

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: July 31, 2019 at 9:30 a.m. (ET)

Obj. Deadline: June 17, 2019 at 4:00 p.m. (ET)

**THIRTEENTH (13TH) 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 June 17, 2019**, in accordance with the procedures set forth in the notice of this Objection.

RESERVATION OF RIGHTS

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

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

REQUEST FOR WAIVER

20. Although the Trust does not believe this Objection is one "based on substantive grounds, other than incorrect classification of a claim," Del. Bankr. L.R. 3007-1(f)(iii), and

therefore does not believe that the Objection is required to “include all substantive objections to such claim,” *id.*, or is limited to 150 claims, Del. Bankr. L.R. 3007-1(f)(i), this Objection requests (out of an abundance of caution) a waiver of Local Rules 3007-1(f)(iii) and (f)(i) to the extent such rules might otherwise be construed to apply. Such a waiver is authorized by Local Rule 1001-1(c), which provides that “[t]he application of these Local Rules in any case or proceeding may be modified by the Court in the interest of justice,” Del. Bankr. L.R. 3007-1(f)(i), and is proper in this instance given that the modifications to the claims register requested by the Trust hereby are ministerial rather than substantive.

NOTICE

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

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CONCLUSION

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

Dated: June 3, 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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KLEE, TUCHIN, BOGDANOFF & STERN LLP

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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: July 31, 2019 at 9:30 a.m. (ET)

Obj. Deadline: June 17, 2019 at 4:00 p.m. (ET)

NOTICE OF THIRTEENTH (13TH) 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 *Thirteenth (13th) 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 **June 17, 2019, at 4:00 p.m.**

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

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

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

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

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

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

PLEASE TAKE FURTHER NOTICE THAT A HEARING (THE “HEARING”) ON THE OBJECTION WILL BE HELD ON JULY 31, 2019, AT 9:30 A.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: June 3, 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 THIRTEENTH
(13TH) 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 *Thirteenth (13th) 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 May 23, 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 THIRTEENTH (13TH) 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 *Thirteenth (13th) 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 A¹

Disputed Claims

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

Exhibit A

Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Reason for Modification
PROVIDENT TRUST GROUP FB GINA MARIE HEAD		2488	77,641.77	58,498.61	See Footnote 4
SHERMAN HEARN		571	Unliquidated	25,000.00	See Footnote 4
SHEILA HECKER		1151 1152	25,312.49 25,312.49	45,878.35	See Footnote 4
CYNTHIA M. HEENEY RT DTD 10-16-15		3545	150,000.00	142,795.83	See Footnote 4
HEIMERL FAMILY IRREVOCABLE TRUST		476 3145	150,000.00 150,000.00	142,270.83	See Footnote 4
KATHY HEINSOHN		9473	50,000.00	48,708.35	See Footnote 4
SUSAN J HEINSOHN IRREVOCABLE TRUST		9472	160,000.00	151,266.62	See Footnote 4
PROVIDENT TRUST GROUP, LLC FBO STAN HELGESON IRA		1705 3681	65,380.00 65,380.00	59,946.21	See Footnote 4
RICHARD B HELLER		2571	100,000.00	94,999.96	See Footnote 4
ROBERT R HELSON		2295	75,000.00	69,208.33	See Footnote 4
SUNWEST TRUST CFBO DONALD HENDRIX IRA		7694	201,000.00	162,766.67	See Footnote 4
DAVID ALDEN HENNESSEE		3522	100,000.00	92,166.71	See Footnote 4
DIANE D HENRY		7353	250,000.00	173,402.90	See Footnote 4
ROBERT H & LAURETTA L HENRY RLT UA DTD 10/19/04		6924	50,000.00	49,958.33	See Footnote 4
DAVID HERMANSEN	PROV. TR GP-FBO DAVID HERMANSEN IRA	8211 8213	159,764.00 100,000.00	235,675.00	See Footnote 4
DAVID HERMANSEN		8210	400,000.00	378,727.75	See Footnote 4
ALAN H HERRICK		4421	50,000.00	45,408.33	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
KAY HERRINGTON	PAUL R & KAY HERRINGTON FT	7286	75,000.00	70,739.58	See Footnote 4
BILL C HESS		7560 7561	30,625.00 30,625.00	57,516.66	See Footnote 4
CAROL A HESS		2996	30,625.00	18,958.88	See Footnote 4
ROBERT & MARTHA HETTINGER		3226	25,000.00	25,000.00	See Footnote 4
BARBARA M HILL		6939	25,000.00	18,693.36	See Footnote 4
DENNIS HILL	PROV. TR GP-FBO DENNIS HILL IRA	5328	62,000.00	47,734.76	See Footnote 4
DENNIS HILL		5329	60,000.00	50,406.63	See Footnote 4
DONALD R HILL		5602	25,000.00	23,705.24	See Footnote 4
MARVIN HILL	PROV. TR GP-FBO MARVIN HILL IRA	5330	104,500.00	65,417.07	See Footnote 4
MARVIN HILL		5331	100,000.00	75,064.36	See Footnote 4
RJK HILL FAMILY TRUST		4262	50,000.00	46,333.37	See Footnote 4
THE ESTATE OF IDA MAE HILL		6507	140,000.00	139,972.78	See Footnote 4
KELLI L HINES		7619	25,000.00	14,787.83	See Footnote 4
DAVID C HINRICH	DAVID HINRICH & DEBORAH PRICE-HINRICH	2466	40,000.00	36,566.71	See Footnote 4
THE HOEGEMEYER FAMILY TRUST		2725	25,000.00	23,250.00	See Footnote 4
GLEN & KATHRYN HOFF		6409	50,000.00	41,021.50	See Footnote 4
PROV. TR GP-FBO KATHRYN I HOFF IRA		6408 6411	86,069.76 217,608.83	210,298.02	See Footnote 4
CURTIS E & ELIZABETH A HOLBERT		4411	201,041.67	196,249.99	See Footnote 4
WILLIAM L HOLDEN JR		8660 8661 8662	150,000.00 40,000.00 50,000.00	209,632.95	See Footnote 4
KATHLEEN A HOLEWINSKI		3000	25,000.00	24,541.65	See Footnote 4
SAMUEL GENE HOLLAND		6926	300,000.00	277,904.16	See Footnote 4
THE HOLSTEAD TR DTD 02/16/16		5886	60,000.00	49,623.38	See Footnote 4
PROV. TR GP-FBO MICHELE R HOMAN IRA		3797	100,000.00	64,639.00	See Footnote 4
STEPHEN D HOPKINS TRUST		1860	50,000.00	32,597.06	See Footnote 4
ALLEN AND MARY HORNING		9024 9102 9105 9213	60,000.00 39,406.00 20,594.00 75,000.00	148,669.37	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
ALLEN HORNING IRA C/O PROVIDENT TRUST GR	PROV. TR GP-FBO ALLEN HORNING IRA	9217	80,000.00	69,466.67	See Footnote 4
MARY HORNING IRA C/O PROVIDENT TRUST GRP	PROV. TR GP-FBO MARY E HORNING IRA	9216	95,699.00	89,186.15	See Footnote 4
BRIAN J & JULIE A HORNUNG		4000	25,000.00	23,461.08	See Footnote 4
EDWARD J & ARLENE F HORNUNG JRT		3999	25,000.00	23,704.82	See Footnote 4
DOUGLAS H & LISA D HOUSTON		3927 7586	50,000.00 50,000.00	71,535.91	See Footnote 4
BARBARA HOWARD		8367	100,000.00	63,625.14	See Footnote 4
NINA HOWARD		5251	25,000.00	24,413.18	See Footnote 4
PROV. TR GP-FBO LINDA JANE HOWARD IRA		5589	54,535.00	53,442.79	See Footnote 4
IRA SERVICES TRUST CO CFBO KATHLEEN HOWDEN		5032	48,600.00	41,135.50	See Footnote 4
IRA SERVICES TRUST CO CFBO KENNETH R HOWDEN		5031	60,200.00	50,601.83	See Footnote 4
IRA SVCS TR CO-CFBO RODNEY K HOWDEN		3782 3783	214,000.00 88,500.00	275,421.97	See Footnote 4
JOE C HOWELL		5460	136,808.98	126,129.66	See Footnote 4
PROV. TR GP-FBO JAMES HOWELL IRA		5583	29,310.00	27,468.35	See Footnote 4
PROV. TR GP-FBO JANIS A HOWELL IRA		5584	100,000.00	92,215.56	See Footnote 4
IRA SVCS TR CO-CFBO KIRSTEN HOYER IRA		5592	100,000.00	82,222.29	See Footnote 4
KIRSTEN HOYER		5871	100,000.00	86,861.16	See Footnote 4
BILLY D HUBBARD		8376	100,000.00	59,083.49	See Footnote 4
BEATRIZ G & DIANA HUBER		5304	101,666.00	97,972.23	See Footnote 4
BEATRIZ G HUBER TR		5464	60,600.00	58,620.00	See Footnote 4
DIANA L HUBER LT U/A DTD 04/12/04		6084	33,174.00	33,174.00	See Footnote 4
MAUREEN HUBER		4778	50,000.00	49,847.22	See Footnote 4
BEATRIZ HUBER & DEBORAH KURUPAS		5463	50,500.00	49,650.00	See Footnote 4
GLENN C HUEY		1696	110,000.00	102,749.13	See Footnote 4
RANDALL E & KELLY J HUFFMAN		2607 6447	100,000.00 100,000.00	176,375.13	See Footnote 4
JOSEPH C. HULL		4726 4757 4758 4759	250,000.00 200,000.00 250,000.00 250,000.00	716,588.97	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
CAROL MAE HULTMAN		5877	50,000.00	50,000.00	See Footnote 4
MARY HULTMAN		5881	25,000.00	25,000.00	See Footnote 4
GREGORY HUMBERT		2755	100,000.00	96,944.42	See Footnote 4
KEVIN O HUNT		6417	500,000.00	411,266.00	See Footnote 4
SUSAN HUNT		5258	40,000.00	38,666.64	See Footnote 4
ROBERT A HUNTER		3311	50,000.00	40,033.33	See Footnote 4
RICARDO HURTADO		2483	80,000.00	65,057.72	See Footnote 4
MONA HUSH		1008	70,291.66	63,777.71	See Footnote 4
MAINSTAR TRUST CFBO NINA HUTCHINSON		5962	72,000.00	69,816.00	See Footnote 4
NINA & EDWARD HUTCHINSON JTWROS		5963	25,000.00	23,465.23	See Footnote 4
BOB HUTTO AND RUTH HUTTO		8804 8805	25,000.00 25,000.00	46,363.97	See Footnote 4
GREGORY HUTTO		8954	25,000.00	23,186.85	See Footnote 4
BRETT C HYMEL	PROV. TR GP-FBO BRETT C HYMEL IRA	7194	59,000.00	45,216.94	See Footnote 4
ROBERT INOUYE		5243	25,000.00	24,597.21	See Footnote 4
PROVIDENT TRUST GROUP FBO ROBERT W INZER IRA		9123 9129	50,000.00 468,950.00	463,144.83	See Footnote 4
MORRIS E & DONNA F ISZLER		3639 3641 3642 3643	50,291.76 50,291.76 50,250.00 50,291.67	170,057.11	See Footnote 4
CHRISTY IVEY IRA	PROV. TR GP-FBO CHRISTY IVEY IRA	5645	61,740.00	58,720.00	See Footnote 4
PAZ JACOBS	PROV. TR GP-FBO PAZ JACOBS IRA	9853	74,250.00	62,514.37	See Footnote 4
ROBERT JACOBS	PROV. TR GP-FBO ROBERT JACOBS IRA	9852	90,000.00	75,375.00	See Footnote 4
JAH REAL ESTATE LLC		8415	100,625.00	96,041.67	See Footnote 4
LAWRENCE & CAROLYN JAN		2583	25,000.00	24,913.19	See Footnote 4
JAMES G JANSEN	MAINSTAR-FBO JAMES G JANSEN	5055	75,000.00	73,947.92	See Footnote 4
JARA GROUP LL, LLC		9411	100,000.00	1,581,904.82	See Footnote 4
VICTOR S JARAMILLO		3701	100,000.00	87,395.83	See Footnote 4
RICHARD AND ELISABETH JELKE		5722	200,000.00	190,311.13	See Footnote 4
BETTY J JENKINS	MAINSTAR-FBO BETTY J JENKINS	8442	107,448.92	92,465.99	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
MARK D JENKINS		2717	50,000.00	40,600.06	See Footnote 4
BRUCE D & MARLYS JERVE TRUST		2910	50,000.00	42,166.62	See Footnote 4
IRA SERVICES TRUST CO CFBO BRUCE D JERVE		3702	50,000.00	40,808.98	See Footnote 4
THE JEVREMOV FT DTD 11/06/99		4516	25,000.00	23,508.34	See Footnote 4
DANIEL GEORGE JILEK		1994	200,000.00	180,680.48	See Footnote 4
GEORGE DONALD JILEK		1993	75,000.00	68,225.67	See Footnote 4
IRIS M JOACHIM TRUST		7518	30,000.00	27,800.00	See Footnote 4
JEETENDRA & MADHAVI JODHPURKAR		3216	25,000.00	20,237.42	See Footnote 4
ERIC E JOHANSEN IRA	PROV. TR GP-FBO ERIC E JOHANSEN IRA	2515	301,000.00	292,630.53	See Footnote 4
ARLENE & MICHAEL JOHNSON		7699 7700	50,000.00 100,000.00	127,668.42	See Footnote 4
ISAAC JOHNSON JR		8386	100,000.00	66,194.54	See Footnote 4
KENT NYE JOHNSON		4293 4312 4313	75,000.00 75,000.00 100,000.00	216,602.48	See Footnote 4
NACIREMA INC	MAINSTAR-FBO LINDA JOHNSON	6399	150,000.00	136,395.84	See Footnote 4
PROV TR GP, LLC- FBO PATRICIA JOHNSON IRA		8436	25,000.00	24,336.81	See Footnote 4
PROV. TR GP-FBO ALVIN F JOHNSON IRA		4777	150,875.00	117,887.16	See Footnote 4
PROVIDENT TRUST GROUP LLC FBO ROGER D JOHNSON IRA		8475	500,000.00	461,319.44	See Footnote 4
SUE B JOHNSON C/O LAURIE NIELSEN		8374 8407	100,000.00 100,000.00	133,778.01	See Footnote 4
HEATHER JOHNSTON		1397 1398	25,000.00 100,000.00	123,490.31	See Footnote 4
FLOYD M JONES		6917	250,000.00	223,763.93	See Footnote 4
RUBY HALL JONES		8390	50,000.00	31,041.50	See Footnote 4
SAUNDRA SUE JONES		5430	60,000.00	44,387.53	See Footnote 4
FREDDIE N JORDAN	PROV. TR GP-FBO FREDDIE N JORDAN IRA	2255	73,609.00	61,057.15	See Footnote 4
DAVID JOSE		9202	90,000.00	84,403.75	See Footnote 4
DAVID JOSE	MAINSTAR-FBO DAVID JOSE	9199	106,360.30	100,071.75	See Footnote 4
RONALD E JOY		8388 8389	100,000.00 100,000.00	151,972.41	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
WILLIAM & ELIZABETH JUE		5116 5186	50,000.00 50,000.00	96,646.21	See Footnote 4
MARY LEE JUNK		4218	60,000.00	57,125.00	See Footnote 4
FBO ALLISON KAHLE IRA PROVIDENT TRUST GROUP LLC	PROV. TR GP-FBO ALLISON KAHLE IRA	5109	33,209.00	31,061.48	See Footnote 4
RITA KAINAYA		8183	50,000.00	49,105.89	See Footnote 4
MARTIN P KARLOW		7123	400,000.00	363,297.07	See Footnote 4
K.A.T. AUTOMOTIVE LEASING CORP		983	55,000.00	52,556.12	See Footnote 4
DAVID KAUFMAN		9180	100,000.00	94,443.06	See Footnote 4
SARAH KAUFMAN REVOCABLE TRUST		9150 9151 9173 9174 9175 9176 9177 9178 9179	50,000.00 700,000.00 100,000.00 100,000.00 50,000.00 50,000.00 50,000.00 100,000.00 50,000.00	783,411.47	See Footnote 4
SARAH KAUFMAN REVOCABLE TRUST		9149	100,000.00	85,000.06	See Footnote 4
KAYE FT DTD 10/12/11		4938	50,624.99	46,638.94	See Footnote 4
IRA SERVICES TRUST COMPANY CFBO DAVID KAZEL		5734	156,166.66	146,666.67	See Footnote 4
KIRK & CAROL KEEHNAST		4405 4406	40,000.00 40,000.00	29,984.37	See Footnote 4
BRAD A KELLER	MAINSTAR-FBO BRAD A KELLER	1134	267,481.28	267,273.24	See Footnote 4
RONALD E & CAROLYN J KELLER		6868 6869 6870	25,000.00 50,000.00 50,000.00	76,392.63	See Footnote 4
ANNA FAYE KELLEY-WINDERS		4357	40,000.00	32,062.23	See Footnote 4
PROV. TR GP-FBO ANNA F KELLEY-WINDERS IRA		4358	149,000.00	110,218.61	See Footnote 4
GERALD & ELIZABETH KELLY		5435 5436	100,000.00 150,000.00	235,050.00	See Footnote 4
JOHN K KELLY	PROV. TR GP-FBO JOHN K KELLY IRA	7828	249,500.00	198,123.67	See Footnote 4
ROSEMARY A KELLY		3249 3250	50,000.00 200,000.00	246,691.67	See Footnote 4
SHEILA A KELLY	PROV. TR GP-FBO SHEILA S KELLY IRA	7830	201,286.52	182,264.95	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
ALISON J KENADY		5987	100,000.00	88,216.45	See Footnote 4
INGE KENDALL		3007	500,000.00	499,652.78	See Footnote 4
KAREN KENNA		7444 7445	200,000.00 60,000.00	223,640.00	See Footnote 4
ANNA KENNAIR		6042	100,000.00	77,550.00	See Footnote 4
BARBARA KENNAIR		6040	75,000.00	63,387.50	See Footnote 4
JOHN D KENNEDY		5648	50,000.00	49,465.28	See Footnote 4
ADELE F KEOGH FT		7713	25,000.00	22,672.46	See Footnote 4
JOHN & ADELE KEOGH FT DTD 09/22/88		7715	25,000.00	23,781.63	See Footnote 4
THE DIANNE KERSTING LIVING TRUST FEB 2, 2000		4137 9691 9693	50,000.00 50,000.00 50,000.00	40,874.93	See Footnote 4
THE MARK KERSTING LIVING TRUST FEB 3, 2000		4135	50,000.00	40,874.93	See Footnote 4
KESZLER FAMILY TRUST		5799	100,000.00	95,450.00	See Footnote 4
DANIEL P KIHNEL		6093 6094	25,000.00 25,000.00	39,104.09	See Footnote 4
JACK L & ROSE ANN KILE		214	226,125.00	222,150.00	See Footnote 4
THOMAS W KILLENS		6460	25,000.00	24,864.58	See Footnote 4
PROV. TR GP-FBO JOHN KINARD IRA		4965 4966	74,000.00 100,000.00	131,017.78	See Footnote 4
BRUCE E & LINDA K KING		1114	250,000.00	244,708.33	See Footnote 4
CAROL R KING		3315	47,000.00	45,975.16	See Footnote 4
JOEL KING AND BARBARA KING		1297	25,000.00	24,625.00	See Footnote 4
LINDA KING		5190	25,000.00	23,846.56	See Footnote 4
MAINSTAR TRUST CUSTODIAN FBO DR JOEL KING IRA		1295 1296	175,875.00 100,541.66	274,259.72	See Footnote 4
PROV. TR GP-FBO LARRY A KING IRA		9593	45,158.53	38,293.70	See Footnote 4
PROV. TR GP-FBO LINDA KING IRA		4773	31,325.39	29,115.24	See Footnote 4
WILLIAM B KING		8497 8498 8499	75,000.00 100,000.00 65,000.00	215,142.51	See Footnote 4
LINDA KING & HOWARD DORFMAN		4771 4772	60,000.00 70,000.00	124,425.28	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
JOSEPH C AND VETA M KINKEAD		3548	26,000.00	25,465.37	See Footnote 4
RONALD M KIPNIS		9760	50,000.00	44,710.48	See Footnote 4
STEPHEN D KLEPFER	PROV. TR GP-FBO STEPHEN D KLEPFER IRA	2376	500,000.00	458,194.44	See Footnote 4
ROY J & MARIE P KLIEBERT		8185 8186	25,000.00 25,000.00	41,316.91	See Footnote 4
JOYCE A KLINE		1310 1311	25,000.00 45,000.00	68,529.84	See Footnote 4
ELAINE G KLOTZ		984	70,875.00	64,692.10	See Footnote 4
JAMES L KLUG TR		6504	45,000.00	44,775.00	See Footnote 4
LEON J KLUG & LOIS L KLUG		4977	25,000.00	24,941.67	See Footnote 4
MARLYS C KNELL		3170	50,000.00	46,393.02	See Footnote 4
AMY KNUTSON	SUNWEST TR AMY KNUTSON IRA	6680	29,500.00	26,004.25	See Footnote 4
LORI KOBETITSCH		7776	43,000.00	42,039.67	See Footnote 4
PROV. TR GP-FBO LORI A KOBETITSCH IRA		7777	22,824.56	22,326.22	See Footnote 4
ROBERT A & BARBARA KOBETITSCH		7774 7775	25,000.00 50,000.00	58,510.52	See Footnote 4
RODNEY KOBABEL	PROV. TR GP-FBO RODNEY KOBABEL IRA	3773	62,775.00	51,336.00	See Footnote 4
LARRY KOEHN AND SARAH KOEHN		8793 8794 9494 9495	35,000.00 40,000.00 35,000.00 40,000.00	60,684.22	See Footnote 4
SARAH KOEHN	MAINSTAR-FBO SARAH KOEHN	9490	125,000.00	105,208.31	See Footnote 4
PROV TR GP FBO ROBIN KOELLER IRA		7615	160,000.00	153,804.44	See Footnote 4
GAIL KOHL		5965	25,000.00	24,341.67	See Footnote 4
RICHARD G KOHLER REVOCABLE LIVING TRUST		4873 4874	100,500.00 50,250.00	147,125.00	See Footnote 4
ABRAHAM KOLNIERZ 1999 TRUST		5890	25,000.00	24,413.18	See Footnote 4
ALEXANDER C & MARGARET M KONCZEY		4276	70,000.00	56,361.08	See Footnote 4
ALEXANDER C KONCZEY		4277	50,000.00	45,291.63	See Footnote 4
DOUGLAS E & KATHLENE M KONRAD		6692 6693 6694	100,000.00 200,000.00 200,000.00	436,388.92	See Footnote 4
ELEFTERIOS P & SANDRA H KONSTANTINIDIS		1097	50,000.00	48,569.46	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
KEVIN D & JULIE A KOONS		4355	101,666.66	94,848.59	See Footnote 4
LIVING TRUST OF WILLIAM S KOPP U/A DTD 05/12/2005		2082	80,000.00	72,029.98	See Footnote 4
HOLLY M KORBITZ	MAINSTAR-FBO HOLLY M KORBITZ	9050	80,000.00	71,000.00	See Footnote 4
THOMAS A KORBITZ	MAINSTAR-FBO THOMAS A KORBITZ	9051	89,500.00	79,431.25	See Footnote 4
ERIC D KORNBUM		8339	100,000.00	89,883.37	See Footnote 4
SETH KORNBUM		8550	100,000.00	90,822.31	See Footnote 4
RICHARD L KORNRUMPF		2723	40,000.00	37,753.33	See Footnote 4
KENNETH KORTAN AND S. WALKINGSHAW-KORTAN		9330	51,500.00	46,027.08	See Footnote 4
SHELLIE W KORTAN	HORIZON TR CO-FBO SHELLIE W-KORTAN IRA	9325	51,500.00	49,194.89	See Footnote 4
BARBARA KOVACS IRA	IRA SVCS TR CO-CFBO BARBARA KOVACS IRA	8818	49,162.50	44,687.22	See Footnote 4
DENNIS KOVACS IRA	IRA SVCS TR CO-CFBO DENNIS KOVACS IRA	8829	38,703.16	36,061.94	See Footnote 4
PATRICIA ANN KOZEMCHAK 2013 TR		4003 4006 4008 4009 4010	100,000.00 100,000.00 100,000.00 100,000.00 100,200.00	453,283.52	See Footnote 4
EUGENE M. KOZIN RT		3353	25,000.00	23,225.00	See Footnote 4
ELIZABETH A KOZLOWSKI IRREVOCABLE LIVING TRUST		8678	50,000.00	47,511.13	See Footnote 4
IRRV LIVING TRUST (EIN: 83-6130915) ELIZABETH KOZLOWSKI	MAINSTAR-FBO ELIZABETH KOZLOWSKI	8680	23,500.00	21,108.87	See Footnote 4
KENNETH R KRALL ROTH IRA	PROV. TR GP-FBO KENNETH R KRALL ROTH IRA	2524	50,000.00	45,862.50	See Footnote 4
SHARON R KRALL ROTH IRA	PROV. TR GP-FBO SHARON R KRALL ROTH IRA	2519	50,000.00	46,036.57	See Footnote 4
CHARLES E KREMER		9385	170,000.00	142,138.83	See Footnote 4
RICHARD KROL		8812	25,000.00	24,844.45	See Footnote 4
BARBARA KROPP		2770 3214	40,000.00 40,000.00	38,905.54	See Footnote 4
JAMES & TIANYI KRUPKA		5627 5628	312,583.00 2,605.00	209,185.48	See Footnote 4
PROVIDENT TRUST GROUP - FBO JAMES KRUPKA IRA		5630 5631	7,563.00 907,500.00	605,312.50	See Footnote 4
PROVIDENT TRUST GROUP - FBO TIANYI KRUPKA IRA		5629 5639	840.00 100,833.00	67,118.35	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
DAVID L KRZEMIEN		1068	30,000.00	29,183.33	See Footnote 4
GEORGE & IVA KYPSON		5621 5622	100,000.00 75,000.00	168,270.84	See Footnote 4
ARLIE & BARBARA KYZER		7480 7481 7482	25,875.00 25,911.40 25,911.40	66,767.70	See Footnote 4