

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)

**SIXTEENTH (16TH) 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.

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.<sup>5</sup>

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

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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.

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 November 8, 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.

*[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)

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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 SIXTEENTH (16TH) 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 *Sixteenth (16th) 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 SIXTEENTH  
(16TH) 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 *Sixteenth (16th) 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, 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 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 SIXTEENTH (16TH) 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 *Sixteenth (16th) 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)	Filed Status	Modified Status	Reason for Modification
DE JONG FAMILY REVOCABLE LIVING TRUST		8727	200,916.66	170,833.44	Secured	General Unsecured	See Footnote 4
ALFRED S AND MAYRA M PENA DE LEON		8199	40,400.00	33,772.50	Secured	General Unsecured	See Footnote 4
CHERLYN DE LOS SANTOS THE ANGELICA ABACA DE MESA TRUST		6277	30,137.50	28,420.83	Secured	General Unsecured	See Footnote 4
THE MARTIN LANTIN DE MESA FAMILY TRUST		1465	100,000.00	94,958.37	Secured	General Unsecured	See Footnote 4
THE MICHAEL A DE MESA TRUST		1467	100,000.00	93,958.37	Secured	General Unsecured	See Footnote 4
ELIZABETH DEAK		1466	100,000.00	94,958.37	Secured	General Unsecured	See Footnote 4
CYTHIA A DEAN	MAINSTAR-FBO CYNTHIA A DEAN	438	80,000.00	75,233.37	Secured	General Unsecured	See Footnote 4
FRANK MS DEAN	MAINSTAR-FBO FRANK M S DEAN	848	27,000.00	26,077.50	Secured	General Unsecured	See Footnote 4
ROLAND D DEARS AND NORA GOMEZ-DEARS		847	56,248.00	53,360.60	Secured	General Unsecured	See Footnote 4
		5847	25,083.16	24,698.62	Secured/Unsecured	General Unsecured	See Footnote 4

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

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

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

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

## Exhibit A

Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Filed Status	Modified Status	Reason for Modification
RONALD DECAMP		4765 4766	41,800.00 26,125.00	60,583.34	Secured Secured	General Unsecured	See Footnote 4
UNA KAY DECOCK		1555	25,000.00	23,041.63	Secured	General Unsecured	See Footnote 4
KATHLEEN A DEFORD	MAINSTAR-FBO KATHLEEN A DEFORD	3868	69,000.00	67,282.22	Secured	General Unsecured	See Footnote 4
JOSEPH DEFRANCESCO AND MARIA DEFRANCESCO		1468 8066	76,583.33 75,446.88	74,345.83	Secured Secured	General Unsecured	See Footnote 4
DAVID J DEGRACA	HORIZON TR CO-FBO DAVID J DEGRACA IRA	3180	70,826.61	57,405.16	Secured	General Unsecured	See Footnote 4
RICHARD DEHAVEN & CAROL ANN FORMAN		4504	100,000.00	98,500.00	Secured	General Unsecured	See Footnote 4
STEPHEN DEHNERT	PROV. TR GP-FBO STEPHEN DEHNERT IRA	6768	59,500.00	58,270.33	Admin/Unsecured	General Unsecured	See Footnote 4
ROBIN WILLIAM DEITSCH		2873	160,000.00	136,924.62	Secured	General Unsecured	See Footnote 4
MAINSTAR-FBO JAMES DEJARLAIS		4876	100,000.00	87,916.68	Secured	General Unsecured	See Footnote 4
MAINSTAR-FBO SUSAN DEKTER		4314	104,000.00	48,423.61	Secured/Unsecured	General Unsecured	See Footnote 4
PETER AND MARIAN DEL GIORNO		3700	200,000.00	92,189.55	Secured/Priority	General Unsecured	See Footnote 4
JAMES W & JUDITH S DELAIR (DECEASED)		2946	50,000.00	48,975.00	Secured	General Unsecured	See Footnote 4
IRA SVCS TR CO-FBO ROBERT L DELAROSA		4780	50,000.00	49,426.39	Secured	General Unsecured	See Footnote 4
ALFONSO & ISIDORA DELAVEGA		3717	25,000.00	24,595.83	Secured	General Unsecured	See Footnote 4
DELAWARE ASSOCIATION OF REALTORS, INC.		3817	50,000.00	48,791.67	Secured	General Unsecured	See Footnote 4
MICHAEL E DELEO	PROV. TR GP-FBO MICHAEL E DELEO IRA	1221	95,000.00	86,291.67	Secured	General Unsecured	See Footnote 4
THOMAS E DELLINGER		7290	25,000.00	24,503.46	Secured	General Unsecured	See Footnote 4
ALBERTO G DELMENDO		9251	42,850.00	36,477.81	Secured/Priority	General Unsecured	See Footnote 4
FRANK J DELORENZO JR		5872	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
MAINSTAR-FBO FRANK J DELORENZO JR		5652	50,000.00	50,000.00	Secured	General Unsecured	See Footnote 4
ANTHONY DELTERGO		1186 8074	25,375.00 25,137.50	22,687.50	Secured Secured	General Unsecured	See Footnote 4
AGNES DEMARIA		9460	50,297.92	44,341.24	Secured	General Unsecured	See Footnote 4
STEPHEN J DEMKO		3121	50,804.36	49,513.11	Secured	General Unsecured	See Footnote 4
SHIRLEY R DENIS		7890	80,000.00	74,133.33	Secured	General Unsecured	See Footnote 4
JOAN DENISON	STANLEY & JOAN DENISON DEC OF TR 02/28/02	1251	100,000.00	99,055.55	Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST FBO PETER M DEPROSPERIS		2560	102,291.55	96,013.89	Secured/Unsecured	General Unsecured	See Footnote 4
SHERI DERAKHSHANDEH		3713	100,000.00	99,927.78	Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST CUSTODIAN FBO JORGE DERAS		2102	60,000.00	57,185.71	Secured/Unsecured	General Unsecured	See Footnote 4
CATHERINE M DERENZIS		891 2972	50,000.00 50,000.00	24,145.81	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
PROVIDENT TRUST GROUP LLC FBO ABEBECH DERESSE IRA		4669	38,120.00	37,140.53	Secured	General Unsecured	See Footnote 4
PROV TRST GP LINDA DEROSA ANGELINE C. & SURESHCHANDRA N. DESAI		8282 6233	117,814.02 100,550.00	115,681.49 95,700.00	Secured Secured	General Unsecured General Unsecured	See Footnote 4 See Footnote 4
GAIL E & JOHN J DESALVO		3599 3600	51,750.00 51,750.00	95,875.00	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
RANDY DESELLEMS	MAINSTAR-FBO RANDY DESELLEMS	1529	112,000.00	101,951.08	Secured	General Unsecured	See Footnote 4
KAREN & NORMAN DETTLOFF		4568	25,000.00	22,595.83	Secured	General Unsecured	See Footnote 4
HORIZON TR CO FBO MARTHA J. DEUTSCH IRA		4889	76,236.73	73,046.79	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
ROGER L DEUTSCH	IRA SVCS TR CO-CFBO ROGER DEUTSCH IRA	626	85,000.00	70,684.75	Secured	General Unsecured	See Footnote 4
BRUCE DEWALD AND MARIELA DEWALD	PROV. TR GP-FBO BRUCE DEWALD ROTH IRA	2448	85,100.00	17,535.16	Secured	General Unsecured	See Footnote 4
BRUCE DEWALD AND MARIELA DEWALD	PROV. TR GP-FBO MARIELA DEWALD ROTH IRA	2448	85,100.00	18,021.25	Secured	General Unsecured	See Footnote 4
BRUCE DEWALD AND MARIELA DEWALD		2448	85,100.00	34,280.79	Secured	General Unsecured	See Footnote 4
DONALD J & JANE A DEWITT		1242	40,000.00	37,396.71	Secured	General Unsecured	See Footnote 4
ELMER S DEWITT		787	50,000.00	48,416.66	Secured	General Unsecured	See Footnote 4
PROV TR GRP LLC FBO DONALD J DEWITT IRA		1241	80,000.00	75,233.33	Secured	General Unsecured	See Footnote 4
NICHOLAS & VIRGINIA DEZELICH		131	100,000.00	98,150.00	Secured	General Unsecured	See Footnote 4
EDEL DI GANGI		1838	100,000.00	100,000.00	Secured	General Unsecured	See Footnote 4
MARVIN DIAMOND AND SANDRA DIAMOND		6814	100,584.37	97,860.43	Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST CUSTODIAN FBO SERGIO R DIAZ		5829 5856	25,000.00 66,500.00	88,146.92	Secured Secured	General Unsecured	See Footnote 4
SERGIO R DIAZ		5831	81,000.00	79,143.75	Secured	General Unsecured	See Footnote 4
SERGIO R DIAZ AND ALINA M DIAZ		5830	50,000.00	49,308.33	Secured	General Unsecured	See Footnote 4
JUDITH A DICAMILLO		3840 3841	50,000.00 25,000.00	73,910.68	Secured Secured	General Unsecured	See Footnote 4
HARVEY DICKSON		5699	25,000.00	24,690.97	Secured	General Unsecured	See Footnote 4
RUTH U & PETER R DIETZ		5932	30,000.00	28,515.83	Secured	General Unsecured	See Footnote 4
ANTHONY DIFIGLIO AND ANITA DIFIGLIO		2192 2195	215,000.00 102,667.67	263,211.16	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
JOSEPH L DIFIGLIO SR		1772 1773	215,000.00 205,000.01	343,756.26	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
MAINSTAR TR CUST FBO SALVATORE DIGIOLAMIO		1281	62,320.00	29,186.53	Secured/Priority	General Unsecured	See Footnote 4
THE DILDA-ROSS REVOCABLE TRUST		1693	25,000.00	24,687.49	Secured	General Unsecured	See Footnote 4
DAVID C DILETTERA	DAVID & AURA DILETTERA	2500	50,000.00	50,000.00	Secured	General Unsecured	See Footnote 4
KATHLEEN DIPAOLO		3051	49,440.00	44,408.00	Secured/Priority	General Unsecured	See Footnote 4
VITA DIPOLITO IRREVOCABLE TRUST		1041	50,624.99	49,097.24	Secured	General Unsecured	See Footnote 4
MARJORIE DIRKSEN		7220	30,000.00	30,000.00	Secured	General Unsecured	See Footnote 4
JASPER N DIRLAM REV TRUST		7302	25,000.00	23,545.87	Secured	General Unsecured	See Footnote 4
KATHRYN DISSELER	PROV. TR GP-FBO KATHRYN DISSELER IRA	717	64,777.00	62,830.99	Secured	General Unsecured	See Footnote 4
ROBERT DIXON	PROV. TR GP-FBO ROBERT DIXON IRA	1491	90,000.00	86,400.00	Secured	General Unsecured	See Footnote 4
CHARLOTTE DIJII		4115 4117	50,000.00 50,000.00	92,146.87	Secured Secured	General Unsecured	See Footnote 4
IRA SERVICES TRUST CO CFBO DENNIS DLASK		6017 6018	90,174.17 100,416.67	176,528.93	Secured Secured	General Unsecured	See Footnote 4
IRS SERVICES TRUST CO CFBO MARIA DLASK		6015 6016	75,011.25 50,208.33	116,531.35	Secured Secured	General Unsecured	See Footnote 4
PROVIDENT TR GP LLC FBO TIM M DOBBINS IRA		1146	40,000.00	37,555.56	Secured	General Unsecured	See Footnote 4
IRA SERVICES TRUST COMPANY CFBO MERRY DOCHERTY IRA		4904 5696	57,500.00 114,000.00	154,438.46	Secured Secured	General Unsecured	See Footnote 4
IRA SERVICES TRUST COMPANY CFBO CLAUDIA DODGE		5161	88,366.66	82,365.51	Secured/Unsecured	General Unsecured	See Footnote 4
DAVID T DOI	PROV. TR GP-FBO DAVID T DOI IRA	3969	105,447.91	75,331.86	Secured	General Unsecured	See Footnote 4
STEPHEN DOLAN & DEBORAH MAGARO-DOLAN		1497 1532	50,000.00 85,000.00	117,884.73	Secured Secured	General Unsecured	See Footnote 4

## Exhibit A

Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Filed Status	Modified Status	Reason for Modification
STEVE DOLAN	MAINSTAR-FBO STEPHEN DOLAN	1502 1533	176,000.00 115,000.00	256,585.77	Secured Secured	General Unsecured	See Footnote 4
RICHARD D DOLECEK		7098 7099 7100 7101 9732	100,500.00 100,750.00 100,500.00 100,500.00 100,750.00		Secured/Unsecured Secured/Unsecured Secured/Unsecured Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
INEZ DOMES		5070	100,000.00	96,793.84	Secured	General Unsecured	See Footnote 4
PROVIDENT TRUST GROUP LLC FBO GLADENE H DONALDSON IRA		3042 7187	79,419.58 69,909.42		Secured/Unsecured Secured	General Unsecured	See Footnote 4
LORI DONDIEGO		4531	25,000.00	24,729.17	Secured	General Unsecured	See Footnote 4
CLAIRE DONIS		695	25,250.00	19,633.97	Secured/Unsecured	General Unsecured	See Footnote 4
JULIE D CROUSE AND MICHAEL J DOOHAN		5738 5739	100,666.67 100,500.00		Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
THOMAS M & LISA M DOOLEY		8944	75,000.00	71,100.00	Secured	General Unsecured	See Footnote 4
SHIRLEY DORLAND		537	85,000.00	83,122.90	Secured	General Unsecured	See Footnote 4
JACKIE DORMAGEN		3478	200,000.00	157,666.58	Secured	General Unsecured	See Footnote 4
JOSEPH S DORMAGEN	PROV. TR GP-FBO JOSEPH S DORMAGEN IRA	1601	300,000.00	245,583.33	Secured	General Unsecured	See Footnote 4
CAROLYN DORSETT		3320	50,000.00	48,920.82	Admin/Secured	General Unsecured	See Footnote 4
PROVIDENT TRUST GROUP FBO TIMOTHY DORY		4565	88,000.00	87,325.33	Secured	General Unsecured	See Footnote 4
PROV TR GP-FBO THOMAS R DOSECK IRA		6637	40,000.00	36,880.00	Secured	General Unsecured	See Footnote 4
DOST FAMILY TRUST		2203 7708	193,958.33 193,958.33	171,501.31	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
KATHRYN JACKSON DOUGAN		4497	30,000.00	28,418.33	Secured	General Unsecured	See Footnote 4

## Exhibit A

Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Filed Status	Modified Status	Reason for Modification
CLAY DOUGLAS & LAURA DOUGLAS		3089	25,000.00	23,533.33	Secured	General Unsecured	See Footnote 4
JOHN R DOWDEN & NANCY L DOWDEN JOINT REV TR DTD 11/15/1995		2962 2967	50,000.00 38,000.00	83,628.60	Secured Secured	General Unsecured	See Footnote 4
HORIZON TRUST COMPANY CUSTODIAN FBO KEVIN J DOWNEY IRA		3133	55,169.84	48,648.17	Secured/Unsecured	General Unsecured	See Footnote 4
HECTOR A DOX IRA SERVICES TRUST CO CFBO SHELLIA L DOYAL IRA PROV. TR GP-FBO JAMES J DOYLE IRA MAINSTAR TRUST FBO JOSEPH DRAGO	PROV. TR GP-FBO HECTOR A DOX IRA	208	409,000.00		Secured/Priority/Unsecured		
		8119	102,000.00		Priority		
		8134	252,000.00		Priority		
		8135	400,000.00		Priority		
		8136	30,000.00		Priority		See Footnote 4
		8137	50,000.00	322,138.19	Secured/Priority	General Unsecured	See Footnote 4
		5467	30,000.00	27,270.00	Secured	General Unsecured	See Footnote 4
		4147	50,333.33	40,966.72	Secured/Unsecured	General Unsecured	See Footnote 4
		4269	50,000.00	44,494.47	Admin/Secured	General Unsecured	See Footnote 4
DONALD J. DRENGUBA AND DAWN DRENGUBA		387 6519	25,000.00 25,137.50	24,170.83	Secured Secured	General Unsecured	See Footnote 4
EDWARD DRESWICK AND BETH STERRET		6532	201,168.75	187,805.56	Secured	General Unsecured	See Footnote 4
FRANCES DRINKER & RICHARD DRINKER JR		4435	25,000.00	22,571.21	Secured	General Unsecured	See Footnote 4
STEVEN D DRISCOL	MAINSTAR-FBO STEVE DRISCOL	335 3300	125,000.00 125,000.00	111,027.79	Secured Secured	General Unsecured	See Footnote 4
RICHARD L DROUIN		7941	80,440.00	66,789.99	Secured	General Unsecured	See Footnote 4
ALLAN DRUTZ		8265	25,137.50	24,554.17	Secured	General Unsecured	See Footnote 4
GREGORY DRYDEN		3521	41,000.00	34,223.33	Secured/Unsecured	General Unsecured	See Footnote 4
XUEMEI DUAN		1132 3114	25,437.50 66,250.00	24,635.42	Secured/Unsecured 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
BRUCE, CINDY AND AMANDA M. DUBOIS		155	80,000.00	75,571.66	Secured	General Unsecured	See Footnote 4
RICHARD L & SHARON A DUES TR		3898	25,000.00	16,853.11	Secured	General Unsecured	See Footnote 4
IRA SERVICES TRUST COMPANY CFBO LOIS DUGAS IRA		5692	28,750.00	25,990.00	Secured	General Unsecured	See Footnote 4
CHRISTINE M DUGGER		1851 5128	31,400.55 31,400.55	26,745.00	Priority/Unsecured Admin/Priority/Unsecured	General Unsecured	See Footnote 4
KENNETH & JULIE DUSENBERG		7305 7306	125,000.00 25,000.00	150,000.00	Admin Admin	General Unsecured	See Footnote 4
SALLY DIANE DUKE	MAINSTAR-FBO SALLY DIANE DUKE	854 4315	55,825.00 55,000.00	51,797.77	Secured Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST CUSTODIAN FBO GUILLERMO DULDULAO		2136	50,000.00	46,501.41	Secured/Unsecured	General Unsecured	See Footnote 4
LARRY A DUNCAN		8529	50,000.00	48,591.67	Secured	General Unsecured	See Footnote 4
CHERYL LEA DUNN RT		9053	40,000.00	34,036.67	Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST CFBO GERARD C DUNN		5765	250,000.00	219,916.37	Secured	General Unsecured	See Footnote 4
WILLIAM & LAVONNE DUNN		1841 1842	60,000.00 60,000.00	112,349.17	Secured Secured	General Unsecured	See Footnote 4
JOHN AND BETTY DUNNE FAMILY TRUST		8077	301,375.00	290,666.67	Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST CUSTODIAN FBO KAY M DUPONT		2090	50,000.00	47,319.44	Secured/Unsecured	General Unsecured	See Footnote 4
JOSEPH F & ELAINE DUSENBURY	JOSEPH F & ELAINE S DUSENBURY RLT	3486	25,000.00	23,501.35	Secured/Unsecured	General Unsecured	See Footnote 4
JOANNE DUSSERE	MAINSTAR-FBO JOANNE DUSSERE	5302 9712	50,291.67 50,291.67	49,543.05	Secured Secured	General Unsecured	See Footnote 4
MAINSTAR-FBO LINDA DUVALL		7922	88,212.08	76,010.57	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
FEN DYKMAN		165 6553 8139	150,000.00 150,825.00 150,825.00	104,283.29	Secured Secured Secured	General Unsecured	See Footnote 4
KATHRYN DZIALO	MAINSTAR-FBO KATHRYN DZIALO	1548	93,000.00	86,151.58	Secured	General Unsecured	See Footnote 4
RICHARD DZIALO	PROV. TR GP-FBO RICHARD DZIALO IRA	1541	50,000.00	49,755.55	Secured	General Unsecured	See Footnote 4
JOHN R DZUBAY SUPPLEMENTAL NEEDS TRUST		2812	103,000.00	89,601.34	Secured	General Unsecured	See Footnote 4
MARK P & JILL R DZUBAY		2811 2813 2814	178,240.48 37,080.00 25,750.00	213,029.81	Secured Secured Secured	General Unsecured	See Footnote 4
EVERETT E EARTHMAN AND CATHERINE I EARTHMAN		9137	100,000.00	79,300.02	Secured	General Unsecured	See Footnote 4
BEVERLY & RALPH EASTERHAUS		1422	35,000.00	29,725.68	Secured	General Unsecured	See Footnote 4
EASTRIDGE FAMILY IRREVOCABLE TRUST		247	118,000.00	117,098.61	Secured	General Unsecured	See Footnote 4
EAT INSURANCE INC		261	250,000.00	234,875.00	Secured	General Unsecured	See Footnote 4
MARLENE EBERLE AND PETER EBERLE		2135	75,000.00	70,850.00	Secured/Unsecured	General Unsecured	See Footnote 4
BYRON T EDDY II & TWILA J EDDY		2800	100,500.00	86,409.07	Secured/Unsecured	General Unsecured	See Footnote 4
ROBIN A EDMOND		2431	25,145.83	24,732.64	Secured/Unsecured	General Unsecured	See Footnote 4
DAVID M EDWARDS	HORIZON TR CO-FBO DAVID EDWARDS ROTH IRA	2048	104,370.01	89,697.19	Secured/Unsecured	General Unsecured	See Footnote 4
DARLENE ELLEN EICHELBERGER		3812	100,000.00	93,722.17	Secured	General Unsecured	See Footnote 4
JEAN M EICOLTZ		1445	120,600.00	118,900.00	Secured/Unsecured	General Unsecured	See Footnote 4
PROV. TR. GP-FBO JOSEPH A ELCESS IRA		9334	40,000.00	36,850.00	Secured	General Unsecured	See Footnote 4
PROVIDENT TRUST GROUP LLC FBO CHERYL ELCESS IRA		9332	76,000.00	70,310.56	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
NANCY ELCHONESS		9044	130,000.00	125,766.71	Secured	General Unsecured	See Footnote 4
BRUCE W ELEY REVOCABLE TRUST DTD APRIL 14, 2016		4657 4658 4659 4660	129,600.00 125,400.00 127,200.00 101,083.34		Secured/Unsecured Secured/Unsecured Secured/Unsecured Secured/Unsecured		
WILLIAM ELIA		3871 3872	50,000.00 50,000.00	86,815.33	Secured Secured	General Unsecured	See Footnote 4
MAINSTAR-FBO PAUL N ELLER		7146	45,000.00	43,643.75	Secured	General Unsecured	See Footnote 4
THE ELLINGSON REVOCABLE TRUST DTD JUNE 13, 2003		2426	100,600.00	95,916.67	Secured	General Unsecured	See Footnote 4
MARGARET RAE ELSON IRREVOCABLE TRUST		8184	75,688.35	73,291.67	Secured	General Unsecured	See Footnote 4
ANTHONY ELVAS	PROV. TR GP-FBO ANTHONY ELVAS IRA	4921	59,714.00	53,905.16	Secured	General Unsecured	See Footnote 4
JAMES B EMAHISER REVOCABLE TRUST 05/13/15		3647	100,666.66	85,627.78	Secured/Unsecured	General Unsecured	See Footnote 4
NANCY L EMAHISER REVOCABLE TRUST 05/13/15		3646	100,666.66	85,720.22	Secured/Unsecured	General Unsecured	See Footnote 4
PROV. TR GP-FBO GENE EMFINGER IRA		8477	85,179.00	58,940.00	Priority	General Unsecured	See Footnote 4
IRA SVCS TR CO CFBO DENISE EMMONS IRA		4783	86,000.00	83,107.04	Secured	General Unsecured	See Footnote 4
NANTANAPORN ENGBRECHT		616	30,625.00	29,508.33	Secured	General Unsecured	See Footnote 4
ADAM ENGLAND		4887	25,000.00	23,799.33	Secured	General Unsecured	See Footnote 4
KEITH & MARIE ENGLE		2074 2075	100,000.00 100,000.00	122,833.60	Secured Secured	General Unsecured	See Footnote 4
HORIZON TRUST COMPANY CUSTODIAN FBO STEVEN D ENGLEMAN ROTH IRA		4912	106,650.00	96,150.02	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
STEVEN DALE ENGLEMAN AND SHERRY LYNN ENGLEMAN		3652	50,000.00	43,833.39	Secured	General Unsecured	See Footnote 4
CHARLES E ENGLUND		2232	50,000.00	42,469.48	Secured	General Unsecured	See Footnote 4
REIKO JOYCE ENOMOTO, MAINSTAR TRUST IRA	MAINSTAR-FBO REIKO J ENOMOTO	2955	45,042.00	42,027.72	Secured	General Unsecured	See Footnote 4
KAREN ENRICI		2134	82,000.00	78,437.36	Secured/Unsecured	General Unsecured	See Footnote 4
PATRICK ENRIQUEZ	MAINSTAR-FBO PATRICK ENRIQUEZ	4365	487,425.00	475,057.50	Secured	General Unsecured	See Footnote 4
VINCENT, MERCEDES & PATRICK ENRIQUEZ		4362 4364	145,725.00 517,575.00	646,698.34	Secured Secured	General Unsecured	See Footnote 4
RICHARD ENSLOW AND CAROL ENSLOW		5623	100,000.00	92,983.33	Secured	General Unsecured	See Footnote 4
EQUITY SOLUTIONS GROUP INC.		9310 9311 9312	26,458.34 26,458.00 28,000.00	74,041.68	Secured Secured Secured	General Unsecured	See Footnote 4
MARTHA Z EREBIA		619	36,750.00	34,177.50	Secured	General Unsecured	See Footnote 4
TATYANA ERGEMIDZE	PROV. TR GP-FBO TATYANA ERGEMIDZE IRA	5594	26,000.00	24,888.50	Priority	General Unsecured	See Footnote 4
LANA L ERICKSON		3551	50,000.00	49,100.00	Secured	General Unsecured	See Footnote 4
CAROL ERLEY TRANSFER OF DEATH LISA GONZALES		2997 2998 3010 3011 3463	75,000.00 210,000.00 210,000.00 75,000.00 210,000.00	283,421.04	Secured Secured Secured Secured Secured	General Unsecured	See Footnote 4
SHERYL ERNST		4918	50,208.33	45,805.62	Secured/Unsecured	General Unsecured	See Footnote 4
WILLIAM ERWIN AND MARIAN JO ERWIN		499	50,000.00	48,666.69	Secured	General Unsecured	See Footnote 4
ARMANDO J ESCALANTE		6241	251,489.58	249,819.44	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
IRA SERVICES TRUST COMPANY CFBO MILDRED ESLAVA		9250	42,850.00	35,118.34	Secured/Priority	General Unsecured	See Footnote 4
STEPHEN R ESLINGER	PROV. TR GP-FBO STEPHEN R ESLINGER IRA	343	32,461.50	31,863.95	Secured	General Unsecured	See Footnote 4
JOSEPH P ESPOSITO		1258 3645	25,000.00 25,000.00		Secured Admin/Secured	General Unsecured	See Footnote 4
YOSHIKO Y ESTES		7902	76,802.08	70,713.70	Secured/Unsecured	General Unsecured	See Footnote 4
PROV. TR GP-FBO LYNN R ETMAN IRA		7548	61,516.49	57,091.14	Secured	General Unsecured	See Footnote 4
THE ETMAN FAMILY TRUST		8830	241,320.00	207,423.73	Secured	General Unsecured	See Footnote 4
SANDRA EVANS		4442	25,000.00	23,762.53	Secured	General Unsecured	See Footnote 4
ALBERT K EVENER		1159	22,000.00	21,835.00	Secured	General Unsecured	See Footnote 4
CAITLIN A EVERS		8570	25,000.00	25,000.00	Secured	General Unsecured	See Footnote 4
DANIEL J & MARLEEN M EVERS		8571	80,000.00	69,933.33	Secured	General Unsecured	See Footnote 4
DAVID G & BARBARA A EVERS		8579 8580	150,000.00 100,000.00		Secured Secured	General Unsecured	See Footnote 4
EVERS DAIRY		8572 8573 8574 8576 8577	527,500.00 250,000.00 100,000.00 250,000.00 100,000.00		Secured Secured Secured Secured Secured	General Unsecured	See Footnote 4
THE EXCEL REVOCABLE TRUST DATED MAY 1, 2006		3197 3198	50,375.00 50,375.00		Secured Secured	General Unsecured	See Footnote 4
PHYLLIS EXLER		5345	80,000.00	72,235.00	Secured	General Unsecured	See Footnote 4
PROVIDENT TRUST GRP LLC FBO PHYLLIS E EXLER IRA		5346	86,830.00	81,891.54	Secured	General Unsecured	See Footnote 4
LEWIS FABBRO JR		1184	31,895.83	29,795.83	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
JOHN FACKELDY		1190	50,650.00	46,784.77	Secured	General Unsecured	See Footnote 4
WILLIAM AND LOREEN FACKENTHALL		2091	50,000.00	48,583.35	Secured/Unsecured	General Unsecured	See Footnote 4
JOHN FACQUE		7181	25,000.00	23,753.44	Secured/Unsecured	General Unsecured	See Footnote 4
PATRICIA L FAIRCHILD		2411	51,255.00	50,371.00	Secured	General Unsecured	See Footnote 4
JOSE & ROSARIO FAJARDO		2817 2818	25,000.00 60,000.00		Secured Secured	General Unsecured	See Footnote 4
CARLA FALKENSTEIN		896	65,000.00	57,511.96	Secured	General Unsecured	See Footnote 4
STEPHEN & HEIDE FARMER		1985	25,000.00	24,630.56	Secured	General Unsecured	See Footnote 4
HALLIE FANCHIER & KAREN ALBRIGHT		5396	27,500.00	26,931.67	Secured	General Unsecured	See Footnote 4
ELEANOR L FANNIN		5242	70,000.00	68,756.96	Secured	General Unsecured	See Footnote 4
JOHN F FANTON		9184	50,000.00	46,497.24	Secured	General Unsecured	See Footnote 4
IRENE FARASH		2366	100,000.00	93,897.19	Secured	General Unsecured	See Footnote 4
JAMES & CHARLOTTE FARLEY		3448	250,000.00	244,361.12	Secured	General Unsecured	See Footnote 4
CAROL ANN (BRODNAN) FARLOW	PROV. TR GP-FBO CAROL A FARLOW ROTH IRA	1293 5452	574,499.98 61,200.05	43,020.83	Secured Secured/Priority/Unsecured	General Unsecured	See Footnote 4
CAROL ANN FARLOW	PROV. TR GP-FBO CAROL ANN FARLOW IRA	1293 5450 5451	574,499.98 146,900.12 46,550.00		Secured Secured/Priority/Unsecured Secured/Priority/Unsecured	General Unsecured	See Footnote 4
MICHAEL J FARRELL	PROV. TR GP-FBO MICHAEL FARRELL IRA	4543	300,000.00	62,722.32	Secured	General Unsecured	See Footnote 4
MICHAEL J FARRELL		4543	300,000.00	157,500.17	Secured	General Unsecured	See Footnote 4
MARY FATE		6731 6732	52,500.00 52,500.00		Secured Secured	General Unsecured	See Footnote 4

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ODETTE FATTAL		1921	26,250.00	24,503.46	Secured/Unsecured	General Unsecured	See Footnote 4
KURT FAUDEL		6799	176,019.79	158,322.29	Secured	General Unsecured	See Footnote 4
PRISCILLA FAULKNER IRA PROVIDENT TRUST CORP.	PROV. TR GP-FBO PRISCILLA FAULKNER IRA	7847	210,000.00	143,445.31	Secured	General Unsecured	See Footnote 4
DAVID FAULTERSACK IRA FUNDS HELD BY MAINSTAR TRUST	MAINSTAR-FBO DAVID FAULTERSACK	5249	59,538.68	57,046.33	Secured	General Unsecured	See Footnote 4
STEVE L FAWCETT	MAINSTAR-FBO STEVE L FAWCETT	1363	60,000.00	54,026.67	Secured	General Unsecured	See Footnote 4