

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

In re:

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

Remaining Debtors.

Chapter 11

Case No. 17-12560 (BLS)

(Jointly Administered)

Hrg. Date: May 27, 2020 at 10:30 a.m. (ET)

Obj. Deadline: April 9, 2020 at 4:00 p.m. (ET)

**NOTICE OF TWENTY-FIRST (21ST) 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 *Twenty-First (21st) 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 **April 9, 2020, 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 **MAY 27, 2020, AT 10:30 A.M. (ET) BEFORE THE HONORABLE BRENDAN L. SHANNON, UNITED STATES BANKRUPTCY JUDGE, IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE, 824 N. MARKET STREET, 6TH FLOOR, COURTROOM NO. 1, WILMINGTON, DE 19801.**

PLEASE TAKE FURTHER NOTICE THAT IF YOU ARE A CLAIMANT AND FAIL TO TIMELY FILE AND SERVE A RESPONSE IN ACCORDANCE WITH THE ABOVE REQUIREMENTS, YOU WILL BE DEEMED TO HAVE CONCURRED WITH AND CONSENTED TO THE OBJECTION AND THE RELIEF REQUESTED THEREIN, AND THE TRUST WILL PRESENT TO THE COURT, WITHOUT FURTHER NOTICE TO YOU, THE PROPOSED ORDER SUSTAINING THE OBJECTION.

PLEASE TAKE FURTHER NOTICE THAT QUESTIONS CONCERNING THE OBJECTION SHOULD BE DIRECTED TO THE UNDERSIGNED COUNSEL FOR THE TRUST, TO THE ATTENTION OF JONATHAN M. WEISS. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE COURT TO DISCUSS THE MERITS OF THEIR DISPUTED CLAIMS OR THE OBJECTION.

Dated: March 26, 2020
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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-and-

KTBS LAW LLP (*f/k/a Klee, Tuchin, Bogdanoff & Stern LLP*)
Kenneth N. Klee (*pro hac vice*)
Michael L. Tuchin (*pro hac vice*)
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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)

Hrg. Date: May 27, 2020 at 10:30 a.m. (ET)

Obj. Deadline: April 9, 2020 at 4:00 p.m. (ET)

**TWENTY-FIRST (21ST) 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 April 9, 2020**, 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: March 26, 2020
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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-and-

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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 TWENTY-FIRST
(21ST) 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 *Twenty-First (21st) 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 March 24, 2020

/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 TWENTY-FIRST (21ST) 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 *Twenty-First (21st) 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)	Reason for Modification
JEFFREY TABIN		2930	50,000.00	48,391.67	See Footnote 4
BERNICE H TALBOT		5264 5265	101,750.00 100,000.00	158,185.56	See Footnote 4
CHARLES H IV & JULIE N TALLY		7712	500,000.00	475,983.32	See Footnote 4
SANDRA TARVER		9503	50,000.00	47,402.82	See Footnote 4
SARA TARVER		9502	50,000.00	45,569.38	See Footnote 4
JERROD TAYLOR	PROV. TR GP-FBO JERROD TAYLOR IRA	9719	85,000.00	63,539.31	See Footnote 4
LIBERTY TRUST CO FBO GARY TAYLOR IRA#TC005115		9130	200,000.00	162,222.15	See Footnote 4
MAINSTAR- FBO SUSAN J TAYLOR		6143	40,400.00	39,777.78	See Footnote 4
MAINSTAR-FBO STEVEN K TAYLOR		6140 6141 6142	50,458.00 100,944.00 41,410.00	173,569.22	See Footnote 4
THE STEVEN K & SUSAN J TAYLOR LT		6144	100,000.00	83,783.38	See Footnote 4
IGNACIO TEMPRANO		7113	60,000.00	51,124.16	See Footnote 4
RENE TERNIER		2705	150,000.00	150,000.00	See Footnote 4
BRUCE A & CATHERINE R TERRY		3090	25,750.00	23,441.67	See Footnote 4
IRA SVCS TR CO-CFBO BRUCE A TERRY IRA		4542	265,649.98	232,619.47	See Footnote 4
THADDEUS A TERRY		6920	25,000.00	24,354.53	See Footnote 4
MARGARET THACKSTON	PROV. TR GP-FBO MARGARET THACKSTON IRA	8450	51,575.00	38,265.30	See Footnote 4
PROV. TR GP-FBO MARSHA THOMAS IRA		5676	52,916.69	36,513.22	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
CORY NEIL THOMPSON		1201	25,000.00	23,502.81	See Footnote 4
LEE THOMPSON		2855	50,000.00	46,550.00	See Footnote 4
LONNIE GALE & CAROLYN ANN THOROMAN		9136	50,000.00	49,381.24	See Footnote 4
WALTER & FRANCES THROOP LIVING TRUST		3247	250,000.00	248,569.44	See Footnote 4
TORRENCE E THULI & ANGELA QUINN-THULI		3626	51,000.00	44,698.67	See Footnote 4
JOHNNIE THURSTON		5310 9060	45,000.00 45,000.00	45,000.00	See Footnote 4
TIMOTHY C TIERNAN & VION DECEW		319	100,000.00	92,333.36	See Footnote 4
BETTY SUE TIMMONS		2162	50,000.00	47,744.42	See Footnote 4
EVA TOBIAS		5973	50,000.00	166,996.99	See Footnote 4
PROVIDENT TRUST GROUP LLC FBO YASMIN TODD IRA 150700112		1681 1682 4763	25,000.00 50,000.00 50,000.00	62,123.60	See Footnote 4
PROV. TR GP-FBO CHRIS TODOROV		9612	40,000.00	38,113.33	See Footnote 4
ELDON V TOLL		7794	100,458.33	99,190.28	See Footnote 4
JAMES TOLSON JR		1457 1458	50,000.00 60,000.00	106,219.48	See Footnote 4
SUSAN R TOLSON		1452	70,000.00	67,379.89	See Footnote 4
LLOYD & LORRAINE TOMAC		4303 4304	55,800.00 50,000.00	77,830.95	See Footnote 4
PATRICIA A TOMALIS REVOCABLE TRUST		4794	25,000.00	23,743.44	See Footnote 4
PROV. TR GP-FBO JUDY TONG IRA		7603 7604	65,000.00 24,750.00	83,502.53	See Footnote 4
MARYLIN TORRENTE		9426	200,000.00	185,958.33	See Footnote 4
ETHEL TOTH, STEVEN TOTH & ROBERT TOTH		4071	35,000.00	31,172.56	See Footnote 4
SANDRA S & NORMAN A TOUCHI		7537	50,000.00	47,527.81	See Footnote 4
MARCINE S TRAVIS LT DTD 07/26/03		5114	65,836.00	64,867.14	See Footnote 4
PROV. TR GP-FBO MARCINE S TRAVIS IRA		5112	69,992.00	68,545.50	See Footnote 4
MAINSTAR FBO EDWARD TRIMBLE		7676	223,202.50	221,839.67	See Footnote 4
THE TRITTELWITZ FAMILY TRUST DD MAY 12 1999		2988	101,500.00	84,566.67	See Footnote 4
BARRY TROMPETER		8329	25,000.00	21,859.86	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
RONALD C TUCKER AND MARTHA C TUCKER, REV	RONALD C & MARTHA C TUCKER RFT	5788	118,333.33	71,777.89	See Footnote 4
DALE A TUETY		9504 9505	100,000.00 100,000.00	182,716.29	See Footnote 4
DAVID E TUETY		9508 9578	100,000.00 100,000.00	99,250.00	See Footnote 4
JOSEPH PAUL TYMKOWYCH	PROV. TR GP-FBO JOSEPH P TYMKOWYCH IRA	1317	374,000.00	355,715.56	See Footnote 4
PAUNEE S UBERUAGA	PAUNEE & PHILIP J UBERUAGA JR	3221	100,000.00	94,686.74	See Footnote 4
PROVIDENT TRUST GRP FBO GEORGE UCCELLI IRA		7662 9518 9519	30,000.00 30,000.00 30,000.00	29,150.00	See Footnote 4
JAG INC DBP FBO JEFFREY S UHLAND	PROV. TR GP JAG-FBO JEFFREY S UHLAND IRA	3298	107,000.00	67,661.08	See Footnote 4
JAG INC DBP FBO JEFFREY S UHLAND	PROV. TR GP-FBO JEFFREY S UHLAND IRA	3297	149,000.00	148,065.63	See Footnote 4
ROBERT H UHLENHAKE		2990	50,000.00	41,922.91	See Footnote 4
RANDAL J & KRISTINE L ULLMER		9555 9556	25,000.00 25,000.00	49,194.42	See Footnote 4
GREG & MARY UMENTUM		3687	50,000.00	46,020.90	See Footnote 4
LOUELLA UNDERWOOD		4861	200,000.00	190,924.97	See Footnote 4
ALEXANDER & BELLA URMAN		981	201,000.00	197,333.33	See Footnote 4
MAINSTAR TR CUST FBO ALEXANDER URMAN IRA		982	331,925.00	305,680.83	See Footnote 4
RITA URMAN		1122	261,300.00	239,156.67	See Footnote 4
ANTHONY J URSO & JOAN M URSO		1120	50,000.00	48,683.33	See Footnote 4
PROV. TR GP-FBO GARY VAN DYKE IRA		4391 4426 4427 4428 4429	25,000.00 25,000.00 25,000.00 25,000.00 25,000.00	108,464.22	See Footnote 4
JEANINE M VAN HOLLEBEKE		4719 4720	100,000.00 75,000.00	154,145.87	See Footnote 4
JEANINE MARIE VAN HOLLEBEKE	PROV. TR GP-FBO JEANINE VAN HOLLEBEKE IRA	8056	88,500.00	76,877.00	See Footnote 4
DOUGLAS G VANCE	PROV. TR GP-FBO DOUGLAS G VANCE IRA	8293	149,500.00	138,557.43	See Footnote 4
DOUGLAS VANCE		8294 8295	40,000.00 31,023.00	63,207.40	See Footnote 4
EDWARD J VANCE	PROV. TR GP-FBO EDWARD J VANCE IRA	8349 8350	50,000.00 50,000.00	97,388.89	See Footnote 4

Exhibit A

Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Reason for Modification
PROV. TR GP-FBO SANDRA VANERK IRA		2758	50,000.00	37,124.90	See Footnote 4
CARLOS A VARGAS MD PA 401K PLAN		5162	75,000.00	73,770.83	See Footnote 4
CARLOS A VARGAS MD PA DEFINED BENEFIT PLAN		5163	50,000.00	49,180.57	See Footnote 4
JOLENE VARNEY		3945	506,666.66	469,888.92	See Footnote 4
THOMAS M VASIL & FRANCIS RAMIREZ		5199 5662	35,175.00 25,104.17	55,971.52	See Footnote 4
JUDY & PAUL VELIYATHIL		3828	100,000.00	82,833.41	See Footnote 4
PATSY RAE VELTING		5255	100,000.00	95,323.62	See Footnote 4
KAREN VENTRONE	PROV. TR GP-FBO KAREN VENTRONE ICA	7473 7477	30,000.00 269,000.00	230,960.28	See Footnote 4
KAREN VENTRONE		7475	50,000.00	44,658.33	See Footnote 4
WILLIAM J VERNON		8090	25,000.00	23,701.35	See Footnote 4
INDRA VIDAL		6469	50,000.00	48,475.00	See Footnote 4
ESFIR I VOLENBERG	MAINSTAR-FBO ESFIR I VOLENBERG	3211	335,500.00	330,010.85	See Footnote 4
MARY L. VOSBURG	PROV. TR GP-FBO MARY L VOSBURG IRA	9516	40,000.00	36,255.55	See Footnote 4
PROV. TR GP-FBO RICKY D VOSS SEP IRA		6403	46,340.00	41,517.75	See Footnote 4
HARVEY S WACHMAN REVOCABLE TRUST		3024	100,000.00	99,861.11	See Footnote 4
DAVID L WADE & CAROL S WADE		3740	50,000.00	46,841.67	See Footnote 4
THE WAIT FAMILY REVOCABLE LIVING TRUST DTD 03/09/99		3258 3326	25,000.00 25,000.00	45,510.63	See Footnote 4
THE WALKER FAMILY TRUST		9115 9120 9166 9167	100,000.00 200,000.00 200,000.00 100,000.00	249,597.20	See Footnote 4
TMICO-FBO JIMMY WAYNE WALKER IRA		8365	117,477.00	88,205.50	See Footnote 4
DOROTHY F WALLACE		1182	25,000.00	24,149.28	See Footnote 4
DONNA G WALTERS		1252	100,000.00	84,305.62	See Footnote 4
PROV TR GP LLC FBO DONNA G WALTERS IRA		1253	100,000.00	85,305.55	See Footnote 4
WILEY W WALTERS	PROV. TR GP-FBO WILEY W WALTERS IRA	1434 4706	250,000.00 25,000.00	22,447.91	See Footnote 4
JEFF V WARE		8907	51,458.35	39,975.02	See Footnote 4
PURITA S WARRINER		4475	25,000.00	24,184.04	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
SAMANTHA M WARRINER		4476	25,000.00	24,184.04	See Footnote 4
JULIA C WATKINS		8381	65,000.00	47,895.17	See Footnote 4
KATHLEEN L WATSON		1095	150,000.00	147,150.00	See Footnote 4
JOHN & LUCILLE WEBER		1612	201,166.66	196,266.66	See Footnote 4
SUSAN B WEBER TR		3468	35,875.00	34,295.15	See Footnote 4
DARLENE R WEINBERG		954	40,500.00	38,905.54	See Footnote 4
JAMES A WEISS		3563	25,000.00	23,513.84	See Footnote 4
HENRY C WEITZEL		3445	30,112.50	26,725.58	See Footnote 4
ROBERT W WELCH SR		9583 9584	50,000.00 50,000.00	92,932.38	See Footnote 4
ROBERT W. WELCH, SR.	PROV. TR GP-FBO ROBERT W WELCH SR IRA	9585	73,000.00	71,345.33	See Footnote 4
SCOTT ROBERT WENDEL		2773	100,000.00	51,730.74	See Footnote 4
WILLIAM AND KAREN WESCH LIVING TRUST 7/31/2013		9483	100,000.00	74,055.66	See Footnote 4
THE WESOLOWSKI RFT		3186	100,000.00	94,138.84	See Footnote 4
JAMES W. AND ROSEMARY WEST		8810	125,000.00	112,934.66	See Footnote 4
PROVIDENT TRUST GROUP LLC FBO ROYAL WEST IRA		9126	159,000.00	151,094.17	See Footnote 4
JOANN WESTERHEIDE RFTA		7990	300,000.00	604,354.58	See Footnote 4
ANN HOLLINGSWORTH WHEELER		3739	150,000.00	131,083.33	See Footnote 4
MARK C & MELANIE R WHITE		3572	50,000.00	40,499.93	See Footnote 4
PATRICIA T WHITE		3456	100,000.00	62,277.91	See Footnote 4
PROV. TR GP-FBO JEAN WHITE IRA		9536 9537	35,000.00 135,000.00	138,393.75	See Footnote 4
GLENVIL R WHITEHEAD		5246	30,000.00	28,615.83	See Footnote 4
WILLIAM F WHITEHEAD SR & CAROL L WHITEHEAD		6881	125,000.00	121,333.33	See Footnote 4
C H WHITESIDE		8356	150,000.00	129,875.00	See Footnote 4
DALE R WIDEMAN & KATHRYN V WIDEMAN		1262	50,000.00	49,097.24	See Footnote 4
WILLIAM K & MARYLOUISE WIDMAIER		3076 3153 3157 3158	50,250.00 50,250.00 50,292.00 50,250.00	181,151.47	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
CHARLES WILLIAMS		872 8505	135,019.02 133,352.13	131,703.76	See Footnote 4
TERESA WILLIAMS		6995	40,000.00	36,799.94	See Footnote 4
JOHN T & GAIL B WILLIFORD		5207 5208	75,000.00 175,000.00	244,297.91	See Footnote 4
ADRIENNE & ERNEST WILSON		3844 4368	50,000.00 50,749.99	95,083.30	See Footnote 4
AL H JR & DEBORA KAYE WILSON		6388	50,000.00	38,624.91	See Footnote 4
ANNA-LISA FRELIN WILSON		2778	50,000.00	43,468.77	See Footnote 4
MAINSTAR - FBO ADRIENNE WILSON		4369	102,166.61	94,694.44	See Footnote 4
PAULINE E WILSON		3329 3330 3331 3332	50,000.00 26,000.00 25,000.00 75,000.00	156,193.75	See Footnote 4
TIN WIN	THE WIN FT DTD 01/28/14	1686	103,332.00	97,430.56	See Footnote 4
DEBORAH L WINDEY	IRA SVCS TR CO-CFBO DEBORAH WINDEY ROTH	6402	34,000.00	33,475.82	See Footnote 4
DEBORAH WINDEY		6401	84,662.00	73,762.25	See Footnote 4
TMICO-FBO JIM L WINGFIELD III IRA		8355	59,029.32	42,615.92	See Footnote 4
DOUGLAS W. WISE AND MARLA K. WISE		5901	100,854.44	64,357.50	See Footnote 4
ROSALIE F WISELY		3148	100,000.00	94,949.95	See Footnote 4
ALAN WOLFSON	PROV. TR GP-FBO ALAN S WOLFSON IRA	1399	50,000.00	49,308.33	See Footnote 4
LYNNE K WOLFSON	MAINSTAR-FBO LYNNE K WOLFSON	4846	30,000.00	29,585.00	See Footnote 4
ERIC WONG	HORIZON TR CO-FBO ERIC WONG IRA	3034	50,886.94	46,485.18	See Footnote 4
PHEBE WONG		4936	25,000.00	24,075.72	See Footnote 4
SHELLEY AND ERIC WONG		3033	201,666.67	172,813.33	See Footnote 4
SINCLAIR WONG		8700	40,000.00	39,544.44	See Footnote 4
IRA SERVICES TRUST CO CFBO CHARLOTTE W WOOLARD		4061 4062	193,000.00 357,875.00	534,433.83	See Footnote 4
ABRAHAM WORKMAN		3176	50,000.00	45,233.30	See Footnote 4
BROOKE NICOLE WRIGHT		7768	25,000.00	24,343.73	See Footnote 4
PROV. TR GP-FBO JONATHAN S WRIGHT IRA		4199	25,000.00	25,000.00	See Footnote 4
PROV. TR GP-FBO MARSHA IRIS WRIGHT IRA		4200	75,000.00	73,072.92	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
NANCY J. WRIGHT AND MATTHEW T. RADER		5758	114,868.56	89,000.00	See Footnote 4
MICHAEL J & DIANE WROBLEWSKI		4785	25,000.00	24,270.81	See Footnote 4
HARVEY P WRYNN & MARY WRYNN		1269	30,000.00	29,458.33	See Footnote 4
WUKIE MARITAL DEDUCTION TRUST		6750	42,066.66	36,056.72	See Footnote 4
ANNE WUNSCHHEL		1688	216,075.00	185,473.33	See Footnote 4
MARTHA ANN WYATT		9256	25,000.00	24,642.35	See Footnote 4
GLENN R YAMATE	MAINSTAR-FBO GLENN YAMATE	2867	318,907.97	230,021.16	See Footnote 4
GLENN R YAMATE		2867	318,907.97	27,920.00	See Footnote 4
PAUL YEE		3966 9528	25,000.00 25,000.00	23,915.31	See Footnote 4
D & A YOUNG FAMILY LLC (DALE A & ANA T YOUNG)		3287	150,000.00	105,257.03	See Footnote 4
HENRY YOUNG		3130	25,000.00	24,585.67	See Footnote 4
HENRY YOUNG IRA	PROV. TR GP-FBO HENRY YOUNG IRA	3391	50,088.59	49,673.99	See Footnote 4
PAMELA S. YOUNG	PROV. TR GP-FBO PAMELA YOUNG IRA	4495	228,336.63	205,206.45	See Footnote 4
PROVIDENT TRUST GROUP LLC FBO MURIEL ZAHM IRA		3597 3598	70,000.00 50,000.00	93,544.31	See Footnote 4
ROY W ZAHM & MURIEL G ZAHM		3596	100,000.00	58,416.77	See Footnote 4
BELINDA S ZEMAN		8325	50,000.00	46,100.04	See Footnote 4
LIJIAN ZHANG		293 6496	150,000.00 50,000.00	46,284.78	See Footnote 4
LIJIAN ZHANG & XINGRUI PENG		6495	100,000.00	89,055.60	See Footnote 4
FRANK B ZIEG		4281	90,000.00	77,985.00	See Footnote 4
CHARLES ZINNE	PROV. TR GP-FBO CHARLES ZINNE IRA	2540 2541	25,800.00 151,000.00	131,955.23	See Footnote 4
REBECCA K. ZINNE		2542	50,000.00	32,860.97	See Footnote 4
STEVEN P ZWASCHKA		7277	52,625.03	44,340.26	See Footnote 4
DONNA SHARYN ZWEBEN		7651	30,000.00	28,475.62	See Footnote 4