

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

In re:

WOODBRIDGE 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-THIRD (33RD) 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, certain of 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, certain of 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, as applicable, 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 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

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-and-

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Counsel to Woodbridge Liquidation Trust

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

In re:

WOODBRIDGE 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-THIRD (33RD) 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-Third (33rd) 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

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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:

WOODBRIDGE 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-THIRD
(33RD) 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-Third (33rd) 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, as applicable, 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:

WOODBRIDGE GROUP OF COMPANIES, LLC, *et al.*¹

Remaining Debtors.

Chapter 11

Case No. 17-12560 (BLS)

(Jointly Administered)

Ref. Docket No. _____

**ORDER SUSTAINING THIRTY-THIRD (33RD) 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-Third (33rd) 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 B

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
ROBIN ACCARINO	MAINSTAR-FBO ROBIN ACCARINO	1547 1605	85,500.00 85,500.00	77,092.50	Secured Unsecured	General Unsecured	See Footnote 4
ANGELA MARY ANDERSON		149 5959 5961	150,000.00 166,500.00 150,000.00	Secured Unsecured Unsecured		General Unsecured	See Footnote 4
GEORGE W & DONNA J ANGEL		4287 4288	201,666.67 50,250.00	207,058.23	Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
CHRISULA ASIMOS & GEORGE W ASIMOS		6677 8872	103,666.64 103,666.64	88,083.42	Unsecured Secured	General Unsecured	See Footnote 4
CHRISULA ASIMOS		6678 8754	31,000.00 31,000.00	27,825.00	Unsecured Secured	General Unsecured	See Footnote 4
MARY K BAAR	MAINSTAR-FBO MARY K BAAR	330 6007	80,000.00 80,000.00	76,920.00	Secured Unsecured	General Unsecured	See Footnote 4
REX F. BAILEY	PROV. TR GP-FBO REX BAILEY ROTH IRA	8986 8987	20,979.38 59,344.17	68,596.32	Unsecured 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, at least one 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 B

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
MARIA BALDUCCI AND NICOLA BALDUCCI		1571 8150 8227	257,416.65 151,122.93 100,916.66	226,993.02	Secured Secured Unsecured	General Unsecured	See Footnote 4
MAINSTAR TRUST CFBO WILLIAM BARRAUGH		5857 5858 5859 9694	34,212.50 145,725.00 100,833.33 100,000.00	236,780.90	Secured Secured Unsecured Unsecured	General Unsecured	See Footnote 4
PROV TRUST GP ARNOLD BERMAN		7936 8044	799,461.26 267,584.65	870,446.24	Secured Unsecured	General Unsecured	See Footnote 4
HENRY S BERRY	THE BERRY LT	556 7028 7029 7030 7031 9624 9626 9628	505,000.00 100,000.00 100,000.00 60,000.00 50,000.00 100,000.00 60,000.00 100,000.00	216,759.64	Secured Secured Secured Secured Secured Unsecured Unsecured Unsecured	General Unsecured	See Footnote 4
HENRY S BERRY	TMICO-FBO HENRY S BERRY TRAD IRA	9625 9627	30,000.00 50,000.00	152,174.92	Secured Secured Secured Unsecured Unsecured Unsecured	General Unsecured	See Footnote 4
CANDI BIEVER IRA	PROV. TR GP-FBO CANDI BIEVER IRA	7961 7962 7963	125,833.33 27,000.00 28,124.96	135,873.62	Secured Unsecured Secured	General Unsecured	See Footnote 4
ARIEL WELTON		8921 8922	183.75 33,000.00	26,378.96	Unsecured Secured	General Unsecured	See Footnote 4

Exhibit B

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 R AND LINDA G BIRGENHEIR		1768 1769 4797 4798	76,440.00 60,610.00 76,440.00 60,610.00	Unsecured Unsecured Unsecured Secured			
RICHARD P. BISHOP	HORIZON TR CO-FBO RICHARD P BISHOP IRA	6763 6772	25,145.83 200,000.00	194,761.08	Secured Unsecured	General Unsecured	See Footnote 4
CARLA BLOCK & NORMAN BLOCK		7725 7726	150,000.00 50,000.00	156,806.81	Secured Unsecured	General Unsecured	See Footnote 4
BEATRICE A BOGHOSIAN RLT	THE BEATRICE A BOGHOSIAN RLT	1392 2522 2712 2713	225,000.00 225,000.00 150,000.00 75,000.00	Unsecured Secured/Unsecured Unsecured Unsecured			
WALTER E BOSTIC AND MEREDITH M BOSTIC		1385 1386 1387 1388	76,500.00 50,833.00 76,500.00 100,000.00	273,321.51	Secured Unsecured Unsecured Unsecured	General Unsecured	See Footnote 4
RANDELL BOYD		3050 8755 9661	100,000.00 100,000.00 100,000.00	75,944.54	Unsecured Secured Unsecured	General Unsecured	See Footnote 4
PROVIDENT TRUST GROUP LLC FBO SUSAN K BRENSDAL IRA		1909 5465	38,000.00 123,000.00	77,656.11	Secured Unsecured	General Unsecured	See Footnote 4
PROVIDENT TRUST GP FBO KENT BRITTON IRA		2563 2564 2670 2671	201,666.67 302,500.00 60,350.00 65,379.17	458,791.01	Unsecured Unsecured Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
RANDY C BYRNES		467 3659	50,000.00 50,000.00	36,239.45	Secured Unsecured	General Unsecured	See Footnote 4
ROSE CARLUCCI AND KATHLEEN MULLIGAN		1187 8154	100,000.00 100,550.00	94,933.33	Unsecured Secured	General Unsecured	See Footnote 4

Exhibit B

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
CRAIG K CARRIS		4408 4409	100,500.00 100,500.00	180,116.67	Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
PROVIDENT TRUST GROUP LLC FBO ROBERT CENTRONE IRA		5214 5217	29,000.00 194,452.47	155,807.85	Secured Unsecured	General Unsecured	See Footnote 4
RANDOLPH A CLUNE		4529 4530	150,000.00 80,000.00	175,460.17	Unsecured Secured	General Unsecured	See Footnote 4
TMICO FBO TEDDY S COKER TRAD IRA		8941 9663	58,937.50 58,937.50	45,872.91	Secured Unsecured	General Unsecured	See Footnote 4
JAMES CROWDER	PROV. TR GP-FBO JAMES CROWDER IRA	2929 9497	48,989.06 48,989.06	43,385.26	Unsecured Secured	General Unsecured	See Footnote 4
RONALD E DALEY	TMICO-FBO RONALD E DALEY TRAD IRA	2253 9662	75,000.00 75,843.40	51,645.87	Secured Unsecured	General Unsecured	See Footnote 4
PROV. TR GP-FBO CAROLYN DIEHL IRA		3917 3918 3919	100,000.00 50,000.00 25,000.00	157,281.25	Secured/Unsecured Unsecured Unsecured	General Unsecured	See Footnote 4
JOHN DIMAIO		7327 8502 8503	225,000.00 85,000.00 80,000.00	134,640.88	Secured Unsecured Unsecured	General Unsecured	See Footnote 4
JOHN DIMAIO, JOAN DIMAIO IRA & JOHN DIMAIO IRA	PROV. TR GP-FBO JOAN DIMAO IRA	7327 8504	225,000.00 60,000.00	49,100.00	Secured Unsecured	General Unsecured	See Footnote 4
IRA SVCS TR CO-CFBO MICHAEL DOOLITTLE IRA		7394 7528 7529	341,000.10 55,800.00 100,000.00	361,935.15	Unsecured Secured Secured	General Unsecured	See Footnote 4
KAREN AND MARCEL DUBE		259 4393	50,000.00 50,000.00	49,833.33	Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
PATRICIA DUFF		5957 5964	25,000.00 25,000.00	24,312.50	Secured Unsecured	General Unsecured	See Footnote 4

Exhibit B

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 F DUNAWAY		9647 8706	100,000.00 100,000.00	55,389.03	Unsecured Secured	General Unsecured	See Footnote 4
NANCY A DUNAWAY		8704 8705 9649 9650	50,000.00 50,000.00 50,000.00 50,000.00	Secured Secured Unsecured Unsecured			
GARY F DUNAWAY	TMICO-FBO GARY F DUNAWAY IRA	8701 8703 9648 9652	100,000.00 26,137.00 100,000.00 49,764.00	95,746.66	Secured Secured Unsecured Unsecured	General Unsecured	See Footnote 4
NANCY A DUNAWAY	TMICO-FBO NANCY DUNAWAY IRA	8702 8707 9651 9652	23,627.00 100,000.00 100,000.00 49,764.00		Secured Secured Unsecured Unsecured		
HAROLD T DUPPER LIVING TRUST		5353 5354 5355	50,000.00 25,000.00 25,000.00		Unsecured Secured Secured	General Unsecured	See Footnote 4
ANTHONY & DOLORES A ELVAS		4920 4922	75,000.00 60,000.00	86,032.68	Unsecured Secured	General Unsecured	See Footnote 4
DAVID AND JUDITH ENGELBERT	MAINSTAR-FBO DAVID ENGELBERT	1020 3793	107,760.59 107,750.00	96,966.67	Unsecured Secured/Priority	General Unsecured	See Footnote 4
LYNDA FARRALL		1005 7175	30,847.50 25,000.00	24,673.60	Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
PETER M & SUE E FASCHING		3166 3167 3168 3169	25,156.25 50,312.50 100,833.33 100,833.33		Secured Secured Unsecured Unsecured	General Unsecured	See Footnote 4
ADAM M. FEIST AND MARY A. FEIST		6949 6950	100,833.33 100,666.67	238,255.70	Unsecured Secured	General Unsecured	See Footnote 4

Exhibit B

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 M FIELD & KIMBERLY G FIELD		7884 7885 7886 7887 7888	107,140.14 100,500.00 100,500.00 50,250.00 50,250.00	Unsecured Secured Secured Secured Secured			
ROBERT FIER		8152 8232	200,519.45 100,916.66	257,583.37 Unsecured	Secured	General Unsecured	See Footnote 4
RUTH A FINNEY		2577 2578	54,874.94 300,000.02	227,583.94 Unsecured	Secured Unsecured	General Unsecured	See Footnote 4
PROV. TR GP-FBO GARY LEE FITE IRA		8421 8422	303,500.00 607,000.00	864,650.00	Secured Unsecured	General Unsecured	See Footnote 4
MAINSTAR TRUST CFBO SHARRON E FLYNN IRA		1198 7172	117,250.00 100,000.00	93,611.10	Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
LEONARD FORTUNE		5399 7323 8710 8711 8878 8880 9645 9646	100,500.00 600,000.00 200,000.00 100,000.00 200,000.00 100,000.00 200,000.00 100,000.00	Unsecured Secured Secured Secured Secured Secured Unsecured Unsecured			
PROVIDENT TRUST GROUP LLC FBO DENNIS FRANCK		2055 2587	111,012.35 108,616.50	90,833.22	Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
DONALD R FRENCH		2854 8722	50,000.00 50,292.19	48,579.16	Unsecured Secured	General Unsecured	See Footnote 4
JOSEPH R & SHIRLEY I FREY		4335 4336	50,000.00 100,000.00	131,113.38	Secured Unsecured	General Unsecured	See Footnote 4
BORIS FRIEDBERG	BORIS FRIEDBERG 2004 RT	406 7979	600,000.00 600,000.00	262,972.36	Unsecured Secured	General Unsecured	See Footnote 4

Exhibit B

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
EILEEN GREENBERG FRUITHANDLER LIVING TRUST		46 5434	50,000.00 55,500.00	40,327.08	Secured/Unsecured	General Unsecured	See Footnote 4
MAINSTAR - FBO GARY GALLMOYER		6122 6123 6124 6125	26,195.00 50,375.00 151,125.00 178,475.00	Secured/Unsecured Secured/Unsecured Secured/Unsecured Unsecured			
MAINSTAR-FBO GWEN GALLMOYER TW003361		6116 6117	35,262.50 33,275.00	63,611.25	Secured/Unsecured	General Unsecured	See Footnote 4
GLENNA S GANSTER		763 764 765 766	350,000.00 100,000.00 50,000.00 100,000.00	Unsecured Unsecured Unsecured Secured			
EUGENE GARBER		1407 1570	100,000.00 100,000.00	92,747.26	Unsecured Secured	General Unsecured	See Footnote 4
BERNICE GILBREATH		1058 4732	50,999.00 51,998.00	46,333.37	Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
ALAN GRABISCH	ALAN GRABISCH RT	8654 8659	302,612.50 504,583.34	623,601.54	Secured Unsecured	General Unsecured	See Footnote 4
WILLIAM GRASS		8877 9660	200,000.00 200,000.00	143,424.17	Secured Unsecured	General Unsecured	See Footnote 4
DAVID G GREENHUT		1192 3283	100,000.00 103,208.31	95,034.76	Unsecured Secured	General Unsecured	See Footnote 4
W KENNETH GREENWOOD FAMILY TRUST		7947 8047	402,612.50 202,200.00	534,596.82	Secured Unsecured	General Unsecured	See Footnote 4
PROV. TR GP-FBO JOSEPH J GRUBER IRA		7593 7594 7598	100,000.00 100,000.00 33,361.00	170,755.33	Secured/Unsecured Unsecured Secured	General Unsecured	See Footnote 4

Exhibit B

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
		7590	100,000.00		Secured/Unsecured		
		7591	100,000.00		Secured/Unsecured		
		7592	100,000.00		Secured/Unsecured		
		7595	150,000.00		Unsecured		
		7596	100,000.00		Unsecured		
		7597	100,000.00		Secured		
		7599	100,000.00		Secured		
JOE GRUBER TR DTD 08/16/10		7600	100,000.00	678,458.59	Secured	General Unsecured	See Footnote 4
		5822	25,000.00		Secured		
		8748	100,941.66		Secured		
		8749	50,880.50		Secured		
		8750	101,775.00		Secured		
		8751	50,887.50		Secured		
		8752	50,470.83		Secured		
		8753	50,470.83		Secured		
		9629	50,000.00		Unsecured		
		9630	50,000.00		Unsecured		
		9631	50,000.00		Unsecured		
		9632	100,000.00		Unsecured		
		9633	50,000.00		Unsecured		
		9634	50,000.00		Unsecured		
ESTATE OF HERMAN P GULLATT SR		9635	100,000.00		Unsecured		
		9636	50,000.00	312,542.68	Unsecured	General Unsecured	See Footnote 4
		2694	50,470.83		Unsecured		
		2695	50,470.83		Unsecured		
		8746	50,470.83		Secured		
JOYCE EVELYN GULLATT TRUST		8747	50,470.83	84,499.88	Secured	General Unsecured	See Footnote 4
		8715	30,000.00		Unsecured		
		8716	100,000.00		Unsecured		
		8717	100,000.00		Secured		
DAVID M MILLER TTEE OF THE LAWRENCE R GUTHRIE TR		8718	225,000.00		Unsecured	General Unsecured	See Footnote 4
		8719	30,000.00	423,605.20	Unsecured		
THOMAS & MARY HAGGERTY		4241	100,000.00		Unsecured	General Unsecured	See Footnote 4
		4242	75,000.00	133,100.40	Secured		

Exhibit B

Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Filed Status	Modified Status	Reason for Modification
PROVIDENT TRUST GROUP LLC FBO THOMAS HAGGERTY IRA		4240 4247	29,712.00 118,250.00	118,027.27	Secured Unsecured	General Unsecured	See Footnote 4
KAREN KANG HANCOCK		8510 9571 9572	100,000.00 85,000.00 100,000.00	160,850.57	Unsecured Secured Unsecured	General Unsecured	See Footnote 4
DAVID & GYL E HANNA		8759 8760 8761 8770 9654	100,000.00 100,000.00 250,000.00 100,000.00 250,000.00	356,663.87	Secured Secured Secured Secured Unsecured	General Unsecured	See Footnote 4
TIMOTHY E. HANSON AND MAERRENE LEWIS		6988 7079	125,000.00 50,250.00	152,147.22	Unsecured Secured	General Unsecured	See Footnote 4
GERALD W. HARDESTY AND SUSAN R. HARDESTY		4053 6833	25,125.00 100,833.33	83,690.27	Secured/Unsecured Unsecured	General Unsecured	See Footnote 4
JOHN G HARTNER		6918 8870	89,000.00 89,000.00	76,221.02	Unsecured Secured	General Unsecured	See Footnote 4
BONNIE J HASH-STRUTHERS		1975 1976 1977 1986 5884 9678 9679 9680 9681	102,083.33 40,833.33 25,520.83 25,520.83 180,000.00 4,000.00 16,000.00 4,000.00 6,400.00	158,266.82	Secured/Unsecured Secured/Unsecured Secured/Unsecured Secured/Unsecured Unsecured Unsecured Unsecured Unsecured Unsecured	General Unsecured	See Footnote 4
JIMMY L HAWKINS AND LINDA K HAWKINS		712 713 714	75,000.00 50,000.00 562.50	95,996.60	Secured Secured Unsecured	General Unsecured	See Footnote 4
STEVEN D HAYNES	PROV. TR GP-FBO STEVEN D HAYNES IRA	6099 6100 6101	100,833.00 50,333.00 50,250.00	157,025.02	Unsecured Secured Secured	General Unsecured	See Footnote 4

Exhibit B

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
HEALTH CORE TRUST		9551 9552 9553 9554	395,000.00 395,000.00 25,000.00 25,156.00	279,864.57	Secured/Unsecured Unsecured Unsecured	General Unsecured	See Footnote 4
WILLIAM D HENRY		2021 2029 3655 3656 4877 4878 4879 4880	312,500.00 104,166.65 104,166.65 312,500.00 104,249.98 207,999.98 260,666.67 207,000.02	Unsecured Unsecured Secured/Unsecured Secured/Unsecured Secured/Unsecured Secured Secured	General Unsecured	See Footnote 4	
EDWARD S JR & VALERIE A HICKEY		1044 9674	1,500,000.00 1,500,000.00	1,218,885.44	Secured/Unsecured Unsecured	General Unsecured	See Footnote 4
DR B MATTHEW HICKS AND LISA L HICKS		8709 9659	400,000.00 400,000.00	240,989.11	Secured Unsecured	General Unsecured	See Footnote 4
ROBERT HOFFMAN		307 3239	40,000.00 40,000.00	39,622.22	Unsecured Admin	General Unsecured	See Footnote 4
PROV TR GRP LLC FBO KENNETH L HOLBROOK IRA		2078 2079 9667 9668	81,666.66 102,083.33 16,000.00 12,800.00	157,272.23	Secured/Unsecured Secured/Unsecured Unsecured	General Unsecured	See Footnote 4
PAUL HONIG RLT 4/19/1999		4318 5220 5221	100,000.00 40,000.00 225,000.00	301,815.59	Unsecured Secured Secured	General Unsecured	See Footnote 4
PROVIDENT TRUST GRP -FBO CARLA HONIG IRA		5262 5268 5269 5270 5271 5272	150,000.00 75,000.00 108,169.02 49,500.00 50,000.00 100,000.00	490,786.56	Secured Secured Secured Secured Unsecured	General Unsecured	See Footnote 4

Exhibit B

Exhibit B

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
BRUCE JORGENSEN		6665 7396	200,000.00 200,000.00	360,416.60	Secured Unsecured	General Unsecured	See Footnote 4
ELAINE JOYCE		8457 8466 8467	25,000.00 50,000.00 50,000.00	Secured Unsecured Secured	General Unsecured	General Unsecured	See Footnote 4
MARK KERSTING	HORIZON TR CO-FBO MARK KERSTING IRA	4136 6012 9692	360,000.00 54,900.00 360,000.00	350,851.65	Unsecured Secured Unsecured	General Unsecured	See Footnote 4
LINDA KLABACHA	MAINSTAR-FBO LINDA KLABACHA	8875 9653	118,000.00 118,000.00	112,886.67	Secured Unsecured	General Unsecured	See Footnote 4
MARILYN KORNFIELD DECLARATION OF TRUST		8023 8025	50,458.34 100,733.34	119,177.22	Unsecured Secured	General Unsecured	See Footnote 4
JAMES D & LYNN S KOZAK		1111 3215	100,000.00 100,000.00	97,050.00	Unsecured Secured	General Unsecured	See Footnote 4
IRA SERVICES TRUST CO CFBO ROBERT KRABILL IRA		8965 8966 8968 9358	51,980.87 27,000.00 111,649.00 53,623.83	172,090.05	Secured Secured Secured Unsecured	General Unsecured	See Footnote 4
CAROL A LAMBERT & ANDREA F DARWENT		3591 8113	102,604.15 100,572.91	97,239.60	Secured/Unsecured Unsecured	General Unsecured	See Footnote 4
NANCY E LANDMAN	LLOYD & NANCY LANDMAN	4470 8807	50,000.00 50,000.00	40,940.18	Unsecured Secured	General Unsecured	See Footnote 4
STEPHANIE LANDMESSER		8340 8465	100,000.00 50,000.00	128,416.78	Unsecured Secured	General Unsecured	See Footnote 4
FREDERICK WARREN LEBLANC	MAINSTAR-FBO FREDRICK LEBLANC	7957 7958 7959 7960	70,000.00 100,000.00 30,000.00 96,000.00	245,061.19	Secured/Unsecured Secured/Unsecured Secured/Unsecured Unsecured	General Unsecured	See Footnote 4

Exhibit B

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
ROSALINE T LEE		5634 5635 5636	200,000.00 100,000.00 50,000.00	231,362.45	Admir/Secured Unsecured Unsecured	General Unsecured	See Footnote 4
LIVINGSTON ALUMNI ASSOCIATION		9482 9484	45,000.00 362,800.00	336,230.95	Unsecured Secured	General Unsecured	See Footnote 4
JAMES A LOCHTEFELD		7820 7821	1,055,000.00 500,000.00	1,899,258.24	Secured Unsecured	General Unsecured	See Footnote 4
ROBERT J MACDONALD		78 2538 2539 2849	25,000.00 25,000.00 25,000.00 25,000.00	23,298.56	Secured Secured Secured Unsecured	General Unsecured	See Footnote 4
ALAN & RUTH MAICK		1010 2821	367,663.00 50,000.00	46,000.06	Unsecured Secured	General Unsecured	See Footnote 4
ALAN & RUTH MAICK	MAINSTAR-FBO ALAN MAICKI	1010 2819 7050	367,663.00 253,728.12 221,000.00	221,000.00	Unsecured Secured Secured	General Unsecured	See Footnote 4
ALAN& RUTH MAICKI	MAINSTAR-FBO ALAN MAICKI	1010 7049	367,663.00 33,313.33	32,009.92	Unsecured Secured	General Unsecured	See Footnote 4
THE MARINE 694373 RLT DTD 08/07/12		3342 3343	35,000.00 50,000.00	82,529.81	Unsecured Admin	General Unsecured	See Footnote 4
MAINSTAR-FBO ROSE MARTIN		8076 8225	161,026.67 504,583.34	579,868.88	Secured Unsecured	General Unsecured	See Footnote 4
CRAIG A MCFOY		6835 7683	300,000.00 300,000.00	870,333.32	Secured Unsecured	General Unsecured	See Footnote 4
THEDA P MCLAUGHLIN		4268 9783 9784	Unliquidated 47,700.00 47,700.00	43,437.51	Unsecured Secured/Priority Secured/Priority	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
DAVID C. MCWILLIAMS	TMICO-FBO DAVID C MCWILLIAMS TR IRA	3881 8756 9657	100,000.00 100,000.00 100,000.00	51,248.73	Unsecured Secured Unsecured	General Unsecured	See Footnote 4
JANICE MERCERUIO		3581 8940	78,000.00 78,000.00	77,642.50	Unsecured Secured	General Unsecured	See Footnote 4
LORY (LAWRENCE) MERRITT & JO ANN MERRITT		451 605	200,000.00 285,000.17	185,555.53	Unsecured Secured	General Unsecured	See Footnote 4
JOHN & SANDRA MIDASH		918 919 5062 5063	100,000.00 100,000.00 100,000.00 100,000.00	155,777.94	Secured Secured Unsecured Unsecured	General Unsecured	See Footnote 4
BRYAN M MITCHELL		8063 8111	101,311.11 200,000.00	172,205.49	Secured Unsecured	General Unsecured	See Footnote 4
PROVIDENT TRUST GROUP LLC FBO WILLIAM MOE IRA		9436 9437	55,000.00 100,000.00	111,068.42	Secured Unsecured	General Unsecured	See Footnote 4
MERRY MOORES		8933 8938 9642 9643 9644	50,000.00 50,000.00 50,000.00 59,613.77 50,000.00	69,128.99	Secured Secured Unsecured Unsecured Unsecured	General Unsecured	See Footnote 4
MICHAEL W MOORES							
TMICO FBO MICHAEL MOORES IRA		8936 9638	63,485.37 63,485.37	52,216.82	Secured Unsecured	General Unsecured	See Footnote 4

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Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Filed Status	Modified Status	Reason for Modification
MIKHAIL MOROZOV 2000 FAMILY TRUST		7964 7965 7966	100,000.00 100,000.00 200,000.00	389,386.10	Unsecured Secured Unsecured	General Unsecured	See Footnote 4
DIETER NEUMANN		3790 7310	75,000.00 75,000.00	64,877.09	Unsecured Secured	General Unsecured	See Footnote 4
NEUMANN REVOCABLE TRUST		3789 7311	100,000.00 100,000.00	86,115.19	Unsecured Secured	General Unsecured	See Footnote 4
EUGENIE L NEUROTH		5773 7895	42,000.00 406,700.00	300,268.34	Secured Unsecured	General Unsecured	See Footnote 4
IRA SVCS TR CO-CFBO BRAD E NEUROTH IRA		7397 7883	704,166.63 200,000.00	648,538.89	Unsecured Secured	General Unsecured	See Footnote 4
GALEN NICHOLS & SHIRLEY NICHOLDS		5311 9776	340,000.00 340,000.00	334,248.34	Secured Unsecured	General Unsecured	See Footnote 4
PROVIDENT TRUST GROUP LLC FBO ALICE S NORKEEN IRA		4139 4140 4141 5818 5819 9688 9689	123,339.00 60,000.00 103,700.00 54,200.00 100,000.00 100,000.00 54,200.00	374,279.42	Secured Secured Secured Unsecured Unsecured Unsecured Unsecured	General Unsecured	See Footnote 4
RENEE S NORTON	PROV. TR GP-FBO RENEE NORTON IRA	4270 4271 4272	30,000.00 30,000.00 60,000.00	56,339.17	Unsecured Unsecured Secured	General Unsecured	See Footnote 4
DENISE KARLA OBENHAUS		2852 5947 5948	46,125.00 50,362.50 138,729.17	168,691.67	Secured Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
RODERICK & JUDITH OLIN		3636 6896	25,000.00 25,000.00	24,008.33	Unsecured Secured	General Unsecured	See Footnote 4

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PAULA ONNINK LIVING TRUST DATED SEPT 26TH 2007		2363 2364 2365	100,000.00 100,000.00 100,000.00	289,970.81	Unsecured Secured Secured	General Unsecured	See Footnote 4
ELIZABETH ORRICK		7420 8180	105,000.00 107,975.00	95,147.50	Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
PROVIDENT TRUST GROUP LLC FBO SOPHIA M OSTOYA		2044 9682	25,010.42 3,920.00	22,791.81	Secured/Unsecured Unsecured	General Unsecured	See Footnote 4
MAINSTAR TRUST- FBO VIKRAM PATEL		7364 7366 7367 7369 7370	26,996.61 252,083.33 352,916.67 50,416.67 60,450.00	679,407.74	Secured/Unsecured Unsecured Unsecured Unsecured	General Unsecured	See Footnote 4
DR VIKRAM PATEL		7359 7360 7361 7363	100,833.33 302,250.00 504,166.67 302,500.00	1,046,563.85	Unsecured Secured/Unsecured Unsecured Unsecured	General Unsecured	See Footnote 4
FRANCES PAYLO	MAINSTAR-FBO FRANCES PAYLO	4957 6941	88,250.00 88,250.00	84,205.21	Unsecured Secured	General Unsecured	See Footnote 4
THE PHYLLIS F PERLIN REVOCABLE TRUST		285 4014 4017 4021	220,000.00 70,000.00 100,000.00 50,000.00	178,229.47	Secured Unsecured Unsecured Unsecured	General Unsecured	See Footnote 4
THE LEON H PERLIN REVOCABLE TRUST DTD 12/12/06		286 4015 4016 4018 4019 4020 4022	311,558.00 50,000.00 50,000.00 50,000.00 61,558.00 50,000.00 50,000.00	201,002.75	Secured Secured Unsecured Secured Unsecured Secured Unsecured	General Unsecured	See Footnote 4

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Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Filed Status	Modified Status	Reason for Modification
PROVIDENT TRUST GROUP LLC FBO RON PETERSON IRA VINH Q & KATHLEEN IPHAM TRUSTEES UNDER THE PHAM FAMILY TRUST DATED MAY 9, 2002		1630 1631 5929 5930 5931	49,750.00 50,000.00 50,000.00 50,000.00 100,000.00	Secured Secured Unsecured Unsecured Unsecured			
JANET PIERCE		268 8435	25,000.00 25,000.00	23,374.95	Secured Unsecured	General Unsecured	See Footnote 4
RONALD PINCUS RT		838 3200	120,000.00 120,000.00	106,266.67	Admin Unsecured	General Unsecured	See Footnote 4
ROBERT D PRICE	ROBERT D & MARGARET J PRICE	1857 9604	100,000.00 100,000.00	83,250.00	Priority/Unsecured Unsecured	General Unsecured	See Footnote 4
RICK J PRIM SR	MAINSTAR-FBO RICK J PRIM SR	1907 3375 4437	35,000.00 35,000.00 35,000.00	31,462.30	Secured Secured Unsecured	General Unsecured	See Footnote 4
BRYAN C PYLES & DANETTE J PYLES		1438 1479	101,000.00 100,000.00	169,136.19	Unsecured Secured	General Unsecured	See Footnote 4
ANDREW RACHMELL IRA PROVIDENT TRUST GROUP, LLC. FOB ARLETTE M RANDASH IRA #00194	PROV. TR GP-FBO ANDREW RACHMELL IRA	8480 8481	32,056.34 102,000.00	123,952.72	Secured Unsecured	General Unsecured	See Footnote 4
PROVIDENT TRUST GROUP LLC FOB DEAN M RANDASH IRA #00193		1569 3982	111,600.00 55,800.00	141,109.65	Secured Unsecured	General Unsecured	See Footnote 4
JAMES A RAPIEN		1289 4067	118,500.00 118,500.00	102,469.58	Secured Unsecured	General Unsecured	See Footnote 4

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Filed Creditor Name	Modified Creditor Name (if applicable) (See Footnote 1)	Claim Number	Filed Amount (See Footnote 2)	Modified Amount (See Footnote 3)	Filed Status	Modified Status	Reason for Modification
SHERYL RITCHIEY	SHERYL L & EDWARD D RITCHIEY	8876 8884 9664	50,000.00 50,000.00 50,000.00	72,983.36	Secured Secured Unsecured	General Unsecured	See Footnote 4
HORIZON TR CO-FBO DAVID ROBEY JR TRAD IRA		7607 7608 7609	50,250.00 50,000.00 55,320.83	102,403.34	Secured/Unsecured Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
MICAEAL ROGERS		6836 7398	200,000.00 200,000.00	336,266.58	Secured Unsecured	General Unsecured	See Footnote 4
PROVIDENT TRUST FBO GAYLE G ROGERS IRA		8866 9656	99,000.00 99,000.00	78,925.00	Secured Unsecured	General Unsecured	See Footnote 4
GERALD ROY		3110 3111 3112 3113	220,000.00 75,000.00 75,000.00 50,000.00	379,733.95	Secured Secured Unsecured Secured	General Unsecured	See Footnote 4
SONIA RUDGE RT DTD 12/15/09		1047 4856 4857 4858 4859	250,000.00 50,000.00 100,000.00 100,000.00 100,000.00	296,990.51	Secured Unsecured Unsecured Unsecured Unsecured	General Unsecured	See Footnote 4
DENNIS J & CAROLE S RYAN		4579 4580 4628	50,000.00 300,000.00 100,000.00	346,498.18	Unsecured Unsecured Secured	General Unsecured	See Footnote 4
JACK HARDING SANDS		636 3020	50,000.00 50,000.00	34,083.32	Secured Unsecured	General Unsecured	See Footnote 4
KENNETH SATTLER AND EMMA SATTERLER		3810 9418	100,000.00 100,550.00	96,683.33	Unsecured Secured	General Unsecured	See Footnote 4

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PROVIDENT TRUST FBO TERRY L SCHACKOW IRA		5809 8891 8892 8893 8895 9655	115,000.00 100,000.00 57,500.00 200,000.00 48,000.00 200,000.00	Secured Secured/Unsecured Secured/Unsecured Secured Secured Unsecured			
JAMES S SCHROEDL & BARBARA H SCHROEDL		7296 7300 7661	50,191.67 50,000.00 50,000.00	86,277.11	General Unsecured	General Unsecured	See Footnote 4
PROV. TR GP-FBO HOWARD SEAY IRA		4044 4045	50,000.00 47,143.00	79,867.70	Unsecured Secured	General Unsecured	See Footnote 4
JOHN R SEGER TRUST DATED NOVEMBER 18, 2008		4085 4086 4829 4830	25,000.00 328,000.00 25,000.00 328,000.00	343,181.25	Secured Secured Unsecured Unsecured	General Unsecured	See Footnote 4
LYLE SHELLY		3494 3495 3496 3497 3498 3499	50,000.00 50,000.00 30,000.00 50,000.00 150,000.00 100,000.00	363,963.38	Secured Secured Secured Secured Secured Unsecured	General Unsecured	See Footnote 4
ALAN SIDWELL		8604 8605	100,000.00 700,000.00	673,201.55	Secured Unsecured	General Unsecured	See Footnote 4
PROV. TR GP - FBO MARK SIEGEL IRA		7946 9313	95,587.82 151,375.00	241,898.86	Secured Unsecured	General Unsecured	See Footnote 4
JOSEPH SILVA		3500 9738	50,000.00 52,083.30	49,138.90	Secured Unsecured	General Unsecured	See Footnote 4
MAINSTAR TRUST CFBO GLORIA SMITH ROTH IRA		997 7170	68,550.00 60,000.00	59,208.33	Unsecured Secured/Unsecured	General Unsecured	See Footnote 4

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DEAN STRATSMA		6315 8116	50,320.84 50,320.84	48,269.43	Secured Unsecured	General Unsecured	See Footnote 4
LYLE T STREVELER AND JUDITH A STREVELER		152 1021 2726	150,000.00 150,000.00 150,000.00	140,664.58	Secured Secured Unsecured	General Unsecured	See Footnote 4
THOMAS D STREVELER	MAINSTAR-FBO THOMAS D STREVELER	158 3026	100,514.93 100,925.55	96,181.76	Secured Unsecured	General Unsecured	See Footnote 4
GARY AND MARY TENPAS		416 2736	60,000.00 60,000.00	56,810.00	Secured Unsecured	General Unsecured	See Footnote 4
GREGORY N & CAROLA THOMPSON		2161 2816	100,000.00 100,000.00	92,450.00	Secured Unsecured	General Unsecured	See Footnote 4
WALTER THOMPSON		1325 1332 3913 3914	50,000.00 50,000.00 50,000.00 50,000.00	98,166.67	Secured Secured Unsecured Unsecured	General Unsecured	See Footnote 4
MIKE TOBIN		8108 8230	90,701.25 100,916.66	165,973.56	Secured Unsecured	General Unsecured	See Footnote 4
THOMAS TOMLIN AND KAREN TOMLIN		8297 8744	25,000.00 25,154.69	24,639.05	Unsecured Secured	General Unsecured	See Footnote 4
PROV. TR GP-FBO TERRANCE T TOTH IRA		8233 8251	201,833.34 118,703.09	280,166.66	Unsecured Secured	General Unsecured	See Footnote 4
TUENTE-JUTTE LLC		3776 9666	100,000.00 100,000.00	65,862.80	Secured Unsecured	General Unsecured	See Footnote 4
PROV. TR GP-FBO HELGA P VISCUSO IRA		3047 7943	31,000.00 31,170.50	30,855.33	Unsecured Secured	General Unsecured	See Footnote 4
HELGA P VISCUSO & DRESSEL SABINE		3048 9457	70,000.00 70,385.00	69,638.33	Unsecured Secured	General Unsecured	See Footnote 4

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FREDERIC T VOLLBRECHT REVOCABLE TRUST DTD 11/04/10		4169 4170 4171	100,000.00 100,000.00 100,000.00	267,047.13	Unsecured Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
XIAO QING WANG AND JONATHAN CAIN		6765 8038	100,825.00 102,200.00	136,231.94	Secured Unsecured	General Unsecured	See Footnote 4
DOUGLAS M WARD		2659 2660	53,208.37 56,500.00	83,685.42	Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
DONNA WARDEN	PROV. TR GP-FBO DONNA WARDEN IRA	7429 7430	24,000.00 275,000.00	184,849.68	Secured Unsecured	General Unsecured	See Footnote 4
WEINGARTEN FT DTD 02/25/00		2857 2858	25,000.00 50,000.00	67,464.27	Unsecured Priority/Unsecured	General Unsecured	See Footnote 4
RICHARD M WEISHAAR	PROV. TR GP-FBO RICHARD M WEISHAAR IRA	262 7678	99,500.00 100,000.00	71,253.05	Secured/Unsecured Unsecured	General Unsecured	See Footnote 4
MAINSTAR FBO LEILA WHITESIDE IRA		6491 8305 8871	29,500.00 29,500.00 29,500.00	29,057.50	Unsecured Unsecured Secured	General Unsecured	See Footnote 4
MAINSTAR TRUST CFBO PAULA WILLIAMS ROTH IRA		1200 7171	35,751.05 31,297.00	30,853.01	Unsecured Secured/Unsecured	General Unsecured	See Footnote 4
REBECCA WILLIAMS		1194 3309	25,000.00 25,729.19	24,624.99	Unsecured Secured	General Unsecured	See Footnote 4
MARY ANN WITTE		4755 5223	25,000.00 25,000.00	23,183.33	Secured Unsecured	General Unsecured	See Footnote 4
DOUGLAS F & PEGGY J WRIGHT		5118 5119 5120 5121 5122	150,875.00 100,666.67 25,166.67 125,833.33 100,583.33	423,867.78	Unsecured Secured/Unsecured Secured/Unsecured Secured/Unsecured Secured/Unsecured	General Unsecured	See Footnote 4

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ELAINE J YOUNG	ELAINE J YOUNG TR DTD 06/16/00	471 473 6071 6075	30,000.00 30,000.00 30,000.00 30,000.00	30,000.00 30,000.00 30,000.00 55,012.50	Secured Secured Unsecured Unsecured	General Unsecured	See Footnote 4
STEPHEN S. YOUNG TR		472 6076	30,000.00 30,000.00	25,870.83	Secured Unsecured	General Unsecured	See Footnote 4