

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

In re:

WOODBIDGE GROUP OF COMPANIES, LLC, *et al.*,<sup>1</sup>

Remaining Debtors.

Chapter 11

Case No. 17-12560 (BLS)

(Jointly Administered)

Hrg. Date: June 24, 2020 at 9:00 a.m. (ET)

Obj. Deadline: June 3, 2020 at 4:00 p.m. (ET)

**TWENTY-SEVENTH (27TH) 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

<sup>1</sup> 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.<sup>2</sup>

---

<sup>2</sup> 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 Claims<sup>3</sup> and Net Unit Claims.<sup>4</sup> 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

---

<sup>3</sup> 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.

<sup>4</sup> 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.<sup>5</sup>

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

---

<sup>5</sup> 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 June 3, 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: May 20, 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)

Colin R. Robinson (DE Bar No. 5524)

919 North Market Street, 17th Floor

P.O. Box 8705

Wilmington, DE 19899 (Courier 19801)

Telephone: 302-652-4100

Fax: 302-652-4400

Email: rpachulski@pszjlaw.com

acaine@pszjlaw.com

bsandler@pszjlaw.com

crobenson@pszjlaw.com

-and-

KTBS LAW LLP

*f/k/a Klee, Tuchin, Bogdanoff & Stern LLP*

Kenneth N. Klee (*pro hac vice*)

Michael L. Tuchin (*pro hac vice*)

David A. Fidler (*pro hac vice*)

Jonathan M. Weiss (*pro hac vice*)

1999 Avenue of the Stars, 39th Floor

Los Angeles, California 90067

Tel: (310) 407-4000

Fax: (310) 407-9090

*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.*,<sup>1</sup>

Remaining Debtors.

Chapter 11

Case No. 17-12560 (BLS)

(Jointly Administered)

Hrg. Date: June 24, 2020 at 9:00 a.m. (ET)

Obj. Deadline: June 3, 2020 at 4:00 p.m. (ET)

**NOTICE OF TWENTY-SEVENTH (27TH) 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 OBJECTION<sup>2</sup>

**PLEASE TAKE NOTICE** that the Woodbridge Liquidation Trust (the “Trust”) has filed the attached *Twenty-Seventh (27th) 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”).<sup>3</sup>

**PLEASE TAKE FURTHER NOTICE** that any responses (each, a “Response”) to the relief requested in the Objection must be filed on or before **June 3, 2020, at 4:00 p.m. (ET)**

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> 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, 3<sup>rd</sup> 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 JUNE 24, 2020, AT 9:00 A.M. (ET) BEFORE THE HONORABLE BRENDAN L. SHANNON, UNITED STATES BANKRUPTCY JUDGE, IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE, 824 N. MARKET STREET, 6TH FLOOR, COURTROOM NO. 1, WILMINGTON, DE 19801.**

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

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

Dated: May 20, 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)  
Colin R. Robinson (DE Bar No. 5524)  
919 North Market Street, 17th Floor  
P.O. Box 8705  
Wilmington, DE 19899 (Courier 19801)  
Telephone: 302-652-4100  
Fax: 302-652-4400  
Email: rpachulski@pszjlaw.com  
acaine@pszjlaw.com  
bsandler@pszjlaw.com  
crobinson@pszjlaw.com

-and-

KTBS LAW LLP

*f/k/a Klee, Tuchin, Bogdanoff & Stern LLP*  
Kenneth N. Klee (*pro hac vice*)  
Michael L. Tuchin (*pro hac vice*)  
David A. Fidler (*pro hac vice*)  
Jonathan M. Weiss (*pro hac vice*)  
1999 Avenue of the Stars, 39th Floor  
Los Angeles, California 90067  
Tel: (310) 407-4000  
Fax: (310) 407-9090

*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.*,<sup>1</sup>

Remaining Debtors.

Chapter 11

Case No. 17-12560 (BLS)

(Jointly Administered)

**DECLARATION OF THOMAS P. JEREMIASSEN IN SUPPORT OF TWENTY-  
SEVENTH (27TH) 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

---

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

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

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

4. I submit this declaration in support of the *Twenty-Seventh (27th) 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”).<sup>2</sup>

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

---

<sup>2</sup> 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 May 20, 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.*,<sup>1</sup>

Remaining Debtors.

Chapter 11

Case No. 17-12560 (BLS)

(Jointly Administered)

Ref. Docket No. \_\_\_\_

**ORDER SUSTAINING TWENTY-SEVENTH (27TH) 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-Seventh (27th) 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”)<sup>2</sup> 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

---

<sup>1</sup> 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.

<sup>2</sup> 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 A**<sup>1</sup>

Disputed Claims

---

<sup>1</sup> 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
OASIS LODGE #41 F&AM		1425	30,000.00	27,638.33	Secured	General Unsecured	See Footnote 4
WAYNE OBERG	MAINSTAR-FBO WAYNE OBERG	1357	145,000.00	137,598.96	Secured	General Unsecured	See Footnote 4
DAVID H & EUGENA M O'BRIEN		3079 3080 3081 3143	50,000.00 50,000.00 50,000.00 50,000.00		Secured Secured Secured Secured		
GREGORY JAMES O'BRIEN		8099	30,000.00	26,910.00	Secured	General Unsecured	See Footnote 4
MARIE F O'BRIEN		3708	50,291.67	48,426.39	Secured	General Unsecured	See Footnote 4
PATRICK W. O'BRIEN AND DENISE L. O'BRIEN		7981 7984 7985	155,250.00 314,000.00 314,000.00		Secured Secured Secured		
PROV TRST GP JAMES O'BRIEN		8279	63,504.48	57,127.27	Secured	General Unsecured	See Footnote 4
SANDRA AND JAMES O'BRIEN		8288	100,630.20	92,170.88	Secured	General Unsecured	See Footnote 4

<sup>1</sup> 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).

<sup>2</sup> This number reflects the amount in which the applicable Disputed Claim was filed.

<sup>3</sup> This number reflects the amount to which the Trust proposes to modify each Disputed Claim.

<sup>4</sup> 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
THE MARIE ELIZABETH O'BRIEN TRUST		1026 1038 1039	51,333.34 51,333.34 456,000.00		Secured/Unsecured Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
ALBERT OCHS		6201	80,440.00	73,600.00	Secured	General Unsecured	See Footnote 4
ELIZABETH OCONNOR-CERAVOLO	MAINSTAR-FBO ELIZ O'CONNOR-CERAVOLO	1536	30,000.00	27,345.00	Secured	General Unsecured	See Footnote 4
RICHARD D O'DONNELL	O'DONNELL R/A TR	2961	104,999.98	90,354.23	Secured	General Unsecured	See Footnote 4
JOLENE OGDEN	MAINSTAR-FBO JOLENE OGDEN	1713	55,472.98	54,635.94	Secured/Unsecured	General Unsecured	See Footnote 4
MARSHALL D OGDEN	MAINSTAR-FBO MARSHALL D OGDEN	1712	596,140.68	587,145.42	Secured/Unsecured	General Unsecured	See Footnote 4
MARSHALL D OGDEN		1710 1711	25,312.50 46,510.20		Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
PROV. TR GP-FBO MILDRED E OHLER IRA		7550	53,469.48	49,717.48	Secured	General Unsecured	See Footnote 4
JOHN OHLSSON AND ALICIA OHLSSON		6661	75,423.95	73,169.48	Secured	General Unsecured	See Footnote 4
ALICE OLDHAM		5403	25,000.00	24,237.14	Secured	General Unsecured	See Footnote 4
GERALD OLESZEK		8905 8906	251,458.33 201,083.33		Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
JAMES OLGUIN		1790	30,000.00	29,254.17	Secured	General Unsecured	See Footnote 4
IRENE OLIN	IRENE OLIN TR DTD 02/25/98	7553	135,742.50	123,525.88	Secured	General Unsecured	See Footnote 4
IRENE OLIN	PROV. TR GP-FBO IRENE OLIN IRA	7621	197,286.51	179,045.82	Secured	General Unsecured	See Footnote 4
GARY B OLITO	PROV. TR GP-FBO GARY B OLITO IRA	1394	251,000.00	219,886.44	Secured/Priority	General Unsecured	See Footnote 4
THE OLIVER FAMILY TRUST DTD 07/13/2006		2803	100,583.33	98,852.78	Secured	General Unsecured	See Footnote 4
PROVIDENT TR GP LLC FBO RAULIN OLIVERA IRA		1105	50,000.00	38,225.00	Secured	General Unsecured	See Footnote 4
WILLIAM E OLLIGES RT UA 01/04/02		5023	200,000.00	94,025.01	Secured/Priority/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
DONALD & LINDA OLSEN		2163 2164	50,000.00 50,000.00	98,260.64	Secured Secured	General Unsecured	See Footnote 4
ROBERT H & LUCENA J OLSEN		6993 6994	100,000.00 100,000.00	191,065.69	Secured Secured	General Unsecured	See Footnote 4
AUDREY OLSON		8093	50,300.00	42,125.00	Secured/Unsecured	General Unsecured	See Footnote 4
KAREN R OLSON & WILFORD O OLSON		885	50,000.00	47,283.33	Secured	General Unsecured	See Footnote 4
LISA OLSON		6953	160,000.00	158,466.66	Secured	General Unsecured	See Footnote 4
MARGARET O'MALLEY		7134	40,400.00	36,520.00	Secured/Unsecured	General Unsecured	See Footnote 4
DOUG E ONESKO	PROV. TR GP-FBO DOUG E ONESKO IRA	8606	219,701.21	1,149,859.05	Secured/Priority	General Unsecured	See Footnote 4
		8607	100,000.00		Secured/Priority		
		8608	111,500.00		Secured/Priority		
		8609	362,000.00		Secured/Priority		
		8610	306,000.00		Secured/Priority		
		8611	83,000.00		Secured/Priority		
		8612	111,500.00		Secured/Priority		
KIM M ONESKO	PROV. TR GP-FBO KIM M ONESKO IRA	8613	882,750.00	786,004.60	Secured/Priority	General Unsecured	See Footnote 4
		8614	175,000.00		Secured/Priority		
		8616	670,000.00		Secured/Priority		
MICHAEL & PATRICIA ONESKO	PROV. TR GP-FBO MICHAEL ONESKO IRA	8617	50,000.00	66,938.29	Secured/Priority	General Unsecured	See Footnote 4
		8620	25,000.00		Secured		
		8621	26,000.00		Secured		
MICHAEL ONESKO	PROV. TR GP-FBO MICHAEL ONESKO IRA	8622	25,000.00	49,085.70	Secured	General Unsecured	See Footnote 4
		8618	104,800.00		Secured/Priority		
		8619	302,000.00		Secured/Priority		
PATRICIA ONESKO	PROV. TR GP-FBO PATRICIA A ONESKO IRA	8619	302,000.00	141,449.25	Secured/Priority	General Unsecured	See Footnote 4
PATRICIA ONNINK		2596	50,000.00	142,868.06	Secured	General Unsecured	See Footnote 4
		2597	100,000.00		Secured		
DAVID OPDENAKER		8462	50,000.00	49,340.29	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
PROVIDENT TRUST GROUP LLC		6725	223,300.00	204,133.42	Secured	General Unsecured	See Footnote 4
FBO JOAN D OPIELA IRA							
LEO J O'REILLY AND NORMA A O'REILLY		821	25,000.00	24,569.43	Secured	General Unsecured	See Footnote 4
LINDA O'ROURKE		6054 6056	25,000.00 100,000.00		Secured Secured		
		4340 4341 4342 4343 4344 4345 4346	100,000.00 100,000.00 100,000.00 50,000.00 50,000.00 50,000.00 50,000.00	112,840.35	Secured Secured Secured Secured Secured Secured Secured	General Unsecured	See Footnote 4
ALFRED J ORTENZO	ALFRED J ORTENZO RT			462,326.62	Secured	General Unsecured	See Footnote 4
MAINSTAR-FBO FRAIDELIAS ORTIZ		4675	103,500.00	99,106.37	Secured	General Unsecured	See Footnote 4
EDWARD W OSBORNE		1081 1082	50,000.00 50,000.00		Secured Secured	General Unsecured	See Footnote 4
JAMIE OSHIDAR		7736 7737 7738	50,000.00 124,964.00 200,000.00		Secured/Unsecured Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
DORIS OSMUS TR 1		2947	80,000.00	69,633.31	Secured	General Unsecured	See Footnote 4
PHIL D OSMUS TR 1		2948	50,000.00	39,641.80	Secured	General Unsecured	See Footnote 4
OSMUS LAND COMPANY LLC		2949 2950	51,999.99 51,999.99		Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
ROBERT STANLEY OSTENDORFF & SHIRLEY LAUR COOPER		980	100,000.00	98,638.88	Secured	General Unsecured	See Footnote 4
JEROME C & PATRICIA M OSTERHOLT		3021	40,000.00	36,593.35	Secured	General Unsecured	See Footnote 4
MAY OTA MAINSTAR TRUST - IRA	MAINSTAR-FBO MAY OTA	170	28,027.87	26,523.21	Secured	General Unsecured	See Footnote 4
JEAN T O'TOOLE		5315	60,000.00	135,731.60	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
IRA SVCS TR CO-CFBO ROBERT P OTT IRA		7408	39,000.00	37,492.00	Secured	General Unsecured	See Footnote 4
OTTAVIANO LIVING TRUST		6675	150,825.00	137,375.00	Secured	General Unsecured	See Footnote 4
SARIM OURN		2011	25,000.00	24,916.67	Secured	General Unsecured	See Footnote 4
ROGER OWEN		2182	100,000.00	97,519.44	Secured	General Unsecured	See Footnote 4
WILLIAM BRYAN OWEN PHYLLIS OWEN & DANIEL C TIBBETS		272	25,913.22	24,677.07	Secured	General Unsecured	See Footnote 4
ALLAN OZERSKY MAINSTAR TRUST IRA	MAINSTAR-FBO ALLAN OZERSKY	249	41,249.99	39,316.65	Secured	General Unsecured	See Footnote 4
		2464	323,808.00	294,225.23	Secured	General Unsecured	See Footnote 4
MYRA OZERSKY		2463	74,856.00	64,923.53	Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST, CUST FBO EDWARD PACHECO ROTH #RW003751		7690	41,000.00	39,918.06	Secured	General Unsecured	See Footnote 4
MARY N. PACHECO & EDWARD PACHECO		7685	32,000.00	30,474.63	Secured	General Unsecured	See Footnote 4
KEN PADDOCK FAMILY TRUST DATED 2001		216 8069	35,000.00 35,224.58		Secured Secured		
GEORGE PADILLA MAINSTAR TRUST IRA	MAINSTAR-FBO GEORGE PADILLA	317	261,250.00	230,729.15	Secured	General Unsecured	See Footnote 4
JOANNE T PAGE-PRUDENTE	MAINSTAR-FBO J PAGE- PRUDENTE	3270	41,000.00	40,487.50	Secured	General Unsecured	See Footnote 4
RAYMOND J PAGOR	MAINSTAR-FBO RAYMOND J PAGOR	9278	97,866.67	75,413.33	Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST CUSTODIAN- FBO MARTHA M PAJEVSKI #T2175994		4805	94,000.00	89,553.28	Secured	General Unsecured	See Footnote 4
BYONG AND SONY PAK		2104	50,000.00	43,347.96	Secured/Unsecured	General Unsecured	See Footnote 4
MAINSTAR TRUST CUSTODIAN FBO BYONG PAK		2103 2105 2106	53,000.00 53,000.00 54,000.00		Secured/Unsecured Secured/Unsecured Secured/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
BERTHA J PALMER		1277 7421 7422	75,000.00 25,000.00 50,000.00	65,408.40	Secured Secured Secured	General Unsecured	See Footnote 4
JOSEPH PALMINTERI		1273 9711	25,000.00 25,000.00	22,331.31	Secured Secured	General Unsecured	See Footnote 4
AGNARDA D PALSHA	MAINSTAR-FBO AGNARDA D PALSHA	1982	76,259.30	69,433.46	Secured	General Unsecured	See Footnote 4
JOHN R PALSHA	MAINSTAR-FBO JOHN PALSHA	1981	70,336.19	64,447.21	Secured	General Unsecured	See Footnote 4
PROV. TR GP-FBO DEBRA L PANCARO IRA		6740	213,711.82	188,162.51	Secured	General Unsecured	See Footnote 4
JEFFREY PANCIS		7240 7846	347,012.50 347,012.50	339,029.58	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
KENNETH N PANKONIEN		2650	50,250.00	41,200.00	Secured/Unsecured	General Unsecured	See Footnote 4
PANORAMA VILLAGE OF HEMET INC		541 5882 5883	206,665.00 206,666.65 206,666.65	190,933.35	Secured Secured Secured	General Unsecured	See Footnote 4
EARL R PAPINI		5637 5638	40,000.00 55,000.00	89,878.60	Secured Secured	General Unsecured	See Footnote 4
ROBERT M PAQUIN		7583	25,000.00	24,774.66	Secured	General Unsecured	See Footnote 4
DORIS R PARENT		5068	92,044.35	83,883.01	Secured	General Unsecured	See Footnote 4
IRA SVCS TR CO-CFBO CHARMAINE PARENT IRA		7433	29,000.00	26,307.83	Secured	General Unsecured	See Footnote 4
BRUCE PARKER AND GLORIA PARKER		5764	125,000.00	118,291.67	Secured	General Unsecured	See Footnote 4
JAY GORDON PARKER & MARJORIE A PARKER		5974 6001 6002 6003	100,583.00 50,250.00 50,354.00 100,583.00	275,743.04	Secured/Unsecured Secured/Unsecured Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
MAINSTAR TRUST CFBO JACKIE D PARKER IRA		5763	200,000.00	190,733.33	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
PARKER FAMILY TRUST DTD APRIL 11, 2008		2204 7709	142,916.67 142,916.67	123,997.31	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
PHYLLIS A PARKER		7282	25,000.00	23,712.50	Secured	General Unsecured	See Footnote 4
DOUGLAS W PARKINS	PROV. TR GP-FBO DOUGLAS W PARKINS IRA	1933	74,750.00	73,226.81	Secured	General Unsecured	See Footnote 4
ANDREW J PARKS AND MICHELLE E PARKS		8101	225,000.00	225,000.00	Secured	General Unsecured	See Footnote 4
LINDA S PARMANTIER		244	200,000.00	93,388.84	Secured/Priority	General Unsecured	See Footnote 4
SUSAN PARRINO	MAINSTAR-FBO SUSAN PARRINO	5721	110,000.00	48,441.25	Secured/Unsecured	General Unsecured	See Footnote 4
THE PARRIS TRUST DATED MARCH 31 2005		767	105,000.00	102,929.17	Secured	General Unsecured	See Footnote 4
RICHARD E & MARCIA A PARSONS LIV TR DTD 3/18/1998		7190	25,000.00	23,415.31	Secured	General Unsecured	See Footnote 4
CARLOS G PARULAN		9511	52,850.00	45,236.07	Secured/Priority	General Unsecured	See Footnote 4
STEVEN PARVIN		2719	30,000.00	29,420.00	Secured	General Unsecured	See Footnote 4
IRA SERVICES TRUST COMPANY CFBO BARBARA A PASSUT		4978	100,000.00	83,608.31	Secured	General Unsecured	See Footnote 4
ROBERT C PASSUT		6490	40,000.00	34,572.12	Secured	General Unsecured	See Footnote 4
JAMES PASWATER		2107	100,000.00	89,861.15	Secured/Unsecured	General Unsecured	See Footnote 4
LOLITA M PATE	MAINSTAR-FBO LOLITA M PATE	1902 1903	101,666.66 42,455.00	131,089.19	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
LOLITA M PATE		1901	15,150.00	14,185.00	Secured/Unsecured	General Unsecured	See Footnote 4
C R PATEL	MAINSTAR-FBO C R PATEL	547	100,000.00	98,052.08	Secured	General Unsecured	See Footnote 4
C R PATEL		546	25,000.00	23,534.68	Secured	General Unsecured	See Footnote 4
CHINTAN AND RUPAL PATEL		3771	25,833.36	24,493.04	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
INDRA PATEL AND BHARATI PATEL	PROV. TR GP-FBO BHARATI PATEL IRA	2178	583,000.00	77,341.14	Secured	General Unsecured	See Footnote 4
INDRA PATEL AND BHARATI PATEL	PROV. TR GP-FBO INDRA PATEL IRA	2178	583,000.00	33,546.67	Secured	General Unsecured	See Footnote 4
INDRA PATEL AND BHARATI PATEL		2178	583,000.00	340,101.71	Secured	General Unsecured	See Footnote 4
INDRA PATEL AND BHARATI PATEL		2178	583,000.00	45,919.49	Secured	General Unsecured	See Footnote 4
JAYANTI M & SHOBHANA J PATEL		1747	100,000.00	70,141.77	Priority	General Unsecured	See Footnote 4
MAHENDRA PATEL & NIRMALA PATEL		432 433	50,000.00 200,000.00		Secured Secured	General Unsecured	See Footnote 4
		7380 7381 7382 7383 7384 7385 7819	45,337.50 26,312.50 38,285.00 88,733.33 50,375.00 50,375.00 40,333.33		Secured/Unsecured Secured/Unsecured Secured/Unsecured Secured/Unsecured Secured/Unsecured Secured/Unsecured Secured/Unsecured		
SHIVAM PATEL				301,446.66		General Unsecured	See Footnote 4
MAINSTAR TRUST CFBO ELENA PATRY		8314	107,000.00	106,144.00	Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST CFBO WILLIAM PATRY		8313	60,000.00	59,480.00	Secured	General Unsecured	See Footnote 4
WILLIAM AND ELENA PATRY JOINT REV TR DTD 8/19/09		8315	230,000.00	227,738.33	Secured	General Unsecured	See Footnote 4
		132 133 134 135	25,000.00 25,000.00 67,500.00 132,500.00		Secured Secured Secured Secured		
DENNIS OR KATHRYN PATTEN				214,639.42		General Unsecured	See Footnote 4
ILENE G PATTERSON		8689	25,160.42	23,359.79	Secured/Unsecured	General Unsecured	See Footnote 4
LARRY & JANICE PATTERSON LT		4737	25,000.00	22,900.05	Secured/Priority	General Unsecured	See Footnote 4
CLIFFORD & BETTY PATTON		1882	25,000.00	23,063.88	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 D & LINDA E PATTON		6651	35,000.00		Secured		
ROLF H G PAUL & ANITA M PAUL		6654	35,000.00	67,661.32	Secured	General Unsecured	See Footnote 4
CAROL ANN PAVLICK	MAINSTAR-FBO CAROL PAVLICK	2459	50,000.00	49,716.67	Secured	General Unsecured	See Footnote 4
GAIL PAYMER	GAIL P PAYMER RT DTD 02/23/01	6503	100,000.00	98,350.00	Secured/Unsecured	General Unsecured	See Footnote 4
		7552	85,526.19	74,218.72	Secured	General Unsecured	See Footnote 4
BARBARA O PAYNE		1847	95,000.00		Secured		
MAINSTAR FBO MICHAEL C PAYTON		8757	25,000.00		Secured		
MAINSTAR TRUST CO CUSTODIAN FBO ANITA G PAZOUREK		8758	70,000.00	87,824.37	Secured	General Unsecured	See Footnote 4
		7457	114,923.62	100,031.01	Secured/Unsecured	General Unsecured	See Footnote 4
		4843	60,000.00	57,433.33	Secured	General Unsecured	See Footnote 4
ELAINE R PEACH MAINSTAR TRUST IRA	MAINSTAR-FBO ELAINE R PEACH	5100	104,437.30		Secured		
		5195	104,437.30	187,859.41	Secured	General Unsecured	See Footnote 4
SHARON LEE PEARCE	PROV. TR GP-FBO SHARON L PEARCE IRA	1389	30,000.00	29,496.25	Secured	General Unsecured	See Footnote 4
CRAIG K PEARSALL	PROV. TR GP-FBO CRAIG K PEARSALL IRA	6883	226,416.69	198,763.89	Secured	General Unsecured	See Footnote 4
CRAIG K PEARSALL		6882	232,218.75	204,718.75	Secured	General Unsecured	See Footnote 4
WILLIAM JR & JOYCE L PEASE		3748	25,000.00	20,194.47	Secured/Unsecured	General Unsecured	See Footnote 4
ABIGAIL ADA PEAVEY	MAINSTAR-FBO ABIGAIL PEAVEY	6686	41,800.00	36,904.33	Secured	General Unsecured	See Footnote 4
WILLIAM B PEAVEY III	MAINSTAR-FBO WILLIAM PEAVEY	6687	77,000.00	67,421.67	Secured	General Unsecured	See Footnote 4
GLORIA PECK		3227	60,000.00	55,730.00	Secured	General Unsecured	See Footnote 4
SUSAN PECK-ZIRPOLO		3649	232,453.12		Secured		
		3650	505,333.12	605,125.00	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
VAL & TAMARA PECO		127 7329	183,163.58 125,000.00	145,543.73	Secured Secured	General Unsecured	See Footnote 4
VAL & TAMARA PECO		127 7329	183,163.58 125,000.00	23,036.41	Secured Secured	General Unsecured	See Footnote 4
SUZANNE A PEDRIN		2822	100,583.33	90,574.69	Secured	General Unsecured	See Footnote 4
MAINSTAR - FBO DAVID M PEIFER SR		6154	62,214.17	57,209.61	Secured/Unsecured	General Unsecured	See Footnote 4
IRENE A PEIGLER		9061 9062	25,000.00 35,000.00	53,434.42	Secured Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST CFBO PENELOPE PELL #TW004124		7755	300,000.00	296,966.67	Secured	General Unsecured	See Footnote 4
TERRANCE LEE PELTON		1208 1209	50,000.00 50,000.00	96,381.93	Secured Secured	General Unsecured	See Footnote 4
LILIAN PELTZ-PETOW	PROV. TR GP-FBO LILIAN PELTZ- PETOW IRA	799	25,000.00	24,504.22	Secured	General Unsecured	See Footnote 4
LILIAN PELTZ-PETOW		800	25,000.00	22,933.29	Secured	General Unsecured	See Footnote 4
EDNA MAY PELZMAN		2181	100,000.00	76,593.10	Secured	General Unsecured	See Footnote 4
PATRICIA PEMBERTON		8244	50,275.00	46,066.67	Secured	General Unsecured	See Footnote 4
WILLIAM & NANCY PENCA		4264	25,000.00	23,638.65	Secured	General Unsecured	See Footnote 4
DARRELL E PEPER & SUSAN E PEPER		2226	202,000.00	175,633.33	Secured/Unsecured	General Unsecured	See Footnote 4
BEN PEREA, ELIZABETH PEREA & PEREA LIVING TRUST, OCTOBER 11, 1994		2205	124,000.00	93,213.93	Secured	General Unsecured	See Footnote 4
ROBIN & NINA U PEREIRA		3274	200,000.00	194,277.78	Secured	General Unsecured	See Footnote 4
JOSEPH PERFETTO		972	100,000.00	97,766.67	Secured	General Unsecured	See Footnote 4
SUSAN B PERKINS AND EDWIN H PERKINS		2661	100,700.00	86,583.33	Secured/Unsecured	General Unsecured	See Footnote 4



## Exhibit A

Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Filed Status	Modified Status	Reason for Modification
COLLEEN M PERKO		5567 5568	50,291.67 50,250.00	95,011.11	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
SARAH F PERRAS		7588	25,000.00	23,433.98	Secured	General Unsecured	See Footnote 4
ELEANOR PERRETTA		743	75,000.00	64,976.34	Secured	General Unsecured	See Footnote 4
NICOLA PERRONE		4520	50,250.00	48,558.33	Secured	General Unsecured	See Footnote 4
DOROTHY PERRY		1025	132,923.00	131,372.22	Secured/Unsecured	General Unsecured	See Footnote 4
LEROY PERRY		1173 1174	100,000.00 100,000.00	193,115.24	Secured Secured	General Unsecured	See Footnote 4
LINDA D PERRY	MAINSTAR-FBO LINDA D PERRY	850	25,500.00	25,038.87	Secured	General Unsecured	See Footnote 4
PHILIP J PERRY AND MARY C PERRY		7989 9257	50,000.00 50,000.00	49,811.57	Secured Secured	General Unsecured	See Footnote 4
SAMUEL A PERRY SR	MAINSTAR-FBO SAMUEL A PERRY SR	849	25,500.00	25,038.87	Secured	General Unsecured	See Footnote 4
VIVIAN PERRY TR & B P WEAVER TR 05/09/12		2668	100,583.38	99,727.78	Secured/Unsecured	General Unsecured	See Footnote 4
JENNIFER I PERSING		7687	50,000.00	44,694.53	Secured	General Unsecured	See Footnote 4
SVEN A PERSSON		351	34,041.25	33,250.25	Secured	General Unsecured	See Footnote 4
ELIO PESATO	PROV. TR GP-FBO ELIO PESATO IRA	1050 4026 4030 4031	340,000.00 50,000.00 50,000.00 55,000.00	130,987.82	Secured/Priority Secured Secured Secured	General Unsecured	See Footnote 4
ELIO PESATO		4023 4024 4025 4029	50,000.00 50,000.00 90,000.00 50,000.00		Secured Secured Secured Secured	General Unsecured	See Footnote 4
REGEE THOMAS PETAJA	REGEE & LAUREN PETAJA	424	380,000.00	226,388.82	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 E PETAJA		1018 1019	25,000.00 25,000.00	45,904.15	Secured Secured	General Unsecured	See Footnote 4
BARBARA ST. PETER	PROV. TR GP-FBO BARBARA ST PETER IRA	9734	50,000.00	32,680.40	Secured/Priority/Admin/ Unsecured	General Unsecured	See Footnote 4
JAMES K PETERS	MAINSTAR-FBO JAMES K PETERS	124 2969	232,939.55 232,939.55	220,095.53	Secured Secured	General Unsecured	See Footnote 4
JAMES K PETERS AND JOY N PETERS		123 2970 2971	300,000.00 300,000.00 300,000.00	281,420.83	Secured Secured Secured	General Unsecured	See Footnote 4
TALLENE M PETERSEN		257	70,000.00	67,861.09	Secured	General Unsecured	See Footnote 4
A GERALD PETERSON		3259 3260	150,875.00 150,750.00	256,895.92	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
GAIL F PETERSON		6571	50,286.46	46,279.48	Secured	General Unsecured	See Footnote 4
KERRY C & SUSAN V PETERSON		55	100,000.00	98,766.67	Secured	General Unsecured	See Footnote 4
PROVIDENT TR GP LLC FBO DAVID A PETERSON IRA		1104	50,000.00	45,325.00	Secured	General Unsecured	See Footnote 4
RICHARD M PETRI RLT		587 5235	165,314.00 165,314.00	91,418.79	Secured Secured/Unsecured	General Unsecured	See Footnote 4
RICHARD M PETRI & DELORES FRINK		585	100,000.00	127,138.70	Secured	General Unsecured	See Footnote 4
LIVING TRUST OF BETTY JEAN PEVLER		1150	75,000.00	46,291.64	Secured	General Unsecured	See Footnote 4
JOHN L. PEZZOLA AND KATHY J. PEZZOLA		8062	25,126.04	23,838.92	Secured	General Unsecured	See Footnote 4
ARNOLD D PFEIFFER		3040	50,000.00	46,562.50	Secured	General Unsecured	See Footnote 4
HELEN E PFEIFFER RLT		4882	154,812.50	150,000.00	Secured	General Unsecured	See Footnote 4
PROV. TR GP-FBO MARK R PFEIFFER IRA		3410 3411	50,500.00 49,500.00	88,102.04	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
CASIE PHILLIPS		3604	25,000.00	24,629.85	Secured	General Unsecured	See Footnote 4
MARILYN J PHILLIPS		3934	50,000.00	47,083.38	Secured	General Unsecured	See Footnote 4
MELANEE JANENE PHILLIPS	MAINSTAR-FBO MELANEE PHILLIPS	1840	51,400.00	39,680.00	Secured/Unsecured	General Unsecured	See Footnote 4
PAMELA K AND RONALD O PIANFETTI		2121 2122	65,000.00 25,000.00	83,794.40	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
PIBURN LIVING TRUST JUNE 17 2011		2654 2655 2656	82,546.67 33,220.00 85,566.67		Secured/Unsecured Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
J C PICK		9525	100,000.00	96,455.58	Secured	General Unsecured	See Footnote 4
MAINSTAR- FBO MARY JANE PIEDE		6167	339,080.00	319,344.17	Secured/Unsecured	General Unsecured	See Footnote 4
DEBORAH M PIERCE		8178	63,650.00	50,581.68	Secured/Unsecured	General Unsecured	See Footnote 4
THE DEBORAH M PIERCE LT DTD 04/18/15		8179	148,166.67	122,577.73	Secured/Unsecured	General Unsecured	See Footnote 4
THE MARC & DENISE PIERRE FT		3931 3932	297,687.49 400,312.50		Secured/Unsecured Secured	General Unsecured	See Footnote 4
HENRY PIERSON		2251 2266 5184	25,000.00 25,000.00 25,000.00		Secured Secured Secured	General Unsecured	See Footnote 4
CAROL L PIETZ	PROV. TR GP-FBO CAROL L PIETZ ROTH IRA	3460	86,200.00	80,834.00	Secured	General Unsecured	See Footnote 4
ROGER W. PIETZ	PROV. TR GP-FBO ROGER PIETZ ROTH IRA	3459	85,600.00	79,964.63	Secured	General Unsecured	See Footnote 4
KENNETH L AND KELLEY A PILGRIM		2261 2262 2263	100,000.00 400,000.00 200,000.00		Secured/Priority Secured/Priority Secured/Priority	General Unsecured	See Footnote 4
SANDRA PILKINGTON		8912 8913	25,893.75 25,859.75	45,469.40	Secured/Unsecured 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
VICTORIA A PILUT TRUST AGREEMENT		8902	50,250.00	43,133.33	Secured	General Unsecured	See Footnote 4
THELMA PIMENTEL	MAINSTAR-FBO THELMA PIMENTEL	569	126,374.00	123,635.90	Secured	General Unsecured	See Footnote 4
RON PINCOUS		3623	100,000.00	83,767.94	Secured/Unsecured	General Unsecured	See Footnote 4
MARIA PINEDA IRA	PROV. TR GP-FBO MARIA PINEDA IRA	1482	97,500.00	93,090.83	Secured	General Unsecured	See Footnote 4
DEBORAH PINTER		332	50,000.00	47,375.04	Secured	General Unsecured	See Footnote 4
PIRAINO FAMILY TRUST		3464	200,000.00	92,550.00	Secured	General Unsecured	See Footnote 4
RICHARD L PIRANIO		98	60,000.00	60,000.00	Secured	General Unsecured	See Footnote 4
MAINSTAR-FBO LOUISE PITCHER		7733	25,367.00	24,500.00	Secured	General Unsecured	See Footnote 4
MAINSTAR-FBO MICHAEL PITCHER		7734	25,367.00	24,500.00	Secured	General Unsecured	See Footnote 4
MICHAEL & LOUISE PITCHER		7732	25,000.00	23,213.54	Secured	General Unsecured	See Footnote 4
GREGORY D PITMAN		6831	70,320.83	64,672.16	Secured/Unsecured	General Unsecured	See Footnote 4
MAINSTAR TRUST, FBO DONNA PITMAN		6828	104,141.67	88,858.36	Secured/Unsecured	General Unsecured	See Footnote 4
MAINSTAR TRUST, FBO GREGORY M. PITMAN		6820 6824	309,202.67 29,983.47	292,818.92	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
PAUL P. PITRIZZI		7753	40,000.00	36,383.27	Secured	General Unsecured	See Footnote 4
ELLEN PLANK		751 4032	102,000.00 30,000.00	24,370.83	Secured Secured	General Unsecured	See Footnote 4
IRA SVCS TR CO-CFBO ELLEN E PLANK IRA		4036	72,000.00	66,680.00	Secured	General Unsecured	See Footnote 4
JOHN AND ELLEN PLANK		749 4033 4034 4035	195,000.00 60,000.00 50,000.00 85,000.00	137,952.70	Secured 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 PLANK	IRA SVCS TR CO-CFBO JOHN H PLANK	750 4037	150,000.00 150,000.00	147,416.67	Secured Secured	General Unsecured	See Footnote 4
JAMES E PLATT		5783	25,000.00	24,025.00	Secured	General Unsecured	See Footnote 4
STEPHEN J PLATT		5069	200,000.00	197,500.00	Secured	General Unsecured	See Footnote 4
NORMAN T PLATT	NORMAN T PLATT & DOROTHEA HEGARTY	1080 3981	70,000.00 70,000.00	69,918.33	Secured Admin/Secured	General Unsecured	See Footnote 4
JOANN E PLETKA		6659	201,145.83	185,306.91	Secured	General Unsecured	See Footnote 4
PROV. TR GP - FBO JOANN PLETKA IRA		6743	46,627.53	44,399.18	Secured	General Unsecured	See Footnote 4
HERBERT PLOFSKY		8055	35,192.50	32,600.00	Secured	General Unsecured	See Footnote 4
HARVEY PLOTNICK	MAINSTAR-FBO HARVEY PLOTNICK	2684	110,492.29	105,591.31	Secured	General Unsecured	See Footnote 4
DENNIS D. PLUIM		7332 7334	100,583.33 201,333.33	231,716.51	Secured Secured	General Unsecured	See Footnote 4
ESTATE OF EUGENE PLUSKA		7756	75,000.00	65,625.00	Secured	General Unsecured	See Footnote 4
RICK L PLZAK AND JEANETTE K PLZAK		594	100,000.00	97,233.33	Secured	General Unsecured	See Footnote 4