

**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: August 5, 2020 at 9:30 a.m. (ET)

Obj. Deadline: June 30, 2020 at 4:00 p.m. (ET)

**THIRTY-FIRST (31ST) 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.⁵

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.⁶

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

⁵ In addition to the foregoing basis for objection, the Trusts notes that certain of the Disputed Claims on Exhibit A were also late filed after the applicable bar date.

⁶ 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.

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 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 30, 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: June 16, 2020
Wilmington, Delaware

PACHULSKI STANG ZIEHL & JONES LLP

/s/ Colin R. Robinson

Richard M. Pachulski (CA Bar No. 90073)

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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: August 5, 2020 at 9:30 a.m. (ET)

Obj. Deadline: June 30, 2020 at 4:00 p.m. (ET)

**NOTICE OF THIRTY-FIRST (31ST) 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 *Thirty-First (31st) 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 30, 2020, at 4:00 p.m.**

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.

(ET) (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 AUGUST 5, 2020, AT 9:30 A.M. (ET) BEFORE THE HONORABLE BRENDAN L. SHANNON, UNITED STATES BANKRUPTCY JUDGE, IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE, 824 N. MARKET STREET, 6TH FLOOR, COURTROOM NO. 1, WILMINGTON, DE 19801.

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

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

Dated: June 16, 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 THIRTY-FIRST
(31ST) 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 *Thirty-First (31st) 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 June 16, 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 THIRTY-FIRST (31ST) 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 *Thirty-First (31st) 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
LUIS A JARAMILLO		10001 10002	100,000.00 100,000.00	175,261.12	Secured Secured	General Unsecured	See Footnote 4
ESTATE OF BRUCE MCKENZIE		10000	50,000.00	25,316.33	Secured	General Unsecured	See Footnote 4
THARP FAMILY REVOCABLE TRUST DTD 7/5/2006		2544 2545	25,135.42 25,094.71	48,885.04	Secured Secured	General Unsecured	See Footnote 4
THEODOSIA THEODOROU		6746	100,000.00	97,611.09	Secured	General Unsecured	See Footnote 4
EILEEN R THOM TRUST AGREEMENT DATED 02/05/1998		3532 3533 3534 3628 3637 4280 4395	100,833.33 50,333.33 201,666.67 100,833.33 50,333.33 50,291.67 50,333.33		Secured/Unsecured Secured/Unsecured Secured/Unsecured Secured/Unsecured Secured/Unsecured Secured/Unsecured Secured/Unsecured		See Footnote 4
ELIZABETH J THOMAS	ELIZABETH J THOMAS LT	4665	160,000.00	100,000.00	Secured	General Unsecured	See Footnote 4
ELIZABETH J THOMAS		4664	35,100.00	29,718.33	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
F WILLIAM & DIANE THOMAS		1170	25,000.00	24,947.92	Secured	General Unsecured	See Footnote 4
FORREST & ADALINE THOMAS		3895	34,000.00	33,609.79	Secured	General Unsecured	See Footnote 4
HAZEN R THOMAS AND SONJA M THOMAS	THE THOMAS LT DTD 01/16/13	6028	25,000.00	24,091.00	Secured	General Unsecured	See Footnote 4
KARIN M THOMAS DECLARATION OF TRUST		8337	209,333.28	84,413.91	Secured/Unsecured	General Unsecured	See Footnote 4
NANCY CAROL THOMAS		1635	200,000.00	195,933.33	Secured	General Unsecured	See Footnote 4
STEPHEN THOMAS IRA	PROV. TR GP-FBO STEPHEN CRAIG THOMAS IRA	1697	100,000.00	88,761.81	Secured	General Unsecured	See Footnote 4
THE THOMAS FAMILY TRUST		8742	54,396.00	47,523.16	Secured	General Unsecured	See Footnote 4
WAYNE THOMAS	MAINSTAR-FBO WAYNE THOMAS	2499	50,000.00	46,840.27	Secured	General Unsecured	See Footnote 4
ANDREW THOMPSON		6152	51,625.01	47,743.04	Secured/Unsecured	General Unsecured	See Footnote 4
CRAIG THOMPSON	MAINSTAR-FBO CRAIG J THOMPSON	250	100,000.00	48,298.61	Priority/Unsecured	General Unsecured	See Footnote 4
DEAN THOMPSON		4351	30,000.00	28,570.00	Secured	General Unsecured	See Footnote 4
KENNETH SHAUN THOMPSON	IRA SVCS TR CO-CFBO KENNETH THOMPSON INH	733	105,000.00	76,533.06	Secured	General Unsecured	See Footnote 4
MARY L THOMPSON		1326 3909	50,000.00 50,000.00	Secured Secured	Secured	General Unsecured	See Footnote 4
MICHAEL R & REBECCA J THOMPSON		8163	315,000.00	247,473.00	Secured	General Unsecured	See Footnote 4
PROVIDENT TRUST GROUP, LLC FBO REBECCA J. THOMPSON IRA		8164 8165 8166	311,000.00 43,559.00 49,775.00	Secured Secured Secured	Secured	General Unsecured	See Footnote 4
PROVIDENT TRUST LLC FBO MYRON D THOMPSON		1611	60,350.00	59,510.00	Secured/Unsecured	General Unsecured	See Footnote 4
SHARON THOMPSON		8740	111,712.25	97,449.22	Secured	General Unsecured	See Footnote 4
STEPHEN THOMPSON AND ZOILA THOMPSON		6853	130,687.50	126,329.17	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
WILLIAM THOMSEN		7950 7952	52,916.67 26,229.17	67,117.99	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
GREGORY C THORN	MAINSTAR-FBO GREGORY C THORN	590	69,000.00	67,303.75	Secured	General Unsecured	See Footnote 4
RANDALL L & JUDITH M THORSON		4198	25,000.00	24,857.64	Secured	General Unsecured	See Footnote 4
THOMAS L THURSBY	PROV. TR GP-FBO THOMAS L THURSBY IRA	5400 9786	99,750.00 99,750.00	93,482.37	Secured Secured	General Unsecured	See Footnote 4
ALFRED M TIBERI JR		6645	50,291.67	43,486.04	Secured/Unsecured	General Unsecured	See Footnote 4
CATHERINE L TIBERI		6646	50,375.00	42,152.76	Secured/Unsecured	General Unsecured	See Footnote 4
ROBERT TIDLER		9242 9244 9245 9246	350,000.00 25,000.00 25,000.00 25,000.00	352,166.75	Secured Secured Secured Secured	General Unsecured	See Footnote 4
EDWARD F TIERNEY		1315 1316	60,000.00 100,000.00	159,666.67	Secured Secured	General Unsecured	See Footnote 4
ADOLPH J & MARIE B TIETZ		5705	100,000.00	96,500.00	Secured	General Unsecured	See Footnote 4
TED N TIFT		2991	100,500.00	90,400.00	Secured	General Unsecured	See Footnote 4
DONNA J. TILLMANN REVOCABLE LIVING TRUST		8262	201,722.00	110,777.91	Secured	General Unsecured	See Footnote 4
SHERRY M TIMM		1309	102,000.00	84,547.27	Secured/Unsecured	General Unsecured	See Footnote 4
HENRY A. TINARI AND MARILYN J. TINARI		6649	50,297.91	46,912.54	Secured	General Unsecured	See Footnote 4
PROV TRST GP MARILYN TINARI		7939	32,719.20	30,795.50	Secured	General Unsecured	See Footnote 4
ROSEMARY L TIROIO		392 9057	75,000.00 75,000.00	64,487.46	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
JUDSON MARTIN TITCHEN		6792	35,175.00	30,700.00	Secured	General Unsecured	See Footnote 4

Exhibit A

Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Filed Status	Modified Status	Reason for Modification
THE BRUCE F & VIRGINIA TITUS LIV TR DTD 07/18/14		3938	25,000.00	23,570.83	Secured	General Unsecured	See Footnote 4
BERNARD TOBIN	BERNARD & CECILE TOBIN	8075	65,536.25	49,200.00	Secured	General Unsecured	See Footnote 4
LARRY D TODD AND SANDRA L TODD		2385	101,000.00	81,366.67	Secured	General Unsecured	See Footnote 4
DIANE TOMASELLI	PROV. TR GP-FBO DIANE TOMASELLI IRA	2871 3430	66,795.00 66,795.00	62,531.49	Secured Secured	General Unsecured	See Footnote 4
PROV TR GP LLC FBO MICHAEL J TOMLINSON IRA		1130	225,000.00	206,362.50	Secured	General Unsecured	See Footnote 4
PROV TR GP-FBO RICHARD TOMPKINS IRA		6310	125,000.00	121,434.02	Secured	General Unsecured	See Footnote 4
GERALD D TONKS	MAINSTAR-FBO GERALD D TONKS	589	50,000.00	49,191.67	Secured	General Unsecured	See Footnote 4
LISA TORINO		7906	25,000.00	21,299.95	Secured	General Unsecured	See Footnote 4
PROV. TR GP-FBO LISA TORINO IRA		7907	29,750.00	28,031.94	Secured	General Unsecured	See Footnote 4
EVELYN TORKELSON		898 899	25,000.00 35,000.00	57,899.98	Secured Secured	General Unsecured	See Footnote 4
JOSE LUCIO TORRES		2956	25,000.00	23,781.63	Secured/Unsecured	General Unsecured	See Footnote 4
SYLVIA TORRES, MAINSTAR TRUST IRA	MAINSTAR-FBO SYLVIA TORRES	4181	110,196.75	102,533.29	Secured	General Unsecured	See Footnote 4
ROBERT D TORSON & GEORGIA A TORSON		3609 7611	100,250.00 50,250.00	46,395.88	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
MAINSTAR TR CUST FBO GIANCARLO TORTORICI		1278	108,000.00	50,023.63	Secured/Priority	General Unsecured	See Footnote 4
MAINSTAR TR CUST FBO MARIA TORTORICI		1279	175,900.00	168,658.78	Secured	General Unsecured	See Footnote 4
DAVID TOSHNER & PATRICIA TOSHNER		7414 7415 7416 7417 7418	51,999.98 128,750.00 154,500.00 62,550.00 128,750.00		Secured/Unsecured Secured/Unsecured Secured/Unsecured Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4

Exhibit A

Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Filed Status	Modified Status	Reason for Modification
MICHAEL L TOSHNER		7413	60,029.98	52,567.67	Secured/Unsecured	General Unsecured	See Footnote 4
BARBARA TOTH	PROV. TR GP-FBO BARBARA V TOTH IRA	8246	106,631.59	94,170.10	Secured	General Unsecured	See Footnote 4
TERRANCE TOTH AND BARBARA TOTH		8253	252,177.09	224,812.44	Admin	General Unsecured	See Footnote 4
MARIE I AND VERNON E TOTTY JR		2116	25,000.00	23,774.27	Secured/Unsecured	General Unsecured	See Footnote 4
ANDREA TOVAR		1043	30,000.00	28,922.92	Secured	General Unsecured	See Footnote 4
PROV. TR GP-FBO CAROLYN J TOWER IRA		8897	104,606.67	90,549.33	Secured	General Unsecured	See Footnote 4
DAVID TOWNLEY		7840	150,710.43	138,955.41	Secured	General Unsecured	See Footnote 4
TOWNLEY FAMILY TRUST DTD 11/13/2000		2662	50,250.00	47,025.00	Secured	General Unsecured	See Footnote 4
RANDY L TRAINER		2589 2590	30,150.00 40,200.00	61,221.20	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
PROVIDENT TRUST GROUP - FBO RUTH TRAMMELL		4891	73,500.00	66,955.44	Secured	General Unsecured	See Footnote 4
RUTH M TRAMMELL		5092	300,000.00	271,375.00	Secured	General Unsecured	See Footnote 4
SUNWEST TRUST CFBO GERALD TRASCHER IRA		5693	50,000.00	47,411.12	Secured	General Unsecured	See Footnote 4
DORA I TRAVIS		7147	100,000.00	94,722.18	Secured	General Unsecured	See Footnote 4
MAINSTAR-FBO DORA I TRAVIS INH		7149	32,000.00	31,396.44	Secured	General Unsecured	See Footnote 4
BEVERLY J TRAVLOS		4153	50,500.00	48,458.33	Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST CUSTODIAN FBO JOYCELYN TRAYLOR		2110	25,000.00	23,050.70	Secured/Unsecured	General Unsecured	See Footnote 4
HAROLD TRAYNOR		1919	26,395.83	24,895.83	Secured/Unsecured	General Unsecured	See Footnote 4
ALFRED TREBES		1923	216,880.72	204,563.72	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
PAUL J. TREGRE IRREVOCABLE LIVING TRUST		7463	40,000.00	32,193.31	Secured	General Unsecured	See Footnote 4
GARY A TRIACA REV GRANTOR TR DTD 12/14/99		3199	29,800.00	27,992.13	Secured	General Unsecured	See Footnote 4
ROBERT C. TRIMBLE	PROV. TR GP-FBO ROBERT C TRIMBLE IRA	9533	27,000.00	24,835.50	Secured/Priority	General Unsecured	See Footnote 4
PROVIDENT TR GP LLC FBO MAURICE S TRITT IRA		1283 1287	22,350.00 35,600.00	55,459.77	Secured Secured	General Unsecured	See Footnote 4
PROVIDENT TR GP LLC FBO SHERRY D TRITT IRA		1282	35,000.00	33,495.97	Secured	General Unsecured	See Footnote 4
THE WILLIAM BROWN TROUSDALE TRUST		4496	180,000.00	178,140.00	Secured	General Unsecured	See Footnote 4
CHARLES J & CAROLYN G TROUTMAN		7238	30,000.00	29,720.42	Secured	General Unsecured	See Footnote 4
DEE TROYER		9091	100,000.00	98,458.32	Secured	General Unsecured	See Footnote 4
CYNTHIA M TRUMP		5036	31,000.00	27,383.33	Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST CUSTODIAN FBO DARCY J TRUPPO		4322	55,000.00	54,736.21	Secured	General Unsecured	See Footnote 4
GARY A TRUSS		4632 4633	25,250.00 50,541.66	72,129.19	Secured Secured	General Unsecured	See Footnote 4
ROBERT TRYON	PROV. TR GP-FBO ROBERT TRYON IRA	347	400,653.33	371,289.78	Secured	General Unsecured	See Footnote 4
THE PAUL AND FOON TSO REVOCABLE TRUST		2652	50,000.00	49,148.99	Secured	General Unsecured	See Footnote 4
TOSHIKI TSURUDA AND MASAKO TSURUDA TRUST		221	25,687.50	24,213.21	Secured	General Unsecured	See Footnote 4
IRA SVCS TR CO-CFBO BETTY LOU TUCKER IRA		4906	30,000.00	26,325.00	Secured	General Unsecured	See Footnote 4
SEAN TUCKER		8291	25,000.00	23,777.74	Secured	General Unsecured	See Footnote 4
MARVIN C & CAROL J TUENTE		3780 3787	52,000.00 130,000.00	133,932.64	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
WILLIAM A TUERKE IV		6767	50,000.00	47,887.52	Secured	General Unsecured	See Footnote 4
RONALD K TULK		7665	100,500.00	89,583.33	Secured	General Unsecured	See Footnote 4
LAWRENCE L & BRENDA J TUNGATE		7245	40,000.00	39,222.91	Secured	General Unsecured	See Footnote 4
LOIS E TURETZKY LIVING TRUST		771 3663	100,000.00 100,000.00	100,000.00	Secured Secured	General Unsecured	See Footnote 4
BESSIE LOUISE TURNER		1953	95,000.00	94,556.67	Secured	General Unsecured	See Footnote 4
BEVERLY J TURNER		3229	150,000.00	149,241.67	Secured	General Unsecured	See Footnote 4
BARBARA J TUTTLE	MAINSTAR-FBO BARBARA J TUTTLE	9509	40,000.00	38,022.23	Secured	General Unsecured	See Footnote 4
SANDRA TWARDOSZ		4712	25,000.00	23,739.62	Secured	General Unsecured	See Footnote 4
PROVIDENT TRUST GRP LLC		1890	50,000.00	45,527.77	Secured	General Unsecured	See Footnote 4
FBO MICHAEL T TYSON IRA		3220	100,000.00	88,733.41	Secured/Unsecured	General Unsecured	See Footnote 4
PAUNEE S UBERUAGA		3570	100,541.67	95,540.25	Secured/Unsecured	General Unsecured	See Footnote 4
DANIEL W UNDERKOFER		8530	60,000.00	58,741.67	Secured	General Unsecured	See Footnote 4
OLLIN BRUCE & MARY JANE UNDERWOOD		3263	50,250.00	46,575.00	Secured	General Unsecured	See Footnote 4
DONALD J UNGER AND MARTY G UNGER		5373 5374	40,000.00 25,000.00	61,100.19	Secured Secured	General Unsecured	See Footnote 4
UNITED METHODIST CHURCH 29 PALMS		1178 2879	87,261.00 87,000.00	86,739.00	Secured Secured	General Unsecured	See Footnote 4
JOE L URBAN TRUST		508	200,000.00	194,233.33	Secured	General Unsecured	See Footnote 4
TERESA URBAN	MAINSTAR-FBO TERESA URBAN	840 841	25,000.00 25,000.00	71,845.81	Secured Secured	General Unsecured	See Footnote 4
ALFREDO URIBE	ALFREDO & HORTENCIA O URIBE	4888	50,000.00	45,599.94	Secured	General Unsecured	See Footnote 4
RYAH VAALER							

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
LUCERO VACA		9270	25,000.00	24,186.48	Secured	General Unsecured	See Footnote 4
ANTOINETTE VACCA	MAINSTAR-FBO ANTOINETTE VACCA	2617	58,800.00	24,624.13	Secured/Unsecured	General Unsecured	See Footnote 4
ANTOINETTE VACCA		2618	100,000.00	42,377.69	Secured/Unsecured	General Unsecured	See Footnote 4
THAKOR & BHARTI VAGHELA		8181	100,000.00	47,083.33	Secured	General Unsecured	See Footnote 4
THOMAS VALDES		8419	25,000.00	23,558.33	Secured	General Unsecured	See Footnote 4
MAINSTAR TR FBO MARIA VALDEZ #T2176889		8202	233,805.00	209,346.04	Secured	General Unsecured	See Footnote 4
RICHARD LEE VALDEZ		434	25,754.17	24,254.17	Secured	General Unsecured	See Footnote 4
SHERRY COSTA VALDEZ		777 778	500,000.00 50,000.00	427,162.97	Secured/Priority Secured/Priority	General Unsecured	See Footnote 4
EUGENE VALENTINI/JOSEPHINE ROSIKIEWICZ		7752	115,000.00	101,050.07	Secured	General Unsecured	See Footnote 4
DANIEL J VALENTINO AND LINDA J VALENTINO		8814	1,208,112.50	935,116.53	Secured	General Unsecured	See Footnote 4
SARA VALENTINO & E JOHNSON & D VALENTINO		7080	50,378.13	46,952.08	Secured	General Unsecured	See Footnote 4
CLIFTON T VALLEY	HORIZON TR CO-FBO CLIFTON T VALLEY TRAD	7378	50,291.67	49,543.05	Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST, CUST FBO JAMES VALLIANT #T2177219		6900	29,000.00	28,236.33	Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST FBO CHARLES VAN FOSSON		5649	161,507.00	157,487.27	Secured	General Unsecured	See Footnote 4
DEBORAH & DOUGLAS VAN GEMERT		2037 2038	102,500.00 102,916.65	186,650.00	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
C. SPENCER AND VIRGINIA VAN GULICK		6823	40,256.66	32,370.84	Secured	General Unsecured	See Footnote 4
GREGORY VAN KANNEL & KRISTIE VAN KANNEL		1973	50,709.72	49,688.89	Secured	General Unsecured	See Footnote 4
LINDA O'BRIEN VAN PELT		4316	100,000.00	99,663.89	Secured/Unsecured/Admin	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
KELLY VAN RUITEN		322 324 6327 6328	100,000.00 120,000.00 120,000.00 100,000.00	243,410.09	Secured Secured Priority Priority	General Unsecured	See Footnote 4
VAMSI VANDAVASI & JYOTHIRMAI KAJA		6437 6438 6439	75,000.00 50,000.00 50,000.00	158,987.49	Secured Secured Secured	General Unsecured	See Footnote 4
JOHN M & PATRICIA E VANDENBERG		4356	25,000.00	24,263.87	Secured	General Unsecured	See Footnote 4
ARLENE VANDENBOSCH	MAINSTAR-FBO ARLENE VANDENBOSCH	606	58,000.00	55,653.43	Secured	General Unsecured	See Footnote 4
CAROL VANDERSLICE		935	200,000.00	196,944.45	Secured	General Unsecured	See Footnote 4
CHRISTOPHER W VANDERVEER		7938	100,500.00	100,000.00	Secured	General Unsecured	See Footnote 4
ERIC AND SHERRI LINN VANDERWELLE		1844	50,000.00	46,633.33	Secured	General Unsecured	See Footnote 4
CHARLES W VANFOSSON		5650	30,000.00	29,206.67	Secured	General Unsecured	See Footnote 4
AARON VANHOVEN		8319	50,000.00	47,880.53	Secured	General Unsecured	See Footnote 4
PROVIDENT TRUST GROUP, LLC FBO SCOTT M. VANINWAGEN IRA		8926	29,000.00	18,317.60	Secured	General Unsecured	See Footnote 4
SCOTT M VANINWAGEN		8925	55,000.00	42,299.98	Secured	General Unsecured	See Footnote 4
CLAUDETTE VAN PELT	MAINSTAR-FBO CLAUDETTE VANPELT	853	250,000.00	237,586.81	Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST CUSTODIAN FBO EDDIE VARGAS #T2177999		1906	191,683.00	118,070.60	Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST CUSTODIAN FBO MARK D VARIEN		4714	79,900.00	79,555.98	Secured	General Unsecured	See Footnote 4
PROV. TR GP-FBO THOMAS M VASIL IRA		5198	97,409.83	92,951.53	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
IRA SERVICES TRUST CO CFBO ROBERT H VAUGHAN JR		2664	30,000.00	27,100.00	Secured	General Unsecured	See Footnote 4
DIANE QUIRING VAUGHN		7669	70,466.67	52,593.20	Secured	General Unsecured	See Footnote 4
SUNWEST TRUST AS CUST FOR RUTH T VAUGHT IRA		9456	200,000.00	195,733.33	Secured	General Unsecured	See Footnote 4
WALTER K & RUTH A VEALE		7523	40,000.00	38,949.98	Secured	General Unsecured	See Footnote 4
PATRICIA ANNE VEATCH TR DTD 11/09/2016		4761	100,000.00	87,283.33	Secured	General Unsecured	See Footnote 4
THE BETTY JOE VEATCH TRUST		4618 4620	100,000.00 75,000.00	170,767.51	Secured Secured	General Unsecured	See Footnote 4
THE BETTY JOE VEATCH TRUST		4619	100,000.00	80,263.33	Secured	General Unsecured	See Footnote 4
MARIA VEGA		3935 3937 3941	80,000.00 30,000.00 35,000.00	137,301.89	Secured Secured Secured	General Unsecured	See Footnote 4
MARIA VEGA	MAINSTAR-FBO MARIA VEGA	4278	68,300.00	65,763.41	Secured	General Unsecured	See Footnote 4
MARIA VEGA	MAINSTAR-FBO MARIA VEGA	4279	80,000.00	76,546.70	Secured	General Unsecured	See Footnote 4
VENTURE HILL ENTERTAINMENT LLC		4852	25,000.00	23,952.42	Secured	General Unsecured	See Footnote 4
THERESE VERGARA	MAINSTAR-FBO THERESA VERGARA	1333 1334 1376	108,950.00 25,000.00 199,362.00	296,485.85	Secured Secured Secured	General Unsecured	See Footnote 4
JUDITH M & KENNETH A VERHAEREN		6341	100,500.00	87,816.67	Secured/Unsecured	General Unsecured	See Footnote 4
PROV TR GP LLC FBO JERRY & KATHLEEN VERSEPUT IND CASH ACCT		1138 1139	25,000.00 50,000.00	70,133.34	Secured Secured	General Unsecured	See Footnote 4
SANDRA KAY VERWERS	IRA SVCS TR CO-CFBO SANDRA K VERWERS	526	31,810.66	30,809.88	Secured/Priority	General Unsecured	See Footnote 4
WILLIAM BART VERWERS	IRA SVCS TR CO-CFBO WILLIAM VERWERS	525	56,753.64	55,434.15	Secured/Priority	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
DAWN MARIE VICTOR		4050	40,000.00	39,740.00	Admin	General Unsecured	See Footnote 4
CHARLES DAVID VIELE		3002	35,000.00	33,483.36	Secured	General Unsecured	See Footnote 4
MADELINE VIGGIANI		7555	25,137.50	24,908.33	Secured	General Unsecured	See Footnote 4
RAMIRO VILLALVAZO		2115	40,000.00	37,677.82	Secured/Unsecured	General Unsecured	See Footnote 4
MAINSTAR-FBO CHRISTA VILLAROSA		9451	150,000.00	143,625.00	Secured/Unsecured	General Unsecured	See Footnote 4
ANNA M VILLEGAS	HORIZON TR CO-FBO ANNA M VILLEGAS IRA	2292	50,270.83	47,011.84	Secured	General Unsecured	See Footnote 4
ANNA VILLEGAS		2291	25,125.00	24,950.00	Secured	General Unsecured	See Footnote 4
FLETCHER L & DEBORAH K VINES		7692	40,000.00	37,073.33	Secured	General Unsecured	See Footnote 4
RICKY VINSON	PROV. TR GP-FBO RICKY VINSON IRA	1639	462,432.51	440,327.76	Secured	General Unsecured	See Footnote 4
JAMES M VISNICH T2177558		8478	33,500.00		Secured		
DARRELL VITTONI AND SHARON VITTONI	MAINSTAR-FBO JAMES VISNICH	8479	35,000.00	67,640.83	Secured/Unsecured	General Unsecured	See Footnote 4
		338	90,566.70	80,043.26	Secured	General Unsecured	See Footnote 4
HOWARD VOGEL AND SUSAN VOGEL AS JOINT TENANTS		9601 9602 9603	30,000.00 25,000.00 30,000.00		Secured Secured Secured/Unsecured		
JENNIFER VOLKMAN		2903	100,583.33	94,088.92	Secured/Unsecured	General Unsecured	See Footnote 4
HELEN SUE VON INS-ROPERS	HELEN SUE VON INS-ROPERS TR	90 295	50,000.00 50,000.00		Secured Secured		
HELEN SUE VON INS-ROPERS	PROV. TR GP-FBO HELEN S VON INS-ROPERS IRA	91	82,600.00	71,421.46	Secured	General Unsecured	See Footnote 4
HELEN SUE VON INS-ROPERS PROVIDENT TR FBO NAOMI VONESH IRA		89 296	190,000.00 190,000.00		Secured Secured		
		8888	45,000.00	37,492.50	Secured	General Unsecured	See Footnote 4

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PROVIDENT TR FBO RICHARD R VONESH IRA		8886 8889	69,000.00 80,000.00		Secured Secured	General Unsecured	See Footnote 4
RICHARD & NAOMI VONESH		8890	125,000.00	109,427.08	Secured	General Unsecured	See Footnote 4
VERONIKA VOROBYOV		1426 1427	25,000.00 25,000.00	46,983.47	Secured Secured	General Unsecured	See Footnote 4
VYNCKIER LIVING TRUST 06/08/99		519	26,041.60	21,221.38	Secured	General Unsecured	See Footnote 4
HENDRIKA E WAASDORP TRUST DTD		6648	100,572.91	77,161.07	Secured	General Unsecured	See Footnote 4
ROBERT J WACHTEL		2793 9717	150,000.00 150,000.00	140,656.25	Secured Secured	General Unsecured	See Footnote 4
MATHIS WACKERNAGEL		3517	125,300.00	113,413.33	Secured	General Unsecured	See Footnote 4
SUE ANN WADDELL		7924	26,302.08	22,801.33	Secured/Unsecured	General Unsecured	See Footnote 4
KENNETH V WADSWORTH	PROV. TR GP-FBO KENNETH WADSWORTH IRA	7485 7486	84,000.00 52,439.99	104,893.00	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
JAMES C & DIANE C WAHL		7202	30,000.00	30,000.00	Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST CFBO STEVEN WALGREN		7916	150,000.00	146,775.00	Secured	General Unsecured	See Footnote 4
CAROLYN F WALKER	MAINSTAR-FBO CAROLYN F WALKER	4508	25,000.00	24,761.81	Secured	General Unsecured	See Footnote 4
MICHAEL L WALKER		1090	50,000.00	47,375.04	Secured	General Unsecured	See Footnote 4
TERRI L WALKER	MAINSTAR-FBO TERRI L WALKER	5657	40,000.00	41,064.60	Secured	General Unsecured	See Footnote 4
GREGORY & NANCY WALL		7096	100,000.00	93,766.67	Secured	General Unsecured	See Footnote 4
KEITH WALL	IRA SVCS TR CO-CFBO KEITH WALL	1176	107,060.00	106,000.00	Secured	General Unsecured	See Footnote 4
PROVIDENT TRUST GRP LLC FBO BRENDA L WALL IRA		4126	277,690.00	261,992.80	Secured	General Unsecured	See Footnote 4
JAMES & BARBARA WALLACE		623	200,000.00	190,737.50	Secured	General Unsecured	See Footnote 4

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GERALD E WALLMAN		7903	55,033.33	42,095.90	Secured/Unsecured	General Unsecured	See Footnote 4
IRA SVCS TR CO-CFBO KENNETH G WALLS IRA		7407	244,000.00	229,536.26	Secured	General Unsecured	See Footnote 4
IRA SVCS TR CO-CFBO SANDRA S WALLS		7406	179,000.00	168,417.67	Secured	General Unsecured	See Footnote 4
NADINE WALTERS	MAINSTAR-FBO NADINE WALTERS	1375	26,500.00	22,714.54	Secured	General Unsecured	See Footnote 4
STEVE C WALTON		3119 3120	25,000.00 25,000.00	23,321.64	Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
WAMPLER LIVING TRUST		7779 7780	52,333.31 52,333.31	86,500.13	Secured Secured	General Unsecured	See Footnote 4
JOHN H & PATRICIA M WANG		4567	54,312.53	46,958.33	Secured/Unsecured	General Unsecured	See Footnote 4
WEI WANG		3549	50,000.00	48,609.71	Secured	General Unsecured	See Footnote 4
XIAO QING WANG		6766	625,115.00	463,586.80	Secured	General Unsecured	See Footnote 4
DIXIE LEE & THOMAS P WARD		3413 3415 3416 3417	50,916.68 76,500.00 51,041.68 76,500.00	192,391.63	Secured/Unsecured Secured/Unsecured Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
DREE WARD	HORIZON TR CO-FBO DREE WARD ROTH IRA	5915	93,900.00	84,802.13	Secured	General Unsecured	See Footnote 4
DREE WARD		5914	50,000.00	45,000.05	Secured	General Unsecured	See Footnote 4
GEORGE H & CAROL A WARD		6893 6894 6895	208,166.69 52,187.50 52,041.69	278,279.68	Secured/Unsecured Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
PROV. TR GP-FBO DIXIE L WARD IRA		3414	179,421.16	140,434.05	Secured/Unsecured	General Unsecured	See Footnote 4
PROV. TR GP-FBO HEINZ WARICH IRA		2565	99,500.00	94,742.66	Secured	General Unsecured	See Footnote 4
CHARLES L & DOROTHY A WARNER RLTL		6747 6748	314,750.00 104,916.67	394,359.73	Secured Secured	General Unsecured	See Footnote 4

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VALERIE O WARNER		4799	103,000.00	88,733.33	Secured	General Unsecured	See Footnote 4
BUFORD WARREN		466	70,000.00	69,338.88	Secured	General Unsecured	See Footnote 4
LEON H. & PATRICIA W. WARREN		4762 4774	150,000.00 50,000.00	180,108.68	Secured Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST IRA CUSTODIAN FBO ALAN WARRINGTON		8100	240,675.01	209,058.34	Secured	General Unsecured	See Footnote 4
MONTERRAT WARRINGTON		6951 6952 8491	223,500.05 223,500.05 223,500.05	196,499.99	Secured Secured Secured	General Unsecured	See Footnote 4
NANCY WASHOR AND ANDREW WASHOR		3541 3542 3543	103,189.36 103,562.00 30,847.96	285,409.01	Secured Secured Secured	General Unsecured	See Footnote 4
DAVID A & BARBARA R WASIL		5180	25,000.00	23,548.57	Secured	General Unsecured	See Footnote 4
HORIZON TR CO-FBO WILLIAM L WASSERMAN SEP IRA		6391	50,291.67	43,183.29	Secured/Unsecured	General Unsecured	See Footnote 4
MARC WASSERMAN SEP IRA	HORIZON TR CO-FBO MARC WASSERMAN SEP IRA	3068	100,625.00	94,250.00	Secured/Unsecured	General Unsecured	See Footnote 4
ELIZABETH WATERS		5702	50,000.00	28,986.02	Secured	General Unsecured	See Footnote 4
JACK W & PATRICIA A WATKINS KEYSTONE TRUST		7498	100,000.00	94,016.67	Secured	General Unsecured	See Footnote 4
MAINSTAR TR- CUST FBO WILLIE WATSON IRA		7173	50,000.00	47,041.67	Secured/Unsecured	General Unsecured	See Footnote 4
MARIANNE WATSON		696	50,000.00	49,050.00	Secured	General Unsecured	See Footnote 4
EDNA M WATTERS		6522	25,137.50	22,086.79	Secured	General Unsecured	See Footnote 4
ERIC S WAUGH		1423	25,000.00	23,068.01	Secured	General Unsecured	See Footnote 4

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DELWYN G & BETTY J WAYNER		7769	25,950.00		Secured/Unsecured		
		7770	26,500.00		Secured/Unsecured		
		7771	25,945.81		Secured/Unsecured		
		7772	25,875.04	85,850.00	Secured/Unsecured	General Unsecured	See Footnote 4