

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

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

Remaining Debtors.

Chapter 11

Case No. 17-12560 (BLS)

(Jointly Administered)

Hearing Date: January 22, 2020 at 10:00 a.m. (ET)

Objection Deadline: December 16, 2019 at 4:00 p.m. (ET)

**SEVENTEENTH (17TH) OMNIBUS (NON-SUBSTANTIVE) OBJECTION
TO CLAIMS PURSUANT TO SECTION 502 OF THE BANKRUPTCY
CODE, BANKRUPTCY RULE 3007, AND LOCAL RULES 3007-1 AND 3007-2**

**PARTIES RECEIVING THIS OBJECTION SHOULD LOCATE THEIR NAMES
AND THEIR DISPUTED CLAIMS IDENTIFIED ON EXHIBIT A
TO THE PROPOSED ORDER**

**BY THIS OBJECTION, THE TRUST IS NOT MODIFYING THE AMOUNT OF ANY
NET NOTE CLAIM OR NET UNIT CLAIM FOR ANY DISPUTED CLAIM
HEREUNDER FROM THE AMOUNTS PREVIOUSLY CALCULATED BY THE
DEBTORS AND SET FORTH ON THE APPLICABLE BALLOT, WHICH AMOUNT
EACH CLAIMANT SUBJECT TO THIS OBJECTION HAS NOT DISPUTED.**

Woodbridge Liquidation Trust (the “Trust”), formed pursuant to the confirmed and effective *First Amended Joint Chapter 11 Plan of Liquidation of Woodbridge Group of Companies, LLC and its Affiliated Debtors* [D.I. 2397] (the “Plan”) in the jointly-administered chapter 11 bankruptcy cases (the “Chapter 11 Cases”) of Woodbridge Group of Companies, LLC and its affiliated debtors (the “Debtors”), hereby files this objection (this “Objection”), pursuant to section 502 of title 11 of the United States Code, 11 U.S.C. §§ 101–1531 (the “Bankruptcy Code”), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and

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

Rules 3007-1 and 3007-2 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “Local Rules”), to each of the claims filed against the Debtors and their estates that are listed on Exhibit A (collectively, the “Disputed Claims”) to the proposed form of order attached hereto as Exhibit 2 (the “Proposed Order”), and request the entry of the Proposed Order modifying the Disputed Claims, as indicated in further detail below and on Exhibit A to the Proposed Order. In support of this Objection, the Trust relies on the declaration of Thomas P. Jeremiassen (the “Jeremiassen Declaration”), a copy of which is attached hereto as Exhibit 1. In further support of this Objection, the Trust respectfully represents as follows:

JURISDICTION AND VENUE

1. The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 1334(b) and 157 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware dated as of February 29, 2012. This is a core proceeding pursuant to 28 U.S.C. § 157(b) and, pursuant to Local Rule 9013-1(f), the Trust consents to the entry of a final order by the Court in connection with this Objection to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution. Venue is proper before the Court pursuant to 28 U.S.C. §§ 1408 and 1409. The statutory and legal predicates for the relief requested herein are Bankruptcy Code section 502(b), Bankruptcy Rule 3007, and Local Rules 3007-1 and 3007-2.²

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Plan.

GENERAL BACKGROUND

2. On December 4, 2017, 279 of the Debtors commenced voluntary cases under chapter 11 of the Bankruptcy Code, and on February 9, 2018, March 9, 2018, March 23, 2018, and March 27 2018, additional affiliated Debtors (27 in total) commenced voluntary cases under chapter 11 of the Bankruptcy Code (collectively, the “Petition Dates”). Pursuant to sections 1107(a) and 1108 of the Bankruptcy Code, the Debtors managed their financial affairs as debtors in possession.

3. The Chapter 11 Cases were jointly administered pursuant to Bankruptcy Rule 1015(b) and Local Rule 1015-1. No trustee or examiner was appointed in the Chapter 11 Cases.

4. Information about the Debtors’ business, capital structure and the events leading up to the commencement of these Chapter 11 Cases is set forth in the *Disclosure Statement for the First Amended Joint Chapter 11 Plan of Liquidation of Woodbridge Group of Companies, LLC and its Affiliated Debtors* [D.I. 2398].

DEBTORS’ SCHEDULES; BAR DATE ORDER; AND PROOFS OF CLAIM

5. On December 5, 2017, the Court entered an order [D.I. 46] appointing Garden City Group, LLC (“GCG”) as claims and noticing agent in these Chapter 11 Cases. Among other things, GCG is authorized to (a) receive, maintain, and record and otherwise administer the proofs of claim filed in these Chapter 11 Cases and (b) maintain the official claims register for the Debtors.

6. On April 5, 2018, the Court entered an order [D.I. 911] (the “Bar Date Order”) establishing, *inter alia*, June 19, 2018 (the “Bar Date”) as the general bar date for the filing of proofs of claim against the Debtors. On April 20, 2018, the Debtors filed the *Notice of Deadlines for Filing of Proofs of Claim and Proofs of Interest* [D.I. 1599] (the “Bar Date Notice”), pursuant

to which the Debtors provided notice of, *inter alia*, the Bar Date. The Debtors served the Bar Date Notice in accordance with the procedures set forth in the Bar Date Order. *See* D.I. 1688 (Affidavit of Service).

7. On April 15 and 16, 2018, the Debtors filed their Schedules of Assets and Liabilities.

8. On August 3, 2018, the Debtors filed the *Disclosure Statement for the First Amended Joint Chapter 11 Plan of Liquidation of Woodbridge Group of Companies, LLC and its Affiliated Debtors* [Docket No. 2284] (as subsequently revised, the “Disclosure Statement”). The Disclosure Statement included, as Schedule 3 thereto, a “Schedule of Principal Amounts and Prepetition Distributions,” which set forth the Debtors’ calculation of Net Note Claims³ and Net Unit Claims.⁴ With respect to a small number of claimants, the Debtors subsequently filed a revised Schedule of Principal Amounts and Prepetition Distributions. *See* Docket No. 2639.

9. On August 21, 2018, the Court entered the *Order (I) Approving Disclosure Statement, (II) Fixing Voting Record Date, (III) Scheduling Plan Confirmation Hearing and Approving For and Manner of Related Notice and Objection Procedures, (IV) Approving Solicitation Packages and Procedures and Deadlines for Soliciting, Receiving, and Tabulating Votes on the Plan, and (V) Approving Forms of Ballots and Notice to Non-Voting Classes* [Docket No. 2396] (the “Solicitation Procedures Order”).

10. The Solicitation Procedures Order approved and attached, as Exhibit 2 thereto, forms of ballots, including ballots for Noteholders and Unitholders (each, a “Ballot”). Each Ballot mailed to a Noteholder or Unitholder (other than Excluded Parties, none of whom are the subject

³ The Outstanding Principal Amount of the Note Claims held by a particular Noteholder, minus the aggregate amount of all Prepetition Distributions received by such Noteholder.

⁴ The Outstanding Principal Amount of the Unit Claims held by a particular Unitholder, minus the aggregate amount of all Prepetition Distributions received by such Unitholder.

of this Objection) set forth the amount of such claimant's Net Note Claim and/or Net Unit Claim, as applicable, and explained in bold font that: **"Unless you check the box in this Item 3 indicating that you disagree with the Debtors' calculation, the Net [Note/Unit] Claim set forth in the Schedule of Principal Amounts and Prepetition Distributions will be the amount of your Net [Note/Unit] Claim for purposes of Distributions under the Plan."** Each Ballot provided the option for a claimant to check a box next to bold text stating that: **"The undersigned Claimant DISPUTES the Net [Note/Unit] Claim amounts set forth in the Schedule of Principal Amounts and Prepetition Distributions."**

11. No claimant holding a Disputed Claim subject to this Objection elected to opt out of the Debtors' calculation of such claimant's Net Note Claim and/or Net Unit Claim. Accordingly, pursuant to the Solicitation Procedures Order, those amounts (rather than the amounts in the proofs of claim) are the amounts of the Net Note Claims and Net Unit Claims for purposes of distributions in respect of the Disputed Claims under the Plan.

RELIEF REQUESTED

12. By this Objection, the Trust requests that the Court enter the Proposed Order, pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rule 3007 and Local Rules 3007-1 and 3007-2, modifying the Disputed Claims, as indicated in further detail below and on Exhibit A to the Proposed Order.

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

OBJECTION TO DISPUTED CLAIMS

14. Each of the Disputed Claims listed on Exhibit A to the Proposed Order is a proof of claim in respect of Notes and/or Units filed by a claimant who did **not** elect to dispute the

amount of such claimant's Net Note Claim and/or Net Unit Claim in accordance with the Court's Solicitation Procedures Order. However, because the Bar Date passed before claimants viewed the Disclosure Statement, many claimants filed claims, and included in such claims a claim amount that differed from the amount of the Net Note Claim or Net Unit Claim included in the Schedule of Principal Amounts and Prepetition Distributions. Because these claimants subsequently did not dispute the Debtors' calculation of their Net Claims, the amount set forth in the Disputed Claims have therefore been superseded. The Trust files this Objection simply to ensure that the claims register reflects the correct amount of each Disputed Claim—namely, the undisputed amount of each Net Note Claim or Net Unit Claim. The Disputed Claims on Exhibit A are Disputed Claims that contain an amount that differs from the undisputed Net Claim amount.

15. To conform the claims register to the Trust's books and records, the Plan, and the respective Ballots submitted by these claimants, the Trust therefore seeks to make modifications to the Disputed Claims, as more specifically set forth on Exhibit A to the Proposed Order with respect to each Disputed Claim, to indicate that each Disputed Claim is in the undisputed amount set forth on the applicable Ballot for the respective Claim.⁵

16. For the avoidance of doubt, pursuant to this Objection, **the Trust is not modifying the amount of any Net Note Claim or Net Unit Claim from the amounts previously calculated by the Debtors and set forth on the applicable Ballot, which amount each claimant in respect of a Disputed Claim has not disputed.** Rather, the Trust is modifying the amounts set forth in the proofs of claim for the Disputed Claims to conform to the amounts of the undisputed Net Note

⁵ Certain of the Disputed Claims on Exhibit A are also subject to the Debtors' previously filed *Fourth (4th) Omnibus (Non-Substantive) Objection to Claims Pursuant to Section 502 of the Bankruptcy Code, Bankruptcy Rule 3007, and Local Rules 3007-1 and 3007-2* [Docket No. 3380] or the *Fifth (5th) Omnibus (Non-Substantive) Objection to Claims Pursuant to Section 502 of the Bankruptcy Code, Bankruptcy Rule 3007, and Local Rules 3007-1 and 3007-2* [Docket No. 3381], pursuant to which the Debtors sought to make ministerial changes to modify the creditor name and/or payment address for such claims to conform to the Debtors' books and records.

Claims and/or Net Unit Claims previously calculated by the Debtors and set forth on the applicable Ballot. Because no claimant in respect of a Disputed Claim elected to dispute the amount of such claimant's Net Note Claim and/or Net Unit Claim in accordance with the Court's Solicitation Procedures Order, the amounts set forth in the Ballots (rather than the amounts in the proofs of claim) are the amounts of the Net Note Claims and Net Unit Claims for purposes of distributions in respect of the Disputed Claims.

RESPONSES TO THIS OBJECTION

17. Any responses to this Objection must be filed **on or before 4:00 p.m. (ET) on December 16, 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: December 2, 2019
Wilmington, Delaware

PACHULSKI STANG ZIEHL & JONES LLP

/s/ Colin R. Robinson

Richard M. Pachulski (CA Bar No. 90073)

Andrew W. Caine (CA Bar No. 110345)

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Counsel to the Woodbridge Liquidation Trust

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

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

Remaining Debtors.

Chapter 11

Case No. 17-12560 (BLS)

(Jointly Administered)

Hearing Date: January 22, 2020 at 10:00 a.m. (ET)

Objection Deadline: December 16, 2019 at 4:00 p.m. (ET)

**NOTICE OF SEVENTEENTH (17TH) OMNIBUS (NON-SUBSTANTIVE)
OBJECTION TO CLAIMS PURSUANT TO SECTION 502 OF THE
BANKRUPTCY CODE, BANKRUPTCY RULE 3007,
AND LOCAL RULES 3007-1 AND 3007-2**

**PARTIES RECEIVING THIS NOTICE SHOULD LOCATE
THEIR NAMES AND THEIR DISPUTED CLAIMS IDENTIFIED
ON EXHIBIT A TO THE PROPOSED ORDER**

**BY THIS OBJECTION, THE TRUST IS NOT MODIFYING THE AMOUNT OF ANY
NET NOTE CLAIM OR NET UNIT CLAIM FOR ANY DISPUTED CLAIM
HEREUNDER FROM THE AMOUNTS PREVIOUSLY CALCULATED BY THE
DEBTORS AND SET FORTH ON THE APPLICABLE BALLOT, WHICH AMOUNT
EACH CLAIMANT SUBJECT TO THIS OBJECTION HAS NOT DISPUTED.**

TO: (I) THE UNITED STATES TRUSTEE FOR THE DISTRICT OF DELAWARE; (II) THE TRUST AND ITS COUNSEL; (III) ANY PERSON FILING A SPECIFIC REQUEST FOR NOTICES AND PAPERS ON AND AFTER THE EFFECTIVE DATE; AND (IV) CLAIMANTS WHOSE DISPUTED CLAIMS ARE SUBJECT TO THE OBJECTION²

PLEASE TAKE NOTICE that the Woodbridge Liquidation Trust (the “Trust”) has filed the attached *Seventeenth (17th) Omnibus (Non-Substantive) Objection to Claims Pursuant to Section 502 of the Bankruptcy Code, Bankruptcy Rule 3007, and Local Rules 3007-1 and 3007-2* (the “Objection”).³

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

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

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

PLEASE TAKE FURTHER NOTICE that any responses (each, a “Response”) to the relief requested in the Objection must be filed on or before **December 16, 2019, at 4:00 p.m. (ET)** (the “Response Deadline”) with the United States Bankruptcy Court for the District of Delaware, 824 Market Street, 3rd Floor, Wilmington, Delaware 19801. At the same time, any party submitting a Response (each, a “Respondent”) must serve a copy of its Response upon the undersigned counsel to the Trust so as to be received on or before the Response Deadline.

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

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

PLEASE TAKE FURTHER NOTICE THAT A HEARING (THE “HEARING”) ON THE OBJECTION WILL BE HELD ON JANUARY 22, 2020, AT 10:00 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: December 2, 2019
Wilmington, Delaware

PACHULSKI STANG ZIEHL & JONES LLP

/s/ Colin R. Robinson

Richard M. Pachulski (CA Bar No. 90073)

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Counsel to the Woodbridge Liquidation Trust

EXHIBIT 1

Declaration of Thomas P. Jeremiassen

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

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

Remaining Debtors.

Chapter 11

Case No. 17-12560 (BLS)

(Jointly Administered)

**DECLARATION OF THOMAS P. JEREMIASSEN IN SUPPORT OF SEVENTEENTH
(17TH) OMNIBUS (NON-SUBSTANTIVE) OBJECTION TO CLAIMS
PURSUANT TO SECTION 502 OF THE BANKRUPTCY CODE,
BANKRUPTCY RULE 3007, AND LOCAL RULES 3007-1 AND 3007-2**

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

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

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

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

debtors in possession (each, a “Debtor” and collectively, the “Debtors”) in the above-captioned jointly administered chapter 11 cases (the “Chapter 11 Cases”).

3. On February 13, 2018, the Court entered an order authorizing the Debtors to retain and employ DSI as their restructuring advisor. In such capacity, I became familiar with the day-to-day operations and financial affairs of the Debtors. I was one of the individuals responsible for implementing the Debtors’ wind-down and liquidation strategies and overseeing the Debtors’ financial and operational affairs. I have been consistently involved in or am familiar with the Debtors’ wind-down activities and development of the Plan.

4. I submit this declaration in support of the *Seventeenth (17th) Omnibus (Non-Substantive) Objection to Claims Pursuant to Section 502 of the Bankruptcy Code, Bankruptcy Rule 3007, and Local Rules 3007-1 and 3007-2* (the “Objection”).²

5. I am one of the persons responsible for overseeing the claims reconciliation and objection process in these Chapter 11 Cases. Considerable resources and time have been expended in reviewing and reconciling the proofs of claim filed or pending against the Debtors and their estates in the Chapter 11 Cases. The Disputed Claims were carefully reviewed and analyzed in good faith utilizing due diligence by the appropriate personnel and representatives of the Debtors, the Trust, and the Wind-Down Entity. These efforts resulted in the identification of the Disputed Claims.

6. The information contained in Exhibit A to the Proposed Order is true and correct to the best of my knowledge, information, and belief.

7. Through a review of the claims register maintained by the claims and noticing agent in these Chapter 11 Cases, the Ballots, and the Trust’s books and records, the Trust has determined

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Objection.

that each of the Disputed Claims listed on Exhibit A to the Proposed Order is a claim in respect of Notes and/or Units filed by a claimant who did not elect to dispute the amount of such claimant's Net Note Claim and/or Net Unit Claim in accordance with the Court's Solicitation Procedures Order. Nevertheless, the Disputed Claims set forth a claim amount that differs from the Debtors' calculation of the amount of the respective Net Note Claim and/or Net Unit Claim as set forth on the applicable Ballot. To conform the claims register to the Trust's books and records, the Plan, and the respective Ballots submitted by these claimants, the Objection seeks to make modifications to the Disputed Claims to indicate that each Disputed Claim is in the amount set forth on the applicable Ballot for the respective Net Note Claim and/or Net Unit Claim.

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

Executed on December 2, 2019

/s/ Thomas P. Jeremiassen
Thomas P. Jeremiassen

EXHIBIT 2

Proposed Order

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

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

Remaining Debtors.

Chapter 11

Case No. 17-12560 (BLS)

(Jointly Administered)

Ref. Docket No. ____

**ORDER SUSTAINING SEVENTEENTH (17TH) 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 *Seventeenth (17th) Omnibus (Non-Substantive) Objection to Claims Pursuant to Section 502 of the Bankruptcy Code, Bankruptcy Rule 3007, and Local Rules 3007-1 and 3007-2* (the “Objection”)² and the Jeremiassen Declaration; and it appearing that this Court has jurisdiction to consider the Objection pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware dated as of February 29, 2012; and it appearing that venue of these Chapter 11 Cases and the Objection in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and it appearing that this matter is a core proceeding pursuant to 28 U.S.C. § 157(b); and this Court having determined that the relief requested in the Objection is in the best interests of the Trust, its beneficiaries, and other parties in interest; and it appearing that notice of the Objection was good and sufficient upon the particular circumstances and that no other or further notice need be given; and upon the record of these Chapter 11 Cases; and after due deliberation thereon and good and

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

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Objection.

sufficient cause appearing therefor; it is hereby **ORDERED, ADJUDGED, AND DECREED THAT:**

1. The Objection is SUSTAINED, as set forth herein.
2. The Disputed Claims identified on Exhibit A to this Order are hereby modified as set forth on Exhibit A with respect to each such Disputed Claim.
3. The Trust's objection to each Disputed Claim addressed in the Objection constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order shall be deemed a separate Order with respect to each claim. Any stay of this Order pending appeal by any of the claimants subject to this Order shall only apply to the contested matter which involves such claimant and shall not act to stay the applicability and/or finality of this Order with respect to the other contested matters covered hereby.
4. Garden City Group, Inc. is directed to modify the official claims register it maintains to comport with the relief granted by this Order.
5. To the extent applicable to the Objection, Local Rules 3007-1(f)(i) and (iii) are hereby waived.
6. Any and all rights of the Trust to amend, supplement, or otherwise modify the Objection and to file additional objections to any and all claims filed in these Chapter 11 Cases, including, without limitation, any and all of the Disputed Claims, shall be reserved. Any and all rights, claims, and defenses of the Trust with respect to any and all of the Disputed Claims shall be reserved, and nothing included in or omitted from the Objection is intended or shall be deemed to impair, prejudice, waive, or otherwise affect any rights, claims, or defenses of the Trust with respect to the Disputed Claims.

7. This Court shall retain jurisdiction and power over any and all affected parties with respect to any and all matters, claims, or rights arising from or related to the implementation or interpretation of this Order.

EXHIBIT A¹

Disputed Claims

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

Exhibit A

Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Reason for Modification
KATHLEEN FORD		2548	50,000.00	45,291.67	See Footnote 4
THE BRUCE & KATHLEEN FORD TRUST		2549	25,000.00	24,308.33	See Footnote 4
GIACOLETTI FAMILY TRUST DTD 02/01/85		3564	100,000.00	95,974.31	See Footnote 4
CATHERINE L NAGY		7062	50,208.33	46,527.83	See Footnote 4
PROV. TR GP-FBO JORDAN NAKATSUKA IRA		9285 9286	47,000.00 320,000.00	351,741.97	See Footnote 4
HEMANT & MAMTA NANAVALY		4825 4826	35,000.00 65,000.00	91,874.62	See Footnote 4
FRANK & MARY NAPPI		3086	200,000.00	199,650.00	See Footnote 4
PETER NARKATES		6934	75,000.00	66,562.50	See Footnote 4
ED NATIVIDAD	QUEST IRA FBO EDGARDO NATIVIDAD	1828	126,071.40	66,159.65	See Footnote 4
EDGARDO NATIVIDAD		1829	140,000.00	80,638.97	See Footnote 4
ESTATE OF MARY C NATTRESS DECEASED		5771	100,000.00	82,722.11	See Footnote 4
LINDA NAY		4806	25,000.00	24,461.79	See Footnote 4
AARON NEEDHAM		1298 1299	100,000.00 150,000.00	245,975.00	See Footnote 4
MAINSTAR TRUST FBO GREGORY D NELSON		3640	100,000.00	94,088.89	See Footnote 4
MAURICE AND THELMA NELSON		7995	100,000.00	97,065.99	See Footnote 4
TERRY NELSON	MAINSTAR-FBO TERRY NELSON	8566	500,000.00	499,902.78	See Footnote 4
VALENTINE R NELSON & MARC NELSON		1067	200,000.00	192,666.68	See Footnote 4

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

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

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

⁴ In accordance with the First Amended Joint Chapter 11 Plan of Liquidation of Woodbridge Group of Companies, LLC and its Affiliated Debtors (the "Plan"), the claim amounts set forth for the Disputed Claims in the "Modified Amount" column represent the Debtors' calculation of the Net Note Claim or Net Unit Claim (as such terms are defined in the Plan) applicable to such Disputed Claim. No claimant in respect of a Disputed Claim herein elected in such claimant's ballot to dispute the amount of such claimant's Net Note Claim or Net Unit Claim. Accordingly, the Trust believes that each such Disputed Claim should be modified to reflect the amount of each undisputed Net Note Claim or Net Unit Claim.

Exhibit A

Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Reason for Modification
MICHAEL NERIL		4078 4079	150,000.00 150,000.00	256,394.81	See Footnote 4
JAMES A NICHOLS		4721	100,000.00	100,000.00	See Footnote 4
THE HARRIET S NICOLAY SEPARATE PROPERTY TRUST		5305 5892	72,192.93 75,343.75	142,693.67	See Footnote 4
BENJAMIN J AND AARON NIEDBALSKI		5792	100,000.00	97,866.67	See Footnote 4
LAURIE J NIELSEN		8404 8405 8406	200,000.00 100,000.00 100,000.00	290,649.97	See Footnote 4
JEANNE H NILSEN		9799	125,000.00	92,595.79	See Footnote 4
MICHAEL J. NOGA SR.		8456 8458	100,000.00 100,000.00	188,180.50	See Footnote 4
LOGAN & SARRAH NOLAN		1069	40,000.00	38,861.09	See Footnote 4
MARITA J NOLL	MAINSTAR-FBO MARITA J NOLL	4699 4700	32,115.00 28,900.00	57,014.41	See Footnote 4
BOBBIE NOVAK	PROV. TR GP-FBO BOBBIE MARLENE NOVAK IRA	5349	275,000.00	187,178.46	See Footnote 4
JUDITH M NUSE		5368	25,000.00	24,663.18	See Footnote 4
THE MICHAEL NUYTS REVOCABLE TRUST		1627 9856	100,000.00 100,000.00	73,222.33	See Footnote 4
DUANE D ODEGARD TRUST DTD 3-21-2002		5412 5413 5414 5415 5416 5417	150,000.00 300,000.00 200,000.00 150,000.00 100,000.00 100,000.00	663,816.75	See Footnote 4
LOREN M ODEGARD		5341	50,000.00	31,819.28	See Footnote 4
MARY K ODEGARD TRUST		5411	100,000.00	154,000.14	See Footnote 4
MICHAEL D ODEGARD		5340	50,000.00	32,027.63	See Footnote 4
PROV TR GRP FBO MICHAEL ODEGARD SEP IRA		5342	53,000.00	35,671.76	See Footnote 4
ODOM TR DTD 10/17/15		4696	38,000.00	35,735.88	See Footnote 4
SHIRLEY DAVIS OGBURN		2875	50,000.00	31,138.73	See Footnote 4
WAYNE B OGBURN		2874 2993	50,000.00 50,000.00	67,388.62	See Footnote 4
ANDREA L OIEN	MAINSTAR-FBO ANDREA L OIEN	1091 1092	55,000.00 50,000.00	104,185.00	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
ROGER OLDENBURGH		4949	50,000.00	46,430.61	See Footnote 4
ROBERT T OLIVARES & JEAN A OLIVARES TRUST FUND		5409	52,697.94	47,383.75	See Footnote 4
THERESE OLKER, TTEE OLKERTRUST 6/11/1986		4440	50,500.00	46,916.67	See Footnote 4
ODDBJORG OLSEN		8973	54,618.00	51,077.68	See Footnote 4
LENORE & WILLIAM OLSON		4419	400,000.00	416,512.56	See Footnote 4
		4420	100,000.00		
CULLEY O'MELIA TRUST		4523	33,538.06	31,707.47	See Footnote 4
DEBORAH O'NEAL-POOLE		7703	25,000.00	25,000.00	See Footnote 4
JOHN J & JOAN E O'NEILL		8990	440,000.00	658,994.77	See Footnote 4
		8991	250,000.00		
BRUCE B ORCHARD		8786	42,000.00	39,940.83	See Footnote 4
KEITH E ORMSBY	KEITH & BARBARA ORMSBY	2394	100,000.00	99,241.67	See Footnote 4
PROV. TR GP-FBO BARRY C OTT IRA		4321	200,000.00	167,666.67	See Footnote 4
PROV. TR GP-FBO CARL A OTTERNESS IRA		4928	50,000.00	213,501.34	See Footnote 4
		4929	60,000.00		
		4930	60,000.00		
		4931	66,000.00		
MAINSTAR-FBO BRUCE OXLEY		5267	79,000.00	73,821.11	See Footnote 4
PROV. TR GP-FBO JOSEPH J PACLEBAR IRA		7644	100,000.00	236,944.44	See Footnote 4
		7645	200,000.00		
SUSANNE M. PACLEBAR - PROV TR GP - FBO IRA	PROV. TR GP-FBO SUSANNE M PACLEBAR IRA	7642	200,000.00	236,944.44	See Footnote 4
		7643	100,000.00		
CHARLES J PALMER		3163	21,063.91	36,171.10	See Footnote 4
		3164	25,076.09		
CHARLES J PALMER	PROV. TR GP-FBO CHARLES J PALMER IRA	3165	11,073.33	8,284.96	See Footnote 4
ROGER K AND ANITA M PARADAY		2518	50,000.00	48,908.33	See Footnote 4
DOUG PARKER	PROV. TR GP-FBO DOUGLAS PARKER IRA	8950	162,000.00	123,300.00	See Footnote 4
		9492	162,000.00		
DOUG PARKER AND EMMA PARKER		8951	21,200.00	18,503.53	See Footnote 4
ELLEN PARKER		1454	216,600.00	194,425.77	See Footnote 4
JERRY L. PARKER & MARY M. PARKER		7130	100,833.33	124,180.55	See Footnote 4
		7268	50,416.67		
ROBYN R PARKER IRA	PROV. TR GP-FBO ROBYN R PARKER IRA	2512	87,000.00	83,723.00	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
ERWIN S PARR	ERWIN S & KAREN P PARR	3319	60,000.00	55,600.00	See Footnote 4
PROVIDENT TRUST GRP LLC FBO DONALD PARROTT JR IRA		8005 8006	100,000.00 55,000.00	132,681.26	See Footnote 4
KIMBERLY & BRADLEY PASTER		5926	300,000.00	266,333.33	See Footnote 4
CLAUDINE L PATE		963 964 965	152,250.00 203,000.00 101,500.00	369,343.50	See Footnote 4
SUDHAKER PATEL AND JYOTIKA PATEL		2410 3396	50,000.00 100,000.00	147,200.06	See Footnote 4
JOAN M PAYNE		1320 3193	20,000.00 20,000.00	20,000.00	See Footnote 4
JAMES PEACE		8594 8595	100,000.00 90,000.00	179,209.74	See Footnote 4
NORMAN R. PEACHEY	PROV. TR GP-FBO NORMAN R PEACHEY IRA	8500	100,000.00	93,088.89	See Footnote 4
SANDRA M. PETERSON	PROV. TR GP-FBO SANDRA M PEARSON IRA	9540	45,000.00	44,910.00	See Footnote 4
JAMES S PEDLER		2745	26,041.50	24,885.41	See Footnote 4
DAVID L & MARGARET H PENICK		6333 6412	50,000.00 50,000.00	76,762.07	See Footnote 4
LEILA S & JEFFREY A PEPPERS		3686	25,000.00	24,262.20	See Footnote 4
SALVATORE PERAGINE		1624	50,000.00	49,895.83	See Footnote 4
ANNE L PERELLA	PROV. TR GP-FBO ANNE L PERELLA INH IRA	3236	89,000.00	68,876.11	See Footnote 4
ANNE L PERELLA		3233 3234 3235	58,590.00 54,000.00 54,000.00	130,210.64	See Footnote 4
PROVIDENT TRUST GROUP FBO ANNE L PERELLA IRA		3232	50,000.00	45,097.22	See Footnote 4
PROV. TRUST GROUP-FBO SWARNA PERERA IRA		5921 5923	300,000.00 300,000.00	600,000.00	See Footnote 4
WARREN PERNICK	MAINSTAR-FBO WARREN JAY PERNICK	6779	65,000.00	61,338.33	See Footnote 4
RALPH & ANN S PERRY		1113	100,000.00	94,438.86	See Footnote 4
MAINSTAR TRUST FBO JENNIFER PERSING		8034	50,000.00	46,055.56	See Footnote 4
BEVERLY BERNEDENE PETERS TRUST		7606	50,000.00	46,745.85	See Footnote 4
JANET PETERS TRUST		7605	25,000.00	22,662.57	See Footnote 4
ARTHUR V & GERALDINE L PETERSEN		6719	100,000.00	80,256.92	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
LOWELL PETERSON		7716 7717 7718 7719 7720 7721	100,583.33 201,333.33 201,333.33 100,666.67 100,583.33 200,000.00	771,520.93	See Footnote 4
KEITH A PETTY & ANNE S PETTY		8809	171,428.58	156,995.25	See Footnote 4
CHAD A & KIM PHILLIPS		8471	200,000.00	192,097.20	See Footnote 4
MARY L PHILLIPS		139 7299	85,284.30 84,328.58	83,372.86	See Footnote 4
PROVIDENT TRUST GR LLC FBO CHAD PHILLIPS IRA		8473	109,000.00	103,156.39	See Footnote 4
PROVIDENT TRUST GROUP LLC FBO KIM PHILLIPS IRA		8474	92,000.00	87,259.44	See Footnote 4
KIM PHILLIPS AND DOROTHY MARIE FORMAN		8470	75,000.00	73,572.92	See Footnote 4
BRENDA PHILLIPS-TINGLE		968	102,750.00	72,216.60	See Footnote 4
JOHN S PIECHULE & JUDITH A NATTRESS		7702	25,000.00	24,570.83	See Footnote 4
DAVID M PIERCE		8410	355,000.00	252,775.29	See Footnote 4
EARL PIERCE		839 3201	25,000.00 25,000.00	22,214.59	See Footnote 4
JAMES J PIERCE IRA	PROV. TR GP-FBO JAMES J PIERCE IRA	6752	107,000.00	78,166.66	See Footnote 4
IRA SVCS TR CO-CFBO CHERYL PIRTLE IRA		4207	42,000.00	40,845.00	See Footnote 4
JENNIFER L PITCAIRN	PROV. TR GP-FBO JENNIFER L PITCAIRN IRA	7513	19,775.81	17,274.69	See Footnote 4
MARY ANN PITZNER REVOCABLE TRUST 03/13/07		3883 3884	100,000.00 100,833.33	158,455.66	See Footnote 4
IRA SVCS TR CO-CFBO JOHN PLAISTED		5655 5656	150,000.00 100,000.00	223,595.83	See Footnote 4
JAMES R PLEIMAN		3073 3159 3161	50,000.00 50,000.00 50,000.00	134,089.44	See Footnote 4
JAMES R PLEIMAN IRA	PROV. TR GP-FBO JAMES R PLEIMAN IRA	2957 2959 3156	50,000.00 50,000.00 50,000.00	136,553.39	See Footnote 4
PROV. TR GP-FBO LAURA J PLOTICA IRA		5873	50,000.00	36,833.33	See Footnote 4
MAY M POCHE BY JUDY P BABIN ATTY IN FACT		7975 7976	50,000.00 50,000.00	83,682.50	See Footnote 4

Exhibit A

Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Reason for Modification
JOSEPH POEHLER		2864 2865 2866 3177 3178 3179	50,416.67 100,833.33 50,416.67 857,083.33 100,833.33 50,416.67	1,130,777.68	See Footnote 4
LUCIE L POHL		1979	108,916.68	96,339.37	See Footnote 4
JOYCE POLK		652 3434 3437	100,000.00 100,000.00 100,000.00	99,566.67	See Footnote 4
IRA SVCS TR CO-CFBO MICHAEL PORTER		4694	42,500.00	42,500.00	See Footnote 4
IRA SVCS TR CO-CFBO ROSE PORTER		5209	39,250.00	39,250.00	See Footnote 4
RAYMOND WADE PORTER RLT		2856 2870 2880	100,000.00 100,000.00 100,000.00	291,156.90	See Footnote 4
THE PORTER FAMILY TRUST		5420 5421	25,000.00 25,000.00	49,216.66	See Footnote 4
TOMMY & JUDY PORTER		5422	25,000.00	20,329.72	See Footnote 4
WILLIAM C POTTER	PROV. TR GP-FBO WILLIAM C POTTER IRA	9512 9513 9514 9515	100,000.00 100,000.00 100,000.00 50,000.00	269,275.00	See Footnote 4
LISA & MARK POULSON		8553 8557	65,000.00 100,000.00	150,151.44	See Footnote 4
LISA POULSON		8554	65,000.00	64,151.39	See Footnote 4
MARK POULSON	MAINSTAR-FBO MARK POULSON	8555	850,000.00	844,876.39	See Footnote 4
PERRY AND NORMA POULSON		8558	100,000.00	93,875.03	See Footnote 4
GOLDSTAR TR CO-FBO RICHARD W PRESLEY IRA		4257 4331	19,000.00 19,000.00	17,395.59	See Footnote 4
GOLDSTAR TR CO-FBO RICHARD W PRESLEY IRA		4258 4332	21,000.00 21,000.00	19,273.33	See Footnote 4
RICHARD W PRESLEY		4255 4256	30,000.00 10,000.00	37,347.81	See Footnote 4
CHARLES SCHWAB & CO FBO ANDREA PRESSON ROTH IRA		3958	25,500.00	19,521.67	See Footnote 4
E WYNN & ANDREA L PRESSON		3926	600,000.00	409,166.65	See Footnote 4
ELLIS PRESSON IRA	CHARLES SCHWAB & CO. FBO ELLIS WYNN PRESSON IRA	3930 3936	1,000,000.00 40,500.00	725,641.07	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
LEROY PREUSCHL		3758	25,000.00	24,638.88	See Footnote 4
IRA SVCS TR CO-CFBO LYNDA PRICE		7005	41,000.00	40,003.21	See Footnote 4
PROV. TR GP-FBO ADRIENNE PRICE IRA		8051	113,811.65	101,685.70	See Footnote 4
PROV. TR GP-FBO SHELDON PRICE IRA		8053	211,819.80	189,065.82	See Footnote 4
STEPHEN PRICE		7004	160,000.00	151,191.47	See Footnote 4
WILLIAM L & GAIL L PRIDDY		3154	206,416.62	186,158.28	See Footnote 4
JAMES & YVONNE PRIDE		2237 2238	52,041.69 105,833.31	137,129.16	See Footnote 4
GLEN D & DIANE M PRINCE		4600	25,000.00	23,083.33	See Footnote 4
JOHN W PRINCE		7539	50,000.00	47,343.75	See Footnote 4
ROBERT J PRINCE		2582 2584 2585	500,000.00 120,000.00 200,000.00	611,924.16	See Footnote 4
WILLIAM D PROPP	LIBERTY TR CO-FBO WILLIAM D PROPP IRA	2346	259,000.00	149,181.87	See Footnote 4
WILLIAM D PROPP		2356	70,000.00	40,166.59	See Footnote 4
BASIL J PROUT		1637	200,000.00	197,100.00	See Footnote 4
A.L. JR & CAROLE K PUGSLEY RLT 06/24/91		3359	25,000.00	24,474.98	See Footnote 4
IRA SERVICES TRUST COMPANY CUSTODIAN FBO CHARLES R PURVIS		2370	300,000.00	251,783.34	See Footnote 4
KIMBERLY H PUTMAN TESTAMENTARY TR		6938	25,000.00	18,776.69	See Footnote 4
TRACY JANE PUTMAN	MAINSTAR-FBO TRACY J PUTNAM	2427 7576	49,650.00 49,650.00	48,712.17	See Footnote 4
DEBORAH J PYLES		4860	100,000.00	17,301.42	See Footnote 4
THE ESTATE OF PATRICIA PYNES		3314	103,333.32	54,305.68	See Footnote 4
LOUIS & ROSE QUAN		2581	25,000.00	24,913.19	See Footnote 4
GARY QUARVE	LIBERTY TR CO-FBO GARY LEE QUARVE IRA	6682	104,166.66	73,222.33	See Footnote 4
DANTE A QUE		9063	50,000.00	38,899.96	See Footnote 4
JOHNNY & AURORA QUEZADA		5716	25,000.00	24,440.96	See Footnote 4
ALICE P QUINTAS TRUST AGREEMENT DTD 5/13/2009		5202	80,000.00	70,147.19	See Footnote 4
LINDA K RACINE RT 10/23/14		6472	25,000.00	23,880.56	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 GRP FBO BETTE J RADER IRA		3313 9510	24,875.00 24,875.00	23,054.46	See Footnote 4
GOLDSTAR TR CO-FBO RICHARD RADOSEVIC		4324	100,000.00	85,638.95	See Footnote 4
GOLDSTAR TR CO-FBO RICHARD RADOSEVIC IRA		4325	20,000.00	17,555.51	See Footnote 4
PROV. TR GP-FBO ARLENE RAGAN IRA		6603	171,184.14	162,282.56	See Footnote 4
RAMAH NAVAJO CHAPTER		2579 9305	1,072,499.97 1,000,000.00	1,000,000.00	See Footnote 4
RAMION INC		8098	100,000.00	79,472.30	See Footnote 4
DARREN RANDALL	MAINSTAR-FBO DARREN RANDALL	8027 8029	400,000.00 299,000.00	669,152.58	See Footnote 4
DEAN M & ARLETTE M RANDASH		3984 3985	150,000.00 250,000.00	238,912.23	See Footnote 4
PROV TR GP, LLC- FBO IDRIS RASHEED IRA		8433	40,500.00	40,224.37	See Footnote 4
VELIA & KEVIN RASMUSSEN		9539	124,500.00	120,134.73	See Footnote 4
BRENDA KATHERINE RAY		5410	204,000.00	169,320.00	See Footnote 4
WILLIAM T REDMOND		5744	80,000.00	78,177.79	See Footnote 4
MICHAEL REDSTONE		8698 9162	30,000.00 50,000.00	65,865.17	See Footnote 4
PROV. TR GP-FBO DAVID W REED IRA		7747 7748	64,800.00 275,000.00	270,761.56	See Footnote 4
TMICO - FBO THOMAS K REED IRA		8396	50,000.00	32,666.51	See Footnote 4
TMICO-FBO BONNIE S REED IRA		8394 8395	52,689.95 50,000.00	82,952.53	See Footnote 4
DAVID W REED & KATHLEEN M FLARITY		7746	100,000.00	81,400.05	See Footnote 4
CLAUDE T REESE SR		3146 3147	200,000.00 100,000.00	255,111.09	See Footnote 4
DOROTHY E REESE		3799 3800	150,000.00 50,000.00	178,916.63	See Footnote 4
GERALD REEVES,MAINSTAR-FBO GERALD REEVES	MAINSTAR-FBO GERALD REEVES	8547	89,394.00	85,520.26	See Footnote 4
JOHN R & BARBARA REID		2919 2920	50,000.00 50,000.00	78,547.36	See Footnote 4
RICHARD H REID		4958	100,000.00	63,035.11	See Footnote 4
RICHARD H. REID	TMICO-FBO RICHARD H REID TRAD IRA	4836	100,000.00	70,069.97	See Footnote 4

Exhibit A

Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Reason for Modification
SHERRY A. REID	TMICO-FBO SHERRY A REID IRA	4833	88,250.00	62,387.73	See Footnote 4
JONATHAN REILY		6048	150,000.00	130,833.33	See Footnote 4
IRA SVCS TR CO-CFBO MELVIN REINHARDT IRA		4201 4202	53,000.00 25,000.00	67,126.96	See Footnote 4
IRA SERVICES TRUST CO-CFBO THEODORE REKART IRA		4608	100,000.00	90,916.73	See Footnote 4
GEORGE RENO & ELIZABETH P RENO		1270	100,000.00	93,656.87	See Footnote 4
ADOLFO REQUEJO	PROV. TR GP-FBO ADOLFO REQUEJO IRA	1836	120,000.00	114,083.33	See Footnote 4
XIOMARA REQUEJO	PROV. TR GP-FBO XIOMARA REQUEJO IRA	1835	120,000.00	114,083.33	See Footnote 4
MAINSTAR-FBO BARBARA REYNOLDS		5266	26,000.00	24,043.50	See Footnote 4
DONALD RHODA	DONALD C & MICHAEL J RHODA	3025	75,000.00	61,441.65	See Footnote 4
NOLA RIBBECK & ELIZABETH A SLUYTERS		4525	25,000.00	23,850.38	See Footnote 4
ISAAC RICHTIGER		7077	100,000.00	94,672.25	See Footnote 4
MAINSTAR-FBO ISAAC RICHTIGER		7075 7076	33,000.00 116,954.00	141,184.69	See Footnote 4
MARTIN B RILEY	MAINSTAR-FBO MARTIN RILEY	889	82,500.00	80,719.37	See Footnote 4
PROV- TR-GP- FBO CATHERINE M RILEY IRA		5301	120,000.00	109,059.19	See Footnote 4
CONNIE RITCHIE-HALLADA		6600	100,000.00	87,511.05	See Footnote 4
KIM RICHARD ROBB		2848	50,000.00	42,655.56	See Footnote 4
CHERYL ROBERTS		9128	50,000.00	49,618.06	See Footnote 4
ROBERTS & COMPANY INC 401K PLAN		4072	264,583.31	214,055.57	See Footnote 4
CONRAD DOUGLASS ROBERTSON	PROV. TR GP-FBO CONRAD ROBERTSON IRA	1775 3907 4118	471,000.00 421,680.00 471,000.00	312,746.00	See Footnote 4
CONRAD DOUGLASS ROBERTSON	ROBERTSON FT DTD 12/23/92	3906 4118	50,000.00 471,000.00	34,116.65	See Footnote 4
KIMBERLY ANN ROBERTSON	PROV. TR GP-FBO KIMBERLY ROBERTSON IRA	1762 3903 3904 3908	159,500.00 84,500.00 75,000.00 159,500.00	128,894.70	See Footnote 4
IRA SERVICES TR CO CFBO GUILFORD A ROBINSON		130	100,000.00	94,463.84	See Footnote 4
JAY WILDRED & SUSAN H ROBINSON		4128	50,000.00	38,883.33	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
RODRIGO S & FLORA M RODRIGUEZ		2479 2480	101,666.66 203,333.32	200,930.81	See Footnote 4
GERALD J ROETHLE JR		3727 3728	50,000.00 100,000.00	141,245.81	See Footnote 4
PROV. TR GP-FBO GERALD J ROETHLE JR IRA		3730 3731	48,000.00 200,000.00	238,997.33	See Footnote 4
SUZANNE K. ROETHLE	PROV. TR GP-FBO SUZANNE ROETHLE ROTH IRA	3729	23,000.00	21,840.42	See Footnote 4
GERARD ROMAIN MD IRREVOCABLE TRUST		1247	514,166.70	425,847.17	See Footnote 4
RONALD K ROSENBLATT		2349	100,000.00	61,450.08	See Footnote 4
ROSS REVOCABLE TRUST		8967	116,350.00	112,520.14	See Footnote 4
PROV. TR GP-FBO AUDREE ROWE IRA		4937	49,265.00	48,148.33	See Footnote 4
RONALD S RUDOWSKI		6885	25,000.00	24,086.78	See Footnote 4
JARRET RUSH		1136	100,000.00	93,357.66	See Footnote 4
DIANE E RUSHTON		8370 8371 8372 8373	100,000.00 150,000.00 50,000.00 100,000.00	259,972.20	See Footnote 4
YVETTE RUSSELL LT		8342 9194	50,000.00 150,000.00	199,538.89	See Footnote 4
IRA SERVICES TRUST CO CFBO THOMAS J RUTKOWSKI		3875	50,000.00	49,138.88	See Footnote 4
ANNA RYBAK	MAINSTAR-FBO ANNA RYBAK	4220	113,606.30	106,206.11	See Footnote 4