

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

In re:

WOODBIDGE GROUP OF COMPANIES, LLC,  
*et al.*,<sup>1</sup>

Remaining Debtors.

Chapter 11

Case No. 17-12560 (BLS)

(Jointly Administered)

Hrg. Date: November 25, 2019 at 10:30 a.m. (ET)

Obj. Deadline: November 8, 2019 at 4:00 p.m. (ET)

**FIFTEENTH (15TH) 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

<sup>1</sup> 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.<sup>2</sup>

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<sup>2</sup> 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 Claims<sup>3</sup> and Net Unit Claims.<sup>4</sup> 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

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<sup>3</sup> 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.

<sup>4</sup> 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(c)(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.<sup>5</sup>

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

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<sup>5</sup> 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 November 8, 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.

*[Remainder of page intentionally left blank.]*



**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: October 25, 2019  
Wilmington, Delaware

PACHULSKI STANG ZIEHL & JONES LLP

/s/ Colin R. Robinson

Richard M. Pachulski (CA Bar No. 90073)

Andrew W. Caine (CA Bar No. 110345)

Bradford J. Sandler (DE Bar No. 4142)

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*Counsel to the Liquidation Trust*

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

In re:

WOODBRIIDGE GROUP OF COMPANIES, LLC,  
*et al.*,<sup>1</sup>

Remaining Debtors.

Chapter 11

Case No. 17-12560 (BLS)

(Jointly Administered)

Hrg. Date: November 25, 2019 at 10:30 a.m. (ET)

Obj. Deadline: November 8, 2019 at 4:00 p.m. (ET)

**NOTICE OF FIFTEENTH (15TH) 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 OBJECTION<sup>2</sup>

**PLEASE TAKE NOTICE** that the Woodbridge Liquidation Trust (the “Trust”) has filed the attached *Fifteenth (15th) 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”).<sup>3</sup>

<sup>1</sup> 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.

<sup>2</sup> 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.

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

**PLEASE TAKE FURTHER NOTICE** that any responses (each, a “Response”) to the relief requested in the Objection must be filed on or before **November 8, 2019, at 4:00 p.m. (ET)** (the “Response Deadline”) with the United States Bankruptcy Court for the District of Delaware, 824 Market Street, 3<sup>rd</sup> 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 **NOVEMBER 25, 2019, AT 10:30 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: October 25, 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 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.*,<sup>1</sup>

Remaining Debtors.

Chapter 11

Case No. 17-12560 (BLS)

(Jointly Administered)

**DECLARATION OF THOMAS P. JEREMIASSEN IN SUPPORT OF FIFTEENTH  
(15TH) OMNIBUS (NON-SUBSTANTIVE) OBJECTION TO CLAIMS  
PURSUANT TO SECTION 502 OF THE BANKRUPTCY CODE,  
BANKRUPTCY RULE 3007, AND LOCAL RULES 3007-1 AND 3007-2**

I, Thomas P. Jeremiasen, pursuant to 28 U.S.C. § 1746, declare:

1. I am a Senior Managing Director of Development Specialists, Inc. (“DSI”), located at 333 S. Grand Avenue Suite 4100, Los Angeles, California 90071. Following the “Effective Date” of the *First Amended Joint Chapter 11 Plan of Liquidation of Woodbridge Group of Companies, LLC and Its Affiliated Debtors* (the “Plan”), DSI has been engaged to provide forensic accounting and financial advisory services to the Woodbridge Wind-Down Entity LLC (the “Wind-Down Entity”) and the Woodbridge Liquidation Trust (the “Trust”).

2. Prior to the “Effective Date” of the Plan, I supported the Chief Restructuring Officer of WGC Independent Manager LLC, a Delaware limited liability company (“WGC Independent Manager”), which was the sole manager of Woodbridge Group of Companies, LLC, a Delaware limited liability company and an affiliate of each of the entities that were debtors and

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<sup>1</sup> 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 *Fifteenth (15th) 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”).<sup>2</sup>

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

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<sup>2</sup> 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 October 25, 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.*,<sup>1</sup>

Remaining Debtors.

Chapter 11

Case No. 17-12560 (BLS)

(Jointly Administered)

Ref. Docket No. \_\_\_\_

**ORDER SUSTAINING FIFTEENTH (15TH) 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 *Fifteenth (15th) 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”)<sup>2</sup> 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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<sup>1</sup> 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.

<sup>2</sup> 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.

**EXHIBIT A**<sup>1</sup>

Disputed Claims

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<sup>1</sup> 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
L&L FORTNER FT		5191	150,000.00	137,645.88	See Footnote 4
L2D2 LLC		4188	125,000.00	370,212.05	See Footnote 4
		4189	150,000.00		
		4458	175,000.00		
MONICA LACLAIR & LAWRENCE LACLAIR		1613	250,000.00	786,450.00	See Footnote 4
		1614	300,000.00		
		1615	250,000.00		
LADWIG FAMILY REVOCABLE LIVING TRUST		6922	75,000.00	92,737.50	See Footnote 4
		6923	25,000.00		
ARLENE F LAICHE		6337	25,000.00	17,583.33	See Footnote 4
KOLBY T LAICHE		6338	25,000.00	17,608.33	See Footnote 4
MICHAEL LAMBERT		914	50,000.00	48,611.10	See Footnote 4
GRACE LAMONTAGNE		5360	78,000.00	356,114.17	See Footnote 4
		5361	100,000.00		
		5362	100,000.00		
		5363	122,000.00		
PETER W LAMONTE		119	50,000.00	47,906.91	See Footnote 4
PATRICIA LANDRY		6780	50,000.00	47,291.67	See Footnote 4
PROV. TR GP-FBO RICHARD H LANGE IRA		6770	100,000.00	79,750.08	See Footnote 4
JEFFERSON LANZ		7207	27,930.69	20,901.44	See Footnote 4
NELLIE T LAPLANTE		7048	100,000.00	98,694.43	See Footnote 4
LAWRENCE A LARKINS AND JULIE LARKINS		3461	75,000.00	61,283.42	See Footnote 4
ANDREW LARMER		3781	60,000.00	56,900.00	See Footnote 4

<sup>1</sup> 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).

<sup>2</sup> This number reflects the amount in which the applicable Disputed Claim was filed.

<sup>3</sup> This number reflects the amount to which the Trust proposes to modify each Disputed Claim.

<sup>4</sup> 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.

JAMES CRAIG LARSEN		3162	60,000.00	55,230.00	See Footnote 4
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## 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 FBO KAREN LARSON IRA		8472	53,960.00	50,055.39	See Footnote 4
THE LARSON FAMILY TRUST DTD 05/21/10		5106	50,000.00	47,410.38	See Footnote 4
RICHARD AND FRANCES LATHAM		196	25,000.00	25,000.00	See Footnote 4
PAMELA F. LAWRENCE	PROV. TR GP-FBO PAMELA F LAWRENCE IRA	4524	33,054.00	32,571.96	See Footnote 4
ERNEST G LEBLANC		6414	25,000.00	19,468.75	See Footnote 4
DAVIN LEBOEUF	MAINSTAR-FBO DAVIN LEBOEUF	8042	200,000.00	199,844.44	See Footnote 4
MICHAEL & JANICE LECONTE		3272	100,000.00	96,811.13	See Footnote 4
ANITA T LEE		5250	25,000.00	24,767.35	See Footnote 4
ROBERT E & BETTY J LEE		2823	63,000.00	49,815.50	See Footnote 4
SHEILA LEE-CARR		2992	40,000.00	37,895.78	See Footnote 4
WILLIAM F LEHMAN		3867	50,000.00	33,749.87	See Footnote 4
CAROLE L LEITH	MAINSTAR-FBO CAROLE L LEITH	9206	40,005.01	39,549.40	See Footnote 4
RONALD LEMOINE		6936	25,000.00	19,250.00	See Footnote 4
RONALD R & ALINE D LEMOINE		6937	25,000.00	16,552.21	See Footnote 4
ALINE LEMOINE & ROY J DEROCHE III		6940	25,000.00	20,687.50	See Footnote 4
PROV. TR GP-FBO DANIEL R LENNARTZ IRA		2759	115,500.00	71,962.94	See Footnote 4
PROV. TR GP-FBO THERESA L LENNARTZ IRA		2760	86,000.00	53,582.62	See Footnote 4
WILLIAM & PAULA LENSKY		2872	40,000.00	39,606.67	See Footnote 4
ADAM LENTNER		4751 4752	100,000.00 100,000.00	196,708.31	See Footnote 4
LOEL K & BARBARA JO LETTS		4466 4467	50,000.00 50,000.00	83,208.23	See Footnote 4
THE LEVY FAMILY TRUST-RENE R & PILAR B LEVY TTES		4253	400,000.00	283,666.78	See Footnote 4
LISA S LEWIS		6344 6345	100,000.00 100,000.00	198,133.33	See Footnote 4
YUEHMING LIAO	MAINSTAR-FBO YUEHMING LIAO	4745	53,000.00	52,000.36	See Footnote 4
GARY L & FLORINE E LIEBZEIT		4577	25,000.00	23,743.44	See Footnote 4
FT OF JOSEPH & CAROL A LIMA		4947 4948	30,000.00 25,000.00	51,791.06	See Footnote 4
WILLIAM F LIND	MAINSTAR-FBO WILLIAM LIND	3688	22,704.19	22,651.21	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 F LIND		3501	25,000.00	24,695.83	See Footnote 4
JACK D LINGBLOOM IRA	PROV. TR GP-FBO JACK D LINGBLOOM IRA	2527	70,000.00	62,616.94	See Footnote 4
EDWARD J & SHARON E LINK		3436	25,109.38	18,775.19	See Footnote 4
BRIAN LITT		9209	50,000.00	40,318.00	See Footnote 4
YUAN LIU		7297	25,000.00	23,506.90	See Footnote 4
ALYSON LLOYD		9452	25,000.00	22,276.70	See Footnote 4
PROVIDENT TR GP-FBO LARRY LOGERO		6136	2,268,750.00	2,060,625.00	See Footnote 4
MARGARET LO-HSUEH		5259	70,000.00	68,288.87	See Footnote 4
ELIZABETH LOMBARDO REVOCABLE TRUST		4624	160,000.00	160,000.00	See Footnote 4
PROV. TR GP-FBO ANDREW S LONGO IRA		3173	60,691.98	43,379.63	See Footnote 4
TERESA A. LONGO (PROV. TR.GB - FBO TERESA A. LONGO)	PROV. TR GP-FBO TERESA A LONGO IRA	3172	77,134.09	55,326.87	See Footnote 4
RONALD D LOONEY		2510 2513	60,000.00 65,000.00	113,039.98	See Footnote 4
PFL SOLO 401K TRUST FBO PABLO F LOPEZ		3669	25,000.00	24,562.51	See Footnote 4
THE JUANITA S LOPEZ TR DTD 09/11/12		8496	25,000.00	23,743.44	See Footnote 4
CHRISTINE D LORE	CHRISTINE D LORE TR DTD 11/04/98	3150 3151	40,000.00 30,000.00	58,558.87	See Footnote 4
JOHANN M LORIDON		9609	100,000.00	98,194.43	See Footnote 4
KATIE LOVETRO		6930	25,000.00	17,725.00	See Footnote 4
JAMES W LOVINGS		967	50,812.50	38,904.22	See Footnote 4
JOSEPH A LOWRY		7992	50,000.00	49,316.67	See Footnote 4
DOREL LOZNEANU & ELIZABETH V LOZNEANU		2772	46,000.00	43,905.75	See Footnote 4
HOWARD E LUBIN		7071	25,000.00	18,918.02	See Footnote 4
THOMAS J & BARBARA A LUCAS		4625 4626 4824	100,000.00 200,000.00 100,000.00	338,191.15	See Footnote 4
IRA SVCS TR CO-CFBO PHILLIP B LUCERO IRA		3715	25,000.00	24,144.47	See Footnote 4
JAMES R LUEHMANN		9543 9544 9545	150,000.00 50,000.00 51,567.62	212,869.19	See Footnote 4
JILL LUFT LIVING TRUST		3657	100,000.00	81,848.03	See Footnote 4



## Exhibit A

Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Reason for Modification
PROV. TR GP-FBO LINDA M LUKASIK IRA		7969	85,709.61	80,013.49	See Footnote 4
JOSEPH LURGIO		1075	25,000.00	23,758.71	See Footnote 4
ALBERT M & FRED B LYNCH		2380	100,000.00	97,555.56	See Footnote 4
ANNELIESE LYONS		4963	30,000.00	26,502.74	See Footnote 4
JOHN AND/OR ANNELIESE LYONS		4964	110,000.00	84,149.91	See Footnote 4
ROBERT E LYONS		3004 3152	26,000.00 20,000.00	43,964.10	See Footnote 4
PROV. TR GP-FBO ANITA R MACINNES IRA		5367	79,235.00	76,950.39	See Footnote 4
CLAIRE C MADDEN		6580	200,000.00	144,166.56	See Footnote 4
THERESA MADDEN		4182	35,000.00	26,810.14	See Footnote 4
KATHERYN A MADDOCKS		6392	25,000.00	22,053.51	See Footnote 4
JONE ELLE MAGAGNA		3310	50,000.00	47,509.69	See Footnote 4
ALFRED PAUL MAGUIRE		1202	25,000.00	24,554.17	See Footnote 4
PROV. TR GP-FBO RONALD F MAJESKE IRA		5469	240,000.00	217,828.65	See Footnote 4
ZHANA JANE MAKSIMOV		2601	50,000.00	48,243.08	See Footnote 4
PATRICK L MALTESE		2732 2733	50,250.00 50,333.33	79,605.74	See Footnote 4
MICHAEL B MANNION	MAINSTAR-FBO MICHAEL MANNION	7280	100,000.00	96,222.23	See Footnote 4
MICHAEL B MANNION		7279	50,000.00	49,633.34	See Footnote 4
THE ESTATE OF JOHN L MARCOUX		5206	100,000.00	95,937.50	See Footnote 4
FRANK MARGITTAI		6482	100,000.00	97,708.32	See Footnote 4
MAINSTAR TRUST CFBO KATHRYN I MARGITTAI IRA		5598 5599	150,000.00 150,000.00	288,520.84	See Footnote 4
PATRICIA MARS		8588	40,000.00	36,904.49	See Footnote 4
ALVIN E MARSHALL		8088	50,000.00	49,850.00	See Footnote 4
HAROLD C. MARSHALL & PAMELA M. MARSHALL		5855	75,000.00	50,499.96	See Footnote 4
JOHN MARSHALL	MAINSTAR-FBO JOHN MARSHALL	8971	116,833.00	109,492.62	See Footnote 4
TMICO - FBO JOHN E MARSHALL IRA		8368 8369	100,000.00 50,000.00	98,583.26	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
ANNE MARIE MARTIN	PROV. TR GP-FBO ANNE MARIE MARTIN IRA	1126 1127 7968	90,000.00 90,000.00 90,000.00	60,820.00	See Footnote 4
CAROL E MARTIN		9210 9212	25,000.00 25,000.00	47,885.40	See Footnote 4
DONALD AND MARY ANN MARTIN		199 2963	100,000.00 100,000.00	98,597.21	See Footnote 4
JAMES THOMAS & TERRI DENISE MARTIN		3516	150,000.00	137,156.90	See Footnote 4
JERRY L AND L JEAN MARTIN		81	100,000.00	86,900.00	See Footnote 4
KEDRON MARTIN		3189 3190	200,000.00 50,000.00	244,729.13	See Footnote 4
KENT MARTIN		7977 7978	50,000.00 50,000.00	96,791.62	See Footnote 4
M LORRAINE MARTIN	MAINSTAR-FBO M L MARTIN	3665	25,899.23	24,649.31	See Footnote 4
PROV. TR GP-FBO FRANCES MARTIN IRA		3505	58,453.01	55,877.83	See Footnote 4
PROV. TR GP-FBO RAYMOND C MARTIN IRA		5570	84,656.00	79,132.19	See Footnote 4
RENEE MARTIN IRA	IRA SVCS TR CO-CFBO RENEE MARTIN IRA	8832	30,532.50	27,390.75	See Footnote 4
VIRGINIA MARTIN		3306	50,000.00	46,120.79	See Footnote 4
WILLIAM MARTIN TRUSTEE		958	200,000.00	198,111.12	See Footnote 4
GOLDSTAR TR CO-FBO PAUL H MARTINEZ IRA		4330	123,324.75	112,979.14	See Footnote 4
VIDAL MARTINEZ	MAINSTAR-FBO VIDAL MARTINEZ	4923	153,875.00	137,817.91	See Footnote 4
CYNTHIA S MARTINEZ & ROBERT JAY BEUTLER		2777	69,345.00	61,033.49	See Footnote 4
CATHERINE A MARX		8953	25,000.00	24,336.79	See Footnote 4
P MICHAEL MASON		4310 4311	50,000.00 200,000.00	188,999.83	See Footnote 4
PAUL & SUSAN MASSARO		6346	30,000.00	27,107.68	See Footnote 4
ROY E III & CYNTHIA L MASTON		5709	50,000.00	42,395.02	See Footnote 4
GLORIA MATAAII		8601	22,238.87	21,378.33	See Footnote 4
GLORIA MATAALLII	MAINSTAR-FBO GLORIA MATAALLII	8600	56,000.00	56,000.00	See Footnote 4
JULIA MATHEWS		6008	70,000.00	68,561.10	See Footnote 4
MAINSTAR TRUST FBO MICHAEL S MATHIS		4103	100,000.00	97,366.67	See Footnote 4

## Exhibit A

Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Reason for Modification
MAINSTAR TRUST FBO ROXANE MATHIS		4101 4102	25,000.00 31,000.00	54,185.08	See Footnote 4
FAYE D MATLOCK		4546	50,000.00	50,000.00	See Footnote 4
JODI MATTOX		4572	25,000.00	23,454.17	See Footnote 4
ROBIN RACHELLE MAVRIDES	PROV. TR GP-FBO ROBIN R MAVRIDES IRA	1594	150,000.00	145,525.00	See Footnote 4
RICHARD F MAY		975 1036	50,000.00 75,000.00	119,073.96	See Footnote 4
PROV. TR GP-FBO JILL MAYER IRA		6452	53,558.49	46,441.67	See Footnote 4
JAMES E & AUDREY MAYO		3684	25,000.00	23,311.08	See Footnote 4
ROBIN A MCBRIDE		375	90,000.00	84,037.50	See Footnote 4
WILLIAM MCCALLUM	PROV. TR GP-FBO WILLIAM MCCALLUM IRA	7502	230,000.00	190,468.29	See Footnote 4
JAMES J MCCARTHY	PROV. TR GP-FBO JAMES J MCCARTHY IRA	2231	250,111.12	160,651.13	See Footnote 4
JAMES J MCCARTHY		2231	250,111.12	42,374.94	See Footnote 4
RICHARD & DOROTHY J MCCARTY		2586	25,000.00	22,169.72	See Footnote 4
DANIEL & GLENDA CHERYL MCCAULEY		5096	100,000.00	97,920.19	See Footnote 4
DANIEL MCCAULEY	MAINSTAR-FBO DANIEL MCCAULEY	5097 5099	400,000.00 100,000.00	433,916.70	See Footnote 4
MCCLEAF RT-VIRGINIA MCCLEAF-TTEE		9335 9370	50,000.00 50,000.00	65,985.83	See Footnote 4
SUSAN RUPERT MCCOY		8970	28,000.00	27,502.21	See Footnote 4
TMICO-FBO JAMES M MCCULLY IRA		8400	50,000.00	34,235.96	See Footnote 4
PATRICIA E MCCUTCHEON		4717 4718	25,000.00 25,000.00	45,183.53	See Footnote 4
VERONICA MCDONALD		9448	85,125.00	68,320.84	See Footnote 4
MAINSTAR FBO EILEEN L MCDONOUGH		9078	25,166.67	21,686.86	See Footnote 4
MICHAEL MCELHANEY	PROV. TR GP-FBO MICHAEL MCELHANEY IRA	4961 4962	115,000.00 73,000.00	140,005.38	See Footnote 4
MICHAEL MCELHANEY		4960	51,000.00	38,108.33	See Footnote 4
PROV. TR GP-FBO CLAUDIA M MCFARLAND IRA		7189	46,000.00	38,312.89	See Footnote 4
TODD MCFOY		8028	300,000.00	635,496.19	See Footnote 4
PATRICIA L MCGILL		709 3864	150,000.00 Unliquidated	117,250.00	See Footnote 4

## Exhibit A

Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Reason for Modification
DONALD R & ROCHELLE MCINTYRE FAMILY TRUST DTD 7-18-01		3557 3558	200,000.00 200,000.00	516,666.53	See Footnote 4
IRA SVCS TR CO-CFBO TIMOTHY J MCINTYRE		3965	50,000.00	49,526.39	See Footnote 4
IRA SVCS TR CO-CFBO TIMOTHY MCINTYRE IRA		3964	200,000.00	164,388.82	See Footnote 4
THE JOHN F & GOLDA M MCINTYRE LT		1802	300,000.00	243,016.67	See Footnote 4
GEORGE & JEANNETTE MCKAY		3194 3195	100,000.00 100,000.00	118,079.62	See Footnote 4
PROVIDENT TRUST GROUP LLC FBO MARK MCKAY IRA		9124 9127	199,785.00 205,000.00	383,596.30	See Footnote 4
IRA SVCS TR CO-CFBO AGNES B MCKEE		4667	105,000.00	102,469.33	See Footnote 4
MARTIN E MCKEEVER IRA	PROV. TR GP-FBO MARTIN E MCKEEVER IRA	3074 3075	37,000.00 40,000.00	66,311.83	See Footnote 4
KATHERINE M MCKELVEY		3382	77,000.00	73,637.67	See Footnote 4
BILLY M MCKINNEY	MAINSTAR-FBO BILL M MCKINNEY	8020	270,000.00	252,270.00	See Footnote 4
SHERRAY MCLELLAN	MAINSTAR-FBO SHERRAY D MCLELLAN	1195 2703 3866	56,000.00 56,000.00 56,000.00	52,702.24	See Footnote 4
DANIEL MCLINDEN	MAINSTAR-FBO DANIEL J MCLINDEN	7688 7791 7792	200,000.00 200,000.00 170,737.85	350,279.55	See Footnote 4
JENNIFER MCPHERSON		1848	96,583.33	83,656.88	See Footnote 4
GAYNE MEADOWS-ROBERTS	MAINSTAR-FBO G MEADOWS-ROBERTS	6899	56,056.14	54,215.23	See Footnote 4
DORIS C MEBANE		8575	150,687.50	148,968.75	See Footnote 4
PAUL R. MEINARDUS	PROV. TR GP-FBO PAUL R MEINARDUS IRA	3475	50,000.00	42,944.44	See Footnote 4
MELCHERT FT DTD 03/18/05		5039 5040	25,000.00 25,000.00	46,560.74	See Footnote 4
LAURA D MELTON	LIBERTY TR CO-FBO LAURA D MELTON IRA	1414	101,087.46	59,750.14	See Footnote 4
LARITA KAY MERRICK		5237 5238 5239 5240	175,000.00 200,000.00 80,000.00 330,000.00	699,369.65	See Footnote 4
STEPHEN L & MARY E MESCHER		5865 9690	100,000.00 100,000.00	76,726.11	See Footnote 4
DENNIS R & PATRICIA A MEYER		5141	50,000.00	49,222.23	See Footnote 4
MELISSA J MEYERS		5462	25,000.00	23,696.17	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
MEYERS FAMILY TRUST		4514	40,269.59	39,993.33	See Footnote 4
BRIANNA L MEYKA	PROV. TR GP-FBO BRIANNA L MEYKA IRA	9531	34,000.00	33,201.00	See Footnote 4
HILDA & RAYMOND MICHEL		3102 3103 3105	100,000.00 200,000.00 300,000.00	534,741.72	See Footnote 4
HILDA MICHEL		3104	100,000.00	93,229.17	See Footnote 4
DIANE & LARRY MICHELS		3569	132,499.87	71,790.75	See Footnote 4
PROV. TR GP-FBO GARY MICHELSON IRA		2751 2752	252,083.33 252,083.33	199,375.00	See Footnote 4
PAMELA MIDDLETON		609 610	26,500.00 41,312.52	63,779.19	See Footnote 4
ROBERT L MIDDLETON JR		4472	25,000.00	23,577.81	See Footnote 4
MIHALIK FAMILY TRUST		2218	100,000.00	88,833.25	See Footnote 4
JANET MILBRAND		4789	150,000.00	146,175.00	See Footnote 4
ROBERT MILBRAND		4788	50,000.00	48,712.50	See Footnote 4
WILLIAM MILES		3036 3043 3046	20,600.00 339,900.00 51,500.00	378,176.73	See Footnote 4
CHARLES A & MARIE E MILLER		9272	25,000.00	24,732.64	See Footnote 4
DARRELL L MILLER	PROV. TR GP-FBO DARRELL L MILLER IRA	5698	50,000.00	36,902.77	See Footnote 4
DUANE D MILLER		620	100,000.00	66,333.44	See Footnote 4
JAY & ALYSE MILLER LIVING TRUST DATED 6/4/2014		2025	101,333.34	64,488.73	See Footnote 4
JOAN B MILLER	PROV. TR GP-FBO JOAN MILLER IRA	1600	128,058.00	120,861.85	See Footnote 4
MARLENA K MILLER		3155	100,000.00	92,805.60	See Footnote 4
MARLENA K MILLER ROTH IRA	PROV. TR GP-FBO MARLENA MILLER ROTH IRA	2958	131,000.00	121,855.47	See Footnote 4
PROVIDENT TG, FBO STEPHEN W. MILLER		7459	156,000.00	115,747.50	See Footnote 4
BRIAN D MILLYARD	MAINSTAR-FBO BRIAN MILLYARD	300	775,650.00	645,297.71	See Footnote 4
ARMOND S MINCEY		6459	25,000.00	24,722.22	See Footnote 4
LORI L MINOR	MAINSTAR-FBO LORI MINOR	7795 9481	300,000.00 300,000.00	300,000.00	See Footnote 4
MISPAGEL FT		4940	25,000.00	24,320.83	See Footnote 4
WENDY A MISPAGEL		4941	50,000.00	48,808.33	See Footnote 4

## Exhibit A

Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Reason for Modification
EVERETT MITCHELL TR		5192	150,000.00	74,986.10	See Footnote 4
VIOLA MITCHELL TRUST		5193	150,000.00	74,986.10	See Footnote 4
PATRICIA MOELLER		804 3373 3374	161,700.00 49,033.00 111,700.00	160,733.33	See Footnote 4
IRA SVCS TR CO-CFBO KELLY MOFFITT		7972	273,800.00	269,156.80	See Footnote 4
AZIZA MOHAMED		2718	50,000.00	-	See Footnote 4
JOHN FRANK MONTES	MAINSTAR-FBO JOHN F MONTES	5884	180,000.00	174,060.00	See Footnote 4
HAMILTON A MONTREUIL JR		7743	25,000.00	19,368.77	See Footnote 4
ANN AND BRUCE MOORE		8597	100,000.00	95,202.73	See Footnote 4
BARBARA D MOORE		1007	119,000.00	101,045.38	See Footnote 4
BRUCE AND ALEXIS MOORE		8598 8599	125,000.00 55,300.00	118,402.76	See Footnote 4
DELTIS D MOORE	DELTIS D & JUDITH KAY MOORE	5609 5610	50,000.00 100,000.00	137,845.80	See Footnote 4
JOSEPH H & EDITH M MOORE		1886	25,000.00	23,805.52	See Footnote 4
JUDI MOORE IRA	PROV. TR GP-FBO JUDI MOORE IRA	8344	400,000.00	333,668.02	See Footnote 4
MAINSTAR TRUST FBO MICHAEL B MOORE		3991	51,500.00	50,076.95	See Footnote 4
MAINSTAR TRUST CFBO MICHAEL R MORALES IR		5607	100,000.00	94,545.83	See Footnote 4
MAINSTAR-FBO MARILYN J MORAN		5449	30,000.00	28,175.00	See Footnote 4
MONICA MORANO IRREVOCABLE TRUST		2936	80,000.00	75,377.78	See Footnote 4
BERNADETTE MOREHOUSE		5620	80,000.00	78,373.33	See Footnote 4
MICHAEL C MORGAN	MAINSTAR-FBO MICHAEL C MORGAN	5854	115,000.00	107,333.33	See Footnote 4
WILLIAM MOSELEY		7517	100,000.00	96,409.75	See Footnote 4
MARK J MOSHEIM		3848	100,000.00	94,716.67	See Footnote 4
DARLENE MOUW		5798	25,104.17	22,041.57	See Footnote 4
MT CARMEL BAPTIST CHURCH		1052	33,396.04	30,652.00	See Footnote 4
PATRICIA MUELLER		8354	100,000.00	69,333.45	See Footnote 4
ROSEMARY T MULLEN		1989 1990	50,000.00 200,000.00	246,909.73	See Footnote 4
LAURI KAY MULLINS	LIBERTY TR CO-FBO LAURI MULLINS IRA	1855	54,155.56	31,413.27	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
LAURI KAY MULLINS		1854	69,025.80	39,013.80	See Footnote 4
ELIZABETH K F MUNK		4613	105,000.00		
PROVIDENT TRUST GRP FBO ROBERT L MURDOCK IRA		4614	104,660.64	187,800.03	See Footnote 4
ROBERT L MURDOCK		8983	130,000.00	127,934.44	See Footnote 4
ROBERT L MURDOCK		8984	100,000.00	98,258.34	See Footnote 4
IVAN J MURRAY		8988	40,000.00		
		8989	25,000.00		
		9169	25,000.00	61,837.23	See Footnote 4
NOEL C MURRAY	PROV. TR GP-FBO NOEL C MURRAY ROTH IRA	645	53,683.00	42,677.98	See Footnote 4
WANZA MURRAY	MAINSTAR-FBO WANZA MURRAY	8974	26,852.00	26,709.24	See Footnote 4
ALVIE E MYERS JR	MAINSTAR-FBO ALVIE E MYERS JR	5105	102,784.44	101,114.19	See Footnote 4