.14	See Footnote 4
CLINTON EVANS	CLINTON & JUDY EVANS	3736	100,000.00	77,833.30	See Footnote 4
DOUGLAS E SR & DONNA EVANS		5197	75,000.00	71,916.03	See Footnote 4
JOHN C EVANS IRA	PROV. TR GP-FBO JOHN C EVANS IRA	2511	42,000.00	36,930.83	See Footnote 4
TMICO-FBO KIRBY L EVANS IRA		8387	100,204.00	74,874.76	See Footnote 4
MARJORIE D EVERS		1676	109,000.00	102,959.61	See Footnote 4
ROLLAND JAY EVERS & MARJORIE D EVERS		1812	178,000.00	166,944.19	See Footnote 4
THE EWING FT		5399	100,500.00	98,666.67	See Footnote 4
PROV. TR GP-FBO LAWRENCE FAFALAK IRA		9524	60,000.00	53,940.00	See Footnote 4
JOHN HAROLD III & JOHN HAROLD IV FAGAN		6907	25,000.00	22,246.46	See Footnote 4
R JAMES & C ANITA FAGAN TR 12/01/14		5134 5135 5136	30,000.00 100,000.00 50,000.00	159,968.81	See Footnote 4
JOSEPH B AND RACHEL B FAIRBOURNE		2514	50,000.00	49,766.67	See Footnote 4
DEAN FAITH		7511	100,000.00	74,750.10	See Footnote 4
LOUISE C FAIVRE		2284	100,000.00	97,166.65	See Footnote 4
JEANETTE C FARRELL	MAINSTAR-FBO JEANETTE FARRELL	9606	41,000.00	35,453.60	See Footnote 4
THOMAS & JEANETTE FARRELL TA		9605 9607	120,000.00 52,000.00	123,738.64	See Footnote 4
VERONICA & JOSEPH FARRELLY		4392	39,378.00	33,378.26	See Footnote 4
BEVERLY DAWN FAUCHEUX	PROV. TR GP-FBO BEVERLY FAUCHEUX INH IRA	5232	90,000.00	79,441.33	See Footnote 4
ALICE FAUSETT		3849	50,000.00	47,968.03	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 ALICE M FAUSETT LT DTD 05/25/06		3850	215,000.00	211,306.92	See Footnote 4
BELA K & MARIA FAZEKAS TRT DATED 3/31/97		3451 3452	102,083.30 25,520.80	114,473.59	See Footnote 4
BELA K FAZEKAS & MARIA FAZEKAS		3450 3453	25,520.80 51,041.65	67,121.46	See Footnote 4
GERALD D FEDDERS		3602	25,000.00	24,283.33	See Footnote 4
ANTHONY J FEISTHAMEL		3595	30,000.00	22,485.00	See Footnote 4
PROV. TR GP-FBO ANTHONY FEISTHAMEL JR IRA		3593	132,000.00	87,889.99	See Footnote 4
PROVIDENT TRUST GROUP LLC FBO ANTHONY FEISTHAMEL IRA		3594	28,000.00	26,648.23	See Footnote 4
DENNIS S FELCHER REVOCABLE TRUST DTD 10/27/88		6044 6045	100,000.00 100,000.00	147,128.44	See Footnote 4
MAINSTAR TRUST FBO DAVID LYNN FERCH		6343 7352	77,000.00 81,670.17	73,442.86	See Footnote 4
FERGUSON LIMITED TRUST DATED 11/14/96		3269	26,125.00	23,975.00	See Footnote 4
JUDITH FERNANDES		2273	90,971.72	82,234.28	See Footnote 4
SUSITH R FERNANDO		8801	25,000.00	24,190.34	See Footnote 4
FHR INC		1448	700,000.00	700,000.00	See Footnote 4
PROV. TR GP-FBO KAYE FIERLE IRA		9000 9002	30,450.00 30,450.00	59,685.00	See Footnote 4
JAMES FIORE		973	25,000.00	25,000.00	See Footnote 4
FIRST CAPITAL PACIFIC		4865 4866	150,000.00 150,000.00	285,672.92	See Footnote 4
ARTHUR J & REGINA M FISCHER		9592	105,000.00	85,229.74	See Footnote 4
ROGER L & LOIS P FISHER		3182	100,000.00	99,700.00	See Footnote 4
BETH R & LYNN FLEISCHER		6873	50,000.00	47,628.15	See Footnote 4
NANCY J FLINT	PROV. TR GP-FBO NANCY J FLINT IRA	886	150,000.00	131,041.67	See Footnote 4
GERTRUDE LYNN FLORENCE		462	50,000.00	46,455.59	See Footnote 4
VICTOR M FLORES		4132	28,000.00	27,630.55	See Footnote 4
RICKY TODD FLOURNOY		903 7695	51,250.01 50,000.00	47,472.20	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
JAMES FODOR	MAINSTAR-FBO JAMES FODOR	8591 8592 8602	399,000.00 1,000,000.00 700,000.00	2,029,699.81	See Footnote 4
RAY C & JANIE N FOLSE		6697 6698	100,000.00 75,000.00	128,925.00	See Footnote 4
LINDA R FORBES		3664	25,000.00	24,536.96	See Footnote 4
SUE A & WAYNE M FOREST		5643	50,000.00	47,191.67	See Footnote 4
MAINSTAR-FBO LORETTA M FORGIONE		7046	50,000.00	49,423.61	See Footnote 4
MARY LEE FORINGTON		9506 9507 9570 9579	100,000.00 100,000.00 100,000.00 100,000.00	198,669.45	See Footnote 4
REBECCA A. FORTENBERRY		120	25,000.00	23,915.31	See Footnote 4
JEANNIE M FOWLER	MAINSTAR-FBO JEANNIE FOWLER	5933	330,000.00	308,994.17	See Footnote 4
ROYCE L FOWLER	ROYCE L & DORA A FOWLER	1292	50,000.00	27,972.02	See Footnote 4
ROBERT A FOX		4233 4234 4235 4236 4238	57,217.00 113,833.00 56,583.00 112,833.00 54,584.00	244,611.01	See Footnote 4
ROBERT A FOX & DARBY H COOPER		4237 4239	56,250.00 55,584.00	75,055.36	See Footnote 4
ALBERT S & JEAN L FRALEIGH 2011 DEC OF TR		5401	100,000.00	94,973.64	See Footnote 4
NEIL MURPHY AND CHRISTINA FRANCIS	MURPHY FRANCIS LT	5851	25,000.00	24,931.83	See Footnote 4
BASIL V FRANKLIN JR		7126	25,125.00	24,795.83	See Footnote 4
MAINSTAR-FBO BASIL V FRANKLIN JR		7129	206,025.00	203,462.50	See Footnote 4
STEVEN FRANTZ		9594	25,000.00	21,416.67	See Footnote 4
ANTHONY FRANZESE		7395	200,000.00	169,055.50	See Footnote 4
PERRY & JILLEENE FREDERIKSEN		3022	60,000.00	56,892.50	See Footnote 4
JOSEPH R FREDETTE	JOSEPH & BARBARA FREDETTE	1741	25,000.00	23,701.35	See Footnote 4
JUDY L FREDRICKS		3525	50,000.00	44,735.46	See Footnote 4
KENNETH G FREDRICKSON	PROV. TR GP-FBO KENNETH G FREDRICKSON IRA	5902	193,801.50	159,221.60	See Footnote 4
KENNETH G FREDRICKSON		5900	106,298.50	87,338.62	See Footnote 4
SONIA FREEDMAN		3266	25,000.00	24,322.90	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
RICHARD ELLIS FRESHWATER		6454	50,000.00	49,776.39	See Footnote 4
RICHARD M. FREY - IRA	PROV. TR GP-FBO RICHARD M FREY IRA	6888	201,666.67	139,388.88	See Footnote 4
DONALD E FREYTAG		1094	30,000.00	29,466.67	See Footnote 4
DORIS A FRIED		4166	104,000.00	62,573.15	See Footnote 4
FRIENDS OF TRAVIS FISHER HOUSE		2621 2622 2623 2624	51,145.80 256,423.60 256,423.60 462,187.50	994,874.74	See Footnote 4
RYAN FROST	MAINSTAR-FBO RYAN FROST	8560	50,000.00	50,000.00	See Footnote 4
TSUN-SEN & MITZI FU		4943 4944	100,000.00 100,000.00	184,080.47	See Footnote 4
DOMINIC FUCCI	THE FUCCI FT DTD 12/19/88	2690	50,000.00	47,326.43	See Footnote 4
THE JOHN J & JANE A FUCHS REV LT		6004 6005 6006	50,000.00 50,000.00 50,000.00	137,778.98	See Footnote 4
MICHAEL L & KATHY S FUESTING		2557	100,600.00	88,783.33	See Footnote 4
ROMAN N & MARLENE FULLENKAMP		4300	100,000.00	63,733.18	See Footnote 4
JAMES C & AMY S FURFARI		3321	100,833.33	82,916.71	See Footnote 4
VIRGINIA R FURNESS		5098	158,750.00	115,116.67	See Footnote 4
G & A CAPITAL HOLDINGS LLC		5626	55,770.00	52,470.00	See Footnote 4
DOREEN Y GABAYLO		7559	50,000.00	49,972.22	See Footnote 4
ROBERT J GAFFNEY	PROV. TR GP-FBO ROBERT F GAFFNEY IRA	4185	250,000.00	169,680.83	See Footnote 4
PETER & MARY ELLEN GALANIS		1163	100,000.00	73,863.43	See Footnote 4
GEORGE THOMAS GALE JR	MAINSTAR-FBO GEORGE T GALE JR	4913	88,945.00	86,733.73	See Footnote 4
CHRISTINA B GALLAGHER		3887 3888	30,000.00 50,000.00	71,083.33	See Footnote 4
IRA SERVICES TRUST CO CFBO CHRISTINA B GALLAGHER		3885	53,000.00	51,569.00	See Footnote 4
IRA SERVICES TRUST CO CFBO CHRISTINA B GALLAGHER		3886	59,800.00	48,926.77	See Footnote 4
PROV. TR GP-FBO VIRGINIA M GALLAGHER IRA		8290	85,000.00	56,093.23	See Footnote 4
GLENNA S AND JOHN M GANSTER		762	200,000.00	141,110.99	See Footnote 4
CARLA GARGALA		8733	36,225.00	31,682.40	See Footnote 4

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Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Reason for Modification
JOHN E GARGALA IRA	IRA SVCS TR CO-CFBO JOHN E GARGALA IRA	8813	25,825.00	23,245.83	See Footnote 4
LYNN THOMAS GARNER JR		9449	57,124.99	38,009.73	See Footnote 4
GARROULD FT		5110	57,324.02	53,343.19	See Footnote 4
PROV. TR GP-FBO GEORGE GARROULD IRA		5168	38,500.00	37,369.06	See Footnote 4
ELVIN W GATES AND PAULETTE A GATES		5205	50,000.00	48,998.60	See Footnote 4
SCOTT A GATTON	HORIZON TR CO-FBO SCOTT A GATTON TRAD IRA	9336	25,496.00	25,381.27	See Footnote 4
WANDA G GAUTHIER		4974	50,500.00	46,850.00	See Footnote 4
WENDELL L GEARY		1100 2209	25,000.00 25,000.00	23,451.03	See Footnote 4
JOHN P GEDDES	MAINSTAR-FBO JOHN GEDDES	6055	75,000.00	66,591.69	See Footnote 4
DONALD I GEIER		5618	50,000.00	48,966.67	See Footnote 4
VERA GEIGER		4862	75,343.75	71,083.33	See Footnote 4
BARBARA GENT		5895	50,000.00	49,658.33	See Footnote 4
WILLIAM A GERBER		5945	45,000.00	45,000.00	See Footnote 4
GERMAN CHRISTIAN CHURCH OF SAN FRANCISCO		5429	50,000.00	39,791.75	See Footnote 4
PROVIDENT TRUST GROUP, LLC FBO MICHAEL GERTMAN IRA		3428	175,000.00	162,944.44	See Footnote 4
KAYLEE GIALKETSIS		3847	50,000.00	44,277.83	See Footnote 4
PAUL GIAMMARCO	PAUL & MARGARET GIAMMARCO	4915	25,000.00	24,266.67	See Footnote 4
STEVE GIDDENS TRUST DATED 10/2/2013		7516	60,229.28	57,367.55	See Footnote 4
CANDICE L GILLEN		735	50,000.00	49,520.84	See Footnote 4
CORT D GILLEN		4374 5747	25,000.00 25,000.00	21,669.40	See Footnote 4
BOBBIE T GILMORE		6461	45,000.00	44,668.75	See Footnote 4
IRENE GINSBURG		3607	75,000.00	67,995.79	See Footnote 4
MAINSTAR TRUST CUSTODIAN FBO PATRICIA-ANN GIRVAN		1431	116,278.50	108,915.28	See Footnote 4
ANN G GODWIN		9208	75,000.00	70,427.08	See Footnote 4
LESLIE GOLDBERG		4981 4982 4984	330,921.59 75,000.00 30,000.00	389,985.92	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
PROV. TR GP-FBO LESLIE GOLDBERG IRA		4983	125,504.53	109,154.08	See Footnote 4
PHYLLIS F GOLDMAN		7267	30,000.00	26,861.67	See Footnote 4
DEWEY M GOLDSBERRY & BARBARA A GOLDSBERRY		3957	160,000.00	123,688.98	See Footnote 4
RICARDO GOMEZ & BERTHA GOMEZ		85 3144	50,000.00 50,000.00	46,158.33	See Footnote 4
ROSALIA C GONZALEZ		1553	25,458.32	24,026.07	See Footnote 4
SALLY GONZALEZ		7735	150,000.00	136,341.54	See Footnote 4
MAINSTAR TRUST CFBO RICHARD J GOODBURLET ROTH IRA		5601	135,000.00	127,275.00	See Footnote 4
MAINSTAR TRUST CFBO RICHARD J GOODBURLET ROTH IRA		5604	60,000.00	56,608.33	See Footnote 4
RICHARD J GOODBURLET		5605	77,000.00	72,486.99	See Footnote 4
PETER B & BARBARA A GOTOWKA		1746	50,000.00	46,846.62	See Footnote 4
RICHARD T GRAINGER		8671	26,000.00	25,233.34	See Footnote 4
LESIA GRAMS		8377 8378 8379 8380	94,300.00 100,000.00 100,000.00 100,000.00	275,872.88	See Footnote 4
MARTHA GRANDES		4841	50,000.00	49,145.85	See Footnote 4
RUDOLF GRAU AND YVONNE GRAU		1294	50,229.16	49,312.49	See Footnote 4
ANSON A GREEN		4735	25,000.00	22,679.17	See Footnote 4
ANSON GREEN JR		4734	25,000.00	24,048.58	See Footnote 4
DON A GREEN	MAXINE L & DON A GREEN	2520	50,000.00	48,808.33	See Footnote 4
EDWIN MILBURN GREEN		4842	50,000.00	47,381.98	See Footnote 4
MICHAEL R GREENE	MAINSTAR-FBO MICHAEL R GREENE	4533	445,150.00	271,183.34	See Footnote 4
PHILIP GREENFIELD	PHILIP GREENFIELD RLT	6690	50,000.00	49,340.27	See Footnote 4
MELVIN W GREGORY		5061	200,000.00	176,222.18	See Footnote 4
CAROL S GRESS		6932	100,000.00	68,833.45	See Footnote 4
MARCUS F & CAROL S GRESS		6931	103,800.00	78,369.00	See Footnote 4
JULIUS GRIECO MD LIVING TRUST DTD 9/10/1988		1554	251,250.00	246,541.67	See Footnote 4
CAROLYN P GRIFFIS IRA	PROV. TR GP-FBO CAROLYN P GRIFFIS IRA	2517	38,100.00	35,610.80	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
MARTY F GRIGGS		4932	100,000.00	94,300.00	See Footnote 4
EDNA M GRIGSBY		8375	100,000.00	69,166.79	See Footnote 4
REBECCA E GRITTON & DEBORAH M FERRIN		5800	26,125.00	24,295.12	See Footnote 4
JACK A GRONKE SR	MAINSTAR-FBO JACK A GRONKE SR	8712	100,000.00	92,941.65	See Footnote 4
RHONDA N. GROVES IRA	PROV. TR GP-FBO RHONDA N GROVES IRA	5336	49,500.00	45,390.06	See Footnote 4
GUARDIAN ANGEL MANAGEMENT LLC		6956 6957	100,833.33 100,833.33	168,961.21	See Footnote 4
ANTHONY V GUIDONE		3608	115,000.00	108,323.57	See Footnote 4
PROV. TR GP-FBO DONALD R GUIDRY IRA		9727	25,343.00	24,769.08	See Footnote 4
PROV. TR GP-FBO KAREN T GUIDRY IRA		9736	25,343.00	24,769.08	See Footnote 4
PROV. TR GP-FBO MATTHEW GUILFOYLE IRA		5941	48,113.61	45,467.36	See Footnote 4
BRENDA GUILLORY		8391 8392 8393	100,000.00 100,000.00 100,000.00	201,250.52	See Footnote 4
STACY C & CHRISTIANE E GUINN		9227	100,000.00	89,184.67	See Footnote 4
JANE A HACK TRUST DATED 05/30/2007		2325	130,000.00	120,199.94	See Footnote 4
DAWN HAGGERTY		4512	26,000.00	24,194.50	See Footnote 4
EILEEN M HAINES		8687 8688	25,000.00 25,000.00	45,303.95	See Footnote 4
USAMA SABRY AWAD HALIM		684 5723 5724 5725 5726 5727 5728 5729 5730 5731 5732 5733	1,200,000.00 110,000.00 100,000.00 90,000.00 50,000.00 50,000.00 180,000.00 120,000.00 60,000.00 100,000.00 130,000.00 210,000.00	1,153,334.47	See Footnote 4
HAROLD AND LENDIA G HALL		1675	30,000.00	28,611.67	See Footnote 4
RICHARD HALPERN & CHRISTINA WHITE		3960	50,000.00	39,291.58	See Footnote 4
JOSEPH E HAMILTON JR		3206	100,000.00	99,166.66	See Footnote 4
RICHARD K HANCOCK IRREV TR U/A/D 01/24/95		9573	80,000.00	74,568.93	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
ELIZABETH J HANSON		1395 1396	30,000.00 50,000.00	78,627.78	See Footnote 4
MARK A HANSON DDS PA PROFIT SHARING PLAN		5603	100,000.00	93,958.29	See Footnote 4
JON HARDT	THE JON & MARGARET A HARDT LT	9766	350,000.00	383,405.53	See Footnote 4
JOSEPH H HARER FT		4750	102,080.00	95,458.30	See Footnote 4
CHARLES S HARRIS	MAINSTAR-FBO CHARLES S HARRIS	4097	399,000.00	375,326.00	See Footnote 4
MAINSTAR TRUST FBO JEFFREY H HARRISON		3997	86,200.00	84,231.77	See Footnote 4
ROSEMARY HARRISON		9368	25,000.00	24,663.18	See Footnote 4
THE JEFFREY H HARRISON TRUST		3996	100,000.00	95,540.25	See Footnote 4
JODI A HASKINS		9183	200,000.00	189,916.71	See Footnote 4
DORIS G HAUGHT AND BRENDA C LAROCCO		8338	75,000.00	71,104.17	See Footnote 4
MARY HAYDEN	MAINSTAR-FBO MARY HAYDEN	2199	73,901.00	71,231.83	See Footnote 4
RICHARD HAYDEN	MAINSTAR-FBO RICHARD HAYDEN	2202	25,000.00	23,700.00	See Footnote 4
PROV. TR GP-FBO KEVIN J HAYES IRA		7656 7657	50,000.00 43,500.00	82,846.05	See Footnote 4
CYNTHIA HAZARD		7232	51,000.00	50,674.17	See Footnote 4
DONALD G HAZELTON & CONNIE A FREED		205 5665 5666 5668	75,000.00 25,937.50 25,937.50 25,780.82	68,179.52	See Footnote 4