

**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)

**TWELFTH (12TH) 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.

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

RELIEF REQUESTED

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

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

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

OBJECTION TO DISPUTED CLAIMS

15. Each of the Disputed Claims listed on Exhibit A to the Proposed Order is a proof of claim in respect of Notes and/or Units filed by a claimant who did *not* elect to dispute the amount of such claimant's Net Note Claim and/or Net Unit Claim in accordance with the Court's 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.

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

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

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

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

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

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.

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

RESPONSES TO THIS OBJECTION

20. Any responses to this Objection must be filed **on or before 4:00 p.m. (ET) on May 10, 2019**, in accordance with the procedures set forth in the notice of this Objection.

RESERVATION OF RIGHTS

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

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

REQUEST FOR WAIVER

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

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

NOTICE

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

CONCLUSION

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

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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 TWELFTH (12TH) 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 *Twelfth (12th) 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 TWELFTH
(12TH) 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. Jeremiasen, 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

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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 *Twelfth (12th) 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, and who did not object to, or otherwise dispute, the classification of such Disputed Claim as a Class 3 Standard Note Claim or Class 5 Unit Claim (which classes are not afforded any secured or priority status under the Plan). Nevertheless, the Disputed Claims set forth a claim amount that differs from the Debtors' calculation of the amount of the respective Net Note Claim and/or Net Unit Claim as set forth on the applicable Ballot. To conform the claims register to the Trust's books and records, the Plan, and the respective Ballots submitted by these claimants, the Objection seeks to make modifications to the Disputed Claims to indicate (i) that each Disputed Claim is in the amount set forth on the applicable Ballot for the respective Net Note Claim and/or Net Unit Claim and (ii) that none of the Disputed Claims are entitled to secured or priority status.

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

Executed on 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:

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

Remaining Debtors.

Chapter 11

Case No. 17-12560 (BLS)

(Jointly Administered)

Ref. Docket No. ____

**ORDER SUSTAINING TWELFTH (12TH) 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 *Twelfth (12th) 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

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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)	Filed Status	Modified Status	Reason for Modification
DEE DEE BROOKS		7269	60,000.00	55,816.67	Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST, FOR DEE DEE BROOKS	MAINSTAR-FBO DEE DEE BROOKS	7270	50,000.00	49,251.39	Secured	General Unsecured	See Footnote 4
MICHAEL E BROOKS		3565 3566	100,500.00 100,583.33	162,999.28	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
CAROLINE F BROSKI		2286 2287 2288	50,000.00 30,000.00 50,000.00	75,136.25	Secured Secured Secured	General Unsecured	See Footnote 4
SUSAN J BROTMAN DECL OF TR 06/10/05		3612 3613	25,000.00 25,000.00	43,379.47	Secured Secured	General Unsecured	See Footnote 4
BRENDA KAY BROUSSARD	SUNWEST TR CHARLES BROUSSEAU IRA	4868	150,000.00	132,025.00	Secured	General Unsecured	See Footnote 4
CHARLES BROUSSEAU		1609	597,000.00	520,149.51	Secured	General Unsecured	See Footnote 4
GERI BROUSSEAU		1421	50,000.00	46,608.33	Secured	General Unsecured	See Footnote 4

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

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

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

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

Exhibit A

Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Filed Status	Modified Status	Reason for Modification
ALAN K BROWN		2311	51,250.00	42,275.00	Secured/Unsecured	General Unsecured	See Footnote 4
ALBERT J BROWN		2826	50,291.66	49,397.22	Secured	General Unsecured	See Footnote 4
BETTY JO BROWN		7426	100,000.00	99,086.11	Secured	General Unsecured	See Footnote 4
CRAIG L SR AND SANDRA BROWN		2638	100,000.00	67,882.15	Secured	General Unsecured	See Footnote 4
ELAINE BROWN		4566	200,000.00	178,290.33	Secured	General Unsecured	See Footnote 4
HELEN LOUISE BROWN		7565	30,000.00	28,705.00	Secured	General Unsecured	See Footnote 4
HORIZON TR CO CFBO		3037	59,366.04	52,177.23	Secured/Unsecured	General Unsecured	See Footnote 4
MELINDA S BROWN IRA		5779	100,500.00	84,516.67	Secured	General Unsecured	See Footnote 4
JAMES BROWN		3049	51,500.00	44,897.96	Secured/Unsecured	General Unsecured	See Footnote 4
JEFFREY J BROWN AND MELINDA S BROWN		5617	50,000.00	46,256.90	Secured	General Unsecured	See Footnote 4
JESSE BROWN		2754	25,000.00	22,671.58	Secured	General Unsecured	See Footnote 4
JESSICA BROWN		5418 5419	25,750.00 25,750.00	Secured/Unsecured Secured/Unsecured	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
JOE & LAVADA BROWN		6339	25,000.00	24,475.01	Secured	General Unsecured	See Footnote 4
JOSHUA BROWN		731 7427	69,000.00 69,000.00	Secured Secured	Secured Secured	General Unsecured	See Footnote 4
LLOYD GEORGE BROWN	IRA SVCS TR CO-CFBO LLOYD G BROWN	2085	148,400.55	141,815.28	Secured/Unsecured	General Unsecured	See Footnote 4
MAINSTAR TRUST CUSTODIAN FBO TERRY BROWN		5909 5910	35,175.00 15,075.00	Secured Secured	Secured Secured	General Unsecured	See Footnote 4
MICHAEL J BROWN	PROV. TR GP-FBO MICHAEL J BROWN IRA	5911	25,150.00	19,795.77	Secured	General Unsecured	See Footnote 4
MICHAEL J BROWN		3877	60,000.00	48,733.34	Secured	General Unsecured	See Footnote 4
NORMAN BROWN							

Exhibit A

Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Filed Status	Modified Status	Reason for Modification
PHYLLIS R OR JACK L BROWN		5138 5139 5140	25,125.00 25,125.00 50,250.00		Secured Secured Secured	General Unsecured	See Footnote 4
R KEITH BROWN		4760	150,000.00	127,325.00	Secured	General Unsecured	See Footnote 4
RICHARD D BROWN		4748 4749	50,000.00 50,000.00		Secured Secured	General Unsecured	See Footnote 4
ROSE BROWN		9557	50,000.00	49,472.23	Secured/Unsecured	General Unsecured	See Footnote 4
MERRY BROWNELL	MAINSTAR-FBO MERRY BROWNELL	5117	49,975.00	49,154.22	Secured/Unsecured	General Unsecured	See Footnote 4
MICHAEL BROWNING		7450	200,000.00	187,541.70	Secured	General Unsecured	See Footnote 4
JONATHAN D BRUCE		4119	25,000.00	22,586.73	Secured	General Unsecured	See Footnote 4
SANDRA M BRUCKERT		3067	200,000.00	200,000.00	Secured	General Unsecured	See Footnote 4
PROV. TR GP-FBO GAYLE A R BRUGGINK IRA		5093	102,538.76	97,444.44	Secured/Unsecured	General Unsecured	See Footnote 4
PROV. TR GP-FBO GAYLE R BRUGGINK ROTH IR		5094	41,285.06	39,000.00	Secured/Unsecured	General Unsecured	See Footnote 4
PROVIDENT TRUST GROUP LLC FBO GLENN A BRUNER IRA		1794 1795	105,500.00 110,333.33	170,475.00	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
PROVIDENT TRUST GROUP LLC FBO LANCE BRUNNER IRA		1892	25,000.00	20,793.75	Secured	General Unsecured	See Footnote 4
BARBARA A BRUNSWICK	MAINSTAR-FBO BARBARA BRUNSWICK	3873	211,809.11	210,779.38	Secured	General Unsecured	See Footnote 4
WILLIAM BRUSSEAU & JOAN METCALFE-BRUSSEAU		3491	50,000.00	49,423.62	Secured/Unsecured	General Unsecured	See Footnote 4
PAUL E AND CONNIE E BRYAN		1077	33,700.00	33,124.28	Secured	General Unsecured	See Footnote 4
WENDELL E BRYAN		7634	25,937.50	21,644.75	Secured	General Unsecured	See Footnote 4
WENDELL E BRYAN & NANCY J BRYAN		2419	51,250.00	41,708.33	Secured/Unsecured	General Unsecured	See Footnote 4

Exhibit A

Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Filed Status	Modified Status	Reason for Modification
IRA SERVICES TRUST COMPANY CFBO MAREK BRYNIARSKI		4273	55,629.75	48,796.25	Secured/Unsecured	General Unsecured	See Footnote 4
MAINSTAR-FBO RICHARD W BRZOSKA		6324	119,025.00	105,222.50	Secured/Unsecured	General Unsecured	See Footnote 4
MAINSTAR TRUST CUSTODIAN FBO GINA BRZOWSKY		2099	100,000.00	97,283.33	Secured/Unsecured	General Unsecured	See Footnote 4
DOROTHY L & GEORGE M BUCHANAN		1595	25,000.00	23,358.33	Secured	General Unsecured	See Footnote 4
KELLY BUCHANAN		1344 1345 1346	200,000.00 25,000.00 59,000.00		Secured Secured Secured		
KELLY BUCK		1544	100,000.00	99,675.00	Secured	General Unsecured	See Footnote 4
SAM BUCK	MAINSTAR-FBO SAMUEL BUCK	1543	24,000.00	21,710.00	Secured	General Unsecured	See Footnote 4
ROBERT S AND MARION T BUDZ		2359	90,450.00	78,520.00	Secured	General Unsecured	See Footnote 4
IRA SERVICES TC, CFBO MURPHY M. BUELL		2841 2927	345,916.71 345,916.71	326,063.43	Secured Secured	General Unsecured	See Footnote 4
MARIE BUELNA		671	60,000.00	53,783.33	Secured	General Unsecured	See Footnote 4
DOUG BUFALO		9066	30,000.00	29,930.00	Secured	General Unsecured	See Footnote 4
JOHN BUNCK AND DONNA BUNCK	THE BUNCK FLT DTD 10/06/09	510	50,000.00	48,641.67	Secured	General Unsecured	See Footnote 4
MAINSTAR- FBO TERRY BUNDRANT		6634	46,383.33	42,013.34	Secured/Unsecured	General Unsecured	See Footnote 4
TERRY BUNDRANT		6632 6633	30,200.00 28,210.00		Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
JOYCE BURCKHOLTER		3900 3901	50,000.00 50,000.00	98,873.61	Secured Secured	General Unsecured	See Footnote 4
THE BURGARDT FAMILY IRREVOCABLE TRUST		9093	60,000.00	58,758.33	Secured	General Unsecured	See Footnote 4

Exhibit A

Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Filed Status	Modified Status	Reason for Modification
WARREN BURGE		391	100,000.00	91,133.33	Secured	General Unsecured	See Footnote 4
WILLIAM R BURGESSON		1964	100,000.00	98,499.99	Secured	General Unsecured	See Footnote 4
GORDON BURGHARDT		4709	25,000.00	23,739.62	Secured	General Unsecured	See Footnote 4
MAINSTAR-FBO DOUGLAS R BURKETT #T2177406		4867	48,500.00	47,505.75	Secured	General Unsecured	See Footnote 4
CHARLES AND PATRICIA BURKHOLDER		576	158,138.70	98,138.90	Secured/Unsecured	General Unsecured	See Footnote 4
BURNETT FAMILY IRREVOCABLE TRUST		9097	88,000.00	87,780.00	Secured	General Unsecured	See Footnote 4
CYNTHIA L BURNS	MAINSTAR-FBO CINDY L BURNS	232	82,502.08	75,432.08	Secured	General Unsecured	See Footnote 4
THE KIM D & TAMMY L BURROWS FAMILY TRUST		1343	250,000.00	248,500.00	Secured	General Unsecured	See Footnote 4
DIANE T BURT		7084 7116	141,166.68 141,166.68	136,966.68	Secured Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST CUSTO FBO DAVID EUGENE BURT JR		7278	471,000.00	461,344.50	Secured	General Unsecured	See Footnote 4
SHARON BURT		8898	150,000.00	143,527.08	Secured	General Unsecured	See Footnote 4
STEPHEN A BURT		739	77,812.00	70,493.75	Secured	General Unsecured	See Footnote 4
LINDA G BURTON		4120 4121 4122 4125 4130 9559	25,000.00 50,000.00 25,000.00 50,000.00 25,000.00 66,120.57		Secured/Unsecured Secured/Unsecured Secured/Unsecured Secured/Unsecured Secured/Unsecured Secured	General Unsecured	See Footnote 4
PROVIDENT TRUST GROUP LLC FBO CAMERON BURTON INHERITED IRA #151000284		1788	28,320.00	26,793.87	Secured	General Unsecured	See Footnote 4
DIANE BURYLO	IRA SVCS TR CO-CFBO DIANE BURYLO IRA	744	33,000.00	29,875.08	Secured	General Unsecured	See Footnote 4

Exhibit A

Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Filed Status	Modified Status	Reason for Modification
MAINSTAR TRUST CUSTODIAN FBO GABRIELE D BUSCHER		4156	100,000.00	99,047.23	Secured	General Unsecured	See Footnote 4
HELMUT W BUSSE AND RENATA BUSSE		4586	100,000.00	99,350.00	Secured	General Unsecured	See Footnote 4
BILL & SUMIKO BUTCHER		3807	67,000.00	62,142.50	Secured	General Unsecured	See Footnote 4
CHARLES AND BETH BUTERA		2024	100,000.00	94,836.15	Secured	General Unsecured	See Footnote 4
KATHLEEN M BUTLER		2552	30,000.00	23,131.89	Secured	General Unsecured	See Footnote 4
RYAN BUTNER (DECEASED) & MARY MCMAHON		3922 3923 3924 3925	90,450.00 180,900.00 90,450.00 50,291.67		Secured/Unsecured Secured/Unsecured Secured/Unsecured Secured/Unsecured		See Footnote 4
TESSA LYN AND ZACHARY JOSEPH BYARS		1825 1826 9728 9729	26,820.00 52,666.00 26,820.00 52,666.00		Secured/Unsecured Secured/Unsecured Secured/Unsecured Secured/Unsecured		See Footnote 4
PATRICIA MARIE BYRNES		3228	75,375.00	60,900.00	Secured/Unsecured	General Unsecured	See Footnote 4
JUDITH BYRUM		9030	211,210.00	174,122.03	Secured	General Unsecured	See Footnote 4
MATERNA B CABATANA	MAINSTAR-FBO MATERNA B						
MAINSTAR TRUST IRA	CABATANA	302	85,758.33	81,715.28	Secured	General Unsecured	See Footnote 4
DAVID OR EVANGELINA CABRAL	PROV. TR GP-FBO DAVID CABRAL IRA	4400	30,911.10	25,176.28	Secured	General Unsecured	See Footnote 4
BRIAN K CADA		487 518	26,108.33 188,100.00	141,708.33	Secured Secured	General Unsecured	See Footnote 4
HELEN G. CADDICK & CHARLES K. CADDICK		6304	201,283.33	194,905.58	Secured	General Unsecured	See Footnote 4
HORIZON TR CO-FBO DONALD R CADDY IRA		8057	49,643.04	44,227.78	Secured	General Unsecured	See Footnote 4
CAROLE CAFARELLA AND HERBERT CAFARELLA		6269	100,595.84	87,771.42	Secured	General Unsecured	See Footnote 4
LILLY & JOSEPH CAHILL		8345	50,291.67	49,552.77	Secured/Unsecured	General Unsecured	See Footnote 4

Exhibit A

Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Filed Status	Modified Status	Reason for Modification
JERALD D CALAME		4668	50,000.00	36,006.90	Secured	General Unsecured	See Footnote 4
RICHARD A CALDWELL		4093	167,000.00	166,471.17	Secured	General Unsecured	See Footnote 4
HELEN CALLAHAN		3779	100,000.00	96,145.85	Secured/Unsecured	General Unsecured	See Footnote 4
LEONARD & SANDRA CAMERON		1846	586,190.33	553,236.52	Secured/Unsecured	General Unsecured	See Footnote 4
GLENN S CAMP		8999	50,000.00	40,942.75	Secured	General Unsecured	See Footnote 4
PATRICIA L CAMP AND KENNETH MICHAEL CAMP		1430	80,000.00	70,775.49	Secured	General Unsecured	See Footnote 4
RUTH CAMP PERSONAL CARE TR		8996 8997	52,000.00 107,100.00		Secured Secured/Unsecured		
SUSAN W. CAMP	PROV. TR GP-FBO SUSAN W CAMP IRA	9003	75,000.00	67,226.25	Secured	General Unsecured	See Footnote 4
CAMPBELL FAMILY TRUST DATED 10/30/2002		3469	50,270.83	47,336.84	Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST FBO MICHAEL CAMPBELL IRA		4446 4447	150,000.00 120,000.00		Secured Secured		
THE JOHN L CAMPBELL INTERVIVOS DECLARATION OF TRUST		5080 5081 5082	100,000.00 100,000.00 100,000.00		Secured Secured Secured		
DANIEL CAMPEA		3390	234,935.86	217,903.00	Secured	General Unsecured	See Footnote 4
ANTHONY & CAMILLE CAMPITIELLO		7042	132,500.00	105,311.88	Secured/Unsecured	General Unsecured	See Footnote 4
DAVE AND VICKIE CANDEL		5920	50,000.00	47,709.71	Secured	General Unsecured	See Footnote 4
DALLAS CANFIELD		7056 7057 7058	75,000.00 50,000.00 50,000.00		Secured/Unsecured Secured/Unsecured Secured/Unsecured		
				169,452.23		General Unsecured	See Footnote 4

Exhibit A

Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Filed Status	Modified Status	Reason for Modification
SUNWEST TRUST AS CUST FOR BILLIE S CANTER IRA		9462 9463 9465 9467	217,000.00 193,500.00 50,000.00 110,000.00		Secured Secured Secured Secured	General Unsecured	See Footnote 4
MICHAEL CANTIN & ANNETTE CANTIN		4480	80,000.00	79,698.51	Secured	General Unsecured	See Footnote 4
JOHN CANTLIN	MAINSTAR-FBO JOHN CANTLIN	532	118,000.00	115,817.00	Secured	General Unsecured	See Footnote 4
CAP INVESTMENTS INC		2425	50,000.00	48,575.00	Secured	General Unsecured	See Footnote 4
YULIA CAPITAO		4124	60,350.00	59,591.67	Secured/Unsecured	General Unsecured	See Footnote 4
ROBERT E CAPRA		2537	51,500.00	44,266.72	Secured/Unsecured	General Unsecured	See Footnote 4
SUZANNE B & MICHAEL E CAPRA		2536	50,000.00	46,266.67	Secured	General Unsecured	See Footnote 4
INA LEA CAPSHAW REVOCABLE LIVING TRUST		2438	265,000.00	248,827.60	Secured	General Unsecured	See Footnote 4
ANNE O & PAULA ROSE CARAMADRE		5937	25,000.00	24,211.78	Secured/Unsecured	General Unsecured	See Footnote 4
ANNE O CARAMADRE & VINCENT A CARAMADRE		5936	26,000.00	25,653.34	Secured	General Unsecured	See Footnote 4
PETER J CARAVELLA AND JUDITH L CARAVELLA		8653	201,283.34	195,061.10	Secured	General Unsecured	See Footnote 4
ALLAN V CARB	ALLAN N & THERESA CARB	2334	105,833.33	95,644.47	Secured	General Unsecured	See Footnote 4
MICHAEL J CARLI & CHRISTINA I BROLIN CARLI JTWROS		1974	113,458.33	87,411.11	Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST CUSTODIAN FBO EUGENE CARLON		3466	49,500.00	48,023.25	Secured	General Unsecured	See Footnote 4
EMMA W CARLSON TRUST DATED 09/24/1990		2862	51,250.00	44,861.85	Secured/Unsecured	General Unsecured	See Footnote 4
THE GERALD L CARLSON LIVING TRUST		3706	25,000.00	24,510.40	Secured	General Unsecured	See Footnote 4
VERNE W & AMANDA CARLSON		3392 3393	50,000.00 150,000.00		Secured Secured	General Unsecured	See Footnote 4

Exhibit A

Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Filed Status	Modified Status	Reason for Modification
CARLTON YEAR 2016 LFT		9677	300,000.00	300,000.00	Secured/Priority	General Unsecured	See Footnote 4
MARY L CARNEGIE	HORIZON TR CO-FBO MARY L CARNEGIE IRA	8411 8412	100,000.00 80,000.00	168,796.66	Secured Secured	General Unsecured	See Footnote 4
DANIEL CARNEY	MAINSTAR-FBO DANIEL CARNEY	505	108,000.00	100,965.00	Secured	General Unsecured	See Footnote 4
PENI R CARR	MAINSTAR-FBO PENI CARR	2206	300,000.00	269,247.92	Priority	General Unsecured	See Footnote 4
THOMAS L CARR REVOCABLE TRUST		7203	25,000.00	24,722.22	Secured	General Unsecured	See Footnote 4
VINCENT CARRANO REVOCABLE TRUST		697	30,450.00	23,605.00	Secured/Unsecured	General Unsecured	See Footnote 4
BARBARA S CARRIS		4407	50,250.00	47,900.00	Secured/Unsecured	General Unsecured	See Footnote 4
CLINTON J CARROUGHER		8114	25,160.42	24,572.23	Secured	General Unsecured	See Footnote 4
DAVID C CARTER	MAINSTAR-FBO DAVID C CARTER	4499	53,741.03	51,310.74	Secured	General Unsecured	See Footnote 4
BAMBI SIMONE CARUTHERS	MAINSTAR-FBO BAMBI S CARUTHERS	498	48,000.00	46,306.00	Secured	General Unsecured	See Footnote 4
BAMBI SIMONE CARUTHERS		327	29,700.00	28,116.36	Secured	General Unsecured	See Footnote 4
NANCY M. CASE TRUST DTD APRIL 11, 2017		2809	80,000.00	70,801.99	Secured	General Unsecured	See Footnote 4
NANCY M. CASE AND JEFFREY J. HOFFMAN		2808	320,000.00	285,623.86	Secured	General Unsecured	See Footnote 4
IRA SERVICES TRUST CO-CFBO RAE A CASH ROTH IRA		4782	25,000.00	24,150.69	Secured	General Unsecured	See Footnote 4
ROBERT D CASH		4810	200,000.00	188,444.47	Secured	General Unsecured	See Footnote 4
PROV TR GP LLC FBO RELIABLE CHECK CASHING INC		129 632 2943	252,083.33 250,000.00 250,000.00	240,402.77	Secured/Unsecured Secured Secured	General Unsecured	See Footnote 4
THE MARY JUNE MILLS CASHMAN REVOCABLE TRUST DTD 3/12/97		1409	50,000.00	49,508.33	Secured	General Unsecured	See Footnote 4

Exhibit A

Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Filed Status	Modified Status	Reason for Modification
REBA CASLER	PROV. TR GP-FBO REBA L CASLER IRA	8451 9415	28,000.00 124,000.00		Secured Secured	General Unsecured	See Footnote 4
ANTHONY CASORIA		9419	50,275.00	47,020.87	Secured	General Unsecured	See Footnote 4
PROV. TR GP-FBO ROBERT CASSIDY IRA		7948	100,184.06	94,151.87	Secured	General Unsecured	See Footnote 4
ROBERT CASSIDY		7942	352,245.83	327,220.39	Secured	General Unsecured	See Footnote 4
MERRILY CASSINA AND MARINO CASSINA		9314	110,609.59	106,273.73	Secured	General Unsecured	See Footnote 4
JANET CASTANEDA		8822	100,670.32	85,911.54	Secured	General Unsecured	See Footnote 4
JANET CASTANEDA AND CARLOS CASTANEDA		8816 8820	201,237.51 201,833.34		Secured Secured	General Unsecured	See Footnote 4
PROV. TR GP-FBO CARLOS A CASTANEDA IRA		8825	160,544.28	146,496.38	Secured	General Unsecured	See Footnote 4
PROV. TR GP-FBO JANET L CASTANEDA IRA		8827	100,916.66	87,944.44	Secured	General Unsecured	See Footnote 4
IRA SERVICES TRUST COMPANY CFBO HELEN A CASTRO IRA		9157 9158 9159 9160	165,898.24 60,450.00 60,450.00 59,442.50		Secured Secured Secured Secured	General Unsecured	See Footnote 4
THE HELEN CASTRO FLT 08/06/14		9161	150,625.00	135,625.00	Secured	General Unsecured	See Footnote 4
JAMES & CAROLYN CATHCART		4114	30,000.00	28,015.00	Secured	General Unsecured	See Footnote 4
STEPHEN CATO	STEPHEN & JACKLYN CATO	2944	110,000.00	55,025.59	Secured/Unsecured	General Unsecured	See Footnote 4
WANDA G CAUDILL	MAINSTAR-FBO WANDA G CAUDILL	5225	182,570.50	177,127.66	Secured	General Unsecured	See Footnote 4
CAUSTRITA TRUST DTD 10/6/11		2405	100,583.33	99,105.56	Secured	General Unsecured	See Footnote 4
RAYNALDO CAVASOS	MAINSTAR-FBO RAYNALDO CAVASOS	738	149,919.00	135,910.28	Secured/Unsecured	General Unsecured	See Footnote 4
BRUCE W CECKA		4917	46,000.00	44,862.76	Secured	General Unsecured	See Footnote 4

Exhibit A

Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Filed Status	Modified Status	Reason for Modification
MAINSTAR - FBO MARY M CECKA		7152	50,000.00	49,812.50	Secured	General Unsecured	See Footnote 4
MISS MARIA NECINA CELIZ THE CENDEJAS LIVING TRUST UTD 10/31/95		7153	25,000.00	23,949.98	Secured	General Unsecured	See Footnote 4
JOSEPH M CENSOPLANO	MAINSTAR-FBO JOSEPH M CENSOPLANO	877	66,000.00	62,523.00	Secured	General Unsecured	See Footnote 4
MARJORIE CENTORE	MAINSTAR-FBO MARJORIE CENTORE	209	27,041.21	24,935.57	Secured	General Unsecured	See Footnote 4
ROBERT J CENTRONE AND THERESA CENTRONE		1527	52,000.00	46,539.96	Secured	General Unsecured	See Footnote 4
		5216	105,000.00	74,115.42	Secured	General Unsecured	See Footnote 4
DARLEN CETOLA PA		6295	50,275.00	49,191.67	Secured	General Unsecured	See Footnote 4
KAREN L CHADWELL AKA MAINSTAR TRUST CUSTODIAN	MAINSTAR-FBO KAREN L CHADWELL	315	106,714.00	95,423.78	Secured	General Unsecured	See Footnote 4
DEBORAH L CHALLENGER	PROV. TR GP-FBO DEBORAH L CHALLENGER IRA	948	184,000.00	175,679.11	Secured	General Unsecured	See Footnote 4
DEBORAH L CHALLENGER		947	200,000.00	196,180.54	Secured	General Unsecured	See Footnote 4
JANALIE CHANDLER	MAINSTAR-FBO JANALIE CHANDLER	4418	158,300.00	158,053.76	Secured	General Unsecured	See Footnote 4
MADOLYN J CHANDLER		363	31,522.59	30,563.39	Secured	General Unsecured	See Footnote 4
CHARLES A CHANDLEY MAINSTAR-FBO SANDRA K CHANEY		1955	100,000.00	98,150.00	Secured	General Unsecured	See Footnote 4
DIANA CHANG MAINSTAR TRUST IRA	MAINSTAR-FBO DIANA CHANG	6329	150,664.94	143,348.61	Secured	General Unsecured	See Footnote 4
SHENYAH AND CHING-PI CHANG		4979	89,943.27	75,270.54	Secured	General Unsecured	See Footnote 4
SHENYAH CHANG		9526 9527	50,000.00 50,000.00		Secured Secured	General Unsecured	See Footnote 4
PROV TST GP LLC FBO THEODORE CHAPLIN IRA		137	50,000.00	47,305.60	Secured	General Unsecured	See Footnote 4
		6847	30,185.63	26,164.92	Secured	General Unsecured	See Footnote 4

Exhibit A

Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Filed Status	Modified Status	Reason for Modification
SUSAN CHARBONEAU		477	50,000.00		Secured	General Unsecured	See Footnote 4
		478	86,770.80	126,145.31	Secured		
CHASE FINANCIAL LLC		6733	100,000.00	96,461.09	Secured	General Unsecured	See Footnote 4
		292	269,228.33		Secured		
	MAINSTAR-FBO RICHARD J CHAYKIN	3902	269,228.33		Secured/Priority		
RICHARD J CHAYKIN		9034	268,228.33	254,774.95	Secured	General Unsecured	See Footnote 4
NORMA E CHEATHAM		7204	25,000.00	23,274.25	Secured	General Unsecured	See Footnote 4
HUIXIAN CHEN		7007	100,000.00	88,816.67	Secured	General Unsecured	See Footnote 4
TED B CHEN		7301	40,000.00	37,261.06	Secured	General Unsecured	See Footnote 4
THE CHENOWETH LIVING TRUST DTD APRIL 17, 2014		4521	101,192.00	94,934.96	Secured	General Unsecured	See Footnote 4
GLORIA CHERELSTEIN		4347	25,000.00	23,516.67	Secured	General Unsecured	See Footnote 4
MYRA CRISP CHERRY		3651	75,000.00	66,375.00	Secured	General Unsecured	See Footnote 4
BOYAN CHI		6919	25,000.00	23,809.05	Secured	General Unsecured	See Footnote 4
GEROME CHIRCO		1858	25,000.00	23,979.84	Secured	General Unsecured	See Footnote 4
DARRIS CHIVERS		9751	60,500.00	53,372.92	Secured/Unsecured	General Unsecured	See Footnote 4
MAINSTAR-FBO DIANE F CHONO		4945	41,500.00	40,614.67	Secured	General Unsecured	See Footnote 4
ROSY CHOW		2086	25,000.00	23,461.76	Secured/Unsecured	General Unsecured	See Footnote 4
THERESA CHOW		2087	25,000.00	23,461.76	Secured/Unsecured	General Unsecured	See Footnote 4
		6782	502,916.67		Secured		
		6784	201,250.00		Secured		
		6787	100,666.67		Secured		
CHRISTENSEN LIVESTOCK CO LLP		6790	201,166.67	926,111.03	Secured	General Unsecured	See Footnote 4
LON CHRISTENSEN	MAINSTAR-FBO LON CHRISTENSEN	1365	83,350.00	79,269.32	Secured	General Unsecured	See Footnote 4

Exhibit A

Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Filed Status	Modified Status	Reason for Modification
ERIC D CHRISTIAN		5326	25,125.00	20,795.83	Secured/Unsecured	General Unsecured	See Footnote 4
GARY CHRISTIANSEN		5736	50,292.00		Secured/Unsecured		
MAINSTAR-FBO RACHEL LEEANN CHU		5737	50,333.00	81,900.05	Secured/Unsecured	General Unsecured	See Footnote 4
		5654	25,000.00	25,000.00	Secured	General Unsecured	See Footnote 4
RACHEL LEEANN CHU		5651	50,000.00	48,794.43	Secured	General Unsecured	See Footnote 4
MICHAEL CHUBKA		8341	25,600.96	24,593.14	Secured	General Unsecured	See Footnote 4
THE CHUNG LIVING TRUST DTD 9-28-2004		1191	148,837.50	138,425.00	Secured	General Unsecured	See Footnote 4
GEORGE ALBERT CHURCH JR	GEORGE & PATRICIA CHURCH RT RSTD 07/08/16	6587	100,550.00	71,783.29	Secured	General Unsecured	See Footnote 4
FRANK CHWALOWSKI AND PENNIE CHWALOWSKI		2088	50,000.00	48,323.03	Secured/Unsecured	General Unsecured	See Footnote 4