

**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: May 6, 2020 at 4:00 p.m. (ET)

**TWENTY-SIXTH (26TH) 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 _____, 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 22, 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*)

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David A. Fidler (*pro hac vice*)

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1999 Avenue of the Stars, 39th Floor

Los Angeles, California 90067

Counsel to Woodbridge Liquidation Trust

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

In re:

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

Remaining Debtors.

Chapter 11

Case No. 17-12560 (BLS)

(Jointly Administered)

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

Obj. Deadline: May 6, 2020 at 4:00 p.m. (ET)

**NOTICE OF TWENTY-SIXTH (26TH) 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-Sixth (26th) 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 **May 6, 2020, at 4:00 p.m. (ET)**

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.

(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 22, 2020
Wilmington, Delaware

PACHULSKI STANG ZIEHL & JONES LLP

/s/ Colin R. Robinson

Richard M. Pachulski (CA Bar No. 90073)
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-and-

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Michael L. Tuchin (*pro hac vice*)
David A. Fidler (*pro hac vice*)
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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-SIXTH
(26TH) 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-Sixth (26th) 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 22, 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-SIXTH (26TH) 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-Sixth (26th) 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
MARGARET F MICHAEL		8236	30,165.00	29,520.00	Secured	General Unsecured	See Footnote 4
PROV TR GR LLC FBO JANET MICHAELS IRA		7317	99,800.00	90,646.12	Secured	General Unsecured	See Footnote 4
REBECCA MICHAELS		737	50,000.00	48,923.63	Secured	General Unsecured	See Footnote 4
WILLIAM D AND DEBORAH L MICHAELS		1473	25,000.00	23,416.67	Secured	General Unsecured	See Footnote 4
BONNIE J MICHALAK		4410	30,625.00	27,683.33	Secured	General Unsecured	See Footnote 4
JOHANNES MICHALSKI		9438	160,000.00	157,422.21	Secured	General Unsecured	See Footnote 4
GERARD MICHELSEN		7832 7983	25,135.42 25,125.00		Secured Secured	General Unsecured	See Footnote 4
RICHARD & MELISSA MICHNA (BANTESINCY)		3721	50,000.00	50,000.00	Secured/Unsecured	General Unsecured	See Footnote 4
JOHN MICHOLLE		7348	35,175.00	28,216.64	Secured	General Unsecured	See Footnote 4
SANDRA MIDASH	IRA SVCS TR CO-CFBO SANDRA MIDASH IRA	917 4892	208,000.00 208,000.00		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
CHARLES J & JANET L MIDDENDORF		4796	25,000.00	24,472.93	Secured	General Unsecured	See Footnote 4
PROV. TR GP-FBO MIDDENDORF BLDRS-CMM IRA		7435	30,000.00	28,180.00	Secured	General Unsecured	See Footnote 4
PROV. TR GP-FBO MIDDENDORF BLDRS-MAA IRA		7434	50,000.00	46,966.67	Secured	General Unsecured	See Footnote 4
PROV. TR GP-FBO MITCHELL MIDDENDORF IRA		7436	93,000.00	79,317.46	Secured	General Unsecured	See Footnote 4
DEBORAH A MIELKE		4190 4191	50,000.00 25,000.00	Secured 73,690.65	Secured Secured	General Unsecured	See Footnote 4
JAY MIGLIORE		9165	101,582.35	99,729.17	Secured	General Unsecured	See Footnote 4
RICHARD I MIGNOSA AND MARCELLA A MIGNOSA		6468	50,000.00	45,177.61	Secured	General Unsecured	See Footnote 4
STEPHANIE C MIHALCZO		2680	40,000.00	32,134.61	Secured/Unsecured	General Unsecured	See Footnote 4
MIKHAIL TRUST		1598	50,000.00	48,815.96	Secured	General Unsecured	See Footnote 4
JOSEPH MILANO LEGACY TR		5671 5672	25,947.94 129,375.00	Secured/Unsecured 124,149.61	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
PROV. TR GP-FBO ANTHONY J MILANO IRA		6704 6724	54,370.64 56,151.94	Secured/Unsecured 93,552.54	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
IRA SVCS TR CO-CFBO LISA J MILES		7567	68,000.00	64,046.42	Secured	General Unsecured	See Footnote 4
BRUCE A MILLER & MAUREEN MILLER		3552 3553	25,000.00 115,000.00	Secured 131,218.02	Secured Secured	General Unsecured	See Footnote 4
CHARLES H & JANEILL J MILLER LT		7933 7934	52,750.00 52,750.00	Secured/Unsecured 90,517.73	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
DAVID & JOHNEE MILLER FAMILY TRUST DATED 7/15/2002		721 722	75,000.00 75,000.00	Secured 148,748.61	Secured Secured	General Unsecured	See Footnote 4
DAVID MILLER	MAINSTAR-FBO DAVID R MILLER	720	200,000.00	199,530.55	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
GERALD D & ELIZABETH M MILLER		1239	25,000.00	22,337.92	Secured	General Unsecured	See Footnote 4
IRA SVCS TR CO-CFBO JOELLEN MILLER IRA		9087	50,208.33	46,034.79	Secured	General Unsecured	See Footnote 4
JEFFREY A AND BRENDA G MILLER		2450	50,291.67	49,426.39	Secured/Unsecured	General Unsecured	See Footnote 4
JENNIFER MILLER		4571	40,000.00	37,150.00	Secured	General Unsecured	See Footnote 4
JOE & BRENDA MILLER		1076	25,000.00	24,954.86	Secured	General Unsecured	See Footnote 4
JOY MILLER		6827	100,550.00	100,000.00	Secured	General Unsecured	See Footnote 4
KATHY MILLER	PROV. TR GP-FBO KATHY A MILLER IRA	6966	31,888.34	28,411.25	Secured	General Unsecured	See Footnote 4
MARY L MILLER		7601	106,000.00	99,687.14	Secured	General Unsecured	See Footnote 4
PROVIDENT TG,FBO CAROLYN S. MILLER IRA		5757 5772	60,000.00 63,000.00	101,684.33	Secured Secured	General Unsecured	See Footnote 4
R T MILLER		6466	203,000.00	85,016.67	Secured/Unsecured	General Unsecured	See Footnote 4
ROBERT DEAN MILLER		601	35,000.00	33,960.89	Secured	General Unsecured	See Footnote 4
RONALD MILLER & LAURA MILLER		3862	100,000.00	98,034.37	Secured	General Unsecured	See Footnote 4
SALLY MILLER		868 869 870	50,000.00 50,000.00 50,000.00	148,800.00	Secured Secured Secured	General Unsecured	See Footnote 4
STEPHANIE A MILLER		748 3503	250,000.00 250,000.00	233,489.58	Secured Secured	General Unsecured	See Footnote 4
STEPHEN MILLER		8430	65,000.00	62,851.41	Secured	General Unsecured	See Footnote 4
TED J & JANET L. MILLER		9421	25,000.00	23,403.52	Secured	General Unsecured	See Footnote 4
THE PAUL & LUCY MILLER FAMILY IRREVOCABLE TRUST		1312	360,000.00	352,600.00	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
MAMIE W MILLET		5178	65,000.00	60,146.67	Secured	General Unsecured	See Footnote 4
ALVIN P MILLIGAN & MARGARET B MILLIGAN REVOCABLE LIVING TRUST DTD 2/27/1997		151 2850	100,416.66 100,416.66	96,888.87	Secured Secured	General Unsecured	See Footnote 4
IRA SVCS TR CO-CFBO SHARI D MILLS IRA		7693	58,750.00	56,732.92	Secured	General Unsecured	See Footnote 4
JEFFREY C. MILLS AND MERI LU MILLS		3673 3674	62,100.00 207,999.98	216,485.88	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
PAMELA JOY MILLS	MAINSTAR-FBO PAMELA JOY MILLS	258	54,400.00	50,991.65	Secured	General Unsecured	See Footnote 4
KENNETH AND JACQUELYN MILLSAP		1942 1943 1944	100,000.00 200,000.00 100,000.00	353,216.67	Secured Secured Secured	General Unsecured	See Footnote 4
KAREN S MILLSAPPS		783	26,250.00	24,695.83	Secured	General Unsecured	See Footnote 4
KELLY A MILLWARD	MAINSTAR-FBO KELLY A MILLWARD	1566	34,961.46	33,423.15	Secured	General Unsecured	See Footnote 4
MICHAEL J AND KELLY A MILLWARD		1578	25,660.00	24,342.81	Secured	General Unsecured	See Footnote 4
MICHAEL J MILLWARD	MAINSTAR-FBO MICHAEL J MILLWARD	1575	32,343.00	31,371.36	Secured	General Unsecured	See Footnote 4
ANDREW & ERIKA MILTON		788	30,000.00	27,783.33	Secured	General Unsecured	See Footnote 4
LORRAINE J MINETTI TTEE		638	100,000.00	82,655.08	Secured	General Unsecured	See Footnote 4
RICHARD H MINETTI REVOCABLE TRUST DTD 6/2/1997		639	141,000.00	114,213.92	Secured	General Unsecured	See Footnote 4
KATHLEEN M MINKUS		5669	350,000.00	343,631.96	Secured	General Unsecured	See Footnote 4
RONEE MINNICK, MAINSTAR TRUST IRA	MAINSTAR-FBO RONEE MINNICK	2328 2335	240,278.40 153,668.00	369,477.67	Secured Secured	General Unsecured	See Footnote 4
MICHAEL AND MARY L MIRANDA		835 836	200,000.00 200,000.00	347,191.64	Secured/Unsecured Secured	General Unsecured	See Footnote 4

Exhibit A

Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Filed Status	Modified Status	Reason for Modification
THE HOWARD D MISHKIND RT U/A/D 07/19/11		6911	77,625.00	69,562.50	Secured/Unsecured	General Unsecured	See Footnote 4
THE JANE R MISHKIND REV TRUST U/A/D 07/19/11		6910 6912	77,625.00 102,666.68	160,495.79	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
DEBORAH MITCHELL IRA IRA SVCS TR CO-CFBO SCOTT E MITCHELL	PROV. TR GP-FBO DEBORAH J MITCHELL IRA	1699	78,880.00	74,820.43	Secured	General Unsecured	See Footnote 4
		7923	148,166.67	134,516.66	Secured/Unsecured	General Unsecured	See Footnote 4
LORETTA M MITCHELL		7925 7926	52,458.33 81,010.42	120,577.84	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
STEPHEN R MITCHELL		7285	259,277.62	141,110.99	Secured	General Unsecured	See Footnote 4
THOMAS MITCHELL ROTH IRA (INHERITED)	PROV. TR GP-FBO THOMAS G MITCHELL IRA	1698	89,000.00	84,771.86	Secured	General Unsecured	See Footnote 4
WALTER E MITCHELL	PROV. TR GP-FBO WALTER E MITCHELL IRA	360	314,062.50	307,552.08	Secured	General Unsecured	See Footnote 4
GARY L MJOLNESS & LINDA L BECK		1556	30,000.00	24,615.83	Secured	General Unsecured	See Footnote 4
		1742 1743 1744 1745	50,000.00 50,000.00 50,000.00 50,000.00		Secured Secured Secured Secured		
MLG FARMS				192,294.76		General Unsecured	See Footnote 4
		6622 6623	50,250.00 150,750.00	170,117.40	Secured Secured	General Unsecured	See Footnote 4
MLGW, LLC		7499	100,000.00	98,666.67	Secured	General Unsecured	See Footnote 4
JOHN J MOELLER						General Unsecured	See Footnote 4
TERRY D MOFFATT		1102	25,000.00	23,887.50	Secured/Unsecured	General Unsecured	See Footnote 4
SHAHEED MOHAMMED LIVING TRUST		2666 7321	275,000.00 275,000.00	271,560.42	Secured Secured	General Unsecured	See Footnote 4
RICHARD MOHER		6029	50,000.00	46,250.06	Secured	General Unsecured	See Footnote 4
DALE & SHEREE MOHR		9288	30,000.00	29,220.00	Secured	General Unsecured	See Footnote 4

Exhibit A

Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Filed Status	Modified Status	Reason for Modification
KAMELA MOHS AND SHANNON L HEMME		4753	50,000.00	49,159.74	Secured	General Unsecured	See Footnote 4
NADER MOJTABAI MAIN STAR TRUST IRA	MAINSTAR-FBO NADER MOJTABAI	1029 1030	205,000.00 209,987.36	383,188.50	Secured Secured	General Unsecured	See Footnote 4
SHAHEEN MOJTABAI		1031	109,166.67	96,133.33	Secured	General Unsecured	See Footnote 4
VIRGINIA M MOLITERNO	VIRGINIA M MOLITERNO RLT	921 9434	50,000.00 50,000.00	47,647.19	Secured Secured	General Unsecured	See Footnote 4
MONAGHAN HOLDINGS LLC		6361 6366 6369 6370 6371	100,583.33 151,250.00 504,166.67 251,458.33 50,333.33		Secured/Unsecured Secured/Unsecured Secured/Unsecured Secured/Unsecured Secured/Unsecured		
JOSEPH AND DENISE MONARCA		7833	25,000.00	24,128.80	Priority	General Unsecured	See Footnote 4
CLEO E MONDIK		5431	25,000.00	19,724.98	Secured/Unsecured	General Unsecured	See Footnote 4
JOSEPH HAWLEY MONEY		1353	100,000.00	99,366.67	Secured	General Unsecured	See Footnote 4
MONGE FAMILY TRUST 02/25/10		6456 6457 6458	75,375.00 50,291.67 50,291.67		Secured/Unsecured Secured/Unsecured Secured/Unsecured		
TERRI MONROE		4066	50,000.00	48,825.00	Secured/Unsecured	General Unsecured	See Footnote 4
ROBERT MONSON & JANICE MONSON		3916	125,000.00	117,229.17	Secured	General Unsecured	See Footnote 4
KENNETH A AND VICTORIA J MONTAGUE		2374	100,833.33	78,908.37	Secured/Unsecured	General Unsecured	See Footnote 4
RONALD A MONTESANO	PROV. TR GP-FBO RONALD A MONTESANO IRA	2047	99,406.00	85,318.34	Secured/Unsecured	General Unsecured	See Footnote 4
ERNEST MOODY		2147 2148	30,000.00 30,000.00		Secured Secured/Unsecured		
BOBBIE MOORE		895	50,000.00	50,000.00	Secured	General Unsecured	See Footnote 4

Exhibit A

Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Filed Status	Modified Status	Reason for Modification
BRIAN MOORE & MICHELLE MOORE		3556	65,000.00	60,446.92	Secured	General Unsecured	See Footnote 4
DEREK MOORE	PROV. TR GP-FBO DEREK R MOORE IRA	8031	200,000.00	163,813.53	Secured	General Unsecured	See Footnote 4
MILLARD MOORE SR		5820	60,000.00		Secured		
PROV TR GP LLC FBO RONALD E MOORE IRA		5821	40,000.00		Secured		
		5822	25,000.00	112,579.77	Secured	General Unsecured	See Footnote 4
		1188	39,500.00	57,831.48	Secured	General Unsecured	See Footnote 4
PROVIDENT TRUST GROUP LLC FBO DOROTHY A MOORE IRA		5956	55,000.00	46,597.22	Secured	General Unsecured	See Footnote 4
RONALD H MOORE		7663	100,000.00	100,000.00	Secured	General Unsecured	See Footnote 4
THOMAS A. MOORE & PATRICIA W. MOORE		7372	50,291.67		Secured		
TMICO FBO MERRY MOORES IRA		7373	60,450.00	90,770.98	Secured	General Unsecured	See Footnote 4
		8937	67,995.36	58,056.02	Secured	General Unsecured	See Footnote 4
GARY L MOOS		2424	50,000.00	42,136.66	Secured/Unsecured	General Unsecured	See Footnote 4
JOSE MORENO REVOCABLE TRUST		624	100,000.00	95,034.76	Secured	General Unsecured	See Footnote 4
		3755	50,000.00		Secured		
		3756	70,000.00		Secured		
		3757	50,000.00		Secured		
		9306	50,271.26		Secured		
		9307	70,379.83		Secured		
ALICE M MORGAN		9308	50,271.26	146,021.17	Secured	General Unsecured	See Footnote 4
		4629	50,000.00		Secured		
DAVID MORGAN		9065	50,000.00	45,850.00	Secured	General Unsecured	See Footnote 4
MORGAN FAMILY TRUST DTD 08/17/1995		1883	50,000.00		Secured		
THE DON MORGAN TR UTD 03/25/17		1884	50,000.00	95,550.00	Secured	General Unsecured	See Footnote 4
		871	25,000.00	24,545.13	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
ALAN M MORGAN		2953	350,000.00	338,017.32	Secured	General Unsecured	See Footnote 4
IRA SERVICES TR CO CFBO ANTHONY P MORICE		485	34,000.00	32,328.33	Secured	General Unsecured	See Footnote 4
IRA SERVICES TRUST COMPANY CFBO TRUDY E MORICE		484	34,500.00	32,803.75	Secured	General Unsecured	See Footnote 4
MORONGO BASIN HUMANE SOCIETY		4500 4501 4594	50,000.00 50,000.00 50,000.00		Secured Secured Secured		
LAUNA MOROSAN-PENZA TRUST		2651	178,377.50	163,802.07	Secured	General Unsecured	See Footnote 4
IRA SERVICES TRUST CO CUSTODIAN FBO JAMES D MORRIS, ACCT#IRA537251		2322	40,000.00	35,820.00	Secured	General Unsecured	See Footnote 4
ROSS K MORRIS		5619	50,250.00	46,625.00	Secured/Unsecured	General Unsecured	See Footnote 4
GEORGE & ELIZABETH MORRIS		4306	70,000.00	68,415.26	Secured	General Unsecured	See Footnote 4
MAINSTAR TRST CUST FBO WILLIAM MORRISSEY		3811	40,000.00	39,284.73	Secured	General Unsecured	See Footnote 4
LOUIS AND MURIEL MORROW FAMILY TRUST		878	30,000.00	29,392.50	Secured	General Unsecured	See Footnote 4
GAYLYNN L MORTENSEN	MAINSTAR-FBO GAYLYNN L MORTENSEN	2248	194,564.49	109,413.81	Secured	General Unsecured	See Footnote 4
GAYLYNN L MORTENSEN		2248	194,564.49	79,482.59	Secured	General Unsecured	See Footnote 4
THE MOSCOVITCH FAMILY IRREV TR.		8578 8581 8582 8583	100,000.00 100,000.00 100,000.00 50,000.00		Secured Secured Secured Secured		
RUSSELL MOSLEY	MAINSTAR-FBO RUSSELL MOSLEY	962	38,186.67	35,915.56	Secured	General Unsecured	See Footnote 4
		8625 8626 8627	50,000.00 50,000.00 25,000.00		Secured Secured Secured		
MARK L. MOSSONI	MARK L & JODELL J MOSSONI	8628	25,000.00	69,312.55	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
KEVIN MOTES	KEVIN R & LORI A MOTES	2734	75,500.00		Secured/Unsecured	General Unsecured	See Footnote 4
PROV. TR GP-FBO LORI MOTTA IRA		2735	100,500.00	140,411.87	Secured/Unsecured	General Unsecured	See Footnote 4
		4578	86,500.00	82,337.19	Secured	General Unsecured	See Footnote 4
PROVIDENT TG, FBO GREGORY MOTUS IRA		4224	77,000.00		Secured		
		4225	25,000.00	83,890.08	Secured	General Unsecured	See Footnote 4
THOMAS B MOWBRAY		3878	30,000.00	28,878.54	Secured/Unsecured	General Unsecured	See Footnote 4
DEBORAH K MOWERY		6879	51,750.00		Secured		
REVOCABLE TRUST DTD 09/17/04		6880	51,750.00	83,753.54	Secured	General Unsecured	See Footnote 4
		5282	325,000.00		Secured		
		8299	50,000.00		Secured		
		8300	250,000.00		Secured		
RICHARD & SANDRA MOWERY		8301	25,000.00	308,535.43	Secured	General Unsecured	See Footnote 4
MAINSTAR-FBO DESIREE MOYER		5912	69,575.00	63,288.33	Secured/Unsecured	General Unsecured	See Footnote 4
MAINSTAR TRUST CUSTODIAN FBO CAROL MOYERS IRA		5313	100,000.00	95,034.73	Secured	General Unsecured	See Footnote 4
		857	100,000.00	70,755.64	Secured/Unsecured	General Unsecured	See Footnote 4
MPO INVESTMENT TRUST		8914	50,333.33		Secured/Unsecured		
		8915	50,291.66		Secured/Unsecured		
		8916	50,291.66		Secured/Unsecured		
		8917	50,291.67		Secured/Unsecured		
DENNIS E MRAZ RT		8918	50,250.00	210,436.19	Secured/Unsecured	General Unsecured	See Footnote 4
		8584	25,000.00		Secured		
MSDROTHIRACD, LLC		8585	25,000.00	48,400.73	Secured	General Unsecured	See Footnote 4
		8587	25,000.00	25,000.00	Secured	General Unsecured	See Footnote 4
MSDROTHIRAJI, LLC			25,000.00		Secured		
MSDROTHIRAL, LLC		8586	25,000.00	23,400.73	Secured	General Unsecured	See Footnote 4
MSDROTHIRARE, LLC		8589	33,000.00	33,000.00	Secured	General Unsecured	See Footnote 4

Exhibit A

Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Filed Status	Modified Status	Reason for Modification
JOSEPH MUCKOM		2490	50,291.67	44,875.55	Secured/Unsecured	General Unsecured	See Footnote 4
MUCKOM TRUST DATED AUGUST 08, 2016		2526	50,291.67	49,475.00	Secured/Unsecured	General Unsecured	See Footnote 4
ROBERT H MUEHL AND ADAM R MUEHL		1803	100,000.00	95,844.47	Secured	General Unsecured	See Footnote 4
MUFFY'S FAMILY REVOCABLE LIVING TRUST		8129	67,520.55	48,816.67	Secured/Unsecured	General Unsecured	See Footnote 4
AVIJIT MUKHERJEE & JASSY R MUKHERJEE		2554	100,000.00	94,774.34	Secured	General Unsecured	See Footnote 4
PAMELA A MULBERRY		5898	100,000.00	98,416.66	Secured	General Unsecured	See Footnote 4
DEBORAH D MULLEN IRA	ADV. IRA SVC-FBO DEBORAH D MULLEN IRA	989 1051	152,625.00 152,625.00	144,866.67	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
SANDRA MULLIN		4047	50,000.00	49,095.82	Secured	General Unsecured	See Footnote 4
THE MELANIE ANN MULLIN TR		4048	25,000.00	23,400.00	Secured	General Unsecured	See Footnote 4
TIMOTHY P MULLIN		4049	80,000.00	78,553.32	Secured	General Unsecured	See Footnote 4
PAMELA MUNTON		9009	70,000.00	64,761.67	Secured	General Unsecured	See Footnote 4
FRANCIS PATRICK MURPHY & PATRICIA J MURPHY		4388	200,000.00	188,116.67	Secured	General Unsecured	See Footnote 4
JAMES E MURPHY	SUNWEST TR JAMES E MURPHY IRA	2343 2344 2345	158,000.00 200,000.00 192,000.00	487,635.99	Secured Secured Secured	General Unsecured	See Footnote 4
JAMES G & ROMA M MURPHY		3690	50,000.00	46,859.69	Secured	General Unsecured	See Footnote 4
MAINSTAR-FBO DENNIS		5875	340,553.75	322,530.25	Secured	General Unsecured	See Footnote 4
MICHAEL MURPHY		5448	100,458.33	95,355.56	Secured	General Unsecured	See Footnote 4
MAINSTAR-FBO KATHI MURPHY		8292	200,000.00	187,066.67	Secured	General Unsecured	See Footnote 4
MICHAEL T MURPHY		5869	50,000.00	47,525.00	Secured	General Unsecured	See Footnote 4
BRUCE A & SHERRY K MURRAY							

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
CHRISTOPHER A MURRAY	MAINSTAR-FBO CHRISTOPHER MURRAY	1490	34,000.00	30,279.88	Secured	General Unsecured	See Footnote 4
MARIA MURRAY		1607	95,000.00	85,196.61	Secured	General Unsecured	See Footnote 4
MARIA MURRAY SECOND REVOCABLE TRUST		1507 1535	200,000.00 180,000.00	340,213.97	Secured Secured	General Unsecured	See Footnote 4
PAUL P & NOLA T MURRAY		3747	104,333.00	98,934.72	Secured/Unsecured	General Unsecured	See Footnote 4
JOSEPH & ELIZABETH MUSUMECI		3735	50,000.00	46,805.61	Secured	General Unsecured	See Footnote 4
PRIYA MUTHU	PROV. TR GP-FBO PRIYA MUTHU IRA	2756	25,000.00	21,514.58	Secured	General Unsecured	See Footnote 4
GARY & SHIRLEY MYERS		524 3018	150,000.00 150,000.00	149,850.00	Secured Secured	General Unsecured	See Footnote 4
NANCY L MYERS		6710	100,500.00	86,366.68	Secured	General Unsecured	See Footnote 4
NELDA F MYERS		5866	100,966.00	94,668.09	Secured/Unsecured	General Unsecured	See Footnote 4
MIDLAND-FBO RONALD MYRICK IRA		8644	100,000.00	85,897.25	Secured	General Unsecured	See Footnote 4
RONALD E MYRICK SR RLT DTD 02/12/07		8645 8646 8647 8648	400,000.00 150,000.00 50,000.00 200,000.00	691,825.01	Secured Secured Secured Secured	General Unsecured	See Footnote 4
THE ANDREW D. MYRICK RT 2017		7391 7392	125,000.00 125,000.00	246,694.43	Secured Secured	General Unsecured	See Footnote 4
SYLVIA NACHSIN TRUST		584 9764	350,000.00 100,000.00	333,637.52	Secured Secured	General Unsecured	See Footnote 4
MARGARET NADEY		5182	50,000.00	46,791.62	Secured	General Unsecured	See Footnote 4
MAINSTAR-FBO ELEANOR M NADZAN		5461	132,047.91	125,251.93	Secured	General Unsecured	See Footnote 4
KRANTHI KUMARI NAGA		977	51,833.33	48,235.39	Secured	General Unsecured	See Footnote 4

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ALFRED NAI		6059 6060	30,000.00 80,000.00	109,030.00	Secured Secured	General Unsecured	See Footnote 4
BERNIE NAIMAN IRA	PROV. TR GP-FBO BERNARD A NAIMAN IRA	2239	308,125.00	216,002.77	Secured	General Unsecured	See Footnote 4
FRANK NANTISTA AND BARBARA NANTISTA		9409	50,252.09	47,509.69	Secured	General Unsecured	See Footnote 4
THE NASH FAMILY TRUST DATED 9/15/2014		769	50,000.00	49,013.90	Secured	General Unsecured	See Footnote 4
ANN M NEAL	MAINSTAR-FBO ANN M NEAL	426	100,000.00	97,263.89	Secured	General Unsecured	See Footnote 4
LISA K NEAL		202	50,000.00	48,366.67	Secured	General Unsecured	See Footnote 4
STEVEN A NEAL	MAINSTAR-FBO STEVEN A NEAL	425	100,000.00	97,263.89	Secured	General Unsecured	See Footnote 4
ROBERT L NEDBALEK	ROBERT L & ELIZABETH D NEDBALEK	493	50,000.00	47,499.98	Secured	General Unsecured	See Footnote 4
ROBERT L NEDBALEK		458	40,000.00	31,821.32	Secured	General Unsecured	See Footnote 4
CHAD AND STACIA NELSON		6984	50,000.00	45,680.52	Secured	General Unsecured	See Footnote 4
CHAD NELSON - IN TRUST FOR BN		6982	25,000.00	21,937.50	Secured	General Unsecured	See Footnote 4
MARY ELLEN NELSON	MAINSTAR-FBO MARY ELLEN NELSON	1336	31,750.00	31,243.76	Secured	General Unsecured	See Footnote 4
NELSON FAMILY LIMITED PARTNERSHIP		923	2,375,000.00	1,919,356.52	Secured	General Unsecured	See Footnote 4
BARBARA J NEMECEK		3559	50,291.67	45,966.64	Secured/Unsecured	General Unsecured	See Footnote 4
JOHN & MARY ANNE NEMERGUT		3539	25,000.00	24,350.00	Secured/Unsecured	General Unsecured	See Footnote 4
WILLIAM NERO		3372	50,500.00	46,800.00	Secured/Unsecured	General Unsecured	See Footnote 4
FLORENCE & DOUGLAS H NESAW		7636 7637 9203 9204	50,291.67 50,250.00 50,291.67 50,250.00		Secured/Unsecured Secured/Unsecured Secured/Unsecured Secured/Unsecured		
WILLIAM NESTO		361	385,789.07	373,214.11	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
PETER L & DOROTHY L NEUMANN		2249 2250	25,000.00 25,000.00	22,083.33	Secured Secured	General Unsecured	See Footnote 4
NEW CASTLE COUNTY BOARD OF REALTORS		3028 3029 3030 3031	50,000.00 50,000.00 50,000.00 50,000.00	185,367.35	Secured Secured Secured Secured	General Unsecured	See Footnote 4
TERRY AND JO ANN NEWELL		5794	335,000.00	335,000.00	Secured	General Unsecured	See Footnote 4
JOHN NEWTON	MAINSTAR-FBO JOHN NEWLON	1606	39,000.00	35,950.42	Secured	General Unsecured	See Footnote 4
PROV. TR GP-FBO DONNA L NEWMAN IRA		3601	60,000.00	51,271.67	Secured	General Unsecured	See Footnote 4
EVELYN AND CARL NEWMARK TRUST		9468	100,278.06	93,177.13	Secured	General Unsecured	See Footnote 4
PROVIDENT TRUST GROUP LLC FBO CHARLES A NEWTON IRA		2418	51,375.00	41,558.33	Secured/Unsecured	General Unsecured	See Footnote 4
PROVIDENT TRUST GROUP LLC FBO DEBRA C NEWTON IRA		2257	27,500.00	20,779.17	Secured/Unsecured	General Unsecured	See Footnote 4
YEN NGO		4249	50,000.00	47,066.01	Secured	General Unsecured	See Footnote 4
KEN VAN NGUYEN	MAINSTAR-FBO KEN VAN NGUYEN	888 5861	42,065.06 21,032.53	20,472.25	Secured/Unsecured Secured	General Unsecured	See Footnote 4
VALYRIE R NIBLEY FAMILY TRUST		3284	25,000.00	24,718.74	Secured	General Unsecured	See Footnote 4
JODI MICHELLE NICHOLS	MAINSTAR-FBO JODI NICHOLS	325	44,500.00	41,577.83	Secured	General Unsecured	See Footnote 4
JOHN H & ZERALDA A NICHOLS		3977 3978 3979	100,000.00 50,000.00 100,000.00	238,001.89	Secured Secured Secured	General Unsecured	See Footnote 4
MONICA NICHOLS		6838	400,086.62	370,167.53	Secured	General Unsecured	See Footnote 4
DEE A NICKOLS MAINSTAR TRUST IRA	MAINSTAR-FBO DEE A NICKOLS	768	93,686.25	87,917.08	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
JOYCE ANN NICOLE & PHILIP G NICOLE		705	25,000.00	25,000.00	Secured	General Unsecured	See Footnote 4
GLORIA A NIELSEN		5569	25,000.00	24,593.74	Secured	General Unsecured	See Footnote 4
JUSTIN W NIELSEN		9142	26,500.00	23,979.19	Secured	General Unsecured	See Footnote 4
VELMA NIELSEN		3347	50,000.00	49,055.57	Secured	General Unsecured	See Footnote 4
DANIEL NIELSON	MAINSTAR-FBO DANIEL NIELSON	1349 4012	27,582.92 27,582.92	24,512.00	Secured Secured	General Unsecured	See Footnote 4
THE NIELSON FAMILY TRUST		1352	50,000.00	41,666.60	Secured	General Unsecured	See Footnote 4
CLETUS NIETFIELD		6424	215,000.00	212,796.25	Secured	General Unsecured	See Footnote 4
JOSEPH A & MERDELLA A NIETFIELD REV LIV TR 07/19/94		7218	50,000.00	49,611.11	Secured	General Unsecured	See Footnote 4
MARTA H NIEVES		2665 2702	200,000.00 100,000.00	185,600.00	Secured Secured	General Unsecured	See Footnote 4
EDMUND & VIRGINIA NIMMOW		7757	40,000.00	27,211.18	Secured	General Unsecured	See Footnote 4
CLARENCE AND HELEN NISHIZU TRUST DTD 6/1/1974		4517	50,500.00	47,336.84	Secured	General Unsecured	See Footnote 4
THE JEAN NISHIZU-SHIKATA TRUST DATED 5/18/2005		4518 4519	50,291.67 50,270.83	96,724.33	Secured Secured	General Unsecured	See Footnote 4
NORBERT C NITSCH & WANDA B NITSCH		64	100,000.00	97,483.33	Secured	General Unsecured	See Footnote 4
CHARLES W & SUSAN M NOBLE		5700	25,000.00	22,937.53	Secured	General Unsecured	See Footnote 4
RUBEN NOEL JR	RUBEN W JR & RITA A NOEL	5261	100,000.00	98,300.00	Secured/Unsecured	General Unsecured	See Footnote 4
GARY NOFFSINGER & TAMERA ROCHA		2173	105,727.00	99,766.67	Secured/Unsecured	General Unsecured	See Footnote 4
JOHN J & JENNIFER NONNENMACHER		4150 4151	25,624.96 25,624.96	48,399.26	Secured 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
MARY LOUISE NORDSTROM REV LT		7543	45,247.50	39,052.50	Secured	General Unsecured	See Footnote 4
DAVID NORMAN	MAINSTAR-FBO DAVID C NORMAN	1368	84,000.00	74,480.00	Secured	General Unsecured	See Footnote 4
ALBERT DAVID NORRIS		3520	100,000.00	92,911.09	Secured	General Unsecured	See Footnote 4
MAINSTAR TR CUST FBO SUZANNE N NORRIS		512	40,100.00	37,627.17	Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST CUSTODIAN FBO RICHARD W NORRIS		511	145,900.00	135,808.58	Secured	General Unsecured	See Footnote 4
RICHARD W NORRIS AND SUZANNE N NORRIS		513	254,000.00	235,764.94	Secured	General Unsecured	See Footnote 4
NORTHROP FAMILY IRREVOCABLE TRUST		9094	200,000.00	196,916.68	Secured	General Unsecured	See Footnote 4
		240 4454 4455	200,000.00 210,000.00 160,000.00		Secured Secured/Priority/Unsecured Secured/Unsecured		
JOHN S & TORRIE L NORTON		5218	25,000.00	23,166.20	Secured	General Unsecured	See Footnote 4
CONSTANCE ROSE NOVAK		5231	65,000.00	62,731.87	Secured	General Unsecured	See Footnote 4
MICHAEL G NOVAK		4251 4252	52,374.98 52,250.00		Secured/Unsecured Secured/Unsecured		
JOHANNES A NOWACKI		2709 2710	135,676.00 100,500.00		Secured Secured		
KENNETH J NOWAK IRA	HORIZON TR CO-FBO KENNETH J NOWAK IRA	9005 9006	57,000.00 120,000.00		Secured Secured/Unsecured		
PROV. TR GP-FBO GEORGE NUFFER IRA		9007 9008	33,495.00 40,200.00		Secured/Unsecured Secured/Unsecured		
VIRGINIA A NUFFER IRA	PROV. TR GP-FBO VIRGINIA A NUFFER IRA	7829	300,000.00	270,416.67	Secured	General Unsecured	See Footnote 4
WILLIAM R. NUGENT AND KAREN NUGENT		6464	25,000.00	25,000.00	Secured	General Unsecured	See Footnote 4
JEFFREY L NUHN & WENDIE F PARSONS-NUHN							

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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
DANIEL NUNEZ		2484	26,695.86	26,151.97	Secured	General Unsecured	See Footnote 4
ROGER A NUNEZ AND STEPHANIE A NUNEZ		930	25,624.99	23,858.33	Secured/Unsecured	General Unsecured	See Footnote 4
THE NUNEZ TRUST DTD 6/15/96		7478	30,150.00	29,450.00	Secured	General Unsecured	See Footnote 4
PHYLLIS J NUSZER		1220	50,000.00	45,378.41	Secured	General Unsecured	See Footnote 4
MICHAEL NUYTS MAINSTAR TRUST CUSTODIAN FBO BEN NYE		1625	25,000.00	143,514.67	Secured/Unsecured		
		1626	150,000.00		Secured/Unsecured		
		9854	25,000.00		Secured/Unsecured		
		9855	150,000.00		Secured/Unsecured		
		2123	34,185.96	33,501.30	Secured/Unsecured	General Unsecured	See Footnote 4