

**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)

**THIRTIETH (30TH) 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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Andrew W. Caine (CA Bar No. 110345)

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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 THIRTIETH (30TH) 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 *Thirtieth (30th) 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

Richard M. Pachulski (CA Bar No. 90073)
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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 THIRTIETH
(30TH) OMNIBUS (NON-SUBSTANTIVE) OBJECTION TO CLAIMS
PURSUANT TO SECTION 502 OF THE BANKRUPTCY CODE,
BANKRUPTCY RULE 3007, AND LOCAL RULES 3007-1 AND 3007-2**

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

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

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

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

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

4. I submit this declaration in support of the *Thirtieth (30th) 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 THIRTIETH (30TH) 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 *Thirtieth (30th) 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
BARBARA L SJAASTAD		7006 7008	100,583.33 251,250.00	339,575.00	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
DAVID C. SJAASTAD AND BETH A. SJAASTAD		3670 3671	100,500.00 201,166.67	289,827.77	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
ELIZABETH J SJAASTAD IRA	PROV. TR GP-FBO ELIZABETH J SJAASTAD IRA	4175	175,326.99	152,973.47	Secured/Unsecured	General Unsecured	See Footnote 4
EMMA L SJAASTAD		6700	50,291.67	49,426.39	Secured/Unsecured	General Unsecured	See Footnote 4
GERALD D & ELIZABETH J SJAASTAD		4172	502,916.67	1,969,279.91	Secured/Unsecured	General Unsecured	See Footnote 4
		4173	512,550.00		Secured/Unsecured		
		4174	502,500.00		Secured/Unsecured		
		4176	100,500.00		Secured/Unsecured		
		4177	75,562.50		Secured/Unsecured		
		4179	150,750.00		Secured/Unsecured		
		4183	226,218.75		Secured/Unsecured		
		4180	90,450.00		Secured/Unsecured		
GERALD D SJAASTAD IRA	PROV. TR GP-FBO GERALD D SJAASTAD IRA	4178	356,290.99	310,897.78	Secured/Unsecured	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
GERALD D SJAASTAD TRUST 4/27/1998		5038	190,950.00	176,668.33	Secured/Unsecured	General Unsecured	See Footnote 4
PROVIDENT TRUST GROUP LLC FBO DAVID C SJAASTAD IRA		3980	205,388.84	190,572.22	Secured/Unsecured	General Unsecured	See Footnote 4
SJE FLORIDA ENTERPRISES LLC		6788	100,000.00	100,000.00	Secured	General Unsecured	See Footnote 4
LINDA SKARET	MAINSTAR-FBO LINDA SKARET	422	40,000.00	38,667.78	Secured	General Unsecured	See Footnote 4
JERRY AND MELANIE SKARYD		417 9744	350,000.00 450,000.00		Secured Secured		
MARGARET M SKILLMAN		6471	50,291.00	49,523.61	Secured/Unsecured	General Unsecured	See Footnote 4
MICHAEL J SKUDERA		2482 9317	51,666.66 50,366.66		Secured Secured		
RAYMOND SKUDERA AND PATRICIA KINAHAN		1256 8741	30,600.00 30,165.00		Secured Secured		
THELMA M SLATER IRA	HORIZON TR CO-FBO THELMA M SLATER IRA	5402	73,486.67	64,077.72	Secured/Unsecured	General Unsecured	See Footnote 4
SLIDE PLUS INC		4096	200,000.00	198,933.33	Secured	General Unsecured	See Footnote 4
EVELYN M SLIFER		8489	125,000.00	122,951.40	Secured/Unsecured	General Unsecured	See Footnote 4
SLUSARSKI LIVING TRUST DATED 04/11/2017		5670	40,000.00	39,060.00	Secured	General Unsecured	See Footnote 4
SHIRLEY SMEDLEY		8656	100,458.34	97,416.65	Secured	General Unsecured	See Footnote 4
HUGH SMELTZER		2801	25,000.00	24,595.83	Secured/Unsecured	General Unsecured	See Footnote 4
THE E ELAINE SMETANA TR 08/17/94 AMENDED		9054 9055	104,083.31 206,000.00		Secured/Unsecured Secured/Unsecured		
ARLIE R SMITH	PROV. TR GP-FBO ARLIE R SMITH ICA	9235	288,850.03	224,550.69	Secured	General Unsecured	See Footnote 4
CLARENCE P & PHYLLIS C SMITH		7524	25,000.00	24,364.56	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 & LAUREN SMITH		5210	35,000.00	34,451.67	Secured	General Unsecured	See Footnote 4
DONLIE SMITH		1577	100,000.00	78,870.88	Secured	General Unsecured	See Footnote 4
HILDEGARD SMITH AND LAWRENCE SMITH		8730	25,146.09	24,086.83	Secured	General Unsecured	See Footnote 4
JOHN G SMITH AND SHIRLEY SMITH		9291	150,000.00	375,815.26	Secured/Unsecured	General Unsecured	See Footnote 4
		9292	200,000.00		Secured		
		9293	50,000.00		Secured		
MAINSTAR- FBO DANIEL SMITH		6793	403,000.00	403,379.17	Secured/Unsecured	General Unsecured	See Footnote 4
		6794	30,250.00		Secured/Unsecured		
		6795	25,187.50		Secured/Unsecured		
MARIA DE LA LUZ SMITH		1367	150,000.00	142,312.50	Secured	General Unsecured	See Footnote 4
		4210	150,000.00		Secured		
PEGGY SMITH	MAINSTAR-FBO PEGGY SMITH	4076	242,500.00	222,392.71	Secured	General Unsecured	See Footnote 4
PEGGY SMITH		4075	35,000.00	34,134.74	Secured	General Unsecured	See Footnote 4
PETER N SMITH		1823	200,000.00	265,994.51	Secured	General Unsecured	See Footnote 4
		1824	100,000.00		Secured		
PROV. TR GP-FBO LAWRENCE H SMITH IRA		8734	25,134.64	24,107.30	Secured	General Unsecured	See Footnote 4
RUSSELL A SMITH		2951	250,000.00	247,083.33	Secured/Unsecured	General Unsecured	See Footnote 4
RUTH A SMITH		1655	50,000.00	39,347.14	Secured	General Unsecured	See Footnote 4
SARAH Y SMITH		1640	100,000.00	94,775.04	Secured	General Unsecured	See Footnote 4
WILLETT R. SMITH		6673	40,000.00	36,660.00	Secured	General Unsecured	See Footnote 4
EDWARD J SMITH AND DONNA P FALCIANO		2492	100,541.00	94,438.86	Secured	General Unsecured	See Footnote 4
		9236	100,595.84		Secured		
LAURA S SNITZER	PROV. TR GP-FBO LAURA S SNITZER ROTH IRA	2008	82,602.00	65,296.99	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
RICHARD A SNITZER IRA	PROV. TR GP-FBO RICHARD A SNITZER IRA	9268 9269	164,013.00 56,284.00	166,963.69	Secured Secured	General Unsecured	See Footnote 4
JAMES J SNYDER	JAMES & JO ANNE SNYDER	704	25,000.00	25,000.00	Secured	General Unsecured	See Footnote 4
JAMES L SNYDER		3060	50,000.00	35,085.11	Secured	General Unsecured	See Footnote 4
SANDRA S SNYDER		7066	40,000.00	39,346.67	Secured	General Unsecured	See Footnote 4
CARMELA L SOCIE		5154	50,000.00	42,194.38	Secured	General Unsecured	See Footnote 4
HARVEY AND BARBARA SOFEN RT DTD 03/08/06		2056 2057	104,166.65 51,354.15	128,346.66	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
HAROUT & LENA SOGHOMONIAN		4468	100,000.00	100,000.00	Secured	General Unsecured	See Footnote 4
CHRISTINA & ROBERT SOLANO		4436	100,000.00	93,911.08	Admin	General Unsecured	See Footnote 4
BETTY J SOLLENBERGER		5784	60,000.00	59,530.00	Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST CUSTODIAN FBO DANNY E SOLOWY		8073	199,659.24	186,917.85	Secured	General Unsecured	See Footnote 4
MATTHEW J SOMERS		3019	25,000.00	23,420.17	Secured	General Unsecured	See Footnote 4
ROSALIE KAY SORG		699	50,000.00	49,909.72	Secured	General Unsecured	See Footnote 4
NELIA SORIANO		3590	200,000.00	190,802.74	Secured	General Unsecured	See Footnote 4
HARVEY H SORICK & EVELYN WELSH		8527	25,000.00	24,479.15	Secured/Unsecured	General Unsecured	See Footnote 4
MAINSTAR TRUST FBO ALLA SORSHER IRA		4908 4909 4910	46,000.00 15,250.36 35,000.00	87,908.43	Secured Secured Secured	General Unsecured	See Footnote 4
DOLORES SOTAK		9282 9283	60,666.00 30,333.00	72,062.50	Secured Secured	General Unsecured	See Footnote 4
MISAEL SOTO	PROV. TR GP-FBO MISAEL SOTO IRA	3816	69,617.58	56,761.53	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
MISAE SOTO		3815	50,000.00	41,208.27	Secured	General Unsecured	See Footnote 4
MERLE AND NANCY SOUDER		488	600,000.00	519,025.06	Secured	General Unsecured	See Footnote 4
GREGORY AND REGINA SPADEA		3838	100,000.00	83,651.01	Secured	General Unsecured	See Footnote 4
PROVIDENT TG, FBO GREGORY J. SPADEA IRA		3837 3839	29,500.00 50,000.00	68,367.08	Secured Secured	General Unsecured	See Footnote 4
THE ESTATE OF PATRICK L. SPANGLER		8546	80,000.00	72,012.50	Secured	General Unsecured	See Footnote 4
CHERYL A SPARKS		419 591	150,000.00 100,000.00	237,810.43	Secured Secured	General Unsecured	See Footnote 4
WILISA SPEED		6812	100,825.00	93,583.34	Secured	General Unsecured	See Footnote 4
CHARLTON W SPENCER	MAINSTAR-FBO CHARLTON W SPENCER	1203	101,464.26	98,749.86	Secured	General Unsecured	See Footnote 4
MAURICE SPENCER AND BEVERLY SPENCER		420	25,000.00	23,743.44	Secured	General Unsecured	See Footnote 4
MAINSTAR - FBO GAYLETTE SPILLMAN		5060	51,716.00	45,747.46	Secured	General Unsecured	See Footnote 4
SPILLMAN FRLT		5058	50,000.00	43,858.33	Secured	General Unsecured	See Footnote 4
JUSTIN AND APRIL-JOY SPINA		1999	60,000.00	58,852.50	Secured	General Unsecured	See Footnote 4
LISA A SPINOSA	MAINSTAR-FBO LISA A SPINOSA	1369	26,800.00	23,357.67	Secured	General Unsecured	See Footnote 4
LISA A SPINOSA		1371	40,000.00	36,554.49	Secured	General Unsecured	See Footnote 4
WILLIAM SPIRKA	MAINSTAR-FBO WILLIAM J SPIRKA	9600	400,000.00	384,111.11	Secured	General Unsecured	See Footnote 4
DIANNE K SPIROFF		5381 5382 5383	50,291.67 100,500.00 100,583.33	227,140.28	Secured/Unsecured Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
THE SPIVAK FAMILY TRUST		7469	250,000.00	224,114.62	Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST CFBO JONI A SPOON IRA		5761	30,000.00	28,432.50	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
GARY SPRAGUE	PROV. TR GP-FBO GARY SPRAGUE IRA	344	50,250.00	47,400.00	Secured	General Unsecured	See Footnote 4
JIM AND NANCY SPRECHER		8176 8177	53,562.56 105,833.33	124,647.14	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
RONALD R SPRENGER		56	200,000.00	198,277.78	Secured	General Unsecured	See Footnote 4
JACQUELINE SPRIGGS	IRA SVCS TR CO-CFBO JACQUELINE L SPRIGGS	747	150,000.00	49,611.11	Secured	General Unsecured	See Footnote 4
JACQUELINE SPRIGGS		747	150,000.00	91,016.72	Secured	General Unsecured	See Footnote 4
BRUCE N SPRING		2362 8109	51,666.66 50,366.66	46,258.35	Secured Secured	General Unsecured	See Footnote 4
NEIL SPRINGER	MAINSTAR-FBO NEIL SPRINGER	957	100,000.00	96,222.92	Secured	General Unsecured	See Footnote 4
JOSEPH SPURCHISE		1492	195,221.88	176,594.56	Secured	General Unsecured	See Footnote 4
SRH INVESTMENTS LLC		6247 6254	25,000.00 25,000.00	48,745.86	Secured Secured	General Unsecured	See Footnote 4
EDWARD A & LYNNE M ST PIERRE		2234	125,000.00	117,208.33	Secured	General Unsecured	See Footnote 4
IRA SVCS TR CO-CFBO DARYL J ST PIERRE		7530	141,000.00	125,482.96	Secured	General Unsecured	See Footnote 4
DENA M STACEY	MAINSTAR-FBO DENA STACEY	80 3252 3869	150,000.00 100,000.00 100,000.00	98,333.33	Secured Secured Secured	General Unsecured	See Footnote 4
DENA STACEY		80 3253	150,000.00 50,000.00	49,041.66	Secured Secured	General Unsecured	See Footnote 4
BERNADETTE C STACKALIS		6483	125,000.00	106,468.25	Secured	General Unsecured	See Footnote 4
JAMES STACY	MAINSTAR-FBO JAMES STACY	421	35,000.00	33,390.48	Secured	General Unsecured	See Footnote 4
RODNEY ROY STAINBROOK		7379	25,000.00	24,708.34	Secured	General Unsecured	See Footnote 4

Exhibit A

Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Filed Status	Modified Status	Reason for Modification
CAROL STALEY REVOCABLE TRUST DTD 5/5/93		3275 3276	50,183.48 50,541.66	97,210.45	Secured Secured	General Unsecured	See Footnote 4
PROVIDENT TR GROUP LLC FBO KENNETH L STAMMEN IRA		5824 5825	25,000.00 147,800.00	119,866.19	Secured Secured	General Unsecured	See Footnote 4
MAGGIE & SHELBY STANDEFER THE WILLIAM H & PATRICIA T STANDEFER FAMILY TRUST DTD 8/16/95		4461 4462	100,000.00 100,000.00	185,126.42	Secured Secured	General Unsecured	See Footnote 4
MARY STANIEWICZ KENNETH STANTON AND ALEEN STANTON	PROV. TR GP-FBO MARY STANIEWICZ IRA	4456 3845	100,000.00 45,000.00	84,975.79 44,962.50	Secured Admin/Secured	General Unsecured	See Footnote 4
PROV TRST GP LLC FBO KENNETH STANTON IRA		6670 6844	100,733.32 73,258.72	90,073.05 67,782.23	Secured Secured	General Unsecured	See Footnote 4
RICHARD STAPERT		8175	316,500.00	284,720.83	Secured/Unsecured	General Unsecured	See Footnote 4
TIMOTHY STARNER	PROV. TR GP-FBO TIMOTHY STARNER IRA	1830 8036	115,500.00 115,500.00	106,271.22	Secured Secured	General Unsecured	See Footnote 4
ESTATE OF MARTHA STARNER PROV. TR GP-FBO GERALD D STARY IRA		1831 4871	270,000.00 33,150.00	241,837.50 31,004.45	Secured Secured	General Unsecured	See Footnote 4
GREGORY M STARZYNSKI TR DTD 08/28/89		3890	51,500.00	50,000.00	Secured/Unsecured	General Unsecured	See Footnote 4
PROV TR GP LLC FBO DAVID J STASAITIS IRA		1144	30,000.00	72,779.71	Secured	General Unsecured	See Footnote 4
WILLIAM STEEL		1024	25,000.00	24,844.44	Secured	General Unsecured	See Footnote 4
JOAN STEELE		8061	50,292.19	45,295.76	Secured	General Unsecured	See Footnote 4
SHARLENE AND DEWEY STEELE		2189	100,000.00	94,250.00	Secured	General Unsecured	See Footnote 4
ALFRED STEEN		1925	105,016.67	99,016.67	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
LISA STEENPORT		4360 4361 9575	27,645.79 27,645.79 27,645.79		Secured Secured Secured	General Unsecured	See Footnote 4
RICHARD STEFFEN		5613	35,000.00	34,577.09	Secured	General Unsecured	See Footnote 4
STEIGMAN INC		1437	102,000.00	89,933.33	Secured	General Unsecured	See Footnote 4
MITCH STEINBERG		4693	26,167.00	22,355.62	Secured/Unsecured	General Unsecured	See Footnote 4
EDWARD L & JANET L STEINBRUNNER		5273	50,000.00	42,402.18	Secured	General Unsecured	See Footnote 4
GARY N & LINDA M STEINBRUNNER		7980	140,000.00	130,170.83	Secured	General Unsecured	See Footnote 4
PROV TR GP-FBO LINDA M STEINBRUNNER IRA		7982	75,000.00	70,125.00	Secured	General Unsecured	See Footnote 4
PROV TR GP-FBO EDWARD L STEINBRUNNER IRA		9025	35,500.00	32,695.50	Secured	General Unsecured	See Footnote 4
HERMAN STEINMILLER		3808	30,000.00	21,052.83	Secured	General Unsecured	See Footnote 4
MICHAEL & MARY JANE STELLA DEAN STENSGAARD & JOANN STENSGAARD		7920	26,229.17	23,121.47	Secured/Unsecured	General Unsecured	See Footnote 4
MAINSTAR TR- CUST FBO GEORGE STEPANOFF		9255	100,000.00	93,666.62	Secured/Unsecured	General Unsecured	See Footnote 4
		7174	75,000.00	70,968.75	Secured/Unsecured	General Unsecured	See Footnote 4
JAMES L STEPHENS	MAINSTAR-FBO JAMES L STEPHENS	1572 4301	500,000.00 500,000.00	479,583.33	Secured Secured	General Unsecured	See Footnote 4
PAMELA J STEPHENS		506	25,000.00	24,117.73	Secured	General Unsecured	See Footnote 4
RICHARD AND MARY ANN STEPHENS		68 69 70	30,000.00 30,000.00 25,000.00		Secured Secured Secured	General Unsecured	See Footnote 4
GARY STEPHENSON	SUNWEST TR GARY STEPHENSON IRA	3083	85,000.00	79,248.33	Secured	General Unsecured	See Footnote 4
GARY STEPHENSON		3084	100,000.00	81,088.10	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
MILTON & ROSLYN STERN REVOCABLE TRUST		5406 5407 5408	57,583.00 106,996.00 242,066.00	331,898.97	Secured/Unsecured Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
SANFORD & LAURA STERN REVOCABLE TRUST		8835 8838 9420 9453	111,847.40 320,630.40 351,966.66 103,534.04	355,916.67	Secured Secured Secured Secured	General Unsecured	See Footnote 4
THE STERN 1994 FAMILY TRUST DATED 8/24/94		7013 7014 7015 7016 7017	50,000.00 50,000.00 50,000.00 50,000.00 50,000.00	201,465.33	Secured Secured Secured Secured Secured	General Unsecured	See Footnote 4
LAURA STERN AND LARA POSNER-LEMONS		8841	50,388.88	49,941.67	Secured	General Unsecured	See Footnote 4
ARTHUR & IRMA R STERNBERG		5746	25,000.00	21,558.97	Secured	General Unsecured	See Footnote 4
ALAN STEVEN INC PROFIT SHARING PLAN		2608 2609	101,635.46 101,000.00	197,303.93	Secured Secured	General Unsecured	See Footnote 4
MAINSTAR-FBO LOIS STEVENS		2669	50,291.67	47,248.61	Secured/Unsecured	General Unsecured	See Footnote 4
MARK STEVENS		6983 6987	261,250.00 506,250.00	680,833.38	Secured Secured	General Unsecured	See Footnote 4
PERRY L STEVENS	PROV. TR GP-FBO PERRY L STEVENS SEP IRA	6979 8115	50,275.00 50,275.00	49,908.33	Secured Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST CUSTODIAN FBO MARY R STEVENSON		3122	35,000.00	34,778.33	Secured	General Unsecured	See Footnote 4
IRA SVCS TR CO-CFBO CHRISTOPHER K STEWART		7446	122,000.00	120,719.00	Secured	General Unsecured	See Footnote 4
IRA SVCS TR CO-CFBO SILAS P STEWART IRA		4695	100,756.95	94,291.77	Secured	General Unsecured	See Footnote 4
DOLORES STIEFEL	MAINSTAR-FBO DOLORES STIEFEL	9714	330,000.00	258,483.33	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
DOLORES STIEFEL		9714	330,000.00	39,500.00	Secured	General Unsecured	See Footnote 4
IRA SVCS TR CO-CFBO JOYCE A STOCK		7233	70,000.00	67,005.52	Secured	General Unsecured	See Footnote 4
PROVIDENT TR GP LLC FBO ROBERT M STOCKTON JR		1101	50,291.67	47,618.06	Secured/Unsecured	General Unsecured	See Footnote 4
WALT STODDARD		2506	50,000.00	48,987.50	Secured	General Unsecured	See Footnote 4
JAMES & DORENE G STOFFELS		8931	80,000.00	76,800.00	Secured	General Unsecured	See Footnote 4
CARILYN S STOKES		353	100,416.67	98,708.32	Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST COMPANY CUSTODIAN FBO TERESA STOKES		4792	45,500.00	42,679.00	Secured	General Unsecured	See Footnote 4
SANDRA E STONE		7623	80,513.34	56,962.01	Secured	General Unsecured	See Footnote 4
DARRYL STONEHOCKER		7691	50,000.00	46,825.00	Secured	General Unsecured	See Footnote 4
DOUGLAS K STONEHOCKER		8901	50,250.00	46,625.00	Secured	General Unsecured	See Footnote 4
RICHARD & KIMBERLY STOUT		6153	50,416.67	48,097.21	Secured/Unsecured	General Unsecured	See Footnote 4
RANDEL B STOVER		100	40,000.00	39,245.57	Secured	General Unsecured	See Footnote 4
BENJAMIN ROBERT STRAGNELL		3515	418,000.00	392,722.21	Secured	General Unsecured	See Footnote 4
KAREN K STRASHEIM LIVING TRUST		140	50,000.00	40,102.79	Secured	General Unsecured	See Footnote 4
JUDY M STRBIK	JUDY M STRBIK RT U/A DTD 06/08/99	2620	150,000.00	140,581.28	Secured	General Unsecured	See Footnote 4
PAMELA STRECKER TRUST DATED 09/22/14		4911	50,291.67	37,713.91	Secured/Unsecured	General Unsecured	See Footnote 4
HELENA S STREET	MAINSTAR-FBO HELENA S STREET	1716	9,900.18	9,053.17	Secured	General Unsecured	See Footnote 4
JAMES ANDREW STREET	MAINSTAR-FBO JAMES ANDREW STREET	1717	642,736.40	587,746.73	Secured	General Unsecured	See Footnote 4
RANDALL LEWIS STREIER		9238	200,777.65	151,747.14	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
RANDALL, WAYNE AND GAYLE STREIER		9035	25,169.73	24,860.65	Secured	General Unsecured	See Footnote 4
AUBREY STRICKLAND	IRA SVCS TR CO-CFBO AUBREY STRICKLAND IRA	1272 4259 4260	400,000.00 200,000.00 200,000.00	386,833.34	Secured Secured Secured	General Unsecured	See Footnote 4
ROBERT JR & SANDRA STRICKO		3893	50,000.00	48,794.43	Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST CUSTODIAN FBO PHILLIP STRONG		4155	520,000.00	487,933.33	Secured	General Unsecured	See Footnote 4
LOUIS AND KATHRYN STROTHMAN		3761	110,000.00	108,557.78	Secured	General Unsecured	See Footnote 4
DANIEL L STUDY		8927 8928 8929	100,000.00 150,000.00 100,000.00	262,887.99	Secured Secured Secured	General Unsecured	See Footnote 4
ARTHUR & JOYCE STUKENBORG		7221	50,000.00	50,000.00	Secured	General Unsecured	See Footnote 4
WAYNE A & BETTY J STURTEVANT		7900 7953	104,916.67 26,229.17	122,802.03	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
NEAL STUTEVILLE & MELODY STUTEVILLE		3928	184,000.00	170,966.67	Secured	General Unsecured	See Footnote 4
RUTH SUCHMAN REVOCABLE LIVING TRUST DATED 08/21/93		2964 2965 3187	82,232.00 61,200.00 61,500.00	95,600.00	Priority/Unsecured Priority/Unsecured Priority/Unsecured	General Unsecured	See Footnote 4
PROV. TR GP-FBO MARILYN L SULLIVAN IRA		8276	47,233.37	45,949.38	Secured	General Unsecured	See Footnote 4
KENNETH SUMMERHAYS	MAINSTAR-FBO KENNETH SUMMERHAYS	1348	49,880.00	44,293.45	Secured	General Unsecured	See Footnote 4
MARILYN SUMMERS		6806	40,238.34	37,648.58	Secured	General Unsecured	See Footnote 4
BARBARA SUMNER DECLARATION TRUST DTD 07/31/92		5797	150,000.00	145,600.00	Secured	General Unsecured	See Footnote 4
JEFFREY SUN		6538	201,583.33	140,600.25	Secured/Priority	General Unsecured	See Footnote 4

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JEFFREY SUN & ELAINE YU		6518	403,000.00	361,000.00	Secured	General Unsecured	See Footnote 4
		1215 5316 5317 5318	1,250,000.00 125,000.00 125,000.00 125,000.00		Secured/Unsecured Secured Secured Secured		
PAUL D. VAAGENE	SUNSHINE POCKET LLC		125,000.00	114,166.67	Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST CUSTODIAN FBO MARY SUPNET		2118	350,000.00	334,793.51	Secured/Unsecured	General Unsecured	See Footnote 4
THE JAMES P SURBER & CARLA G SURBER REVOCABLE TRUST DATED OCTOBER 22, 2016		811	50,000.00	47,962.49	Secured	General Unsecured	See Footnote 4
BARBARA J SUTTER	MAINSTAR-FBO BARBARA SUTTER	171	49,000.00	48,020.00	Secured	General Unsecured	See Footnote 4
ROGER J SUTTER	MAINSTAR-FBO ROGER SUTTER	174	70,000.00	68,425.00	Secured	General Unsecured	See Footnote 4
JANICE R AND RICHARD S SVENSSON		8713	120,000.00	84,889.02	Secured	General Unsecured	See Footnote 4
		4684 4685 4686 4687	50,000.00 50,000.00 50,000.00 50,000.00		Secured Secured Secured Secured		
STEPHEN SWAFFORD			50,000.00	183,651.53	Secured	General Unsecured	See Footnote 4
KURT M & KRISTA K SWANSON		456	70,000.16	45,194.33	Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST DIRK SWART		8821	240,627.57	95,361.89	Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST DIRK SWART		8821	240,627.57	143,901.68	Secured	General Unsecured	See Footnote 4
TONYA SWEETEN		1374	25,000.00	23,994.18	Secured	General Unsecured	See Footnote 4
CARROLL SWINNEY		3123	100,000.00	97,866.66	Secured	General Unsecured	See Footnote 4
LUCY B & MIKE SYKTICH		5149	25,000.00	24,604.16	Secured	General Unsecured	See Footnote 4
SYMPHONY MANAGEMENT CASH BALANCE PLAN		8593 8596	25,000.00 25,000.00		Secured Secured	General Unsecured	See Footnote 4

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Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Filed Status	Modified Status	Reason for Modification
KENT D TADLOCK AND MARY M TADLOCK		2985 2986	50,250.00 50,000.00	85,386.86	Secured/Unsecured Secured	General Unsecured	See Footnote 4
BETTY J TAHASH		3654	25,000.00	23,470.83	Secured	General Unsecured	See Footnote 4
MAINSTAR-FBO BETTY J TAHASH		5397	58,656.10	57,590.52	Secured	General Unsecured	See Footnote 4
MENG SE & MARY TAING		3062	100,000.00	94,458.36	Secured	General Unsecured	See Footnote 4
GUY A TALBOT	PROV. TR GP-FBO GUY A TALBOT IRA	2259	201,166.67	177,264.15	Secured/Unsecured	General Unsecured	See Footnote 4
RICHARD D & CARMELA M TALBOT		5284 5285 5286	50,291.67 50,291.67 50,333.33		Secured/Unsecured Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
RONALD G TALLMAN	MAINSTAR-FBO RONALD G TALLMAN	212	159,447.00	156,922.42	Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST CUSTODIAN FBO EUNEE TAN		6781 6785	60,170.02 60,170.02	51,994.47	Secured Secured	General Unsecured	See Footnote 4
STEVEN TANDLICH AND MARJORIE TANDLICH		270 271 6857	100,000.00 50,541.66 150,822.30		Secured Secured/Unsecured Secured	General Unsecured	See Footnote 4
JILL L TANNER	MAINSTAR-FBO JILL L TANNER	1083	58,230.00	56,081.56	Secured	General Unsecured	See Footnote 4
JAMES TANTILLO		2117	25,000.00	24,486.10	Secured/Unsecured	General Unsecured	See Footnote 4
CHI TARN		4489	25,000.00	23,812.19	Secured	General Unsecured	See Footnote 4
JOHN & GERMAINE TARPINIAN FAMILY TRUST		7585 7587	100,000.00 100,000.00	171,027.90	Secured Secured	General Unsecured	See Footnote 4
TOM AND JOYCE TARPINIAN FAMILY TRUST		7235 7236	100,000.00 100,000.00	180,682.98	Secured Secured	General Unsecured	See Footnote 4
FREDERICK & MAUREEN TAUBERT		7648 8874	100,000.00 100,000.00	94,005.52	Secured Secured	General Unsecured	See Footnote 4

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JANE TAURO		104	70,700.00	68,390.00	Secured/Unsecured	General Unsecured	See Footnote 4
JANE TAURO AND JOY STEVAN FERNANDES		106	386,461.12	372,306.79	Secured/Unsecured	General Unsecured	See Footnote 4
FRED & DOYLENE TAYLOR		8531	100,000.00	97,065.99	Secured	General Unsecured	See Footnote 4
IRA SVCS TR CO-CFBO LUCY A TAYLOR IRA		6418	104,630.02	95,691.70	Secured	General Unsecured	See Footnote 4
JOAN A TAYLOR		2028	38,411.67	36,237.42	Secured/Unsecured	General Unsecured	See Footnote 4
KAREN J TAYLOR		9188	150,000.00	144,875.00	Secured	General Unsecured	See Footnote 4
LORI A TAYLOR		9782	25,000.00	21,133.05	Secured	General Unsecured	See Footnote 4
MR HARRINGTON TAYLOR		1922	110,030.51	103,660.73	Secured/Unsecured	General Unsecured	See Footnote 4
PROV. TR GP-FBO KAREN J TAYLOR IRA		9186 9187	70,000.00 50,000.00	103,501.05	Secured Secured	General Unsecured	See Footnote 4
PROVIDENT TRUST GROUP, LLC FBO RONALD E. TAYLOR ROTH IRA		6419	136,019.02	124,478.61	Secured	General Unsecured	See Footnote 4
REVOCABLE TRUST AGREEMENT FOR EDGAR C TAYLOR		7442 7443	210,416.65 209,833.33	391,986.09	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
ROBERT & SUSAN TAYLOR		1672 1673 1674	100,000.00 100,000.00 100,000.00	245,966.90	Secured Secured Secured	General Unsecured	See Footnote 4
RUSSELL C TAYLOR		6679	52,604.15	48,166.64	Secured	General Unsecured	See Footnote 4
BARRY TELLER AND KRISTINE TELLER		3765 3766	25,125.00 30,162.50	53,248.75	Secured Secured	General Unsecured	See Footnote 4
TEMPLE INVESTMENT TRUST NIRAJ TENANY AND ARCHANA TENANY		2436 2439 6434	200,000.00 110,000.00 100,000.00	32,214.80 97,919.45	Secured Secured Secured	General Unsecured General Unsecured	See Footnote 4 See Footnote 4

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HANNAH TENNER	HANNAH TENNER TR	9485	50,000.00	43,476.53	Secured	General Unsecured	See Footnote 4
SANDRA TERMEER	MAINSTAR-FBO SANDRA TERMEER	368 567	29,000.00 28,400.00	53,190.91	Secured Secured	General Unsecured	See Footnote 4
MICHAEL L TETER RT		7521 7522	100,000.00 25,000.00	119,955.54	Secured Secured	General Unsecured	See Footnote 4