

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)

**FOURTEENTH (14TH) 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 June 17, 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.

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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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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 FOURTEENTH (14TH) 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 *Fourteenth (14th) 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 FOURTEENTH
(14TH) 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

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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 *Fourteenth (14th) 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 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 FOURTEENTH (14TH) 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 *Fourteenth (14th) 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 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)	Filed Status	Modified Status	Reason for Modification
BRIAN CIPRIANO		881	47,250.00	45,000.00	Secured	General Unsecured	See Footnote 4
CAROLYN CIRrito		5391 7315	50,000.00 50,000.00	41,481.96	Secured Secured	General Unsecured	See Footnote 4
HUGH CLABAUGH		2420	40,000.00	39,005.54	Secured	General Unsecured	See Footnote 4
PROVIDENT TRUST GROUP LLC FBO CAROLE CLANTON IRA		5296	32,000.00	27,064.00	Secured	General Unsecured	See Footnote 4
GLORIA J CLAPP		7209	50,000.00	48,687.52	Secured	General Unsecured	See Footnote 4
DAVID & BRENDA CLARK HORACE JOSEPH CLARK III & CAROLE CLARK REVOCABLE TRUST DATED OCTOBER 27, 1993		2521	104,320.00	99,900.00	Secured/Unsecured	General Unsecured	See Footnote 4
		6695	80,400.00	76,243.33	Secured	General Unsecured	See Footnote 4
JOHN CLARK	MAINSTAR-FBO JOHN J CLARK	1160	50,000.00	48,116.67	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 to, 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
MAINSTAR FBO CYNTHIA CLARK		5437 5438	38,000.00 62,000.00	94,610.11	Secured Secured	General Unsecured	See Footnote 4
RALPH E CLARK JR		7199	50,291.67	49,533.33	Secured/Unsecured	General Unsecured	See Footnote 4
PROVIDENT TRUST GROUP LLC FBO JIMMY M CLAYTON IRA		5955	60,000.00	53,750.00	Secured	General Unsecured	See Footnote 4
TERRY L CLAYTON & CATHY M CLAYTON		7667	100,750.00	87,266.67	Secured/Unsecured	General Unsecured	See Footnote 4
JESSICA CLIFTON MAINSTAR TRUST IRA	MAINSTAR-FBO JESSICA CLIFTON	3705	123,489.00	114,752.50	Secured	General Unsecured	See Footnote 4
KAREN CLIFTON		1941	50,000.00	49,816.67	Secured	General Unsecured	See Footnote 4
MICHAEL C & LINDA J CLIFTON		7452	45,000.00	42,512.50	Secured	General Unsecured	See Footnote 4
FLOYD CLINE		5644	100,000.00	77,550.84	Secured	General Unsecured	See Footnote 4
SARAH E CLINE AND BRUCE DUBOIS		153 154	80,000.00 80,000.00	155,558.33	Secured Secured	General Unsecured	See Footnote 4
LYNDA T CLINTON		8167	150,000.00	118,154.17	Secured	General Unsecured	See Footnote 4
RUTH CLOONAN		138	50,000.00	42,536.88	Secured	General Unsecured	See Footnote 4
DAVID CLOSE		8224	50,000.00	48,013.86	Secured	General Unsecured	See Footnote 4
CHARLES COATE		1064	250,000.00	118,188.96	Secured	General Unsecured	See Footnote 4
IRA SVCS TR CO-CFBO PEGGY J COBANE IRA		7763	100,000.00	94,483.33	Secured	General Unsecured	See Footnote 4
MARCO COBIAN		3703	30,000.00	29,925.00	Secured	General Unsecured	See Footnote 4
ROGER COCKROFT		2190	50,000.00	49,476.15	Secured	General Unsecured	See Footnote 4
FREDERICK V COE		4452	75,000.00	51,836.57	Secured	General Unsecured	See Footnote 4
JAMES M COFFEY		5158	150,000.00	143,145.83	Secured/Priority	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
JAMES M COFFEY & WENDY COURNOYER		5156 5157	150,000.00 150,000.00	259,050.00	Secured/Priority Secured/Priority	General Unsecured	See Footnote 4
CLYDE & JANINE COFFMAN		1135	30,000.00	28,135.00	Secured	General Unsecured	See Footnote 4
HENRY F COHAN LIVING TRUST		6644	251,833.33	230,737.16	Secured	General Unsecured	See Footnote 4
PAUL COHEN		6975	75,481.25	72,413.21	Secured	General Unsecured	See Footnote 4
PAUL COHEN AND SHELDON S. COHEN		6972	50,297.91	48,528.49	Secured	General Unsecured	See Footnote 4
LILIO COLANGELO		101 102	60,000.00 25,000.00	81,949.17	Secured Secured	General Unsecured	See Footnote 4
ELIZABETH A. COLANTUONO REV. LIVING TRUST		7835	50,286.46	45,382.52	Secured	General Unsecured	See Footnote 4
JANE M COLE AS TRUSTEE OF THE JANE M COLE REVOC TRUST UNDER AGREEMENT DATED JULY 31, 2015		5862	25,000.00	21,320.83	Secured	General Unsecured	See Footnote 4
STUART G COLE - ELSA HURLBUT COLE TRUST		689	100,000.00	75,811.11	Secured	General Unsecured	See Footnote 4
GENEVIEVE ARMSTRONG- COLEMAN		6755 6756 6757 6758 6759	100,000.00 50,000.00 50,000.00 50,000.00 50,000.00	297,152.83	Secured/Unsecured Secured/Unsecured Secured/Unsecured Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
JERRY COLEMAN	PROV. TR GP-FBO JERRY WAYNE COLEMAN IRA	7659	28,500.00	21,423.52	Secured	General Unsecured	See Footnote 4
MATTHEW COLEMAN IRA	PROV. TR GP-FBO MATTHEW COLEMAN IRA	1700	98,000.00	93,655.33	Secured	General Unsecured	See Footnote 4
NAFEES COLEMAN IRA	PROV. TR GP-FBO NAFEES COLEMAN IRA	1701	73,000.00	68,964.72	Secured	General Unsecured	See Footnote 4
ROBERT E COLEN	ROBERT E COLEN RT DTD 03/13/97	6749	50,000.00	25,000.00	Secured/Priority/Unsecured	General Unsecured	See Footnote 4
THE SAMUEL AND AMY COLINA LIVING TRUST		2625	50,000.00	49,763.89	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 RAVONA COLLANDER		2100	47,302.68	46,355.31	Secured/Unsecured	General Unsecured	See Footnote 4
JANIS M COLLIER		7024	100,000.00	97,900.01	Secured	General Unsecured	See Footnote 4
GLENNA W COLLINGS		4282	35,000.00	34,830.83	Secured/Unsecured	General Unsecured	See Footnote 4
CONSTANCE A COLLINS		4338	50,000.00	49,475.00	Secured	General Unsecured	See Footnote 4
MARY ANN COLLINS		3336	51,458.35	49,494.44	Secured/Unsecured	General Unsecured	See Footnote 4
TENITA COLLINS	MAINSTAR-FBO TENITA COLLINS	789 9550	58,000.00 58,000.00	57,605.27	Secured Secured	General Unsecured	See Footnote 4
IRA SERVICES TRUST COMPANY CFBO NEAL A COLSON		7496	47,000.00	45,197.65	Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST CFBO CAROL A COLSON		7497	101,000.00	100,343.50	Secured	General Unsecured	See Footnote 4
COLUMBUS MEDICAL EQUIPMENT INC		5897	500,000.00	490,972.24	Secured	General Unsecured	See Footnote 4
LYNN B AND BILLY E COMBS		1573 1574	46,000.00 63,000.00	105,517.36	Secured Secured	General Unsecured	See Footnote 4
VICKY S COMER		628	70,000.00	69,893.06	Secured	General Unsecured	See Footnote 4
MICHAEL CONCASCIA	PROV. TR GP-FBO MICHAEL CONCASCIA IRA	345	53,522.08	52,685.57	Secured	General Unsecured	See Footnote 4
CONGREGATION BYRUCH MOUSHE INC		1895	151,250.00	133,958.33	Secured/Unsecured	General Unsecured	See Footnote 4
CONGREGATION IMERI ZVI		1894	100,000.00	87,444.49	Secured	General Unsecured	See Footnote 4
CONGREGATION KEREN V'YOEL MOISHE		1893	400,000.00	400,000.00	Secured	General Unsecured	See Footnote 4
JAMES MICHAEL AND ELIZABETH ANN CONLEY		7487	201,333.33	172,002.84	Secured/Unsecured	General Unsecured	See Footnote 4
KRIS L & SHARON R CONNOLLY PROVIDENT TRUST GRP FBO DENNIS J. CONNOLLY		8336	51,666.67	47,319.48	Secured	General Unsecured	See Footnote 4
		6655	100,000.00	88,877.77	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
CHARLES C & TRACY V CONNORS		6712 6713 6714	206,290.00 78,500.00 104,958.31		Secured Secured Secured	General Unsecured	See Footnote 4
CHARLES C CONNORS	PROV. TR GP-FBO CHARLES C CONNORS IRA	6711 6716	175,840.00 248,390.00		Secured/Priority Secured/Priority	General Unsecured	See Footnote 4
TRACY V. CONNORS	PROV. TR GP-FBO TRACY V CONNORS IRA	6715	125,600.00	54,573.33	Secured/Priority	General Unsecured	See Footnote 4
NICHOLAS CONSTAS		1121	300,000.00	231,013.93	Secured	General Unsecured	See Footnote 4
SHIRLEY E CONTI		6976	40,238.34	32,834.48	Secured	General Unsecured	See Footnote 4
CONTRACT BUYING SERVICES INC		1455	44,840.09	30,766.22	Secured	General Unsecured	See Footnote 4
MALENA CONTRERAS		3188	150,000.00	40,387.50	Admin/Secured/Priority	General Unsecured	See Footnote 4
ALMA M COOK		7579	100,000.00	95,901.37	Secured	General Unsecured	See Footnote 4
WILLIAM M COOK		6865	25,137.50	25,000.00	Secured	General Unsecured	See Footnote 4
MAINSTAR-FBO LOIS COON		4214	50,000.00	49,659.72	Secured	General Unsecured	See Footnote 4
BLAIR B COOPER		2599	70,350.00	55,964.99	Secured/Unsecured	General Unsecured	See Footnote 4
DARYL J. COOPER	PROV. TR GP-FBO DARYL COOPER IRA	4057 7318	50,000.00 50,000.00		Secured Secured	General Unsecured	See Footnote 4
DARYL L & CYNTHIA E COOPER		8516	50,260.42	44,833.34	Secured/Unsecured	General Unsecured	See Footnote 4
KAREN L COOPER		2051	141,941.32	126,653.38	Secured/Unsecured	General Unsecured	See Footnote 4
WILMA COOPER		4013 7320	36,000.00 36,000.00		Secured Secured	General Unsecured	See Footnote 4
CHARLES E COOPRIDER		3063 3064 3066	50,250.00 100,500.00 100,500.00		Secured/Unsecured Secured/Unsecured 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
COPELAND FAMILY IRREVOCABLE TRUST		9092	150,000.00	147,187.50	Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST CUSTODIAN FBO SHERRY CORDONNIER		2246	75,852.07	71,216.67	Secured/Unsecured	General Unsecured	See Footnote 4
SHERRY CORDONNIER		2245	25,000.00	23,026.43	Secured/Unsecured	General Unsecured	See Footnote 4
PROV. TR GP-FBO ANDREA M CORKHILL ICA		8138	25,171.88	24,260.42	Secured	General Unsecured	See Footnote 4
CINTRA L CORNELLY		4333	30,000.00	26,615.00	Secured	General Unsecured	See Footnote 4
CORNERSTONE GROWTH		7910	50,000.00	46,995.80	Secured	General Unsecured	See Footnote 4
IRA SVCS TR CO-CFBO NATALIE M CORNETT IRA		7508 7509	77,000.00 70,000.00	138,293.51	Secured Secured	General Unsecured	See Footnote 4
LINDA CORPMAN-ELANE		740	35,730.00	33,303.51	Secured	General Unsecured	See Footnote 4
MIGUEL G CORREA T.O.D OLGA CORREA		7937	100,641.67	82,344.60	Secured	General Unsecured	See Footnote 4
OLGA CORREA T.O.D MIGUEL CORREA		7940	50,320.83	50,000.00	Secured	General Unsecured	See Footnote 4
PROV. TR GP-FBO MIGUEL G CORREA IRA		7839	391,936.50	347,513.21	Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST CUSTODIAN FBO MANUEL C CORTEZ		716	21,200.00	20,638.20	Secured	General Unsecured	See Footnote 4
CATERINA CORVO		1280 3998	30,000.00 30,000.00	26,675.00	Secured Secured	General Unsecured	See Footnote 4
DOROTHY J COSH		1225	30,000.00	26,525.83	Secured	General Unsecured	See Footnote 4
BRENDA COSNER		8309	50,000.00	45,333.28	Secured	General Unsecured	See Footnote 4
CHARLES & PAMELA COSTA		710	50,000.00	25,116.68	Secured	General Unsecured	See Footnote 4
JOE & JOYCE COSTA	THE COSTA LT UA 02/01/80	1926	211,866.67	199,866.67	Secured/Unsecured	General Unsecured	See Footnote 4
LOUIS J. COSTANZA AND JOYCE A. COSTANZA		6967	40,183.34	35,288.80	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
JAMES R AND DONNA K COTTER		8873	50,000.00	43,349.96	Secured	General Unsecured	See Footnote 4
RICHARD C COUGHLIN		281	151,500.00	147,125.00	Secured	General Unsecured	See Footnote 4
IRA SERVICES TRUST CO CFBO TRACI COUGLE IRA		7432	25,000.00	22,662.52	Secured	General Unsecured	See Footnote 4
CHRIS AND DONNA COURTNEY		688	76,000.00	74,321.65	Secured	General Unsecured	See Footnote 4
ROBERT L COURTNEY		1970	206,105.55	195,566.66	Secured	General Unsecured	See Footnote 4
BARBARA A COVELESKIE	MAINSTAR-FBO BARBARA COVELESKIE	9284	40,013.00	31,488.70	Secured	General Unsecured	See Footnote 4
COVELESKIE FAMILY TRUST		9279	60,625.00	45,800.00	Secured	General Unsecured	See Footnote 4
ROGER W COVELESKIE	MAINSTAR-FBO ROGER W COVELESKIE	9390	35,163.00	28,419.77	Secured	General Unsecured	See Footnote 4
MAINSTAR TR CUST FBO DOMENICK V COVELLO IRA		936	100,000.00	97,616.67	Secured	General Unsecured	See Footnote 4
MAINSTAR-FBO VIRGINIA M COVENTRY		4971	28,186.47	26,664.40	Secured	General Unsecured	See Footnote 4
GLENNA COVER		7132	130,000.00	123,579.47	Secured	General Unsecured	See Footnote 4
JOSEPH P COVER		501	25,000.00	23,645.79	Secured	General Unsecured	See Footnote 4
IRA SVCS TR CO-CFBO TERRY L COVINGTON IRA		7577	138,000.00	134,339.17	Secured	General Unsecured	See Footnote 4
SUNWEST TRUST AS CUSTODIAN FBO NEIL T COWLEY IRA		4587 4588 9372 9376	129,000.00 200,000.00 129,000.00 200,000.00		Secured Secured Secured Secured	General Unsecured	See Footnote 4
DANIEL J COWSER	SUNWEST TR DANIEL J COWSER IRA	2285	80,000.00	80,000.00	Secured	General Unsecured	See Footnote 4
DAVID AND MARGARET COX		8943	50,000.00	49,008.32	Secured	General Unsecured	See Footnote 4
JOYCE COX		2682	25,000.00	22,791.67	Secured	General Unsecured	See Footnote 4
KENNETH J COX	MAINSTAR-FBO KENNETH J COX	1340	69,300.00	62,185.20	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 MARGARET K COX		8942	85,715.67	81,132.27	Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST COMPANY CUSTODIAN FBO THOMAS I COX		2417	25,000.00	22,825.00	Secured	General Unsecured	See Footnote 4
RUSSELL J COYNE		8144	251,546.88	250,000.00	Secured	General Unsecured	See Footnote 4
RAYMOND J & JUDY L CRADY		7292	50,000.00	46,645.89	Secured	General Unsecured	See Footnote 4
NICOLE SPINA CRAIG		939	75,862.47	65,851.55	Secured/Unsecured	General Unsecured	See Footnote 4
WILLIAM DEAN & LINDA SUE CRAWFORD		1905	200,000.00	183,333.44	Secured/Unsecured	General Unsecured	See Footnote 4
JOHN M & DOROTHY L CREAMER		278 527	250,000.00 251,250.00	235,194.49	Secured Secured	General Unsecured	See Footnote 4
CREATIONS IN LUCITE LTD		408	50,833.34	47,969.43	Secured/Unsecured	General Unsecured	See Footnote 4
SCOTT K CREEVY		6845	100,500.00	87,300.00	Secured	General Unsecured	See Footnote 4
SCOTT K. CREEVY AND SALLY J. CREEVY		6944	57,285.00	56,705.50	Secured	General Unsecured	See Footnote 4
THOMAS J CREISSEN		5791	150,875.00	135,398.58	Secured	General Unsecured	See Footnote 4
MARIE CRESPIN		7389	25,000.00	23,510.38	Secured	General Unsecured	See Footnote 4
CAROLINA CRETILLA		4148 4149	102,083.33 102,083.33	191,902.71	Secured Secured	General Unsecured	See Footnote 4
TIMOTHY CRETIN	MAINSTAR-FBO TIMOTHY CRETIN	1493	91,000.00	82,185.67	Secured	General Unsecured	See Footnote 4
GABRIELLA B CROSBY		2353	50,250.00	49,958.33	Secured	General Unsecured	See Footnote 4
LORIN CROSBY AND GABRIELLA B CROSBY		2954	85,425.00	82,775.83	Secured	General Unsecured	See Footnote 4
CLARENCE W CROSS JR		2610	125,000.00	123,541.67	Secured	General Unsecured	See Footnote 4
RICHARD W. CROSSAN TRUST		3842	50,000.00	50,000.00	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
MARK C CROUCH		263	15,000.00	14,727.50	Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST CUSTODIAN FBO JAMES RONALD CROWE		4296	400,000.00	383,711.11	Secured/Unsecured	General Unsecured	See Footnote 4
MARGUERITE CROWELL		8924	25,000.00	25,000.00	Secured	General Unsecured	See Footnote 4
CROWN 12 SERVICES INC		2316	100,000.00	99,263.89	Secured	General Unsecured	See Footnote 4
GORDON S CRUICKSHANK		990 2555	25,583.32 73,599.98		Secured Secured	General Unsecured	See Footnote 4
GORDON S CRUICKSHANK IRA	PROV. TR GP-FBO GORDON S CRUICKSHANK IRA	991 2555	47,150.00 73,599.98		Secured Secured	General Unsecured	See Footnote 4
MELVIN CRUM	MAINSTAR-FBO MELVIN L CRUM	7052	102,010.00	95,447.36	Secured	General Unsecured	See Footnote 4
ELIZABETH CRUZ		8060	50,320.83	49,397.22	Secured	General Unsecured	See Footnote 4
PROVIDENT TRUST GROUP, LLC FBO JOSE CRUZ IRA		1053 1055	100,000.00 100,000.00		Secured Secured	General Unsecured	See Footnote 4
PROVIDENT TRUST GROUP, LLC FBO MAYRA CRUZ IRA		1054	100,000.00	98,697.22	Secured	General Unsecured	See Footnote 4
STEVEN CSANADI		1257 6959	102,583.33 100,756.25		Secured Secured	General Unsecured	See Footnote 4
WENDELL R CUCHETTI		6946 6947	50,250.00 40,200.00		Secured Secured	General Unsecured	See Footnote 4
PROVIDENT TRUST GROUP LLC FBO MUFFET FOY CUDDY		1474	50,292.00	49,144.44	Secured/Unsecured	General Unsecured	See Footnote 4
PROV. TR GP - FBO JO A CULLIGAN IRA		6969	25,143.23	24,431.43	Secured	General Unsecured	See Footnote 4
ROSEMARY CULOTTA		4337	55,000.00	54,065.00	Secured	General Unsecured	See Footnote 4
GENE M & KYLE L CULVER		3777	71,750.00	59,087.71	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
INGRID CUMMER		1753 7423 7424 7425	220,000.00 50,000.00 70,000.00 50,000.00		Secured Secured Secured Secured	General Unsecured	See Footnote 4
LESTER AND MELISSA MARIE CUMMINGS		901	100,000.00	81,833.33	Secured	General Unsecured	See Footnote 4
MARLENE CUMMINGS	MAINSTAR-FBO MARLENE CUMMINGS	1364	54,490.00	46,809.19	Secured	General Unsecured	See Footnote 4
CUNNINGHAM LT		5624	300,000.00	292,766.67	Secured	General Unsecured	See Footnote 4
MAINSTAR-FBO TERENCE T CUNNINGHAM III		5625	250,000.00	242,756.94	Secured	General Unsecured	See Footnote 4
THE GARY & ELOISE CUNNINGHAM LIVING TRUST		1617 1618 1619	75,000.00 50,000.00 50,000.00		Secured Secured Secured	General Unsecured	See Footnote 4
MARGUERITE A CURRIE	PROV. TR GP-FBO MARGUERITE A CURRIE IRA	352	100,500.00	94,391.63	Secured	General Unsecured	See Footnote 4
PAMELA CURRIE		4417	57,625.00	47,959.03	Secured	General Unsecured	See Footnote 4
MAXINE CURRY		9329	25,000.00	16,080.01	Secured	General Unsecured	See Footnote 4
CAROL A CURTIS		8976	208,166.67	196,900.00	Secured	General Unsecured	See Footnote 4
CURTIS FT DTD 07/01/03		8636 8651 8655	100,500.00 150,750.00 150,750.00		Secured Secured Secured	General Unsecured	See Footnote 4
STEVE D CURTIS		8977	106,769.44	100,000.00	Secured	General Unsecured	See Footnote 4
PATRICIA CUSHMAN		2502 2503	29,125.00 35,980.65	54,072.56	Secured Secured	General Unsecured	See Footnote 4
CAROL CUTHBERTSON		5944	25,000.00	24,624.50	Secured/Unsecured	General Unsecured	See Footnote 4
MARY CUTSAIL		6921	25,936.00	24,218.73	Secured	General Unsecured	See Footnote 4
THOMAS AND PATRICIA CYGAN		2556	71,400.00	58,926.69	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
KATHLEEN DADEY		2089	25,000.00	23,607.60	Secured/Unsecured	General Unsecured	See Footnote 4
PROV. TRGRP, LLC-FBO- MICHAEL M. DAGUE IRA		7467	157,889.25	140,523.97	Secured/Unsecured	General Unsecured	See Footnote 4
THOMAS R DAHLKAMP		6374	25,000.00	25,000.00	Secured/Unsecured	General Unsecured	See Footnote 4
NANCY DAILEY		612	95,543.00	89,158.19	Secured	General Unsecured	See Footnote 4
BEVERLY DALEY	PROV. TR GP-FBO BEVERLY DALEY IRA	1302	103,171.00	92,105.42	Secured	General Unsecured	See Footnote 4
BRADLEY D DALTON	IRA SVCS TR CO-CFBO BRADLEY DALTON IRA	9391	72,496.67	53,643.81	Secured	General Unsecured	See Footnote 4
PROV. TR GP-FBO DAVID W DAMON IRA		6968	100,527.09	96,504.86	Secured	General Unsecured	See Footnote 4
EDUARD DANEK & IVETA DANEK		5440	150,000.00	136,408.33	Secured	General Unsecured	See Footnote 4
MARTHA L DANIELS	MAINSTAR-FBO MARTHA L DANIELS	1314	29,700.00	29,571.30	Secured	General Unsecured	See Footnote 4
IRA SVCS TR CO-CFBO DONNA L DANISH IRA		7506 7507	70,000.00 68,000.00	130,041.71	Secured Secured	General Unsecured	See Footnote 4
IRA SVCS TR CO-CFBO DEBORAH M DANTIN SEP		4905	177,000.00	175,451.25	Secured	General Unsecured	See Footnote 4
JOHN KEITH DANTIN		7897	100,000.00	97,919.45	Secured	General Unsecured	See Footnote 4
CAROL A DARBY		6657 6658	25,000.00 25,000.00	46,691.65	Secured Secured	General Unsecured	See Footnote 4
LINDA E DARDARIS	MAINSTAR-FBO LINDA DARDARIS	1498 1608	125,000.00 125,000.00	218,409.66	Secured Secured	General Unsecured	See Footnote 4
GLENIAL LEE DAUGHTERY LIVING TRUST		2414	50,000.00	46,691.67	Secured	General Unsecured	See Footnote 4
IRA SVCS TR CO-CFBO CHARLES P DAUS IRA		7400	30,000.00	28,770.42	Secured	General Unsecured	See Footnote 4
MEGHA & SHYLAJA DAVALATH		6443	60,000.00	56,717.50	Secured	General Unsecured	See Footnote 4
JOYCE DAVENPORT		8260	30,000.00	27,841.67	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 CFBO ROY D DAVENPORT		5766	73,000.00	70,178.34	Secured	General Unsecured	See Footnote 4
NANCY A DAVEY	HORIZON TR CO-FBO NANCY A DAVEY IRA	9080	150,406.00	140,082.28	Secured	General Unsecured	See Footnote 4
DANA R DAVEY		9079	50,000.00	47,686.09	Secured	General Unsecured	See Footnote 4
HOWARD D DAVEY		5159	100,000.00	96,661.43	Secured	General Unsecured	See Footnote 4
MAYBELLE S DAVEY		5954	33,000.00	27,768.58	Secured	General Unsecured	See Footnote 4
PROV. TR GP-FBO MAYBELLE S DAVEY IRA		5953	116,596.58	98,222.90	Secured	General Unsecured	See Footnote 4
THE DAVEZAC FAMILY TRUST 12/19/2016		517	100,000.00	97,847.21	Secured	General Unsecured	See Footnote 4
MRS PEARL DAVIDOW		287	50,000.00	33,279.71	Secured	General Unsecured	See Footnote 4
SETH LOREN DAVIDOWITZ		951	405,333.34	385,866.65	Secured/Unsecured	General Unsecured	See Footnote 4
SANDRA DAVIDOWSKI		2101	50,000.00	47,948.59	Secured/Unsecured	General Unsecured	See Footnote 4
LAWRENCE B DAVIDSON		3181	60,000.00	52,372.49	Secured	General Unsecured	See Footnote 4
BRIAN E DAVIES	PROV. TR GP-FBO BRIAN DAVIES IRA	5595	26,000.00	24,214.67	Priority	General Unsecured	See Footnote 4
CHRISTINE K DAVIS	PROV. TR GP-FBO CHRISTINE K DAVIS IRA	3132	81,000.00	75,530.25	Secured	General Unsecured	See Footnote 4
CHRISTINE K DAVIS ICA	PROV. TR GP-FBO CHRISTINE K DAVIS ICA	3131	95,000.00	87,915.90	Secured	General Unsecured	See Footnote 4
DAVID DAVIS		3361 3362	150,000.00 100,000.00	248,434.72	Secured Secured	General Unsecured	See Footnote 4
DORIS DEANNA DAVIS RLT DTD 07/19/07		3212	103,616.67	97,616.67	Secured	General Unsecured	See Footnote 4
JUNE DAVIS		8945	25,000.00	23,756.91	Secured	General Unsecured	See Footnote 4
MARION I DAVIS		3843	100,000.00	95,594.42	Secured	General Unsecured	See Footnote 4
RICHARD MORGAN DAVIS & CAROL ALBRIGHT DAVIS		443	50,000.00	48,895.85	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
ROBERT KEITH DAVIS	MAINSTAR-FBO ROBERT KEITH DAVIS	2876	224,520.98	100,105.58	Secured/Priority/Unsecured	General Unsecured	See Footnote 4
STEVEN J & KATHLEEN N DAVIS TRUST		159 2700	200,000.00 200,000.00	166,933.28	Secured/Priority/Unsecured Secured/Priority	General Unsecured	See Footnote 4
DAVID W DAWSON		7500 7503 7639	50,291.67 50,291.67 50,250.00	135,358.24	Secured/Unsecured Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
ELIZABETH DAWSON AND ROBERT DAWSON		2805 2806 2807	25,000.00 25,000.00 50,000.00	91,395.76	Secured Secured Secured	General Unsecured	See Footnote 4
KERRY DAWSON		4491	64,050.00	55,691.67	Secured	General Unsecured	See Footnote 4