

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

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

**TWENTY-EIGHTH (28TH) 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 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

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

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

**NOTICE OF TWENTY-EIGHTH (28TH) 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-Eighth (28th) 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 **June 3, 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 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

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-and-

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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-
EIGHTH (28TH) OMNIBUS (NON-SUBSTANTIVE) OBJECTION TO CLAIMS
PURSUANT TO SECTION 502 OF THE BANKRUPTCY CODE,
BANKRUPTCY RULE 3007, AND LOCAL RULES 3007-1 AND 3007-2**

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

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

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

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

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

4. I submit this declaration in support of the *Twenty-Eighth (28th) 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 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.*,¹

Remaining Debtors.

Chapter 11

Case No. 17-12560 (BLS)

(Jointly Administered)

Ref. Docket No. ____

**ORDER SUSTAINING TWENTY-EIGHTH (28TH) 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-Eighth (28th) 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
GARY POE AND SALLY POE		578	100,400.00	94,173.33	Secured	General Unsecured	See Footnote 4
LAURIE POEHLER		2863	100,583.33	93,272.26	Secured/Unsecured	General Unsecured	See Footnote 4
FRED W POHLMAN	FRED W & LUCIA D POHLMAN	2396	75,000.00	60,221.71	Secured/Unsecured	General Unsecured	See Footnote 4
BELINDA POKORNY AND DONALD POKORNY		7542 7558	100,641.67 201,283.33	267,564.01	Secured Secured	General Unsecured	See Footnote 4
LAURA POKORNY		6800	50,297.93	48,077.11	Secured	General Unsecured	See Footnote 4
LAURA POLCE		1723	40,666.68	37,794.40	Secured	General Unsecured	See Footnote 4
BARBARA J POLCYN		6942	125,000.00	117,968.79	Secured	General Unsecured	See Footnote 4
JUDITH A POLEY	PROV. TR GP-FBO JUDITH A POLEY IRA	6964	70,352.91	67,871.81	Secured	General Unsecured	See Footnote 4
ROY & EMMA POLING		1166 1167 1168	25,000.00 25,000.00 25,000.00	72,636.13	Secured 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
HEIDI POLITI		1066 1271	950,000.00 100,000.00	838,887.53	Secured Secured	General Unsecured	See Footnote 4
LEONARD P POLITI		1065	300,000.00	266,605.56	Secured	General Unsecured	See Footnote 4
PATRICIA HARFIELD POLLARD		4617 6415	70,000.00 85,000.00	150,539.42	Secured Secured	General Unsecured	See Footnote 4
PATRICIA POLLICITO	PROV. TR GP-FBO PATRICIA A POLLICITO IRA	1048	115,000.00	95,582.70	Secured	General Unsecured	See Footnote 4
SALVATORE POLLICITO	PROV. TR GP-FBO SALVATORE J POLLICITO IRA	1318	115,000.00	95,330.34	Secured	General Unsecured	See Footnote 4
JEFFREY G & CHERYL A POLSTER		3294	50,291.67	48,755.54	Secured/Unsecured	General Unsecured	See Footnote 4
MARIA POMA		9114 9117	52,505.11 52,505.11	49,034.91	Secured Secured	General Unsecured	See Footnote 4
GERALD D POMPEI	MAINSTAR-FBO GERALD D POMPEI	529	118,000.00	58,001.92	Secured/Unsecured	General Unsecured	See Footnote 4
LEONA POMROY		593	50,000.00	49,075.00	Secured	General Unsecured	See Footnote 4
KEVIN L PONTIUS	PROV. TR GP-FBO KEVIN L PONTIUS IRA	260 9530	25,021.00 25,021.00	24,197.04	Secured Secured	General Unsecured	See Footnote 4
RONALD E POOLE		7374	176,032.83	155,781.27	Secured	General Unsecured	See Footnote 4
ROBERT POON	ROBERT POON & YAN JUAN NIE	1417 3592	50,000.00 50,000.00	40,347.15	Secured Secured	General Unsecured	See Footnote 4
LAURENCE POPOLIZIO		8064	105,577.50	94,025.77	Secured	General Unsecured	See Footnote 4
LAURENCE POPOLIZIO AND LAUREN G GROSS		6965	30,165.00	30,000.00	Secured	General Unsecured	See Footnote 4
NICHOLAS PORTALE	MAINSTAR-FBO NICHOLAS PORTALE	1415	281,440.00	173,289.19	Secured/Unsecured	General Unsecured	See Footnote 4
NICHOLAS PORTALE		1415	281,440.00	97,016.67	Secured/Unsecured	General Unsecured	See Footnote 4
PATTI PORTALE	MAINSTAR-FBO PATTI PORTALE	1416	44,000.00	43,120.00	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
JUDITH PORTEOUS		1806	56,982.78	53,751.75	Secured/Unsecured	General Unsecured	See Footnote 4
THE PORTEOUS 1999 TRUST U A APR 9, 1999		1807	63,232.16	59,642.82	Secured/Unsecured	General Unsecured	See Footnote 4
JOHN F PORTER AND LUCILLE T PORTER		1436	100,000.00	98,486.10	Secured	General Unsecured	See Footnote 4
MARK D. PORTER IRA	HORIZON TR CO-FBO MARK D PORTER IRA	7679	50,291.67	44,073.15	Secured	General Unsecured	See Footnote 4
MR. & MRS. ROBERT PORTER JR.		7759	100,000.00	78,416.75	Secured	General Unsecured	See Footnote 4
GARY W POSSLEY TRUST		4154	100,000.00	86,977.94	Secured	General Unsecured	See Footnote 4
GARY O & PATRICIA M POST		6428	500,000.00	463,777.81	Secured	General Unsecured	See Footnote 4
GARY O POST		6427	200,000.00	198,405.55	Secured	General Unsecured	See Footnote 4
CHERYL POTTER	PROV. TR GP-FBO CHERYL POTTER IRA	1524	86,000.00	84,939.33	Secured	General Unsecured	See Footnote 4
PROVIDENT TR GP LLC FBO THOMAS M POTTER III		1155	50,291.67	48,327.78	Secured/Unsecured	General Unsecured	See Footnote 4
POTTERTON IRREVOCABLE TRUST		5189	414,574.14	394,111.10	Secured/Unsecured	General Unsecured	See Footnote 4
JAMES K POTTS LIVING TRUST DATED APRIL 20, 2000		2860	50,500.00	43,200.00	Secured/Unsecured	General Unsecured	See Footnote 4
MARY ANNE POTTS TRUST DATED 04/20/2000		2861	51,750.00	44,666.67	Secured/Unsecured	General Unsecured	See Footnote 4
POULAN UNITED METHODIST CHURCH		1435	50,000.00	48,923.63	Secured	General Unsecured	See Footnote 4
ROBERTA POULIN & THOMAS POULIN		4855	52,625.00	49,097.24	Secured	General Unsecured	See Footnote 4
STEPHEN L POULIOT TRUST DTD 4/1/11		2494 2495	100,593.33 50,270.83	146,692.40	Secured Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST CUSTODIAN FBO PHILLIP POWELL		2120	50,000.00	47,387.50	Secured/Unsecured	General Unsecured	See Footnote 4
LAURENCE POWER		8455	25,148.96	23,984.35	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
CAROLYN POWERS TTEE CAROLYN A POWERS TR DTD 4/1/85		5241	30,000.00	30,000.00	Secured	General Unsecured	See Footnote 4
DOLORES POWERS		8464 8468	30,000.00 25,000.00	48,433.55	Secured Secured	General Unsecured	See Footnote 4
JANIS R POWERS		1110	50,000.00	50,000.00	Secured	General Unsecured	See Footnote 4
LAWRENCE AND DIXIE POWERS	POWERS FT DTD 10/09/12	509	100,000.00	97,166.67	Secured	General Unsecured	See Footnote 4
IMELDA PRATEKTO		486	50,000.00	48,025.00	Secured	General Unsecured	See Footnote 4
LYN PRATT		5745	25,000.00	24,906.25	Secured	General Unsecured	See Footnote 4
PRATT FAMILY CABIN TR		8209	203,506.85	179,244.49	Secured	General Unsecured	See Footnote 4
PROVIDENT TRUST GROUP LLC FBO STEPHANIE PRATT INHERITED IRA #151100103		1787	30,872.50	26,380.87	Secured/Unsecured	General Unsecured	See Footnote 4
RONALD PRENGER	MAINSTAR-FBO RONALD F PRENGER	7195	111,500.00	110,372.61	Secured/Unsecured	General Unsecured	See Footnote 4
JERE PREUSS		7151 7168	25,000.00 50,000.00	72,499.34	Secured Secured	General Unsecured	See Footnote 4
ADRIENNE M. PRICE AND SHELDON PRICE		6188	115,737.91	99,676.05	Secured	General Unsecured	See Footnote 4
BARBARA PRICE		503	100,000.00	94,330.52	Secured	General Unsecured	See Footnote 4
MARCELLA PRICE	PROV. TR GP-FBO MARCELLA PRICE IRA	1508	51,000.00	50,175.50	Secured	General Unsecured	See Footnote 4
RICHARD S.PRICE JR		1219 5200	50,000.00 50,000.00	49,543.05	Secured Secured	General Unsecured	See Footnote 4
ROY L PRICHARD JR		4444	50,000.00	47,300.00	Secured	General Unsecured	See Footnote 4
S PRIYADARSINI		5441	50,000.00	44,667.38	Secured	General Unsecured	See Footnote 4
THOMAS D PROCHASKA		7786 7949	115,156.10 115,156.10	69,583.37	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
SHARI L PROCOPIO		2036	50,000.00	49,533.33	Secured	General Unsecured	See Footnote 4
ROBERT PROCTOR & FAY C BEVISS		3340	93,000.00	88,071.00	Secured	General Unsecured	See Footnote 4
GENEROSO PRUDENTE		613	71,458.00	69,261.10	Secured	General Unsecured	See Footnote 4
JOHN PRYMAK	PROV. TR GP-FBO JOHN PRYMAK IRA	2918	100,000.00	73,277.77	Secured	General Unsecured	See Footnote 4
VINCENT PUCCI	BARBARA E & VINCENT J PUCCI	4630	25,000.00	23,210.80	Secured	General Unsecured	See Footnote 4
THURMAN & BIENVENIDA PUCKETT		1880	100,000.00	99,944.44	Secured	General Unsecured	See Footnote 4
MARSHA JUNE PULLMAN		7065	40,000.00	39,346.67	Secured	General Unsecured	See Footnote 4
MAINSTAR-FBO D PULSONE- SMITH		5395	154,641.66	151,668.61	Secured	General Unsecured	See Footnote 4
RAJKUMAR N PUNJABI		9428	50,000.00	48,273.59	Secured	General Unsecured	See Footnote 4
JAMES R & CAROL J PUNKE		6502	25,000.00	25,000.00	Secured	General Unsecured	See Footnote 4
ALBERT T PURINO		8317	90,000.00	86,255.00	Secured	General Unsecured	See Footnote 4
ALBERT T PURINO RT DTD 11/03/05		8318	200,000.00	188,438.91	Secured	General Unsecured	See Footnote 4
MAINSTAR-FBO ALBERT T PURINO IRA		8316	52,860.00	48,968.92	Secured	General Unsecured	See Footnote 4
VERLE F & NORMA S PYLE TR DTD 07/11/83		2704	102,281.58	97,180.54	Secured	General Unsecured	See Footnote 4
MICHAEL J & REBEKAH M QUINLAN		3806	25,125.00	19,699.20	Secured/Unsecured	General Unsecured	See Footnote 4
EDWARD C QUINN		4870	60,000.00	58,883.33	Secured	General Unsecured	See Footnote 4
JOSEPH W QUINN & CHERYLE R QUINN		5064 5065	100,000.00 100,000.00	187,015.32	Secured Secured	General Unsecured	See Footnote 4
HOWARD B QUIRING ESTATE TRUST		7682	80,533.34	60,024.45	Secured	General Unsecured	See Footnote 4
DENNIS R RABAN	MAINSTAR-FBO DENNIS R RABAN	1372	126,900.00	121,890.97	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
ANDREW RACHMELL		8482	50,000.00	46,154.21	Secured/Unsecured	General Unsecured	See Footnote 4
LEWIS & RUTH RACHMELL RLIT		8486	50,000.00		Secured		
		8487	50,000.00		Secured		
		8488	50,000.00	141,038.23	Secured	General Unsecured	See Footnote 4
FRIEDA RACHT		5445	75,343.75		Secured		
		5446	50,208.33	118,611.50	Secured	General Unsecured	See Footnote 4
THE RADOSEVIC FT		8334	120,000.00		Secured/Unsecured		
		8335	60,000.00	48,349.30	Secured	General Unsecured	See Footnote 4
DEBRA D RADZINSKI	MAINSTAR-FBO DEBRA RADZINSKI	1356	28,125.00	26,718.75	Secured	General Unsecured	See Footnote 4
MATTHEW RAHALSKI	MAINSTAR-FBO MATTHEW J RAHALSKI	1526	100,000.00	84,472.24	Secured	General Unsecured	See Footnote 4
ROBERT C RAHKE		7927	105,500.00	86,440.85	Secured/Unsecured	General Unsecured	See Footnote 4
PROV TRUST GRP MUHAMMAD RAHMAN		9375	100,550.00	97,866.67	Secured	General Unsecured	See Footnote 4
LANCE RAILSBACK		3241	100,000.00	89,333.29	Secured	General Unsecured	See Footnote 4
NADINE RAILSBACK & LANCE E RAILSBACK		3242	100,000.00	92,979.17	Secured	General Unsecured	See Footnote 4
FRANCES JOANNE RAINALDI		4275	50,000.00	49,611.11	Secured	General Unsecured	See Footnote 4
STEVEN M & DIANA L RAINS		7260	50,000.00	47,425.00	Secured	General Unsecured	See Footnote 4
PROVIDENT TRUST GROUP LLC FBO DAVID L RAMEY IRA		2558	212,405.59	139,184.87	Secured/Unsecured	General Unsecured	See Footnote 4
GUILLERMO RAMIREZ		6380	25,000.00	24,882.64	Secured	General Unsecured	See Footnote 4
EDWARD AND JACQUELINE RAMOS	THE EDWARD & JACQUELINE RAMOS FT 03/09/95	6404	50,000.00	47,850.00	Secured	General Unsecured	See Footnote 4
LEOPOLDO L RAMOS		2711	100,000.00	97,588.90	Secured/Priority	General Unsecured	See Footnote 4
BIBBIE-ANN RANCK IRA	PROV. TR GP- FBO BIBBIE-ANN RANCK IRA	6903	140,000.00	121,978.89	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
PAMELA RANDALL		2240	25,000.00	23,749.96	Secured/Unsecured	General Unsecured	See Footnote 4
ERIC RANDOLPH MAINSTAR TRUST IRA	MAINSTAR-FBO ERIC RANDOLPH	2921	119,880.25	109,320.93	Secured	General Unsecured	See Footnote 4
PROVIDENT TRUST GROUP LLC FBO SURESH AND ANITA RAO IND CASH ACCT		1889	50,000.00	76,548.18	Secured	General Unsecured	See Footnote 4
KAREN RAPPA		112	75,000.00	67,083.33	Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST CUSTODIAN FBO JOHN A RAPPA		3616	53,530.00	47,503.67	Secured	General Unsecured	See Footnote 4
SAMUEL RAPPA & DIANA RAPPA		1444	50,000.00	46,750.00	Secured	General Unsecured	See Footnote 4
REAL ESTATE PLUS INC		9200 9201	100,000.00 75,000.00	161,069.51	Secured Secured	General Unsecured	See Footnote 4
ROBERT J REBMAN & SARAH L REBMAN		8923	50,250.00	41,083.33	Secured	General Unsecured	See Footnote 4
MARIA RECINE		8731	201,237.51	173,056.80	Secured	General Unsecured	See Footnote 4
ALAN D REDDICK IRA	PROV. TR GP-FBO ALAN D REDDICK IRA	7110	59,998.50	49,695.17	Secured/Unsecured	General Unsecured	See Footnote 4
MICHAEL R REED		1171	225,000.00	213,220.84	Secured	General Unsecured	See Footnote 4
STANLEY H REED		6761	50,000.00	43,683.33	Admin	General Unsecured	See Footnote 4
SUNWEST TRUST AS CUSTODIAN FOR SUSAN A REED IRA #1712901		7461	1,000,000.00	97,650.00	Secured	General Unsecured	See Footnote 4
THE REED FAMILY TRUST		887	100,000.00	67,558.96	Secured	General Unsecured	See Footnote 4
GERALD C REEVES		9488 9489	215,000.00 50,000.00	251,434.70	Secured Secured	General Unsecured	See Footnote 4
REEVES FAMILY TRUST DTD JAN 13 2017		725	33,000.00	32,871.67	Secured	General Unsecured	See Footnote 4
ROBERT S REHM AND DOROTHY K REHM		3400 5153	55,498.69 50,000.00	39,694.37	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
REICHWALD-HIRANANDANI LIVING TRUST		6852	50,297.92	47,833.36	Secured	General Unsecured	See Footnote 4
IRA SERVICES TRUST COMPANY CFBO GLEN ALLEN REIDHEAD		3531	70,260.00	61,868.06	Secured	General Unsecured	See Footnote 4
PROV. TR GP-FBO MONICA T REIFFER IRA		5095	54,626.44	48,679.90	Secured/Unsecured	General Unsecured	See Footnote 4
MAINSTAR TRUST COMPANY CUSTODIAN FBO FRANKLIN REIS		2787	50,000.00	49,191.67	Secured	General Unsecured	See Footnote 4
GEORGE REITTER		7183	60,000.00	59,675.00	Secured/Unsecured	General Unsecured	See Footnote 4
SILVIA REITTER		7184	100,000.00	99,361.11	Secured/Unsecured	General Unsecured	See Footnote 4
JACK D AND PATRICIA T REITZEL		5775	25,000.00	22,256.86	Secured	General Unsecured	See Footnote 4
LAURENCE A & ELYSE REMIS		5201	30,125.00	22,355.62	Secured/Unsecured	General Unsecured	See Footnote 4
ADOLFO & XIOMARA REQUEJO		1837 1839	200,000.00 200,000.00	380,199.98	Secured Secured	General Unsecured	See Footnote 4
SHARON G RESNICK		916	50,833.32	46,361.17	Secured	General Unsecured	See Footnote 4
JAMES LOUIS REUBER		9568	100,000.00	47,000.00	Secured	General Unsecured	See Footnote 4
DANIEL & BARBARA REUNING		8887	58,000.00	54,503.92	Secured	General Unsecured	See Footnote 4
HARRY REVILL SURV SP TR AS AMND & RESTATED IN 2009		8772 8774 8775	201,166.67 201,837.50 100,000.00	453,071.60	Secured Secured Secured	General Unsecured	See Footnote 4
TR OF JANNEKE & HARRY REVILL RLT 11/22/97		8714 8773	150,875.00 50,291.67	182,072.18	Secured Secured	General Unsecured	See Footnote 4
CURTIS REYNOLDS		9264 9265	50,000.00 50,000.00	92,892.32	Secured Secured	General Unsecured	See Footnote 4
DON C REYNOLDS		1960	21,433.29	21,388.64	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
MAINSTAR TRUST CUSTODIAN FBO DON REYNOLDS		1959	21,888.00	21,848.48	Secured	General Unsecured	See Footnote 4
PHYLLIS J REYNOLDS		1233	100,000.00	97,275.00	Secured	General Unsecured	See Footnote 4
PROV. TR GP-FBO EVELYN REYNOLDS IRA		9294	52,500.00	23,858.33	Secured/Priority	General Unsecured	See Footnote 4
REBECCA B REYNOLDS		7139 7140 7145	150,000.00 100,000.00 150,000.00		Secured Secured Secured		
ROBERT REYNOLDS	ROBERT & JACQUELINE REYNOLDS RLT 06/05/03	9392	36,400.00	27,384.18	Secured	General Unsecured	See Footnote 4
DR MICHAEL RHODES		1158	120,000.00	89,316.75	Secured	General Unsecured	See Footnote 4
THE NANCY A RHODES LT DTD 01/29/15		7935	104,916.67	92,263.83	Secured/Unsecured	General Unsecured	See Footnote 4
		1509 1510 1511 1513 1514 1515 1516 1517	100,000.00 100,000.00 100,000.00 100,000.00 209,000.00 60,000.00 84,000.00 80,000.00		Secured Secured Secured Secured Secured Secured Secured Secured		
DOREEN RICCIANTO	MAINSTAR-FBO DOREEN RICCIANTO			749,381.75		General Unsecured	See Footnote 4
DOREEN RICCIANTO		1506	48,000.00	43,402.00	Secured	General Unsecured	See Footnote 4
BONNIE RICE AND TRACY RICE		2739	40,200.00	39,400.00	Secured/Unsecured	General Unsecured	See Footnote 4
JAMES R RICE		542	150,000.00	137,825.00	Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST-FBO CLIFFORD A RICE		5581 5582	50,000.00 49,500.00		Secured Secured		
SALLIE R RICE		543 544	300,000.00 400,000.00		Secured Secured	General Unsecured	See Footnote 4

Exhibit A

Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Filed Status	Modified Status	Reason for Modification
DAVID AND YONG-OK RICH		2031 2032 2784 2786	90,450.00 87,937.50 87,937.50 90,450.00	164,429.58	Secured/Unsecured Secured/Unsecured Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
HORIZON TRUST COMPANY CUSTODIAN FBO DAVID RICH SEP IRA		2785	74,772.00	72,874.80	Secured/Unsecured	General Unsecured	See Footnote 4
TIMOTHY LEE RICHARD AND DIANE B. RICHARD		7671	100,500.00	83,383.33	Secured	General Unsecured	See Footnote 4
THE RICHARDSON COMPANY MAINSTAR TRUST FBO THOMAS RIETMANN		9267 6989	306,438.05 150,000.00	300,000.00 139,937.50	Secured Secured/Unsecured	General Unsecured General Unsecured	See Footnote 4 See Footnote 4
JIM & SHIRLEY RIFFLE		5735	37,000.00	36,588.88	Secured/Unsecured	General Unsecured	See Footnote 4
AUBREY RIGHETTI THE THOMAS G & HELEN M RIKER FAMILY TRUST		2175 876	25,000.00 50,000.00	23,170.83 47,516.67	Secured Secured	General Unsecured General Unsecured	See Footnote 4 See Footnote 4
JOHN MICHAEL & JOANN RILEY	JOHN M & JOAN ANN RILEY RT DTD 11/07/94	7837	75,000.00	73,129.72	Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST, CUSTODIAN FBO JOHN RILEY #TW003976		7793	78,000.00	76,077.62	Secured	General Unsecured	See Footnote 4
IRA SERVICES TRUST COMPANY CFBO LINDA RIMSHAW IRA		6037	50,000.00	28,665.10	Secured	General Unsecured	See Footnote 4
ALVIN RING		4011	51,624.98	47,788.22	Secured	General Unsecured	See Footnote 4
GARY G RINGSDORF		7520	103,249.96	94,511.08	Secured/Unsecured	General Unsecured	See Footnote 4
DAVID & JANICE RINKER		3307 3440	84,000.00 84,000.00	75,000.00	Secured Secured	General Unsecured	See Footnote 4
DEAN E & DEBRA S RIPP VINCENT RISPOLI AND ELIZABETH RISPOLI		5142 5143 6863	50,000.00 100,000.00 90,627.92	130,744.55 75,493.02	Secured Secured Secured	General Unsecured General Unsecured	See Footnote 4 See Footnote 4

Exhibit A

Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Filed Status	Modified Status	Reason for Modification
MAINSTAR - FBO DAVID RISSE		6145	181,200.00	171,423.38	Secured/Unsecured	General Unsecured	See Footnote 4
MAINSTAR- FBO LYNNE RISSE		6147	229,520.00	219,944.00	Secured/Unsecured	General Unsecured	See Footnote 4
MICHAEL RITA AND CHERYL RITA		9254	26,000.00	24,714.48	Secured/Unsecured	General Unsecured	See Footnote 4
RICK A RITTENHOUSE	MAINSTAR-FBO RICK A RITTENHOUSE	810	507,889.97	484,701.39	Secured	General Unsecured	See Footnote 4
KURT W. RITTER AND ELFRIEDE M. RITTER		3357 3358	30,200.00 25,145.00	50,982.82	Secured Secured	General Unsecured	See Footnote 4
JAMES W RIVENBURG	PROV. TR GP-FBO JAMES W RIVENBURG IRA	359	38,600.00	38,066.03	Secured	General Unsecured	See Footnote 4
MAINSTAR TR CUSTODIAN FBO WILFREDO RIVERA-BAEZ IRA		5066 5067	34,000.00 37,000.00	69,970.50	Secured Secured	General Unsecured	See Footnote 4
GEORGE G RIVERO	MAINSTAR-FBO GEORGE G RIVERO	3519 4164	156,125.00 36,225.00	166,298.31	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
DONNA S RIVES-WOLTEMATH		429	143,316.00	90,683.38	Secured	General Unsecured	See Footnote 4
RONALD L RIZER		4339	90,000.00	85,303.75	Secured	General Unsecured	See Footnote 4
RMM INVESTMENT TRUST SOLO 401K		5078 5079	100,000.00 100,000.00	194,966.67	Secured Secured	General Unsecured	See Footnote 4
MICHAEL SHANE ROACH TRUSTEE OF MICHAEL SHANE ROACH TRUST		1207	50,750.00	44,950.00	Secured/Unsecured	General Unsecured	See Footnote 4
JAMES D ROBB		2602	50,000.00	48,619.43	Secured	General Unsecured	See Footnote 4
PROV. TR GP-FBO KIM RICHARD ROBB IRA		2847	25,000.00	23,833.33	Secured	General Unsecured	See Footnote 4
ROBERT ROBBE		8978 8979	50,000.00 25,000.00	68,554.94	Secured Secured	General Unsecured	See Footnote 4
GLADE ROBBINS	MAINSTAR-FBO GLADE J ROBBINS	1338	176,600.00	154,819.35	Secured	General Unsecured	See Footnote 4
RICHARD S AND MARIAN P ROBBINS		3006	104,875.03	98,663.88	Secured/Unsecured	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
PROVIDENT TRUST GROUP LLC FBO JOHN L ROBERSON IRA		6356	125,000.00	105,347.37	Secured	General Unsecured	See Footnote 4
THE ROBERTS REVOCABLE LIVING TRUST		956 6878	40,000.00 40,000.00	39,111.10	Secured/Unsecured Secured	General Unsecured	See Footnote 4
PROVIDENT TRUST GRP LLC FBO VIVIAN L ROBERTSON IRA		6723	153,294.41	139,930.25	Secured/Unsecured	General Unsecured	See Footnote 4
DAVID S ROBINSON		3219	50,250.00	44,798.65	Secured/Unsecured	General Unsecured	See Footnote 4
PROV. TR GP-FBO SANDRA R ROBINSON IRA		8735	91,045.01	71,442.27	Secured	General Unsecured	See Footnote 4
RAMONA ROBINSON	MAINSTAR-FBO RAMONA ROBINSON	2604	61,274.00	58,925.00	Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST IRA		7312 8326	70,000.00 70,000.00	62,224.14	Secured Secured	General Unsecured	See Footnote 4
MICHAEL ROCKS		682 2441	46,118.00 47,117.28	44,219.51	Secured Secured	General Unsecured	See Footnote 4
KIRBY DEE ROCKWELL	PROV. TR GP-FBO KIRBY ROCKWELL IRA	7680	50,583.33	49,494.44	Secured	General Unsecured	See Footnote 4
DANIEL E RODRIGUEZ		6429	50,000.00	49,659.72	Secured	General Unsecured	See Footnote 4
DIANE RODRIGUEZ		1355	94,600.00	87,512.88	Secured	General Unsecured	See Footnote 4
GIL RODRIGUEZ	MAINSTAR-FBO GILBERT RODRIGUEZ	6430	50,000.00	49,659.72	Secured	General Unsecured	See Footnote 4
JOHN H RODRIGUEZ		6087 6090	200,000.00 100,000.00	286,218.71	Secured Secured	General Unsecured	See Footnote 4
DEBRA R ROESSNER		6098 6126 6127 6128	50,000.00 100,000.00 100,000.00 100,000.00	314,866.24	Secured Secured Secured Secured	General Unsecured	See Footnote 4
JEFF D ROESSNER		4845	25,000.00	23,716.67	Secured	General Unsecured	See Footnote 4
CAROL L HENRY AND MARJORIE L ROETTGER (DECEASED)							

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
DAVID & JUDY ROGERS		7901	26,302.08	22,738.95	Secured/Unsecured	General Unsecured	See Footnote 4
GAYLE G ROGERS		8881	165,000.00	149,799.37	Secured	General Unsecured	See Footnote 4
GEORGE R & LYNDA L ROGERS		4352 4359	100,000.00 100,000.00	99,694.44	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
RONDA L ROGERS		5229	50,000.00	25,000.00	Secured/Unsecured	General Unsecured	See Footnote 4
WILLIAM M ROGERS & ROBIN P ROGERS		4186	100,000.00	93,120.79	Secured/Unsecured	General Unsecured	See Footnote 4
STEVEN ROGOSHESKE	MAINSTAR-FBO STEVEN ROGOSHESKE	900	60,000.00	57,220.00	Secured	General Unsecured	See Footnote 4
ALLEN ROGUSKY AND SUSAN ROGUSKY		8267	80,440.00	79,653.33	Secured	General Unsecured	See Footnote 4
RON & DONNA ROHRER		5801	200,000.00	190,558.30	Secured	General Unsecured	See Footnote 4
THOMAS ROHRER	MAINSTAR-FBO THOMAS ROHRER	618	94,684.00	87,939.22	Secured	General Unsecured	See Footnote 4
MARY ROLLERSON AND WALTER ROLLERSON		8275	251,434.57	246,378.21	Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST CUSTODIAN FBO PAUL ROMANICK		3268	50,000.00	47,959.73	Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST CUSTODIAN FBO RITA ROMANICK		3267	25,000.00	23,979.86	Secured	General Unsecured	See Footnote 4
GINA E ROMANO		5049	100,000.00	98,550.00	Secured	General Unsecured	See Footnote 4
ROBERT ROMERO & HALLIE ROMERO		608	132,143.00	128,771.50	Secured	General Unsecured	See Footnote 4
VIRGINIA ROMERO	MAINSTAR-FBO VIRGINIA ROMERO	3427	100,991.79	96,783.33	Secured	General Unsecured	See Footnote 4
J HAWKEYE RONDEAU		62 169	25,000.00 25,000.00	23,693.79	Secured Secured	General Unsecured	See Footnote 4
ROBERT L ROOD		7265	48,645.00	43,130.33	Secured/Unsecured	General Unsecured	See Footnote 4
WILLIAM ROONEY		3785	25,000.00	23,502.81	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
LINDA S ROSBOROUGH AND JAMES M ROSBOROUGH		4715	50,250.00	40,458.41	Secured/Unsecured	General Unsecured	See Footnote 4
ELDA JUNE ROSCOE- GUSTAFSON		1937 7038	25,520.83 25,520.83	24,628.46	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
EDITH & SAM ROSEN		581 6721	40,000.00 40,000.00	27,583.90	Secured Secured	General Unsecured	See Footnote 4
RICHARD & DOLORES ROSENBERG RLT		3316	50,000.00	42,414.63	Secured	General Unsecured	See Footnote 4
JOHN & KRISTINA ROSER		2692 2693	50,000.00 50,000.00	96,750.67	Secured Secured	General Unsecured	See Footnote 4
JIM E & SUSAN L ROSETTA		4532	25,625.00	24,218.73	Secured	General Unsecured	See Footnote 4
JOSEPHINE RO	JOSEPHINE ROSKIEWICZ	7751	248,000.00	159,798.33	Secured	General Unsecured	See Footnote 4
JOSEPHINE RO	JOSEPHINE ROSKIEWICZ RT DTD 09/01/16	7751	248,000.00	56,650.02	Secured	General Unsecured	See Footnote 4
IRA SERVICES TRUST CO CFBO		7409	30,000.00	28,491.67	Secured	General Unsecured	See Footnote 4
RONALD K ROSS		7727	73,675.00	60,270.00	Secured	General Unsecured	See Footnote 4
PROV. TR GP-FBO N EDWARD ROSS IRA		6915	30,535.00	28,936.15	Secured	General Unsecured	See Footnote 4
PROVIDENT TRUST GROUP LLC		2277	50,291.67	49,494.44	Secured	General Unsecured	See Footnote 4
FBO ROBERT S ROSS IRA		3380	50,000.00	49,523.61	Secured	General Unsecured	See Footnote 4
DEREK MALCOLM ROSTANT		2421	25,000.00	23,796.91	Secured	General Unsecured	See Footnote 4
KENNETH J ROSTANT		7350	60,350.00	53,450.00	Secured	General Unsecured	See Footnote 4
ARNOLD ROTH		7351	48,482.54	48,284.57	Secured	General Unsecured	See Footnote 4
WILLIAM B ROTH AND JOAN M ROTH	HORIZON TR CO-FBO WILLIAM B ROTH IRA	491	177,666.00	113,172.27	Secured	General Unsecured	See Footnote 4
WILLIAM B ROTH IRA		631	100,000.00	96,372.23	Secured	General Unsecured	See Footnote 4
PAUL J ROTHENGASS JR							
AARON ROTTENSTEIN							

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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
THE ROULAND FAMILY LIVING REVOCABLE TRUST DATED 3-20- 2015		649 650 651	25,000.00 25,000.00 50,000.00	94,102.08	Secured Secured Secured	General Unsecured	See Footnote 4
PROV TR GP- FBO RICK J ROUND IRA		7368	240,000.00	224,120.00	Secured	General Unsecured	See Footnote 4
PROV TR GP- FBO JANE C ROUND IRA		7362 7365	96,500.00 134,500.00	208,672.42	Secured Secured	General Unsecured	See Footnote 4
JIM ROUSE		320	50,000.00	47,399.94	Secured	General Unsecured	See Footnote 4
MARY K ROWE		4597	100,000.00	93,316.70	Secured/Unsecured	General Unsecured	See Footnote 4
ROBERT E. ROWE AND NORMA J. ROWE		8030 8033	1,401,029.00 1,282,864.67	1,866,055.53	Secured Secured	General Unsecured	See Footnote 4
ROBERT M. ROWE AND LEEANN M. ROWE		8026	503,750.00	459,250.00	Secured	General Unsecured	See Footnote 4