

**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 30, 2020 at 4:00 p.m. (ET)

**NOTICE OF TWENTY-FOURTH (24TH) 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-Fourth (24th) 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 **April 30, 2020, at 4:00 p.m.**

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.

(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: April 16, 2020
Wilmington, Delaware

PACHULSKI STANG ZIEHL & JONES LLP

/s/ Colin R. Robinson

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-and-

KTBS LAW LLP (*f/k/a Klee, Tuchin, Bogdanoff & Stern LLP*)
Kenneth N. Klee (*pro hac vice*)
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David A. Fidler (*pro hac vice*)
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1999 Avenue of the Stars, 39th Floor
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Counsel to 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 30, 2020 at 4:00 p.m. (ET)

**TWENTY-FOURTH (24TH) 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 April 30, 2020**, 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: April 16, 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)
Bradford J. Sandler (DE Bar No. 4142)
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-and-

KTBS LAW LLP (*f/k/a Klee, Tuchin, Bogdanoff & Stern LLP*)
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1999 Avenue of the Stars, 39th Floor
Los Angeles, California 90067

Counsel to 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-
FOURTH (24TH) OMNIBUS (NON-SUBSTANTIVE) OBJECTION TO CLAIMS
PURSUANT TO SECTION 502 OF THE BANKRUPTCY CODE,
BANKRUPTCY RULE 3007, AND LOCAL RULES 3007-1 AND 3007-2**

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

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

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

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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-Fourth (24th) 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 April 16, 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-FOURTH (24TH) 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-Fourth (24th) 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
THE LA BARGE REV LIVING TRUST 4/30/86		1927	173,432.31	163,575.09	Secured/Unsecured	General Unsecured	See Footnote 4
LINDA LA ROCHE LIVING TRUST DTD JULY 5, 2006		9191	35,350.00	34,084.17	Secured	General Unsecured	See Footnote 4
LISE LA ROCHELLE		6802	100,670.32	87,248.93	Secured	General Unsecured	See Footnote 4
THOMAS LACERRA	PROV. TR GP-FBO THOMAS LACERRA IRA	937	100,000.00	94,997.22	Secured	General Unsecured	See Footnote 4
JASON & ELIZABETH LACHANCE		7704	50,000.00	45,925.00	Secured/Unsecured	General Unsecured	See Footnote 4
BRADLEY J & WANDA K LADBURY		5056 5057	130,000.00 130,000.00	117,613.43	Secured Secured	General Unsecured	See Footnote 4
DOREEN L LADE		7009 7010	50,270.83 50,250.00	89,883.37	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
THE MYRON R & CAROL L LAGRANGE RLIT		7291	150,000.00	143,450.00	Secured	General Unsecured	See Footnote 4
ETTIE LAHOOTI	PROV. TR GP-FBO ETTIE LAHOOTI IRA	273 7898	100,000.00 111,085.21	92,800.00	Secured Secured	General Unsecured	See Footnote 4

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

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

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

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

Exhibit A

Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Filed Status	Modified Status	Reason for Modification
JOHN M & MARY THERESE LAHR		8956	50,250.00	44,656.33	Secured/Unsecured	General Unsecured	See Footnote 4
MAINSTAR-FBO DONNA S LAKAMP		5394	35,160.41	33,294.23	Secured	General Unsecured	See Footnote 4
GREGORY LAKE		9455	65,000.00	62,674.42	Secured	General Unsecured	See Footnote 4
V LAKSHMINARAYANAN AND VIJAYALAKSHMI B AIYER BHARADWAJ		6435 6436	50,000.00 50,000.00	93,625.00	Secured Secured	General Unsecured	See Footnote 4
MAINSTAR-FBO FLORENCE LAM		8200	100,000.00	95,041.66	Secured	General Unsecured	See Footnote 4
MAINSTAR-FBO LEO LAM		8201	100,000.00	95,644.45	Secured	General Unsecured	See Footnote 4
TOM L LAMBERTZ	MAINSTAR-FBO TOM L LAMBERTZ	5893	194,713.00	188,033.27	Secured	General Unsecured	See Footnote 4
JACK & BARBARA LAMPHIER AS JOINT TENANTS WITH RIGHT OF SURVIVORSHIP		2252 5183	100,000.00 100,000.00	94,708.38	Secured Secured	General Unsecured	See Footnote 4
IRA SERVICES TRUST CO, CFBO BLAIR LANDRY		4775 4776	26,500.00 25,000.00	25,215.79	Secured Secured	General Unsecured	See Footnote 4
PAULA KAY LANDUSKY		4816	100,000.00	100,000.00	Secured	General Unsecured	See Footnote 4
BRENDA LANDWEHR ROTH IRA	MAINSTAR-FBO BRENDA LANDWEHR	4292	50,000.00	46,083.33	Secured	General Unsecured	See Footnote 4
DAVID LANDWEHR ROTH IRA	MAINSTAR-FBO DAVID P LANDWEHR	4291	55,000.00	51,516.67	Secured	General Unsecured	See Footnote 4
DAVID P & BRENDA K LANDWEHR		4289 4290	90,000.00 80,000.00	158,136.71	Secured Secured	General Unsecured	See Footnote 4
JOHNNY L & CLAUDIA F LANE		7531	25,000.00	24,483.33	Secured	General Unsecured	See Footnote 4
KATHY LANE	PROV. TR GP-FBO KATHY LANE IRA	9546	90,810.00	83,212.45	Secured	General Unsecured	See Footnote 4
ROBERT LANE	PROV. TR GP-FBO ROBERT LANE IRA	9547	28,400.00	26,042.48	Secured	General Unsecured	See Footnote 4
WILLIAM J & LINDA M CHISHOLM LANE		2337 2340	50,000.00 25,000.00	66,973.92	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
EDNA C LANGE		683 7192	50,000.00 50,000.00	46,677.81	Secured Secured	General Unsecured	See Footnote 4
KELLY J LANGE		5325 5343 5347	50,291.67 50,250.00 100,583.33	334,568.23	Secured/Unsecured Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
KENNETH W LANGE AND SANDRA A LANGE		5971	50,000.00	50,000.00	Secured	General Unsecured	See Footnote 4
MARYANN E LANGENFELD		6455	25,833.36	24,618.05	Secured	General Unsecured	See Footnote 4
ERNEST R LANGLAIS	ERNEST R & ESTELLA JUNE LANGLAIS	176	49,750.00	42,876.18	Secured	General Unsecured	See Footnote 4
ALICE P LANGLEY		1904	140,000.00	124,580.64	Secured	General Unsecured	See Footnote 4
IRA SERVICES TRUST CO CFBO KENT LANGSTON		9163	29,000.00	28,246.01	Secured	General Unsecured	See Footnote 4
JERRY & RUBY LANSEER		3296	31,050.00	26,812.94	Secured/Unsecured	General Unsecured	See Footnote 4
ANDREA LAPPAS		5940	45,000.00	44,177.50	Secured	General Unsecured	See Footnote 4
VIRGINIA LAPPAS		5943	30,000.00	29,451.67	Secured	General Unsecured	See Footnote 4
RICHARD J LAROCHELLE		2673 7325	50,000.00 50,000.00	47,706.97	Secured Secured	General Unsecured	See Footnote 4
DORA P LARSEN - DECEASED		5459	60,000.00	57,400.00	Secured	General Unsecured	See Footnote 4
DOUGLAS LARSON	NANCY & DOUGLAS LARSON	3732 3733 3734	80,000.00 70,000.00 50,000.00	175,635.44	Secured Secured Secured	General Unsecured	See Footnote 4
THE LARWYN TRUST DTD 2/16/1995		3202	201,000.00	191,766.67	Secured	General Unsecured	See Footnote 4
ROBERT LATINI		7714	30,000.00	29,295.83	Secured	General Unsecured	See Footnote 4
JUDY LATKA		3860	50,000.00	49,143.50	Secured	General Unsecured	See Footnote 4
NICHOLAS C LAURETANO		1290	75,000.00	71,046.87	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
WAYNE LAUT AND MARY LAUT		561 563	50,000.00 100,000.00	146,850.00	Secured Secured	General Unsecured	See Footnote 4
RUSSELL J LAUTEN		551	80,000.00	75,944.48	Secured	General Unsecured	See Footnote 4
RUSSELL JAMES LAUTEN	MAINSTAR-FBO RUSSELL JAMES LAUTEN	550	200,000.00	189,550.00	Secured	General Unsecured	See Footnote 4
JOHN & PHYLLIS LAUTER		7951	52,916.67	42,527.72	Secured/Unsecured	General Unsecured	See Footnote 4
LAUREL A LAVIN	MAINSTAR-FBO LAUREL A LAVIN	2740 2741 2742 2743	40,000.00 100,000.00 60,000.00 50,000.00	227,184.18	Secured Secured Secured Secured	General Unsecured	See Footnote 4
BRANDON LAWRENCE		7271	35,000.00	34,632.50	Secured	General Unsecured	See Footnote 4
PROVIDENT TRUST GRP LLC FBO PAUL LAWRENCE IRA		1602	48,280.00	47,038.67	Secured/Unsecured	General Unsecured	See Footnote 4
JOHN LAWTON	MAINSTAR-FBO JOHN LAWTON	1084	50,000.00	48,075.34	Secured	General Unsecured	See Footnote 4
NEAL LAXTON FBO THE NEAL LAXTON IRA	MAINSTAR-FBO NEAL LAXTON	5712 5713	24,500.00 21,350.50	40,272.06	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
ROBERT REX LAYTON		3446	60,000.00	47,566.67	Secured	General Unsecured	See Footnote 4
RICHARD LEPLATT	MAINSTAR-FBO RICHARD LE PLATT	6973	235,000.00	217,140.00	Secured/Unsecured/Admin	General Unsecured	See Footnote 4
SANDRA A LEAKE TR DTD 06/08/93		4863	25,000.00	23,510.38	Secured	General Unsecured	See Footnote 4
KEVIN AND CHRISTINE LEASURE		253	48,440.00	45,778.00	Secured	General Unsecured	See Footnote 4
JASON AARON LEBLANC	MAINSTAR-FBO JASON A LEBLANC	6702	33,100.89	29,508.47	Secured	General Unsecured	See Footnote 4
ANNA N LEBLANC	MAINSTAR-FBO ANNA N LEBLANC	7954	31,581.00	28,455.37	Secured/Unsecured	General Unsecured	See Footnote 4
FREDERICK WARREN LEBLANC PROV. TR GP-FBO ROBERTA LEBLANC-RYAN IRA		7955 7956 7554	90,000.00 90,000.00 138,825.27	208,434.68 117,160.35	Secured/Unsecured Secured/Unsecured Secured	General Unsecured General Unsecured General Unsecured	See Footnote 4 See Footnote 4 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
CAROL LYNN LECHMAN LIVING TRUST DTD AUGUST 12 1991		2401 2402	402,333.33 502,916.66	864,215.32	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
JENNIFER L AND THOMAS P LECHNER		1680 3661	52,083.34 50,916.66	45,816.66	Secured/Unsecured Secured	General Unsecured	See Footnote 4
STEVEN D & LYNN L'ECLUSE TR 04/16/96		454 7515	50,000.00 50,250.00	46,341.67	Secured Secured	General Unsecured	See Footnote 4
CAROL L LEE		8120 8121	25,125.00 35,175.00	41,100.14	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
CAROL LEE		7107	100,000.00	85,986.00	Secured	General Unsecured	See Footnote 4
DAVID CHARLES LEE	MAINSTAR-FBO DAVID CHARLES LEE	4539	42,949.94	39,390.75	Secured/Unsecured	General Unsecured	See Footnote 4
JONG LEE		2127	200,000.00	190,333.69	Secured/Unsecured	General Unsecured	See Footnote 4
MAINSTAR TRUST FBO JEAN Y LEE		5653	90,000.00	88,722.50	Secured	General Unsecured	See Footnote 4
PAUL AND BETTY LEE		2153 2154	50,000.00 75,000.00	118,372.96	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
PROVIDENT TRUST GROUP LLC FBO CAROL C LEE IRA		7108	137,450.00	135,158.48	Secured	General Unsecured	See Footnote 4
RICHARD Y LEE MD		4506	250,000.00	241,902.79	Secured	General Unsecured	See Footnote 4
LEGACY 1 LLC		8519 8520 8521	100,000.00 100,000.00 160,000.00	326,587.42	Secured/Unsecured Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
MONIQUE LEHMANN		114 9695 9696	150,000.00 50,000.00 100,000.00	147,111.15	Secured Secured Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST FBO JOHN LEIBELSPERGER		7668	50,416.66	49,625.00	Secured/Unsecured	General Unsecured	See Footnote 4
MAINSTAR-FBO EVERETT W LEISURE		6751	57,000.00	54,860.92	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
VERNON A & RITA M LEMKE		5017 5018	25,000.00 50,000.00	72,600.70	Secured Secured	General Unsecured	See Footnote 4
W R LEMONS IRREVOCABLE SUBTRUST #2 FBO LAURA A COPELAND		5836	50,000.00	49,158.33	Secured	General Unsecured	See Footnote 4
WR LEMONS IRREV SUBTRUST #3 FBO LINDSAY JACKSON ROGERS		5834	50,000.00	49,150.00	Secured	General Unsecured	See Footnote 4
MICHAEL J LEHIHAN		6818	25,137.50	22,941.67	Secured	General Unsecured	See Footnote 4
DONALD W & LINDA L LENNARTZ		3126	95,000.00	78,184.00	Secured	General Unsecured	See Footnote 4
PROV. TR GP-FBO LINDA L LENNARTZ IRA		3285	79,500.00	60,955.28	Secured	General Unsecured	See Footnote 4
PROV TR GRP FBO DAVID & NANCY LENT IND CASH ACCT		1305	150,000.00	175,763.89	Secured	General Unsecured	See Footnote 4
HORST K & MARIA F LENTZ		3483	50,000.00	46,491.66	Secured	General Unsecured	See Footnote 4
CARL LEONARD		8883	25,001.00	24,740.57	Secured	General Unsecured	See Footnote 4
MAE AND KIN LEONG		2155 2156	50,000.00 80,000.00	121,423.66	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
CYNTHIA M LEPPERT		7410 7411	47,000.00 25,000.00	68,560.72	Secured Secured	General Unsecured	See Footnote 4
MARILYN LERMAN AND SAUL LERMAN		8065	80,495.00	69,114.99	Secured	General Unsecured	See Footnote 4
PROVIDENT TG, FBO NAUM LERNER IRA		1870 4779	126,409.78 126,500.00	110,054.11	Secured Secured	General Unsecured	See Footnote 4
KENNETH R LESTER		928	25,437.49	25,000.00	Secured	General Unsecured	See Footnote 4
IRIS LETNER		1719	60,312.50	58,947.92	Secured	General Unsecured	See Footnote 4
BARRY LEUNG AND LILY WONG		2137	25,000.00	24,604.16	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
LANNY LEVIN	HARRIET & LANNY LEVIN TR	3853 3854	50,000.00 100,000.00	130,575.87	Secured Secured/Unsecured	General Unsecured	See Footnote 4
MIRIAM LEVINE	MIRIAM LEVINE RLT DTD 06/03/98	8070	35,216.57	31,029.63	Secured	General Unsecured	See Footnote 4
PATRICIA LEVY	MAINSTAR-FBO PATRICIA LEVY	369	90,000.00	85,297.50	Secured	General Unsecured	See Footnote 4
HELEN LEWINTER AND DAN LEWINTER		6960	241,540.00	232,080.50	Secured	General Unsecured	See Footnote 4
JAMES M LEWIS AND ELIZABETH A DORSEY		4589	200,000.00	195,066.67	Secured	General Unsecured	See Footnote 4
JEANNE JO L'HEUREUX REVOCABLE TRUST		1013 2730	50,000.00 50,000.00	48,073.64	Secured/Unsecured Secured	General Unsecured	See Footnote 4
JEANNE JO L'HEUREUX REVOCABLE TRUST		1012 2731	50,000.00 50,000.00	47,524.97	Secured/Unsecured Secured	General Unsecured	See Footnote 4
PING PING LI		7059	50,000.00	44,208.33	Secured	General Unsecured	See Footnote 4
SILING LI		6916	25,000.00	23,050.74	Secured	General Unsecured	See Footnote 4
GEORGES LIAUTAUD		8955	50,000.00	48,700.00	Secured	General Unsecured	See Footnote 4
MARY A LICHTLE & WILLIAM A LICHTLE		702	50,000.00	50,000.00	Secured	General Unsecured	See Footnote 4
LICKING IRREV LIFE INSURANCE TRUST		3995	200,000.00	190,083.31	Secured	General Unsecured	See Footnote 4
STEVEN B & MEGAN LICKING		5640	50,000.00	48,036.09	Secured	General Unsecured	See Footnote 4
THE KIM AND BETTY LIEBERT LIVING TRUST DTD 2/4/12015		3378	63,918.00	62,137.20	Secured	General Unsecured	See Footnote 4
MONICA & ROBERT LIEOU		5385	52,583.33	44,177.83	Secured/Unsecured	General Unsecured	See Footnote 4
KIETH D LIESE		7347	50,291.67	46,384.75	Secured	General Unsecured	See Footnote 4
DANIEL J LIFAVI RT		4968 4969 4970	25,000.00 50,000.00 25,000.00	90,417.61	Secured 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
JOHN LIFAVI		4505 5393	25,000.00 25,000.00	39,583.59	Secured Secured	General Unsecured	See Footnote 4
MARK LIGUORI		7163	25,000.00	19,944.54	Secured	General Unsecured	See Footnote 4
JANICE D LILLARD		1616 1620	27,000.00 50,000.00	68,595.03	Secured Secured	General Unsecured	See Footnote 4
MAINSTAR-FBO NATHANIEL LIM		4817	50,000.00	47,923.61	Secured	General Unsecured	See Footnote 4
JAMES PAUL LIMATO		7176	185,000.00	182,559.04	Secured/Unsecured	General Unsecured	See Footnote 4
JAMES R & SHIRLEY L LIMP		7766	100,000.00	97,416.67	Secured	General Unsecured	See Footnote 4
WALTER LINCOLN		8745	25,126.04	23,682.33	Secured	General Unsecured	See Footnote 4
DANIEL K LIND & LISA M LIND		3217	201,000.00	170,933.33	Secured/Unsecured	General Unsecured	See Footnote 4
TIMOTHY LINDEMANN	PROV. TR GP-FBO TIMOTHY LINDEMANN IRA	1519 1530 1534	35,000.00 55,000.00 100,000.00	178,498.61	Secured Secured Secured	General Unsecured	See Footnote 4
ROGER LINDENWALD		1755	150,000.00	123,322.27	Secured	General Unsecured	See Footnote 4
IRA SVCS TR CO-CFBO		4907	50,000.00	45,883.33	Secured	General Unsecured	See Footnote 4
NORMAN LINDER IRA		934	200,000.00	193,041.67	Secured	General Unsecured	See Footnote 4
DUANE & ARLYS LINDGREN		8146	50,229.16	49,138.90	Secured	General Unsecured	See Footnote 4
JAMES LINDSAY	JAMES & GERALDINE LINDSAY	7620	99,053.70	89,853.55	Secured	General Unsecured	See Footnote 4
CHARLES MICHAEL LINDSELL	PROV. TR GP-FBO CHARLES LINDSELL IRA	1939	1,000,000.00	922,500.00	Secured	General Unsecured	See Footnote 4
JUNE LINDSEY		1940	1,000,000.00	860,000.00	Secured	General Unsecured	See Footnote 4
WILLIAM E LINDSEY		2188	150,000.00	143,125.00	Secured	General Unsecured	See Footnote 4
LINDY AND CINDY HOLDINGS LLC							

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
FRANCIS M & PHYLLIS A LINEBACK		7283 7284	25,000.00 25,000.00	48,460.42	Secured Secured	General Unsecured	See Footnote 4
CHRISTOPHER J LINK		3429	50,000.00	37,795.00	Secured	General Unsecured	See Footnote 4
MARILYN LINK		7219	50,000.00	49,543.05	Secured	General Unsecured	See Footnote 4
NICHOLAS J LINK		3876	50,000.00	37,795.00	Secured	General Unsecured	See Footnote 4
PROV. TR GP-FBO DELLA M LINK IRA		5917 8896	100,000.00 31,000.00	100,433.22	Secured Secured	General Unsecured	See Footnote 4
LINTHIA MANAGEMENT		2187	75,000.00	69,510.42	Secured	General Unsecured	See Footnote 4
CAROL LIPE		1963	116,125.90	109,520.54	Secured/Unsecured	General Unsecured	See Footnote 4
CURTIS R LIPE		7564	25,000.00	24,819.44	Secured	General Unsecured	See Footnote 4
CAROLYN LIPPMAN		3039	120,000.00	117,479.17	Secured	General Unsecured	See Footnote 4
DAVID MYRON LIPPMAN RL T		3038	100,000.00	100,000.00	Secured	General Unsecured	See Footnote 4
IRA SERVICES CFBO MICHAEL S LIPSITZ		6890	220,000.00	215,563.33	Secured	General Unsecured	See Footnote 4
IRA SERVICES CFBO MICHAEL S LIPSITZ		6891	22,000.00	21,559.40	Secured	General Unsecured	See Footnote 4
MICHAEL S LIPSITZ	MICHAEL S LIPSITZ LT	5308	130,000.00	126,316.67	Secured	General Unsecured	See Footnote 4
ROBERT LIPSITZ		3737	50,000.00	48,791.67	Secured/Unsecured	General Unsecured	See Footnote 4
DAVID A LITTLEFIELD	PROV. TR GP-FBO DAVID A LITTLEFIELD ROTH IRA	2398 2400	136,763.00 34,464.00	147,276.74	Secured Secured	General Unsecured	See Footnote 4
DAVID A LITTLEFIELD		2399	60,000.00	50,972.54	Secured	General Unsecured	See Footnote 4
SHANE AND KATHRYN LITZENBER		6308	50,291.66	49,358.33	Secured	General Unsecured	See Footnote 4
CHRISTINE LIVINGSTON		562 568	71,870.00 25,000.00	24,458.33	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
JEFFREY B LLEWELLYN		8347	50,000.00	47,120.17	Secured	General Unsecured	See Footnote 4
CHRISTINE LLOYD		615	153,125.00	147,166.67	Secured	General Unsecured	See Footnote 4
CAROL LOCICERO AND JOHN LOCICERO		7546	45,294.48	40,090.45	Secured	General Unsecured	See Footnote 4
HARVEY H & KAREN K LOE		2324	100,000.00	83,583.33	Secured/Unsecured	General Unsecured	See Footnote 4
SHARONA LOEWENSTEIN & EDWARD RUSSELL		5115	25,000.00	25,000.00	Secured	General Unsecured	See Footnote 4
JOHN C LOFTUS AND NANCY K LOFTUS		457	153,472.05	93,472.25	Secured	General Unsecured	See Footnote 4
JEFFREY R LOGAN		8526	25,000.00	23,715.24	Secured	General Unsecured	See Footnote 4
BARBARA LOGERO		6134 6135	50,375.00 454,125.00		Secured/Unsecured Secured/Unsecured		
LARRY LOGERO		6138 6139	151,375.00 50,750.00		Secured/Unsecured Secured/Unsecured		See Footnote 4
MAINSTAR- FBO BARBARA LOGERO		6132	31,284.17	29,278.45	Secured/Unsecured	General Unsecured	See Footnote 4
PROVIDENT TR GP-FBO		6133	138,141.67	125,545.27	Secured/Unsecured	General Unsecured	See Footnote 4
BARBARA LOGERO IRA		6137	131,083.33	120,105.56	Secured/Unsecured	General Unsecured	See Footnote 4
PROVIDENT TRUST GRP FBO LARRY LOGERO							
ROBERT LOHSE	MAINSTAR-FBO ROBERT LOHSE	370	35,000.00	33,294.23	Secured	General Unsecured	See Footnote 4
BESSIE LONG		4569	25,000.00	23,479.17	Secured	General Unsecured	See Footnote 4
BETTY K LONG		5762	100,000.00	94,820.87	Secured	General Unsecured	See Footnote 4
GAIL LONG TRUST		4490	65,000.00	55,960.00	Secured	General Unsecured	See Footnote 4
JACQUELINE R LONG		5151	50,000.00	42,961.18	Secured	General Unsecured	See Footnote 4
JERRY LONG		4570	25,000.00	23,479.17	Secured	General Unsecured	See Footnote 4
JERRY LONG		9373	40,000.00	24,062.34	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
DIANE T LONGACRE	MAINSTAR-FBO DIANE LONGACRE	1400	35,625.32	31,013.09	Secured/Unsecured	General Unsecured	See Footnote 4
LONGS PEAK VFW POST 2601		7154 7155	301,500.00 301,500.00	583,950.00	Secured Secured	General Unsecured	See Footnote 4
BENJAMIN LONTO		2369	25,000.00	24,975.00	Secured	General Unsecured	See Footnote 4
RAYMOND & ROSE LOO		3425	50,229.17	47,639.55	Secured/Unsecured	General Unsecured	See Footnote 4
PROV. TR GP-FBO LISA LOPES IRA		6811	101,480.50	96,167.13	Secured	General Unsecured	See Footnote 4
IRA SVCS TR CO-CFBO FRANK LOPINTO IRA		4914 5694	100,000.00 100,000.00	194,700.00	Secured Secured	General Unsecured	See Footnote 4
SAMSON LORIA & ERLINDA BLANCO MAULEON		2279	50,066.72	50,000.00	Secured	General Unsecured	See Footnote 4
DAVID LORSHBOUGH		1439	103,000.00	85,283.33	Secured	General Unsecured	See Footnote 4
KENNETH L LOUCK		5750 5752 8960	50,000.00 50,000.00 50,000.00	140,673.65	Secured Secured Secured	General Unsecured	See Footnote 4
FRED LOUIS		9382 9722	75,000.00 175,000.00	173,881.94	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
MAINSTAR TRUST CUSTODIAN FBO FRED LOUIS IRA		7169	100,000.00	98,750.00	Secured/Unsecured	General Unsecured	See Footnote 4
AIMEE L LOVE	PROV. TR GP-FBO AIMEE L LOVE IRA	3968	147,752.89	102,692.78	Secured	General Unsecured	See Footnote 4
DARREN LOVELAND	MAINSTAR-FBO DARREN LOVELAND	1370	161,300.00	160,202.26	Secured	General Unsecured	See Footnote 4
DAVID F LOWE		2371 2372	25,729.15 51,458.35	65,527.70	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
ROBERT F LOWE		2301 2312	50,000.00 120,000.00	210,848.88	Secured Secured	General Unsecured	See Footnote 4
JOHN LOZYNSKY		5658	100,583.34	98,813.90	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
THOMAS J LUCAS IRA	PROV. TR GP-FBO THOMAS J LUCAS IRA	4627	221,378.00	176,548.95	Secured/Unsecured	General Unsecured	See Footnote 4
MAINSTAR TRUST CUSTODIAN FBO CATHERINE LUCE		3813	54,200.00	54,060.73	Secured	General Unsecured	See Footnote 4
OSCAR DANIEL LUENGO		1815	100,000.00	49,250.00	Secured	General Unsecured	See Footnote 4
STAN LUMBARDY AND DELILA LUMBARDY		3743	50,282.84	49,941.67	Secured/Unsecured	General Unsecured	See Footnote 4
MAINSTAR TRUST FBO KENNETH LUND IRA		4443	100,000.00	95,798.61	Secured	General Unsecured	See Footnote 4
LUNDEEN FAMILY TRUST DTD 12/09/98		7616	50,000.00	44,886.16	Secured	General Unsecured	See Footnote 4
WILLIAM D & JUDITH D LUNSFORD		9377	45,000.00	23,054.23	Secured	General Unsecured	See Footnote 4
SUSAN & SCOTT LUSK		6709 8091	40,000.00 40,000.00	39,540.94	Secured Secured	General Unsecured	See Footnote 4
CLARA LUTER		6357	43,300.00	41,297.31	Secured	General Unsecured	See Footnote 4
LAWRENCE LUTZ	LAWRENCE & JUDITH LUTZ	88	50,000.00	48,616.67	Secured	General Unsecured	See Footnote 4
IRA SERVICES TRUST COMPANY CFBO CHUC LY IRA		5366	80,000.00	73,506.67	Secured	General Unsecured	See Footnote 4
WILLIAM & PAT LYDON		1856	25,000.00	24,025.00	Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST CUSTODIAN FBO JANET R LYLE IRA		3825 3826 3827	117,000.00 100,000.00 45,000.00	237,153.73	Secured Secured Secured	General Unsecured	See Footnote 4
PROV TR GRP LLC FBO KATHRYN LYLE IRA		1910	50,000.00	33,555.41	Secured	General Unsecured	See Footnote 4
THE RAYBOURNE E LYLE REVOCABLE LIVING TRUST		3775	25,000.00	24,124.97	Secured	General Unsecured	See Footnote 4
ALBERT M & FRED A B LYNCH		2381	100,000.00	89,112.43	Secured	General Unsecured	See Footnote 4
ELTON LYNUM		3959	50,000.00	49,358.33	Secured	General Unsecured	See Footnote 4

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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
KENNETH & THERESA LYONS		3507	100,000.00	88,200.00	Secured	General Unsecured	See Footnote 4
PROV. TR GP-FBO KENNETH O LYONS IRA		3508	64,498.00	57,050.74	Secured	General Unsecured	See Footnote 4
THERESA G. LYONS	PROV. TR GP-FBO THERESA LYONS IRA	3509	42,241.00	37,353.36	Secured	General Unsecured	See Footnote 4