

**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. 4408

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

The undersigned hereby certifies as follows:

1. On April 16, 2020, the Woodbridge Liquidation Trust (the “Trust”) filed the *Twenty-Fourth (24th) Omnibus (Non-Substantive) Objection to Claims Pursuant to Section 502 of the Bankruptcy Code, Bankruptcy Rule 3007, and Local Rules 3007-1 and 3007-2* [Docket No. 4408] (the “Omnibus Objection”) with the U.S. Bankruptcy Court for the District of Delaware (the “Court”).
2. Pursuant to the notice of the Omnibus Objection, objections to the Omnibus Objection were to be filed and served no later than April 30, 2020, at 4:00 p.m. (ET).
3. On May 1, 2020, VFW Post 2601 (“Respondent”) filed the *Response to Twenty-Fourth (24th) Omnibus (Non-Substantive) Objection to Claims* (Docket No. 4420) (the “Objection”) with the Court. No other formal or informal responses to the Omnibus Objection were received or filed on the Court’s docket.

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.

4. Counsel for the Trust has conferred with the Respondent regarding their Response and has resolved the Response. The Respondent has no objection to the entry of the proposed form of order (the “Order”) filed with the Omnibus Objection.

5. Counsel hereby respectfully requests that the Order attached hereto as **Exhibit 1** be entered at the Court’s earliest convenience.

Dated: May 22, 2020
Wilmington, Delaware

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EXHIBIT 1

**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. 4408

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

Upon consideration of the *Twenty-Fourth (24th) Omnibus (Non-Substantive) Objection to Claims Pursuant to Section 502 of the Bankruptcy Code, Bankruptcy Rule 3007, and Local Rules 3007-1 and 3007-2* (the “Objection”)² and the Jeremiassen Declaration; and it appearing that this Court has jurisdiction to consider the Objection pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware dated as of February 29, 2012; and it appearing that venue of these Chapter 11 Cases and the Objection in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and it appearing that this matter is a core proceeding pursuant to 28 U.S.C. § 157(b); and this Court having determined that the relief requested in the Objection is in the best interests of the Trust, its beneficiaries, and other parties in interest; and it appearing that notice of the Objection was good and sufficient upon the particular circumstances and that no other or further notice need be given; and upon the record of these Chapter 11 Cases; and after due deliberation thereon and good and

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 Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Objection.

sufficient cause appearing therefor; it is hereby **ORDERED, ADJUDGED, AND DECREED THAT:**

1. The Objection is SUSTAINED, as set forth herein.
2. The Disputed Claims identified on Exhibit A to this Order are hereby modified as set forth on Exhibit A with respect to each such Disputed Claim.
3. The Trust's objection to each Disputed Claim addressed in the Objection constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order shall be deemed a separate Order with respect to each claim. Any stay of this Order pending appeal by any of the claimants subject to this Order shall only apply to the contested matter which involves such claimant and shall not act to stay the applicability and/or finality of this Order with respect to the other contested matters covered hereby.
4. Garden City Group, Inc. is directed to modify the official claims register it maintains to comport with the relief granted by this Order.
5. To the extent applicable to the Objection, Local Rules 3007-1(f)(i) and (iii) are hereby waived.
6. Any and all rights of the Trust to amend, supplement, or otherwise modify the Objection and to file additional objections to any and all claims filed in these Chapter 11 Cases, including, without limitation, any and all of the Disputed Claims, shall be reserved. Any and all rights, claims, and defenses of the Trust with respect to any and all of the Disputed Claims shall be reserved, and nothing included in or omitted from the Objection is intended or shall be deemed to impair, prejudice, waive, or otherwise affect any rights, claims, or defenses of the Trust with respect to the Disputed Claims.

7. This Court shall retain jurisdiction and power over any and all affected parties with respect to any and all matters, claims, or rights arising from or related to the implementation or interpretation of this Order.

EXHIBIT A¹

Disputed Claims

¹ Capitalized terms used but not otherwise defined on Exhibit A shall have the meanings ascribed to such terms in the Objection.

Exhibit A

Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Filed Status	Modified Status	Reason for Modification
THE LA BARGE REV LIVING TRUST 4/30/86		1927	173,432.31	163,575.09	Secured/Unsecured	General Unsecured	See Footnote 4
LINDA LA ROCHE LIVING TRUST DTD JULY 5, 2006		9191	35,350.00	34,084.17	Secured	General Unsecured	See Footnote 4
LISE LA ROCHELLE		6802	100,670.32	87,248.93	Secured	General Unsecured	See Footnote 4
THOMAS LACERRA	PROV. TR GP-FBO THOMAS LACERRA IRA	937	100,000.00	94,997.22	Secured	General Unsecured	See Footnote 4
JASON & ELIZABETH LACHANCE		7704	50,000.00	45,925.00	Secured/Unsecured	General Unsecured	See Footnote 4
BRADLEY J & WANDA K LADBURY		5056 5057	130,000.00 130,000.00	117,613.43	Secured Secured	General Unsecured	See Footnote 4
DOREEN L LADE		7009 7010	50,270.83 50,250.00	89,883.37	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
THE MYRON R & CAROL L LAGRANGE RLTI		7291	150,000.00	143,450.00	Secured	General Unsecured	See Footnote 4
ETTIE LAHOOTI	PROV. TR GP-FBO ETTIE LAHOOTI IRA	273 7898	100,000.00 111,085.21	92,800.00	Secured Secured	General Unsecured	See Footnote 4

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

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

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

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

Exhibit A

Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Filed Status	Modified Status	Reason for Modification
JOHN M & MARY THERESE LAHR		8956	50,250.00	44,656.33	Secured/Unsecured	General Unsecured	See Footnote 4
MAINSTAR-FBO DONNA S LAKAMP		5394	35,160.41	33,294.23	Secured	General Unsecured	See Footnote 4
GREGORY LAKE		9455	65,000.00	62,674.42	Secured	General Unsecured	See Footnote 4
V LAKSHMINARAYANAN AND VIJAYALAKSHMI B AIYER BHARADWAJ		6435 6436	50,000.00 50,000.00	93,625.00	Secured Secured	General Unsecured	See Footnote 4
MAINSTAR-FBO FLORENCE LAM		8200	100,000.00	95,041.66	Secured	General Unsecured	See Footnote 4
MAINSTAR-FBO LEO LAM		8201	100,000.00	95,644.45	Secured	General Unsecured	See Footnote 4
TOM L LAMBERTZ	MAINSTAR-FBO TOM L LAMBERTZ	5893	194,713.00	188,033.27	Secured	General Unsecured	See Footnote 4
JACK & BARBARA LAMPHIER AS JOINT TENANTS WITH RIGHT OF SURVIVORSHIP		2252 5183	100,000.00 100,000.00	94,708.38	Secured Secured	General Unsecured	See Footnote 4
IRA SERVICES TRUST CO, CFBO BLAIR LANDRY		4775 4776	26,500.00 25,000.00	25,215.79	Secured Secured	General Unsecured	See Footnote 4
PAULA KAY LANDUSKY		4816	100,000.00	100,000.00	Secured	General Unsecured	See Footnote 4
BRENDA LANDWEHR ROTH IRA	MAINSTAR-FBO BRENDA LANDWEHR	4292	50,000.00	46,083.33	Secured	General Unsecured	See Footnote 4
DAVID LANDWEHR ROTH IRA	MAINSTAR-FBO DAVID P LANDWEHR	4291	55,000.00	51,516.67	Secured	General Unsecured	See Footnote 4
DAVID P & BRENDA K LANDWEHR		4289 4290	90,000.00 80,000.00	158,136.71	Secured Secured	General Unsecured	See Footnote 4
JOHNNY L & CLAUDIA F LANE		7531	25,000.00	24,483.33	Secured	General Unsecured	See Footnote 4
KATHY LANE	PROV. TR GP-FBO KATHY LANE IRA	9546	90,810.00	83,212.45	Secured	General Unsecured	See Footnote 4
ROBERT LANE	PROV. TR GP-FBO ROBERT LANE IRA	9547	28,400.00	26,042.48	Secured	General Unsecured	See Footnote 4
WILLIAM J & LINDA M CHISHOLM LANE		2337 2340	50,000.00 25,000.00	66,973.92	Secured Secured	General Unsecured	See Footnote 4

Exhibit A

Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Filed Status	Modified Status	Reason for Modification
EDNA CLANG		683 7192	50,000.00 50,000.00	46,677.81	Secured Secured	General Unsecured	See Footnote 4
KELLY J LANGE		5325 5343 5347	50,291.67 50,250.00 100,583.33	334,568.23	Secured/Unsecured Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
KENNETH W LANGE AND SANDRA A LANGE		5971	50,000.00	50,000.00	Secured	General Unsecured	See Footnote 4
MARYANN E LANGENFELD		6455	25,833.36	24,618.05	Secured	General Unsecured	See Footnote 4
ERNEST R LANGLAIS	ERNEST R & ESTELLA JUNE LANGLAIS	176	49,750.00	42,876.18	Secured	General Unsecured	See Footnote 4
ALICE P LANGLEY		1904	140,000.00	124,580.64	Secured	General Unsecured	See Footnote 4
IRA SERVICES TRUST CO CFBO KENT LANGSTON		9163	29,000.00	28,246.01	Secured	General Unsecured	See Footnote 4
JERRY & RUBY LANSEER		3296	31,050.00	26,812.94	Secured/Unsecured	General Unsecured	See Footnote 4
ANDREA LAPPAS		5940	45,000.00	44,177.50	Secured	General Unsecured	See Footnote 4
VIRGINIA LAPPAS		5943	30,000.00	29,451.67	Secured	General Unsecured	See Footnote 4
RICHARD J LAROCHELLE		2673 7325	50,000.00 50,000.00	47,706.97	Secured Secured	General Unsecured	See Footnote 4
DORA P LARSEN - DECEASED		5459	60,000.00	57,400.00	Secured	General Unsecured	See Footnote 4
DOUGLAS LARSON	NANCY & DOUGLAS LARSON	3732 3733 3734	80,000.00 70,000.00 50,000.00	175,635.44	Secured Secured Secured	General Unsecured	See Footnote 4
THE LARWYN TRUST DTD 2/16/1995		3202	201,000.00	191,766.67	Secured	General Unsecured	See Footnote 4
ROBERT LATINI		7714	30,000.00	29,295.83	Secured	General Unsecured	See Footnote 4
JUDY LATKA		3860	50,000.00	49,143.50	Secured	General Unsecured	See Footnote 4
NICHOLAS C LAURETANO		1290	75,000.00	71,046.87	Secured	General Unsecured	See Footnote 4

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WAYNE LAUT AND MARY LAUT		561 563	50,000.00 100,000.00	146,850.00	Secured Secured	General Unsecured	See Footnote 4
RUSSELL J LAUTEN		551	80,000.00	75,944.48	Secured	General Unsecured	See Footnote 4
RUSSELL JAMES LAUTEN	MAINSTAR-FBO RUSSELL JAMES LAUTEN	550	200,000.00	189,550.00	Secured	General Unsecured	See Footnote 4
JOHN & PHYLLIS LAUTER		7951	52,916.67	42,527.72	Secured/Unsecured	General Unsecured	See Footnote 4
		2740 2741 2742 2743	40,000.00 100,000.00 60,000.00 50,000.00		Secured Secured Secured Secured	General Unsecured	See Footnote 4
BRANDON LAWRENCE		7271	35,000.00	34,632.50	Secured	General Unsecured	See Footnote 4
PROVIDENT TRUST GRP LLC FBO PAUL LAWRENCE IRA		1602	48,280.00	47,038.67	Secured/Unsecured	General Unsecured	See Footnote 4
JOHN LAWTON	MAINSTAR-FBO JOHN LAWTON	1084	50,000.00	48,075.34	Secured	General Unsecured	See Footnote 4
NEAL LAXTON FBO THE NEAL LAXTON IRA		5712 5713	24,500.00 21,350.50	40,272.06	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
ROBERT REX LAYTON		3446	60,000.00	47,566.67	Secured	General Unsecured	See Footnote 4
RICHARD LEPLATT	MAINSTAR-FBO RICHARD LE PLATT	6973	235,000.00	217,140.00	Secured/Unsecured/Admin	General Unsecured	See Footnote 4
SANDRA A LEAKE TR DTD 06/08/93		4863	25,000.00	23,510.38	Secured	General Unsecured	See Footnote 4
KEVIN AND CHRISTINE LEASURE		253	48,440.00	45,778.00	Secured	General Unsecured	See Footnote 4
JASON AARON LEBLANC	MAINSTAR-FBO JASON A LEBLANC	6702	33,100.89	29,508.47	Secured	General Unsecured	See Footnote 4
ANNA N LEBLANC	MAINSTAR-FBO ANNA N LEBLANC	7954	31,581.00	28,455.37	Secured/Unsecured	General Unsecured	See Footnote 4
FREDERICK WARREN LEBLANC PROV. TR GP-FBO ROBERTA LEBLANC-RYAN IRA		7955 7956 7554	90,000.00 90,000.00 138,825.27	208,434.68	Secured/Unsecured Secured/Unsecured Secured	General Unsecured	See Footnote 4

Exhibit A

Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Filed Status	Modified Status	Reason for Modification
CAROL LYNN LECHMAN LIVING TRUST DTD AUGUST 12 1991		2401 2402	402,333.33 502,916.66	864,215.32	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
JENNIFER L AND THOMAS P LECHNER		1680 3661	52,083.34 50,916.66	45,816.66	Secured/Unsecured Secured	General Unsecured	See Footnote 4
STEVEN D & LYNN L'ECLUSE TR 04/16/96		454 7515	50,000.00 50,250.00	46,341.67	Secured Secured	General Unsecured	See Footnote 4
CAROL L LEE		8120 8121	25,125.00 35,175.00	41,100.14	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
CAROL LEE		7107	100,000.00	85,986.00	Secured	General Unsecured	See Footnote 4
DAVID CHARLES LEE	MAINSTAR-FBO DAVID CHARLES LEE	4539	42,949.94	39,390.75	Secured/Unsecured	General Unsecured	See Footnote 4
JONG LEE		2127	200,000.00	190,333.69	Secured/Unsecured	General Unsecured	See Footnote 4
MAINSTAR TRUST FBO JEAN Y LEE		5653	90,000.00	88,722.50	Secured	General Unsecured	See Footnote 4
PAUL AND BETTY LEE		2153 2154	50,000.00 75,000.00	118,372.96	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
PROVIDENT TRUST GROUP LLC FBO CAROL C LEE IRA		7108	137,450.00	135,158.48	Secured	General Unsecured	See Footnote 4
RICHARD Y LEE MD		4506	250,000.00	241,902.79	Secured	General Unsecured	See Footnote 4
LEGACY 1 LLC		8519 8520 8521	100,000.00 100,000.00 160,000.00	326,587.42	Secured/Unsecured Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
MONIQUE LEHMANN		114 9695 9696	150,000.00 50,000.00 100,000.00	147,111.15	Secured Secured Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST FBO JOHN LEIBELSPERGER		7668	50,416.66	49,625.00	Secured/Unsecured	General Unsecured	See Footnote 4
MAINSTAR-FBO EVERETT W LEISURE		6751	57,000.00	54,860.92	Secured	General Unsecured	See Footnote 4

Exhibit A

Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Filed Status	Modified Status	Reason for Modification
VERNON A & RITA M LEMKE		5017	25,000.00		Secured	General Unsecured	See Footnote 4
W R LEMONS IRREVOCABLE SUBTRUST #2 FBO LAURA A COPELAND		5018	50,000.00	72,600.70	Secured	General Unsecured	See Footnote 4
WR LEMONS IRREV SUBTRUST #3 FBO LINDSAY JACKSON ROGERS		5836	50,000.00	49,158.33	Secured	General Unsecured	See Footnote 4
		5834	50,000.00	49,150.00	Secured	General Unsecured	See Footnote 4
MICHAEL J LEHIHAN		6818	25,137.50	22,941.67	Secured	General Unsecured	See Footnote 4
DONALD W & LINDA L LENNARTZ		3126	95,000.00	78,184.00	Secured	General Unsecured	See Footnote 4
PROV. TR GP-FBO LINDA L LENNARTZ IRA		3285	79,500.00	60,955.28	Secured	General Unsecured	See Footnote 4
PROV TR GRP FBO DAVID & NANCY LENT IND CASH ACCT		1305	150,000.00	175,763.89	Secured	General Unsecured	See Footnote 4
HORST K & MARIA F LENTZ		3483	50,000.00	46,491.66	Secured	General Unsecured	See Footnote 4
CARL LEONARD		8883	25,001.00	24,740.57	Secured	General Unsecured	See Footnote 4
		2155	50,000.00		Secured/Unsecured	General Unsecured	See Footnote 4
MAE AND KIN LEONG		2156	80,000.00	121,423.66	Secured/Unsecured	General Unsecured	See Footnote 4
CYNTHIA M LEPPERT		7410	47,000.00		Secured	General Unsecured	See Footnote 4
MARILYN LERMAN AND SAUL LERMAN		7411	25,000.00	68,560.72	Secured	General Unsecured	See Footnote 4
		8065	80,495.00	69,114.99	Secured	General Unsecured	See Footnote 4
PROVIDENT TG, FBO NAUM LERNER IRA		1870	126,409.78		Secured	General Unsecured	See Footnote 4
		4779	126,500.00	110,054.11	Secured	General Unsecured	See Footnote 4
KENNETH R LESTER		928	25,437.49	25,000.00	Secured	General Unsecured	See Footnote 4
IRIS LETNER		1719	60,312.50	58,947.92	Secured	General Unsecured	See Footnote 4
BARRY LEUNG AND LILY WONG		2137	25,000.00	24,604.16	Secured/Unsecured	General Unsecured	See Footnote 4

Exhibit A

Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Filed Status	Modified Status	Reason for Modification
LANNY LEVIN	HARRIET & LANNY LEVIN TR	3853 3854	50,000.00 100,000.00	130,575.87	Secured Secured/Unsecured	General Unsecured	See Footnote 4
MIRIAM LEVINE	MIRIAM LEVINE RLT DTD 06/03/98	8070	35,216.57	31,029.63	Secured	General Unsecured	See Footnote 4
PATRICIA LEVY	MAINSTAR-FBO PATRICIA LEVY	369	90,000.00	85,297.50	Secured	General Unsecured	See Footnote 4
HELEN LEWINTER AND DAN LEWINTER		6960	241,540.00	232,080.50	Secured	General Unsecured	See Footnote 4
JAMES M LEWIS AND ELIZABETH A DORSEY		4589	200,000.00	195,066.67	Secured	General Unsecured	See Footnote 4
JEANNE JO L'HEUREUX REVOCABLE TRUST		1013 2730	50,000.00 50,000.00	48,073.64	Secured/Unsecured Secured	General Unsecured	See Footnote 4
JEANNE JO L'HEUREUX REVOCABLE TRUST		1012 2731	50,000.00 50,000.00	47,524.97	Secured/Unsecured Secured	General Unsecured	See Footnote 4
PING PING LI		7059	50,000.00	44,208.33	Secured	General Unsecured	See Footnote 4
SILING LI		6916	25,000.00	23,050.74	Secured	General Unsecured	See Footnote 4
GEORGES LIAUTAUD		8955	50,000.00	48,700.00	Secured	General Unsecured	See Footnote 4
MARY A LICHTLE & WILLIAM A LICHTLE		702	50,000.00	50,000.00	Secured	General Unsecured	See Footnote 4
LICKING IRREV LIFE INSURANCE TRUST		3995	200,000.00	190,083.31	Secured	General Unsecured	See Footnote 4
STEVEN B & MEGAN LICKING		5640	50,000.00	48,036.09	Secured	General Unsecured	See Footnote 4
THE KIM AND BETTY LIEBERT LIVING TRUST DTD 2/4/12015		3378	63,918.00	62,137.20	Secured	General Unsecured	See Footnote 4
MONICA & ROBERT LIEOU		5385	52,583.33	44,177.83	Secured/Unsecured	General Unsecured	See Footnote 4
KIETH D LIESE		7347	50,291.67	46,384.75	Secured	General Unsecured	See Footnote 4
DANIEL J LIFAVI RT		4968 4969 4970	25,000.00 50,000.00 25,000.00		Secured Secured Secured	General Unsecured	See Footnote 4

Exhibit A

Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Filed Status	Modified Status	Reason for Modification
JOHN LIFAVI		4505 5393	25,000.00 25,000.00	39,583.59	Secured Secured	General Unsecured	See Footnote 4
MARK LIGUORI		7163	25,000.00	19,944.54	Secured	General Unsecured	See Footnote 4
JANICE D LILLARD		1616 1620	27,000.00 50,000.00	68,595.03	Secured Secured	General Unsecured	See Footnote 4
MAINSTAR-FBO NATHANIEL LIM		4817	50,000.00	47,923.61	Secured	General Unsecured	See Footnote 4
JAMES PAUL LIMATO		7176	185,000.00	182,559.04	Secured/Unsecured	General Unsecured	See Footnote 4
JAMES R & SHIRLEY L LIMP		7766	100,000.00	97,416.67	Secured	General Unsecured	See Footnote 4
WALTER LINCOLN		8745	25,126.04	23,682.33	Secured	General Unsecured	See Footnote 4
DANIEL K LIND & LISA M LIND		3217	201,000.00	170,933.33	Secured/Unsecured	General Unsecured	See Footnote 4
TIMOTHY LINDEMANN	PROV. TR GP-FBO TIMOTHY LINDEMANN IRA	1519 1530 1534	35,000.00 55,000.00 100,000.00	178,498.61	Secured Secured Secured	General Unsecured	See Footnote 4
ROGER LINDENWALD IRA SVCS TR CO-CFBO NORMAN LINDER IRA		1755 4907	150,000.00 50,000.00	123,322.27 45,883.33	Secured Secured	General Unsecured	See Footnote 4
DUANE & ARLYS LINDGREN		934	200,000.00	193,041.67	Secured	General Unsecured	See Footnote 4
JAMES LINDSAY	JAMES & GERALDINE LINDSAY	8146	50,229.16	49,138.90	Secured	General Unsecured	See Footnote 4
CHARLES MICHAEL LINDSELL	PROV. TR GP-FBO CHARLES LINDSELL IRA	7620	99,053.70	89,853.55	Secured	General Unsecured	See Footnote 4
JUNE LINDSEY		1939	1,000,000.00	922,500.00	Secured	General Unsecured	See Footnote 4
WILLIAM E LINDSEY LINDY AND CINDY HOLDINGS LLC		1940 2188	1,000,000.00 150,000.00	860,000.00 143,125.00	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
FRANCIS M & PHYLLIS A LINEBACK		7283 7284	25,000.00 25,000.00	48,460.42	Secured Secured	General Unsecured	See Footnote 4
CHRISTOPHER J LINK		3429	50,000.00	37,795.00	Secured	General Unsecured	See Footnote 4
MARILYN LINK		7219	50,000.00	49,543.05	Secured	General Unsecured	See Footnote 4
NICHOLAS J LINK		3876	50,000.00	37,795.00	Secured	General Unsecured	See Footnote 4
PROV. TR GP-FBO DELLA M LINK IRA		5917 8896	100,000.00 31,000.00	100,433.22	Secured Secured	General Unsecured	See Footnote 4
LINTHIA MANAGEMENT		2187	75,000.00	69,510.42	Secured	General Unsecured	See Footnote 4
CAROL LIPE		1963	116,125.90	109,520.54	Secured/Unsecured	General Unsecured	See Footnote 4
CURTIS R LIPE		7564	25,000.00	24,819.44	Secured	General Unsecured	See Footnote 4
CAROLYN LIPPMAN		3039	120,000.00	117,479.17	Secured	General Unsecured	See Footnote 4
DAVID MYRON LIPPMAN RL IRA SERVICES CFBO MICHAEL S LIPSITZ		3038	100,000.00	100,000.00	Secured	General Unsecured	See Footnote 4
IRA SERVICES CFBO MICHAEL S LIPSITZ		6890	220,000.00	215,563.33	Secured	General Unsecured	See Footnote 4
MICHAEL S LIPSITZ	MICHAEL S LIPSITZ LT	6891	22,000.00	21,559.40	Secured	General Unsecured	See Footnote 4
ROBERT LIPSITZ		5308	130,000.00	126,316.67	Secured	General Unsecured	See Footnote 4
		3737	50,000.00	48,791.67	Secured/Unsecured	General Unsecured	See Footnote 4
DAVID A LITTLEFIELD	PROV. TR GP-FBO DAVID A LITTLEFIELD ROTH IRA	2398 2400	136,763.00 34,464.00	147,276.74	Secured Secured	General Unsecured	See Footnote 4
DAVID A LITTLEFIELD SHANE AND KATHRYN LITZENBER		2399	60,000.00	50,972.54	Secured	General Unsecured	See Footnote 4
		6308	50,291.66	49,358.33	Secured	General Unsecured	See Footnote 4
CHRISTINE LIVINGSTON		562 568	71,870.00 25,000.00	24,458.33	Secured Secured	General Unsecured	See Footnote 4

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JEFFREY B LLEWELLYN		8347	50,000.00	47,120.17	Secured	General Unsecured	See Footnote 4
CHRISTINE LLOYD		615	153,125.00	147,166.67	Secured	General Unsecured	See Footnote 4
CAROL LOCICERO AND JOHN LOCICERO		7546	45,294.48	40,090.45	Secured	General Unsecured	See Footnote 4
HARVEY H & KAREN K LOE		2324	100,000.00	83,583.33	Secured/Unsecured	General Unsecured	See Footnote 4
SHARONA LOEWENSTEIN & EDWARD RUSSELL		5115	25,000.00	25,000.00	Secured	General Unsecured	See Footnote 4
JOHN C LOFTUS AND NANCY K LOFTUS		457	153,472.05	93,472.25	Secured	General Unsecured	See Footnote 4
JEFFREY R LOGAN		8526	25,000.00	23,715.24	Secured	General Unsecured	See Footnote 4
BARBARA LOGERO		6134 6135	50,375.00 454,125.00	473,175.00	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
LARRY LOGERO		6138 6139	151,375.00 50,750.00	186,119.35	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
MAINSTAR- FBO BARBARA LOGERO		6132	31,284.17	29,278.45	Secured/Unsecured	General Unsecured	See Footnote 4
PROVIDENT TR GP-FBO		6133	138,141.67	125,545.27	Secured/Unsecured	General Unsecured	See Footnote 4
BARBARA LOGERO IRA		6137	131,083.33	120,105.56	Secured/Unsecured	General Unsecured	See Footnote 4
PROVIDENT TRUST GRP FBO LARRY LOGERO		370	35,000.00	33,294.23	Secured	General Unsecured	See Footnote 4
ROBERT LOHSE	MAINSTAR-FBO ROBERT LOHSE	4569	25,000.00	23,479.17	Secured	General Unsecured	See Footnote 4
BESSIE LONG		5762	100,000.00	94,820.87	Secured	General Unsecured	See Footnote 4
BETTY K LONG		4490	65,000.00	55,960.00	Secured	General Unsecured	See Footnote 4
GAIL LONG TRUST		5151	50,000.00	42,961.18	Secured	General Unsecured	See Footnote 4
JACQUELINE R LONG		4570	25,000.00	23,479.17	Secured	General Unsecured	See Footnote 4
JERRY LONG		9373	40,000.00	24,062.34	Secured	General Unsecured	See Footnote 4

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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
DIANE T LONGACRE	MAINSTAR-FBO DIANE LONGACRE	1400	35,625.32	31,013.09	Secured/Unsecured	General Unsecured	See Footnote 4
LONGS PEAK VFW POST 2601		7154 7155	301,500.00 301,500.00	583,950.00	Secured Secured	General Unsecured	See Footnote 4
BENJAMIN LONTO		2369	25,000.00	24,975.00	Secured	General Unsecured	See Footnote 4
RAYMOND & ROSE LOO		3425	50,229.17	47,639.55	Secured/Unsecured	General Unsecured	See Footnote 4
PROV. TR GP-FBO LISA LOPES IRA		6811	101,480.50	96,167.13	Secured	General Unsecured	See Footnote 4
IRA SVCS TR CO-CFBO FRANK LOPINTO IRA		4914 5694	100,000.00 100,000.00	194,700.00	Secured Secured	General Unsecured	See Footnote 4
SAMSON LORIA & ERLINDA BLANCO MAULEON		2279	50,066.72	50,000.00	Secured	General Unsecured	See Footnote 4
DAVID LORSHBOUGH		1439	103,000.00	85,283.33	Secured	General Unsecured	See Footnote 4
KENNETH L LOUCK		5750 5752 8960	50,000.00 50,000.00 50,000.00	140,673.65	Secured Secured Secured	General Unsecured	See Footnote 4
FRED LOUIS		9382 9722	75,000.00 175,000.00	173,881.94	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
MAINSTAR TRUST CUSTODIAN FBO FRED LOUIS IRA		7169	100,000.00	98,750.00	Secured/Unsecured	General Unsecured	See Footnote 4
AIMEE L LOVE	PROV. TR GP-FBO AIMEE L LOVE IRA	3968	147,752.89	102,692.78	Secured	General Unsecured	See Footnote 4
DARREN LOVELAND	MAINSTAR-FBO DARREN LOVELAND	1370	161,300.00	160,202.26	Secured	General Unsecured	See Footnote 4
DAVID F LOWE		2371 2372	25,729.15 51,458.35	65,527.70	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
ROBERT F LOWE		2301 2312	50,000.00 120,000.00	210,848.88	Secured Secured	General Unsecured	See Footnote 4
JOHN LOZYNSKY		5658	100,583.34	98,813.90	Secured	General Unsecured	See Footnote 4

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THOMAS J LUCAS IRA	PROV. TR GP-FBO THOMAS J LUCAS IRA	4627	221,378.00	176,548.95	Secured/Unsecured	General Unsecured	See Footnote 4
MAINSTAR TRUST CUSTODIAN FBO CATHERINE LUCE		3813	54,200.00	54,060.73	Secured	General Unsecured	See Footnote 4
OSCAR DANIEL LUENGO		1815	100,000.00	49,250.00	Secured	General Unsecured	See Footnote 4
STAN LUMBARDY AND DELILA LUMBARDY		3743	50,282.84	49,941.67	Secured/Unsecured	General Unsecured	See Footnote 4
MAINSTAR TRUST FBO KENNETH LUND IRA		4443	100,000.00	95,798.61	Secured	General Unsecured	See Footnote 4
LUNDEEN FAMILY TRUST DTD 12/09/98		7616	50,000.00	44,886.16	Secured	General Unsecured	See Footnote 4
WILLIAM D & JUDITH D LUNSFORD		9377	45,000.00	23,054.23	Secured	General Unsecured	See Footnote 4
SUSAN & SCOTT LUSK		6709 8091	40,000.00 40,000.00	Secured Secured	Secured Secured	General Unsecured	See Footnote 4
CLARA LUTER		6357	43,300.00	41,297.31	Secured	General Unsecured	See Footnote 4
LAWRENCE LUTZ	LAWRENCE & JUDITH LUTZ	88	50,000.00	48,616.67	Secured	General Unsecured	See Footnote 4
IRA SERVICES TRUST COMPANY CFBO CHUC LY IRA		5366	80,000.00	73,506.67	Secured	General Unsecured	See Footnote 4
WILLIAM & PAT LYDON		1856	25,000.00	24,025.00	Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST CUSTODIAN FBO JANET R LYLE IRA		3825 3826 3827	117,000.00 100,000.00 45,000.00	Secured Secured Secured	Secured Secured Secured	General Unsecured	See Footnote 4
PROV TR GRP LLC FBO KATHRYN LYLE IRA		1910	50,000.00	33,555.41	Secured	General Unsecured	See Footnote 4
THE RAYBOURNE E LYLE REVOCABLE LIVING TRUST		3775	25,000.00	24,124.97	Secured	General Unsecured	See Footnote 4
ALBERT M & FREDA B LYNCH		2381	100,000.00	89,112.43	Secured	General Unsecured	See Footnote 4
ELTON LYNUM		3959	50,000.00	49,358.33	Secured	General Unsecured	See Footnote 4

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