

**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)

**EIGHTEENTH (18TH) OMNIBUS (NON-SUBSTANTIVE) OBJECTION
TO CLAIMS PURSUANT TO SECTION 502 OF THE BANKRUPTCY
CODE, BANKRUPTCY RULE 3007, AND LOCAL RULES 3007-1 AND 3007-2**

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

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

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

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

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

JURISDICTION AND VENUE

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

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

GENERAL BACKGROUND

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

12. In addition, the Disputed Claims on Exhibit A also assert that the respective claim (or a portion thereof) is entitled to secured and/or priority status. The Plan does not afford such status to Class 3 Standard Note Claims or Class 5 Unit Claims; rather, the Plan's treatment of Class 3 Standard Note Claims and Class 5 Unit Claims is as unsecured claims not entitled to any priority. No Holder of a Disputed Claim (or any Holder of a Claim in Class 3 or Class 5) elected to dispute or otherwise object to such Holder's classification under the Plan.

RELIEF REQUESTED

13. By this Objection, the Trust requests that the Court enter the Proposed Order, pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rule 3007 and Local Rules 3007-

1 and 3007-2, modifying the Disputed Claims, as indicated in further detail below and on Exhibit A to the Proposed Order.

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

OBJECTION TO DISPUTED CLAIMS

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

16. In addition, the Disputed Claims on Exhibit A also assert that the respective claim (or a portion thereof) is entitled to secured and/or priority status. The Plan does not afford such status to Class 3 Standard Note Claims or Class 5 Unit Claims; rather, the Plan's treatment of Class 3 Standard Note Claims and Class 5 Unit Claims is as unsecured claims not entitled to any priority. No Holder of a Disputed Claim (or any Holder of a Claim in Class 3 or Class 5) elected to dispute

or otherwise object to such Holder's classification under the Plan. Accordingly, no Disputed Claim is entitled to secured and/or priority status.

17. Accordingly, Exhibit A contains Disputed Claims in respect of which the Trust seeks to modify the amount of the Disputed Claim, and to change the status of the Disputed Claim to an unsecured claim not entitled to priority, consistent with the claimant's Class 3 and/or Class 5 (as applicable) treatment under the Plan.

18. To conform the claims register to the Trust's books and records, the Plan, and the respective Ballots submitted by these claimants, the Trust therefore seeks to make modifications to the Disputed Claims, as more specifically set forth on Exhibit A to the Proposed Order with respect to each Disputed Claim, to indicate (i) that each Disputed Claim is in the undisputed amount set forth on the applicable Ballot for the respective Claim and (ii) that none of the Disputed Claims are entitled to secured or priority status.⁵

19. For the avoidance of doubt, pursuant to this Objection, **the Trust is not modifying the amount of any Net Note Claim or Net Unit Claim from the amounts previously calculated by the Debtors and set forth on the applicable Ballot, which amount each claimant in respect of a Disputed Claim has not disputed.** Rather, the Trust is modifying the amounts set forth in the proofs of claim for the Disputed Claims to conform to the amounts of the undisputed Net Note Claims and/or Net Unit Claims previously calculated by the Debtors and set forth on the applicable Ballot. Because no claimant in respect of a Disputed Claim elected to dispute (i) the amount of such claimant's Net Note Claim and/or Net Unit Claim in accordance with the Court's Solicitation

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

Procedures Order or (ii) the classification of such Claims as either Class 3 Standard Note Claims or Class 5 Unit Claims, the amounts set forth in the Ballots (rather than the amounts in the proofs of claim) are the amounts of the Net Note Claims and Net Unit Claims for purposes of distributions in respect of the Disputed Claims, and such Claims are not entitled to secured or priority status.

RESPONSES TO THIS OBJECTION

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

WOODBRIIDGE 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 EIGHTEENTH (18TH) 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 *Eighteenth (18th) Omnibus (Non-Substantive) Objection to Claims Pursuant to Section 502 of the Bankruptcy Code, Bankruptcy Rule 3007, and Local Rules 3007-1 and 3007-2* (the “Objection”).³

PLEASE TAKE FURTHER NOTICE that any responses (each, a “Response”) to the relief requested in the Objection must be filed on or before **December 16, 2019, at 4:00**

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.

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 EIGHTEENTH
(18TH) OMNIBUS (NON-SUBSTANTIVE) OBJECTION TO CLAIMS
PURSUANT TO SECTION 502 OF THE BANKRUPTCY CODE,
BANKRUPTCY RULE 3007, AND LOCAL RULES 3007-1 AND 3007-2**

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

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

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

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

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

4. I submit this declaration in support of the *Eighteenth (18th) Omnibus (Non-Substantive) Objection to Claims Pursuant to Section 502 of the Bankruptcy Code, Bankruptcy Rule 3007, and Local Rules 3007-1 and 3007-2* (the “Objection”).²

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

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

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

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

that each of the Disputed Claims listed on Exhibit A to the Proposed Order is a claim in respect of Notes and/or Units filed by a claimant who did not elect to dispute the amount of such claimant's Net Note Claim and/or Net Unit Claim in accordance with the Court's Solicitation Procedures Order, and who did not object to, or otherwise dispute, the classification of such Disputed Claim as a Class 3 Standard Note Claim or Class 5 Unit Claim (which classes are not afforded any secured or priority status under the Plan). Nevertheless, the Disputed Claims set forth a claim amount that differs from the Debtors' calculation of the amount of the respective Net Note Claim and/or Net Unit Claim as set forth on the applicable Ballot. To conform the claims register to the Trust's books and records, the Plan, and the respective Ballots submitted by these claimants, the Objection seeks to make modifications to the Disputed Claims to indicate (i) that each Disputed Claim is in the amount set forth on the applicable Ballot for the respective Net Note Claim and/or Net Unit Claim and (ii) that none of the Disputed Claims are entitled to secured or priority status.

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

Executed on 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 EIGHTEENTH (18TH) 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 *Eighteenth (18th) Omnibus (Non-Substantive) Objection to Claims Pursuant to Section 502 of the Bankruptcy Code, Bankruptcy Rule 3007, and Local Rules 3007-1 and 3007-2* (the “Objection”)² and the Jeremiassen Declaration; and it appearing that this Court has jurisdiction to consider the Objection pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware dated as of February 29, 2012; and it appearing that venue of these Chapter 11 Cases and the Objection in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and it appearing that this matter is a core proceeding pursuant to 28 U.S.C. § 157(b); and this Court having determined that the relief requested in the Objection is in the best interests of the Trust, its beneficiaries, and other parties in interest; and it appearing that notice of the Objection was good and sufficient upon the particular circumstances and that no other or further notice need be given; and upon the record of these Chapter 11 Cases; and after due deliberation thereon and good and

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

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

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

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

EXHIBIT A¹

Disputed Claims

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

Exhibit A

Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Filed Status	Modified Status	Reason for Modification
MARCIA T FEDERER		8524	75,000.00	70,104.17	Secured	General Unsecured	See Footnote 4
PAUL M & ELLEN FEDYNA		6631	100,833.33	92,944.47	Secured/Unsecured	General Unsecured	See Footnote 4
SEDDIGHEH FEISEE	PROV. TR GP-FBO SEDDIGHEH FEISEE IRA	1988	251,909.00	125,150.05	Secured/Priority/Unsecured	General Unsecured	See Footnote 4
LORI FELDMAN AND LLOYD FELDMAN		7843	65,417.08	56,373.97	Secured	General Unsecured	See Footnote 4
RICHARD L FELLER		8691 8692 8694	503,208.33 25,206.25 476,047.92	918,658.25	Secured/Unsecured Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
CAROL FELTON		447	50,000.00	47,427.11	Secured	General Unsecured	See Footnote 4
MICHAEL FELTON		446	75,000.00	68,147.95	Secured	General Unsecured	See Footnote 4
DANIEL FENDER IRA	PROV. TR GP-FBO DANIEL FENDER IRA	4134	123,066.00	98,333.35	Secured/Unsecured	General Unsecured	See Footnote 4
SHARON L. FENDER	PROV. TR GP-FBO SHARON L FENDER IRA	4133	123,600.00	100,320.00	Secured/Unsecured	General Unsecured	See Footnote 4

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- 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
GINGER FENG		5934	26,375.00	23,580.59	Secured/Unsecured	General Unsecured	See Footnote 4
MAINSTAR FBO GINGER FENG		5935	27,916.69	23,600.00	Secured/Unsecured	General Unsecured	See Footnote 4
PROVIDENT TRUST GROUP FBO SUSAN FERBER IRA		8668	30,443.00	27,459.59	Secured/Unsecured	General Unsecured	See Footnote 4
MAUREEN L FERGUSON		7201	30,000.00	28,455.00	Secured	General Unsecured	See Footnote 4
DOMINGOS FERNANDES		4754	41,027.72	38,929.06	Secured/Unsecured	General Unsecured	See Footnote 4
JOY STEVAN FERNANDES	MAINSTAR-FBO JOY S FERNANDES	105	224,000.00	220,173.33	Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST CUSTODIAN FBO DOMINGOS FERNANDES		2092	301,405.73	286,532.19	Secured/Unsecured	General Unsecured	See Footnote 4
MAINSTAR TRUST CUSTODIAN FBO JUDITH FERNANDES		2274	40,087.86	38,109.64	Secured/Unsecured	General Unsecured	See Footnote 4
STEPHANIE FERNANDEZ		865 866 867	50,000.00 50,000.00 50,000.00	148,220.82	Secured Secured Secured	General Unsecured	See Footnote 4
LOUIS FERRARI AND JANIS FERRARI		5678	459,690.07	442,578.12	Secured	General Unsecured	See Footnote 4
ANTHONY R FERRARO LT		7033 7034 7035 7036 7037	50,000.00 50,000.00 50,000.00 50,000.00 30,000.00	220,944.16	Secured Secured Secured Secured Secured	General Unsecured	See Footnote 4
ESTHER C FERRARO		7032	40,000.00	39,153.33	Secured	General Unsecured	See Footnote 4
PROV. TR GP-FBO KATHY O FERRIELL IRA		5323	39,000.00	35,989.42	Secured	General Unsecured	See Footnote 4
ELIZABETH M FERRIS		362	99,435.78	94,071.98	Secured	General Unsecured	See Footnote 4
MATTHEW FERTITTA		431	26,189.77	25,789.66	Secured/Unsecured	General Unsecured	See Footnote 4
SALVATORE FERTITTA		430	62,208.97	61,440.01	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 TRUST CUSTODIAN FBO ROBERT E FETTER		5071	498,000.00	481,275.50	Secured	General Unsecured	See Footnote 4
DENNIS E FETTING & PEGGY L FETTING JOINT LIVING TRUST 10/08/09		8443 8444	50,125.00 50,145.83	48,188.20	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
MR. & MRS. ANTHONY FICILI		5708	50,000.00	42,111.16	Secured	General Unsecured	See Footnote 4
A WAYNE FIELD	AW FIELD LT DTD 07/10/09	533	100,000.00	97,705.57	Secured	General Unsecured	See Footnote 4
A WAYNE FIELD	FIELD TR B DTD 03/16/09	570	100,000.00	97,705.57	Secured	General Unsecured	See Footnote 4
THE ROBERT G & KAYE L FIERLE RLT		9001	50,000.00	49,017.21	Secured	General Unsecured	See Footnote 4
GLENN E & PEGGY S FILGER		1752	200,000.00	92,983.33	Secured	General Unsecured	See Footnote 4
RICHARD AND SUE FILLINGER		1540	25,000.00	22,319.42	Secured	General Unsecured	See Footnote 4
RICHARD FILLINGER	MAINSTAR-FBO RICHARD FILLINGER	1521	186,000.00	168,252.50	Secured	General Unsecured	See Footnote 4
SUE FILLINGER	MAINSTAR-FBO SUE FILLINGER	1523	71,000.00	63,608.10	Secured	General Unsecured	See Footnote 4
FINAL FRONTIER VENTURES LLC		8639 8640 8641 8642 8643	500,000.00 100,000.00 100,000.00 100,000.00 500,000.00	1,128,025.64	Secured Secured Secured Secured Secured	General Unsecured	See Footnote 4
GLORIA AND FREDERICK FINE		8806	25,137.50	20,745.11	Secured	General Unsecured	See Footnote 4
THE BERNARD AND SYLVIA FINEBERG LT		8284	60,330.00	55,600.05	Secured	General Unsecured	See Footnote 4
MEGAN ROSE FINKELDEY	MEGAN ROSE FINKELDEY RT 02/05/14	1852	60,000.00	49,673.70	Secured	General Unsecured	See Footnote 4
SANDRA S. FINKENBINE SUPPLEMENTAL TRUST		8226	50,000.00	46,507.00	Secured	General Unsecured	See Footnote 4
IRA SERVICES TR CO CFBO COLLEEN K FINLEY		7767	90,000.00	82,680.00	Secured	General Unsecured	See Footnote 4
HERBERT FINNELL & GEORGEANNE BROWN		6336	25,000.00	24,382.65	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
DARRELL M FINNEY	PROV. TR GP-FBO DARRELL M FINNEY IRA	2637	270,530.07	232,608.48	Secured/Unsecured	General Unsecured	See Footnote 4
DARRELL M FINNEY		2636	100,500.00	78,749.95	Secured/Unsecured	General Unsecured	See Footnote 4
JOHN T FIRMISS		9289	50,250.00	83,447.86	Secured/Unsecured	General Unsecured	See Footnote 4
IRENE FISCHER		2233	165,000.00	146,315.69	Secured	General Unsecured	See Footnote 4
REGINA A FISCHER	PROV. TR GP-FBO REGINA FISCHER IRA	1260 1261	287,693.58 200,000.00	376,795.84	Secured/Unsecured Secured	General Unsecured	See Footnote 4
RITA FISCHER TRUST		6855	25,160.41	20,829.26	Secured	General Unsecured	See Footnote 4
IRA SERVICES TRUST COMPANY CFBO MICHAEL D. FISHEL		7894	100,000.00	94,233.33	Secured	General Unsecured	See Footnote 4
CHANA FISHER		186	100,833.33	74,680.36	Secured/Unsecured	General Unsecured	See Footnote 4
MARK A FISHER MAINSTAR TRUST IRA	MAINSTAR-FBO MARK FISHER	217	157,291.05	142,394.17	Secured	General Unsecured	See Footnote 4
RALPH D. FISHER (SUNWEST TRUST)	SUNWEST TR RALPH D FISHER IRA	8087	100,000.00	98,400.00	Secured/Unsecured	General Unsecured	See Footnote 4
MAINSTAR TRUST CUSTODIAN FBO JOHN FISHER SEP IRA		2146	25,000.00	23,708.33	Secured/Unsecured	General Unsecured	See Footnote 4
MARK R FITCH		4367	201,166.67	191,211.09	Secured/Unsecured	General Unsecured	See Footnote 4
THE GARY LEE FITE RT DTD 10/13/09		8420 8423	1,011,666.66 1,011,666.66	1,895,583.39	Secured Secured	General Unsecured	See Footnote 4
CHARLES FITZGERALD		3829 3832	25,000.00 25,000.00	47,923.56	Secured Secured	General Unsecured	See Footnote 4
KAREN FITZPATRICK	PROV. TR GP-FBO KAREN FITZPATRICK IRA	1784	32,059.33	26,778.78	Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST - FBO ROBERT J FLAIL		6641	25,187.50	22,412.50	Secured/Unsecured	General Unsecured	See Footnote 4
MAINSTAR TRUST FBO LUCILLE E FLAIL		6642	30,250.00	27,708.33	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
BARBARA J FLATTEN	IRA SVCS TR CO-CFBO BARBARA FLATTEN IRA	861 925	221,289.87 221,289.87	180,503.57	Secured Secured	General Unsecured	See Footnote 4
BARBARA J FLATTEN	IRA SVCS TR CO-CFBO BARBARA FLATTEN ROTH	861 925	221,289.87 221,289.87	19,597.78	Secured Secured	General Unsecured	See Footnote 4
JOHN R FLECK & SHELBY FLECK		1971	25,262.50	24,936.81	Secured	General Unsecured	See Footnote 4
PROV TRST GRP SHULAMITH FLEISCHER		6867	40,503.76	35,481.40	Secured	General Unsecured	See Footnote 4
SHULAMITH FLEISCHER	SHULAMITH & GABRIELLE FLEISCHER	6864	25,171.88	21,943.76	Secured	General Unsecured	See Footnote 4
DONALD W & HEIDI K FLEMING		3899	25,000.00	24,395.83	Secured	General Unsecured	See Footnote 4
HOWARD C & NORMA L FLEMING		7105	25,000.00	25,000.00	Secured	General Unsecured	See Footnote 4
PROV TRST GP JOSEPH FLEMING		8824	229,670.86	210,326.80	Secured	General Unsecured	See Footnote 4
PROVIDENT TRUST GR LLC FBO HOWARD C FLEMING IRA		7102 7104	33,500.00 455,000.00	433,111.34	Secured Secured	General Unsecured	See Footnote 4
PROVIDENT TRUST GROUP LLC FBO NORMA L FLEMING IRA		7103	236,000.00	213,383.33	Secured	General Unsecured	See Footnote 4
DANNY C & DEBRA M FLETCHER		206	55,500.00	51,545.73	Secured	General Unsecured	See Footnote 4
KENT A. FLETCHER & PATRICIA S. FLETCHER		522 6672 8149	100,000.00 100,641.68 100,641.68	97,277.75	Secured Secured Secured	General Unsecured	See Footnote 4
MAINSTAR-FBO JOHN FLIKKIE		9383	200,000.00	187,366.67	Secured/Unsecured	General Unsecured	See Footnote 4
IRA SVCS TR CO-CFBO DONALD J FLORENCE ROTH IRA		7259	31,000.00	25,895.38	Secured	General Unsecured	See Footnote 4
LAURA E AND DANIEL FLORES		2244	25,000.00	23,635.37	Secured/Unsecured	General Unsecured	See Footnote 4
SYLVIA M FLORES		3385	100,000.00	96,395.42	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
THE FLORES FAMILY TRUST		3394	75,000.00	73,031.25	Secured	General Unsecured	See Footnote 4
MAINSTAR - FBO STEVEN L FLOWERS		6148	248,348.75	219,631.50	Secured/Unsecured	General Unsecured	See Footnote 4
STEVEN L & VIRGINIA A FLOWERS		6149 6150 6151	50,333.33 50,833.34 152,250.00	228,448.58	Secured/Unsecured Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
PROV TR GP LLC FBO THE FLYING V TR IND CASH ACCT		1106	30,000.00	28,402.50	Secured	General Unsecured	See Footnote 4
ROY AND SHARLA FLYNN		2449	25,000.00	22,708.33	Secured	General Unsecured	See Footnote 4
MELVA CHERYL FOLEY		328	43,000.00	40,808.15	Secured	General Unsecured	See Footnote 4
MICHAEL R FOLEY		5899 8899 8900	50,250.00 50,250.00 50,250.00	41,791.67	Secured Secured Secured	General Unsecured	See Footnote 4
KEVIN FOLLETT AND KAREN FOLLETT		3008 3009	50,000.00 100,000.00	126,429.28	Secured Secured	General Unsecured	See Footnote 4
HOWARD FOLTZ & PATRICIA FOLTZ		3894	25,000.00	24,099.98	Secured	General Unsecured	See Footnote 4
PROVIDENT TG FBO MICHELE FONTANA IRA		7818	50,000.00	35,032.67	Secured	General Unsecured	See Footnote 4
PROVIDENT TG,FBO MICHELE D. FONTANA IRA		7817	100,000.00	94,556.01	Secured	General Unsecured	See Footnote 4
CAROL FONTANESE		6081	103,000.00	90,150.00	Secured/Unsecured	General Unsecured	See Footnote 4
MARIA E FORBING		7541	30,165.00	25,970.00	Secured	General Unsecured	See Footnote 4
PROV. TR GP-FBO PERCY FORBING IRA		7551	79,474.73	70,830.38	Secured	General Unsecured	See Footnote 4
ANN HARDIN FORD REVOCABLE TRUST		4590	650,000.00	635,916.67	Secured	General Unsecured	See Footnote 4
CHALLIS & CARLENE FORD		2836	100,000.00	100,000.00	Secured	General Unsecured	See Footnote 4
CHALLIS FORD		2837	70,000.00	66,951.09	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
IRENE FORD		7182	75,000.00	74,687.50	Secured/Unsecured	General Unsecured	See Footnote 4
MARK C FORD	MAINSTAR-FBO MARK C FORD	1362	87,490.00	79,285.38	Secured	General Unsecured	See Footnote 4
RANDALL LEON FORD IRREVOVCABLE TRUST		5840	500,000.00	421,166.67	Secured	General Unsecured	See Footnote 4
BARBARA C FORMICHELLA		8637	25,166.67	24,116.65	Secured/Unsecured	General Unsecured	See Footnote 4
MAINSTAR-FBO JOSEPH E FORNEFELD		7454 7455	105,833.33 215,859.80	262,150.04	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
GARY A FORREST & JANICE K FORREST		2815	50,000.00	46,383.29	Secured	General Unsecured	See Footnote 4
ALICE COLE FORTUNATO		4925	25,000.00	20,892.36	Secured	General Unsecured	See Footnote 4
BETTY LOU FOSTER		7544	251,375.00	216,933.33	Secured	General Unsecured	See Footnote 4
VICI R FOSTER		8525	25,000.00	23,763.85	Secured	General Unsecured	See Footnote 4
WAYNE R FOSTER	WAYNE R & EUGENIA W FOSTER	950	50,000.00	49,208.34	Secured	General Unsecured	See Footnote 4
JAMES EDWARD FOUNTAIN		4081 4082	120,000.00 80,000.00	86,872.23	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
SONYA A FOUTS		284	103,888.88	98,888.88	Secured	General Unsecured	See Footnote 4
DEBORAH FOWLES	MAINSTAR-FBO DEBORAH C FOWLES	1361	26,200.00	22,506.91	Secured	General Unsecured	See Footnote 4
IRA SERVICES TRUST CO CFBO WILLIAM J FOX IRA		5300	25,000.00	23,433.33	Secured	General Unsecured	See Footnote 4
PROV. TR GP-FBO CHRIS FOX IRA		4609 4610 4611 4612	50,000.00 25,000.00 50,000.00 100,000.00	194,270.83	Secured Secured Secured Secured	General Unsecured	See Footnote 4
PROVIDENT TRUST GROUP LLC FBO JOSEPH A FOX IRA		5714	440,200.00	430,075.40	Secured	General Unsecured	See Footnote 4
PROVIDENT TRUST GROUP LLC FBO PAULA I FOX IRA		5715 6359	364,000.00 25,000.00	380,628.00	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
CELESTINA FRADELLA AND RAYMOND FRADELLA		6842	95,606.16	89,221.90	Secured	General Unsecured	See Footnote 4
RUSSELL FRAME		6954 6955	25,145.83 80,466.66	102,958.33	Secured Secured	General Unsecured	See Footnote 4
PEGGY JO FRANCIS		2308	51,250.00	40,835.69	Secured/Unsecured	General Unsecured	See Footnote 4
DENNIS FRANCK		2588	100,666.67	81,911.02	Secured/Unsecured	General Unsecured	See Footnote 4
CHRISTINE FRANDINA	MAINSTAR-FBO CHRISTINE FRANDINA	367	61,000.00	57,233.25	Secured	General Unsecured	See Footnote 4
HARRY AND DORIS FRANKEL TRUST		6647	50,275.00	42,320.84	Secured	General Unsecured	See Footnote 4
LOLA JEAN FRANZ & RONALD D WOHRLE		3605	104,316.67	98,316.67	Secured/Unsecured	General Unsecured	See Footnote 4
PROVIDENT TRUST GROUP LLC FBO RON FRASURE IRA		4486	25,875.00	22,234.03	Secured/Unsecured	General Unsecured	See Footnote 4
MILDRED M. FRAWLEY TRUST DATED MARCH 10		7462	201,000.00	174,500.00	Secured	General Unsecured	See Footnote 4
THOMAS H FRAZER IRA	PROV. TR GP-FBO THOMAS H FRAZER IRA	1691	27,077.00	26,005.76	Secured	General Unsecured	See Footnote 4
THOMAS H FRAZER REVOCABLE TRUST 8/20/09		1692	120,000.00	112,980.00	Secured	General Unsecured	See Footnote 4
SUNWEST TRUST AS CUSTODIAN FOR BRIAN A FREDERICK IRA		9422	185,000.00	161,756.66	Secured	General Unsecured	See Footnote 4
PATRICIA FREDRICK		5348	25,000.00	23,308.33	Secured	General Unsecured	See Footnote 4
TODD A FREDRICK & MARY C FREDRICK		5176	50,000.00	47,066.67	Secured	General Unsecured	See Footnote 4
GARY L & DENISE J FREEBURG		3510	64,891.02	51,598.11	Secured/Unsecured	General Unsecured	See Footnote 4
PAULA FREED		4187	55,000.00	50,224.17	Secured	General Unsecured	See Footnote 4
MARIA FREEDLAND		3265	50,250.00	49,791.67	Secured/Unsecured	General Unsecured	See Footnote 4
MARGARET D FRENCH	MAINSTAR-FBO MARGARET D FRENCH	1853	70,852.26	64,496.38	Secured/Unsecured	General Unsecured	See Footnote 4
LORALEI F FRERICHS		3312	110,698.93	66,488.82	Admin/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
LORALEI F FRERICH S	MAINSTAR-FBO LORALEI F FRERICH S	5226	40,070.43	37,582.73	Secured	General Unsecured	See Footnote 4
LEONARD L FREY & KATHRYN S FREY		5380	100,500.00	97,166.67	Secured	General Unsecured	See Footnote 4
RICHARD M & ROXANE J FREY		6886 6887 6889	50,250.00 25,125.00 100,500.00	154,808.63	Secured/Unsecured Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
PROVIDENT TRUST GROUP LLC FBO RAYMOND J FRIE IRA		8417	60,000.00	52,400.00	Secured	General Unsecured	See Footnote 4
PROVIDENT TRUST GROUP LLC FBO SUSAN H FRIE IRA		8418	129,000.00	113,445.05	Secured	General Unsecured	See Footnote 4
IRA SERVICES TRUST CO CFBO CHAIM FRIED IRA550747		5278 5279	50,000.00 50,000.00	77,124.79	Secured Secured	General Unsecured	See Footnote 4
JOYCE E FRIEND		9773	27,500.00	27,469.44	Priority	General Unsecured	See Footnote 4
LYNNE FRIEND		1765	1,776,500.00	1,508,511.08	Secured/Unsecured	General Unsecured	See Footnote 4
DELORES FRINK		586	50,000.00	40,256.83	Secured	General Unsecured	See Footnote 4
AUSTIN M FRISHMAN RLT		6819	75,481.25	70,037.47	Secured	General Unsecured	See Footnote 4
PROV. TR GP LLC - FBO GARY FRITZLER ROTH IRA		3614	27,628.46	22,950.40	Secured/Unsecured	General Unsecured	See Footnote 4
THOMAS A FRITZSCHE IRA	HORIZON TR CO-FBO THOMAS A FRITZSCHE IRA	5187	25,000.00	22,963.60	Secured	General Unsecured	See Footnote 4
WANDA FRIZZA		2242 2243	50,000.00 35,000.00	81,012.30	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
DANIEL FROHWEIN	DANIEL FROHWEIN RT	6020	25,140.63	24,859.37	Secured	General Unsecured	See Footnote 4
DANIEL FROHWEIN		6019	50,281.25	42,734.34	Secured	General Unsecured	See Footnote 4
PROVIDENT TRUST GROUP FBO JOHN FROHWEIN IRA		6022	288,089.94	241,327.68	Secured	General Unsecured	See Footnote 4
THE BEVERLY FROHWEIN REVOCABLE TRUST		6025	241,200.00	212,810.00	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
THE JOHN FROHWEIN REVOCABLE TRUST		6021 6023 6024 6026	54,326.25 26,157.00 252,500.00 120,725.00	388,119.88	Secured Secured Secured Secured	General Unsecured	See Footnote 4
HARVEY DENNIS & DIANNE FROMME		3610 3611	25,000.00 25,000.00	47,562.46	Secured Secured	General Unsecured	See Footnote 4
CHARLES FRONTERA IRA	PROV. TR GP-FBO CHARLES FRONTERA IRA	3513	137,856.00	126,345.02	Secured	General Unsecured	See Footnote 4
IRA SERVICES TRUST CO, CUSTODIAN FBO MARC A FRUCHTER ACCT		4226 4227 4228	50,000.00 50,000.00 50,000.00	144,041.69	Secured Secured Secured	General Unsecured	See Footnote 4
MAINSTAR-FBO ANNETTE FRUEHAN		6745	159,791.66	151,202.86	Secured	General Unsecured	See Footnote 4
HORIZON TRUST CO FBO BRET R FULTON IRA		6072 6080	419,999.98 419,999.98	352,555.61	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
LISA E FUQUA		3174 3175	154,375.00 154,375.00	293,708.34	Secured Secured	General Unsecured	See Footnote 4
KATHLEEN D FURMAN IRREV SPEC NEEDS TR		7354	405,007.54	292,086.09	Secured	General Unsecured	See Footnote 4
DEMETRIO B GABA		5247	25,000.00	23,760.38	Secured/Unsecured	General Unsecured	See Footnote 4
DON GABBITAS	DON S & CHERYL GABBITAS	8440	100,000.00	97,815.26	Secured	General Unsecured	See Footnote 4
STANLEY GABERLAVAGE	STANLEY GABERLAVAGE & DOROTHY SOTERIOU	781 782	100,000.00 100,000.00	187,780.50	Secured Secured	General Unsecured	See Footnote 4
PROV. TR GP-FBO JAMES L GABLE IRA		5916	100,000.00	92,388.89	Secured	General Unsecured	See Footnote 4
DARREL G & JANET L GABLEHOUSE		3082	100,666.67	75,397.24	Secured/Unsecured	General Unsecured	See Footnote 4
BONITA GAINNEY	MAINSTAR-FBO BONITA GAINNEY	1518	94,000.00	85,096.14	Secured/Unsecured	General Unsecured	See Footnote 4
JOHN GAIONI		4661	51,000.00	37,048.67	Secured/Unsecured	General Unsecured	See Footnote 4

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FRANCISCO GALAN	SUNWEST TR FRANCISCO A GALAN IRA	4509 4510	100,000.00 265,000.00	226,627.93	Secured/Priority/Unsecured Secured/Priority/Unsecured	General Unsecured	See Footnote 4
GALBREATH FAMILY TRUST DATED 10/18/17	GALBREATH FT DTD 10/18/02	2361	25,150.00	24,995.83	Secured	General Unsecured	See Footnote 4
PROVIDENT TRUST GROUP FBO RICHARD P. GALLAMORE		7896	100,000.00	92,966.67	Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST CUSTODIAN FBO THRIFINIA GALVEZ		2145	27,060.02	25,462.73	Secured/Unsecured	General Unsecured	See Footnote 4
FRANK R GAMBOCORTO	MAINSTAR-FBO FRANK GAMBOCORTO	1528	50,000.00	42,097.96	Secured	General Unsecured	See Footnote 4
GEETHA GANGADHARAN		2198	40,000.00	39,894.44	Secured	General Unsecured	See Footnote 4
LANNING R GANS	LANNING R GANS FT DTD 11/14/13	1938	208,333.35	190,922.21	Secured	General Unsecured	See Footnote 4
JOHN M GANSTER		760 761	100,000.00 50,000.00	113,155.66	Secured Secured/Unsecured	General Unsecured	See Footnote 4
FELIPE GARCIA & CRUZ R GARCIA		6470	200,000.00	189,111.15	Admin/Secured	General Unsecured	See Footnote 4
RACHELE RENE GARCIA		9749 9750	30,000.00 30,000.00	29,465.00	Secured Secured	General Unsecured	See Footnote 4
RONALD GARCIA & MICHELLE HERNANDORENA-GARCIA		2367 2368	100,000.00 50,000.00	140,963.19	Secured Secured	General Unsecured	See Footnote 4
SELINA ROSE GARCIA MAINSTAR IRA	MAINSTAR-FBO SELINA R GARCIA	3583	44,929.00	42,086.24	Secured	General Unsecured	See Footnote 4
PROV TR GP LLC FBO RICHARD GARDNER ROTH IRA		231	25,000.00	24,021.72	Secured	General Unsecured	See Footnote 4
PROVIDENT TR GP LLC FBO RICHARD D GARDNER IRA		230	25,000.00	24,250.00	Secured	General Unsecured	See Footnote 4
MAINSTAR-FBO JEFFREY S GAROUTTE		7022	100,000.00	78,591.61	Secured	General Unsecured	See Footnote 4
STEPHANIE A GARREPY		1763	100,000.00	86,150.00	Secured	General Unsecured	See Footnote 4

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LINDA D GASSER		1777	60,000.00	36,433.32	Secured	General Unsecured	See Footnote 4
MARCIA A GATLIN		7493	31,475.00	28,154.17	Secured/Unsecured	General Unsecured	See Footnote 4
ERNST GAUTIER AND MARIE ANDREE CORIOLAN		143	28,000.00	23,591.63	Secured/Priority	General Unsecured	See Footnote 4
LOWELL & PATRICIA GEHM		3796	25,000.00	24,975.00	Secured	General Unsecured	See Footnote 4
EVELYN GEISE		7211 7212	150,000.00 50,000.00	195,384.72	Secured Secured	General Unsecured	See Footnote 4
LARRY & PATRICIA GEISE		7213	50,000.00	49,601.39	Secured	General Unsecured	See Footnote 4
RACHELLE GEISSLER		355	134,052.33	129,628.36	Secured	General Unsecured	See Footnote 4
SEYMOUR GELDZAHLER		4145 4146	25,000.00 100,000.00	112,621.48	Secured Secured	General Unsecured	See Footnote 4
GENERAL AIR CONDITIONING AND HEATING DEFINED BENEFIT PENSION PLAN		2314	100,000.00	99,180.55	Secured/Priority	General Unsecured	See Footnote 4
MARIAN E. GENNARO RT		6805	251,535.43	240,978.78	Secured	General Unsecured	See Footnote 4
SHERRIE D GEORGE	MAINSTAR-FBO SHERRIE GEORGE	6684	29,000.00	28,689.86	Secured	General Unsecured	See Footnote 4
JOSIANE GERARDI AND FRANK GERARDI		8726	342,117.81	306,796.35	Secured	General Unsecured	See Footnote 4
JANELLE GEREN		5442 5443	33,287.00 33,288.65	63,368.89	Secured Secured	General Unsecured	See Footnote 4
DAVID OR JEAN GERHARD		6778	50,375.00	42,425.00	Secured/Unsecured	General Unsecured	See Footnote 4
DAVID GERHARD		6777	50,375.00	44,000.00	Secured/Unsecured	General Unsecured	See Footnote 4
MAINSTAR- FBO DAVID S GERHARD		6789	49,972.00	43,276.00	Secured/Unsecured	General Unsecured	See Footnote 4
MAINSTAR- FBO JEAN GERHARD		6786	32,918.00	31,115.87	Secured/Unsecured	General Unsecured	See Footnote 4

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MAINSTAR-FBO DAVID GERHARD		6791	37,781.25	34,599.33	Secured/Unsecured	General Unsecured	See Footnote 4
PROVIDENT TRUST GROUP, LLC FBO JACK A GERRARD IRA		4052	115,800.00	109,681.90	Secured	General Unsecured	See Footnote 4
JEFFREY G GERRITSON		1230 1231	75,000.00 25,000.00	92,089.97	Secured Secured	General Unsecured	See Footnote 4
KLAUS GERSDORF AND CECILIA GERSDORF		6674	201,191.66	175,373.33	Secured	General Unsecured	See Footnote 4
PROV. TR GP-FBO KLAUS GERSDORF IRA		6739	147,167.36	139,895.26	Secured	General Unsecured	See Footnote 4
MARK GERSTENFELD AND ANITA GERSTENFELD		8068	25,137.50	24,950.00	Secured	General Unsecured	See Footnote 4
JOEL A. GESINK IRA	PROV. TR GP-FBO JOEL A GESINK IRA	5904	50,250.00	40,333.40	Secured	General Unsecured	See Footnote 4
PROV. TR GP-FBO JODY A GETTINGER IRA		5785	70,750.00	61,922.33	Secured	General Unsecured	See Footnote 4
GG FAMILY TRUST		8050	150,962.50	129,162.50	Secured	General Unsecured	See Footnote 4
RAVI GHANTA		3334	51,750.02	46,348.58	Secured/Unsecured	General Unsecured	See Footnote 4
MULUGETA M GHILE		6981	50,000.00	67,064.26	Secured	General Unsecured	See Footnote 4
HERBERT R & KAY M GIBSON		7138 7143 7144	50,000.00 25,000.00 25,000.00	96,892.40	Secured Secured Secured	General Unsecured	See Footnote 4
PROV. TR GP-FBO GREGORY A GIBSON IRA		5222	50,291.67	41,585.50	Secured/Unsecured	General Unsecured	See Footnote 4
REVOCABLE LIVING TRUST OF EMMETT DICKSON GIBSON & SHANON LEE GIBSON DTD 01/15/08		3967	101,000.00	98,650.00	Secured	General Unsecured	See Footnote 4
STEVE GIDDENS TRUST DATED 10/2/2013		5344	60,229.28	33,422.54	Secured	General Unsecured	See Footnote 4
GERALD D & ANN C GIENGER		8107	200,000.00	161,600.04	Secured/Unsecured	General Unsecured	See Footnote 4
VIRGILIA B GILAM		2945	40,000.00	39,294.43	Secured/Unsecured	General Unsecured	See Footnote 4

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BARRY A & KATHI D GILBERT		5996	50,000.00	48,981.79	Secured	General Unsecured	See Footnote 4
PAUL GILBERT		7584	200,000.00	100,000.00	Admin/Secured	General Unsecured	See Footnote 4
PROV. TR GP-FBO LEE GILBERT ROTH IRA		9367	49,100.00	47,430.60	Secured	General Unsecured	See Footnote 4
IRA SVCS TR CO-CFBO WALTER H GILBO		7745	125,941.67	114,339.15	Secured/Unsecured	General Unsecured	See Footnote 4
UPKAR GILL	MAINSTAR-FBO UPKAR GILL	1791	98,363.51	96,245.96	Secured	General Unsecured	See Footnote 4
SUSAN L GILLEN	MAINSTAR-FBO SUSAN L GILLEN	336	103,694.93	98,277.77	Secured	General Unsecured	See Footnote 4
IRA SVCS TR CO-CFBO MICHAEL A GILLESPIE		7258	95,000.00	90,867.50	Secured	General Unsecured	See Footnote 4
JOAN AND LOUIS GIOVACHINO RT		6656	50,320.82	49,231.96	Secured	General Unsecured	See Footnote 4
G JOSEPH GIUNTA		9271	25,000.00	22,347.14	Secured	General Unsecured	See Footnote 4