

**Fill in this information to identify the case:**

Debtor Name KS MATTSON PARTNERS, LP

United States Bankruptcy Court for the: Northern District of California

Case number: 24-10715 (CN)

**Official Form 426****Periodic Report Regarding Value, Operations, and Profitability of Entities  
in Which the Debtor's Estate Holds a Substantial or Controlling Interest** 12/17

This is the *Periodic Report* as of July 10, 2025\* on the value, operations, and profitability of those entities in which a Debtor holds, or two or more Debtors collectively hold, a substantial or controlling interest (a "Controlled Non-Debtor Entity"), as required by Bankruptcy Rule 2015.3. For purposes of this form, "Debtor" shall include the estate of such Debtor.

KS Mattson Partners LP holds a substantial or controlling interest in the following entities:

Name of Controlled Non-Debtor Entity	Interest of the Debtor	Tab #
--------------------------------------	------------------------	-------

See Schedule A, which sets forth a list of entities that the Debtor, through its Responsible Individual, believes it has, may have, or may have once had an interest in, based on information currently available to the Responsible Individual. The Responsible Individual continues to diligence these entities and their ownership.

This *Periodic Report* contains separate reports (*Entity Reports*) on the value, operations, and profitability of each Controlled Non-Debtor Entity.

Each *Entity Report* consists of five exhibits.

*Exhibit A* contains the most recently available: balance sheet, statement of income (*loss*), statement of cash flows, and a statement of changes in shareholders' or partners' equity (*deficit*) for the period covered by the *Entity Report*, along with summarized footnotes.

*Exhibit B* describes the Controlled Non-Debtor Entity's business operations.

*Exhibit C* describes claims between the Controlled Non-Debtor Entity and any other Controlled Non-Debtor Entity.

*Exhibit D* describes how federal, state or local taxes, and any tax attributes, refunds, or other benefits, have been allocated between or among the Controlled Non-Debtor Entity and any Debtor or any other Controlled Non-Debtor Entity and includes a copy of each tax sharing or tax allocation agreement to which the Controlled Non-Debtor Entity is a party with any other Controlled Non-Debtor Entity.

*Exhibit E* describes any payment, by the Controlled Non-Debtor Entity, of any claims, administrative expenses or professional fees that have been or could be asserted against any Debtor, or the incurrence of any obligation to make such payments, together with the reason for the entity's payment thereof or incurrence of any obligation with respect thereto.

**This *Periodic Report* must be signed by a representative of the trustee or debtor in possession.**

\* Please see attached addendum describing the current status of the Debtor's access to information.



Debtor Name KS MATTSON PARTNERS, LP

Case number 24-10715 (CN)

The undersigned, having reviewed the *Entity Reports* for each Controlled Non-Debtor Entity, and being familiar with the Debtor's financial affairs, verifies under the penalty of perjury that to the best of his or her knowledge, (i) this *Periodic Report* and the attached *Entity Reports* are complete, accurate, and truthful to the best of his or her knowledge, and (ii) the Debtor did not cause the creation of any entity with actual deliberate intent to evade the requirements of Bankruptcy Rule 2015.3

**For non-individual Debtors:**

û Robbin L. Itkin  
Signature of Authorized Individual  
Robbin L. Itkin  
Printed name of Authorized Individual  
Date 07/10/2025  
MM / DD / YYYY


**For individual Debtors:**

û \_\_\_\_\_  
Signature of Debtor 1  
\_\_\_\_\_  
Printed name of Debtor 1  
Date \_\_\_\_\_  
MM / DD / YYYY

û \_\_\_\_\_  
Signature of Debtor 2  
\_\_\_\_\_  
Printed name of Debtor 2  
Date \_\_\_\_\_  
MM / DD / YYYY

Debtor Name KS MATTSON PARTNERS, LP

Case number 24-10715 (CN)

 Exhibit A: Financial Statements for [Name of Controlled Non-Debtor Entity]

---

To the best of the Debtor's knowledge, the entities on Schedule A have not historically prepared financial statements.

The Responsible Individual has not located any records that indicate that any of the entities listed on Schedule A have historically prepared their own financial statements, nor does it have any independent information regarding the assets or liabilities of these entities.

Debtor Name KS MATTSON PARTNERS, LP

Case number 24-10715 (CN)

Exhibit A-1: Balance Sheet for [Name of Controlled Non-Debtor Entity] as of [date]

[Provide a balance sheet dated as of the end of the most recent 3-month period of the current fiscal year and as of the end of the preceding fiscal year.

Describe the source of this information.]

The Responsible Individual has not located any records that indicate that any of the entities listed on Schedule A have historically prepared balance sheets, nor does it have any independent information regarding the assets or liabilities of these entities.

Debtor Name KS MATTSON PARTNERS, LP

Case number 24-10715 (CN)

Exhibit A-2: Statement of Income (*Loss*) for **[Name of Controlled Non-Debtor Entity]** for period ending **[date]**

[Provide a statement of income (*loss*) for the following periods:

(i) For the initial report:

- a. the period between the end of the preceding fiscal year and the end of the most recent 3-month period of the current fiscal year; and
- b. the prior fiscal year.

(ii) For subsequent reports, since the closing date of the last report.

Describe the source of this information.]

The Responsible Individual has not located any records that indicate that any of the entities listed on Schedule A have historically prepared income statements, nor does it have any independent information regarding the income (if any), assets or liabilities of these entities.

Exhibit A-3: Statement of Cash Flows for [Name of Controlled Non-Debtor Entity] for period ending [date]

[Provide a statement of changes in cash position for the following periods:

(i) For the initial report:

- a. the period between the end of the preceding fiscal year and the end of the most recent 3-month period of the current fiscal year; and
- b. the prior fiscal year.

(ii) For subsequent reports, since the closing date of the last report.

Describe the source of this information.]

The Responsible Individual has not located any records that indicate that any of the entities listed on Schedule A have historically prepared their own financial statements, nor does it have any independent information regarding the historic cash flow, assets or liabilities of these entities

**Exhibit A-4: Statement of Changes in Shareholders'/Partners' Equity (*Deficit*) for [Name of Controlled Non-Debtor Entity]  
for period ending [date]**

[Provide a statement of changes in shareholders'/partners equity (*deficit*) for the following periods:

(i) For the initial report:

- a. the period between the end of the preceding fiscal year and the end of the most recent 3-month period of the current fiscal year; and
- b. the prior fiscal year.

(ii) For subsequent reports, since the closing date of the last report.

Describe the source of this information.]

While the Responsible Individual has located documents that suggest that KSMP now or at some point in the past held full or partial interests in the entities located on Schedule A. The Debtor is aware that there are or may be other co-owners or partners in the entities listed on Schedule A, but at this time has no information with respect to any changes in shareholder or partner equity.

Debtor Name KS MATTSON PARTNERS, LP

Case number 24-10715 (CN)

**Exhibit B: Description of Operations for [Name of Controlled Non-Debtor Entity]**

---

[Describe the nature and extent of the Debtor's interest in the Controlled Non-Debtor Entity.

Describe the business conducted and intended to be conducted by the Controlled Non-Debtor Entity, focusing on the entity's dominant business segments.

Describe the source of this information.]

The Responsible Individual has not located records that evidence any specific operations of the entities listed on Schedule A.



Debtor Name KS MATTSON PARTNERS, LP

Case number 24-10715 (CN)

**Exhibit C: Description of Intercompany Claims**

[List and describe the Controlled Non-Debtor Entity's claims against any other Controlled Non-Debtor Entity, together with the basis for such claims and whether each claim is contingent, unliquidated or disputed.

Describe the source of this information.]

The Responsible Individual has not located any records that evidence that any of the entities listed on Schedule A have claims against any other entities listed on Schedule A.

Debtor Name KS MATTSON PARTNERS, LP

Case number 24-10715 (CN)

**Exhibit D: Allocation of Tax Liabilities and Assets**

[Describe how income, losses, tax payments, tax refunds, or other tax attributes relating to federal, state, or local taxes have been allocated between or among the Controlled Non-Debtor Entity and one or more other Controlled Non-Debtor Entities.

Include a copy of each tax sharing or tax allocation agreement to which the entity is a party with any other Controlled Non-Debtor Entity.

Describe the source of this information.]

The Responsible Individual has not located any records that evidence that any of the entities listed on Schedule A have tax liabilities or the extent thereof.

Debtor Name KS MATTSON PARTNERS, LP

Case number 24-10715 (CN)

Exhibit E: Description of Controlled Non-Debtor Entity's payments of Administrative Expenses, or Professional Fees otherwise payable by a Debtor

---

[Describe any payment made, or obligations incurred (or claims purchased), by the Controlled Non-Debtor Entity in connection with any claims, administrative expenses, or professional fees that have been or could be asserted against any Debtor.

Describe the source of this information.]

To the best of the Debtor's knowledge, since the Relief Date, there have been no payments made, or obligations incurred (or claims purchased), on account of administrative expenses or professional fees otherwise payable by the Debtor by any of the entities on Schedule A on behalf of the Debtor.

### **Schedule A**

<b>Entity</b>	<b>Ownership Interest</b>
APAN Partners, LLC	Unknown
Buck Avenue Apartments, LP	Unknown
Butcher Road Partners, LLC	Unknown
California Investment Properties	Unknown
Country Oaks I, LP	Unknown
DIVI DIVI Tree, LP	Unknown
Harrow Cellars	Unknown
Home Tax Service of America	Unknown
LeFever Mattson I, LLC	Unknown
Perris Freeway Plaza D, LLC	Unknown
Perris Freeway Plaza, LP	Unknown
Perris Investors II, LLC	Unknown
Pineapple Bear	Unknown
Red Cedar Tree, LP	Unknown
Red Mulberry Tree, LP	Unknown
Ringmaster's Square, LLC	Unknown
Rivertree Partners, LP	Unknown
Riverview Shopping center I, LLC	Unknown
Riverview Shopping Center II, LLC	Unknown
RT Capitol Mall, LP	Unknown
RT Golden Hills, LP	Unknown
Sequoia Investment Properties, LP	Unknown
Sienna Pointe, LLC	Unknown
Sonoma's Best, LP	Unknown
Specialty Properties Partners, LP	Unknown
Specialty Sales Classics	Unknown
Specialty Sales Global, Inc.	Unknown
Treehouse Investments, LP	Unknown
Windscape Apartments I, LP	Unknown
Windscape Apartments II, LP	Unknown
Windscape Apartments, LLC	Unknown
Windscape Holdings, LLC	Unknown

### **Addendum to Form 426**

On June 9, 2025, the Court entered the Stipulated Order for Relief in an Involuntary Case (Docket No. 131), appointing Robbin L. Itkin as the Responsible Individual in this Chapter 11 Case subject to, among other things, an order approving her retention as the Responsible Individual. On June 16, 2025, the Court entered an order approving Ms. Itkin's retention as the Responsible Individual on an interim basis (Docket No. 145). Ms. Itkin has replaced Kenneth Mattson as the Debtor's principal, and is serving the Debtor's bankruptcy estate in a fiduciary capacity to protect the rights of creditors and victims and maximize value for the benefit of all stakeholders.

KS Mattson Properties, L.P. (the "Debtor"), by and through the Responsible Individual, respectfully submits the Periodic Report Regarding Value, Operations, and Profitability of Entities in Which the Debtor's Estate Holds a Substantial or Controlling Interest (the "Periodic Report"). These documents, including Schedule A, have been compiled from the limited information (including public records) currently available to the Responsible Individual, acting by and on behalf of the Debtor. At this early stage, prior to a fulsome investigation, the Responsible Individual cannot verify the accuracy or completeness of this information and reserves all rights with respect to its use and potential supplementation. The Debtor has been over inclusive in identifying herein those entities, as listed on Schedule A, in which it may hold an interest. It may be that the Debtor no longer owns, or in fact never owned, an interest in any of the entities listed on Schedule A.

Critically, while the Debtor has been able to locate and gather some limited information regarding the Debtor's assets and liabilities, the Debtor is currently conducting diligence to verify the accuracy of that information. Moreover, many of the Debtor's books and records were seized by the federal government in connection with a criminal investigation of its principal, Kenneth Mattson. While the Debtor is attempting to obtain those records from Mr. Mattson (who has himself received those documents through criminal discovery), it has thus far been unable to do so. Finally, the Debtor is investigating apparent transfers and/or sales of actual and off-book interests between itself and other parties, which may impact the information included herein. The Debtor will supplement these filings as necessary and appropriate once it obtains a more fulsome understanding of those entities in which the Debtor may own an interest.

Nothing contained herein shall be deemed to waive, limit, or prejudice any rights, claims, or defenses of the Debtor, the Responsible Individual, the estate, or any other party in interest.

Dated: July 10, 2025

/s/ Robbin L. Itkin

Robbin L. Itkin, Responsible Individual