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12 *Proposed Attorneys for the Debtors and*
 13 *Debtors in Possession*

14 **UNITED STATES BANKRUPTCY COURT**
 15 **NORTHERN DISTRICT OF CALIFORNIA**
 16 **SANTA ROSA DIVISION**

KELLER BENVENUTTI KIM LLP
 425 MARKET STREET, 26TH FLOOR
 SAN FRANCISCO, CALIFORNIA 94105

17 In re:
 18 LEFEVER MATTSON, a California
 19 corporation, *et al.*,¹
 20
 21 Debtors.

Lead Case No. 24-10545 (CN)

(Jointly Administered)

Chapter 11

**DECLARATION OF DAVID A.
 TAYLOR IN SUPPORT OF
 APPLICATION OF DEBTORS FOR
 ORDER AUTHORIZING THE
 EMPLOYMENT OF KELLER
 BENVENUTTI KIM LLP AS
 GENERAL BANKRUPTCY COUNSEL
 TO THE DEBTORS**

[No Hearing Requested]

¹ The last four digits of LeFever Mattson’s tax identification number are 7537. Due to the large number of debtor entities in these Chapter 11 Cases, a complete list of the Debtors and the last four digits of their federal tax identification numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors’ claims and noticing agent at <https://veritaglobal.net/LM>. The address for service on the Debtors is 6359 Auburn Blvd., Suite B, Citrus Heights, CA 95621.



KELLER BENVENUTTI KIM LLP
425 MARKET STREET, 26TH FLOOR
SAN FRANCISCO, CALIFORNIA 94105

1 I, David A. Taylor, hereby declare pursuant to 28 U.S.C. § 1746 as follows:

2 1. I am an attorney licensed to practice in the State of California and admitted to
3 practice before this Court. I am a partner of the firm Keller Benvenuti Kim LLP (“KBK” or the
4 “Firm”), proposed general bankruptcy counsel to LeFever Mattson, a California corporation, and
5 certain of its affiliates that are debtors and debtors in possession (collectively, the “Debtors”) in
6 the above-captioned chapter 11 cases (the “Chapter 11 Cases”).

7 2. I submit this declaration in support of the *Application of Debtors for Order*
8 *Authorizing the Employment of Keller Benvenuti Kim LLP as General Bankruptcy Counsel to the*
9 *Debtors* (the “Application”).²

10 3. The facts set forth in this declaration are personally known to me, and, if called as
11 a witness, I could and would competently testify thereto.

12 4. The Debtors have retained KBK as their general bankruptcy counsel in these
13 Chapter 11 Cases, subject to approval of the Court. KBK is a law firm practicing in the areas of
14 bankruptcy and restructuring with a thorough understanding of local practices and precedent. The
15 attorneys at KBK have served as counsel to debtors, creditors, and creditors’ committees before
16 this Court and others throughout the nation and expect to be familiar with and/or able to represent
17 the Debtors competently in virtually all aspects that may arise in these Chapter 11 Cases.

18 5. KBK will charge for its legal services on an hourly basis in accordance with the
19 ordinary and customary hourly rates in effect as of January 1, 2024, as revised from time to time.
20 KBK’s hourly fees are comparable to those charged by attorneys of similar experience for
21 engagements of scope and complexity similar to these Chapter 11 Cases. KBK will also seek
22 reimbursement of actual and necessary out-of-pocket expenses in accordance with regular KBK
23 policies. KBK’s disbursement policies pass through all out-of-pocket expenses at actual cost, or
24 at estimated actual cost when the actual cost is difficult to determine. These expenses include
25 photocopying, express or overnight delivery charges, facsimiles, toll calls, overtime meals,
26

27 _____
28 ² Capitalized terms used but not otherwise defined herein shall have the meanings given to
such terms in the Application.

1 computerized research, deliveries, court costs, transcript fees, travel, clerk fees, certain secretarial
2 and other overtime expenses, and other expenses.

3 6. The attorneys and legal professionals that I anticipate will or may work on this
4 matter, and their current hourly rates, are as follows:

5 Tobias S. Keller (Partner): \$1000

6 David A. Taylor (Partner): \$800

7 Thomas B. Rupp (Senior Counsel): \$600

8 Gabrielle L. Albert (Associate): \$650

9 Alice Giang (Associate): \$425

10 Colin Mitsuoka (Paralegal Trainee): \$200

11 Priscila Chen Hsu (Paralegal Trainee): \$150

12 The above-listed rates are the normal billing rates charged by KBK for each respective attorney in
13 both bankruptcy and non-bankruptcy matters.

14 7. KBK will maintain detailed, contemporaneous time records in six-minute intervals
15 and apply to the Court for payment of compensation and reimbursement of expenses in accordance
16 with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy
17 Rules, the Local Guidelines, and any additional procedures that may be established by the Court
18 in these Chapter 11 Cases. KBK has agreed to accept as compensation and reimbursement such
19 sums as may be allowed by the Court. KBK understands that interim and final fee awards are
20 subject to approval by this Court.

21 8. KBK compiled a list of the key parties in interest in these Cases, a copy of which
22 is attached hereto as **Exhibit A**.

23 9. To check and clear potential conflicts of interest in this case, as well as to identify
24 all “connections” (as such term is used in Bankruptcy Rule 2014) to the Debtors, their creditors,
25 other parties in interest, their respective attorneys and accountants, the United States Trustee for
26 the Northern District of California (the “U.S. Trustee”), any person employed in the office of the
27 U.S. Trustee, the attorneys at KBK each reviewed **Exhibit A** to determine whether they have or
28 had any relationships with any entity represented thereon.

1 10. KBK is co-counsel for PG&E Corporation and Pacific Gas and Electric Company
2 (together, “PG&E”) in chapter 11 case nos. 19-30088 *et seq.* (DM) (Bankr. N.D. Cal.). PG&E is
3 one of the primary utility providers in Northern California and provides utility services to the
4 Debtors. PG&E has provided KBK with an advance waiver for matters of this nature, *i.e.*, in which
5 KBK’s client is solely a customer of PG&E that receives utility services. I am aware of no actual
6 conflict between PG&E and the Debtors.

7 11. Wells Fargo provides business banking services for KBK.

8 12. The Firm subleases its office space from Hanson Bridgett LLP. The Firm does not
9 share fees, files, or staff with Hanson Bridgett.

10 13. Certain attorneys at KBK have represented secured lenders identified on Exhibit A
11 before joining KBK. None of these representations were related to these Chapter 11 Cases.

12 14. Certain attorneys at KBK have mortgages that are serviced by secured lenders
13 identified on Exhibit A.

14 15. Other than as described in the foregoing, after diligent inquiry, I have ascertained
15 (a) no connection, as such term is used in section 101(14)(C) of the Bankruptcy Code, as modified
16 by section 1107(b) and Bankruptcy Rule 2014(a), between KBK and any party in interest in these
17 Chapter 11 Cases, including with the Debtors, their creditors, the U.S. Trustee, any person
18 employed at the office of the U.S. Trustee, or any other party with an actual or potential interest in
19 these Chapter 11 Cases or their respective attorneys or accountants; (b) KBK is not a creditor,
20 equity security holder, or insider of the Debtors; (c) none of KBK’s attorneys is, or was within two
21 years of the Windscape Petition Date, a director, officer, or employee of the Debtors; and (d) KBK
22 neither holds nor represents an interest adverse to the Debtors, their estates, or any class of creditors
23 or equity security holders by reason of any direct or indirect relationship to, connection with, or
24 interest in the Debtors, or for any other reason. For the foregoing reasons, KBK is a “disinterested
25 person,” as defined in section 101(14) of the Bankruptcy Code.

26 16. KBK was initially retained by the Debtors on or about May 28, 2024, for the
27 purpose of providing advice in connection with refinancing and/or restructuring strategies as well
28 as other possible alternative strategies for dealing with the Debtors' liquidity challenges.

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Exhibit A
(Parties in Interest List)

Party	Relation
Tim LeFever	Insider
Ken Mattson	Insider
Scott Smith	Insider
Mark Bennett	Insider
Burr, Pilger & Mayer, LLP	Debtors' Professional
Development Specialists, Inc.	Debtors' Professional
Bradley D. Sharp	Debtors' Professional
Keller Benvenuti Kim LLP	Debtors' Professional
Pivot Management Group (Seth Wellisch)	Debtors' Professional
Hanson Bridgett LLP	Debtors' Professional
Scott Smith	Debtors' Professional
The Law Office of Donald S. Davidson	Debtors' Professional
Kurtzman Carson Consultants, LLC dba Verita Global	Debtors' Professional
The Law Office of Frank M. Buda	Debtors' Professional
Tony Alvarez, CPA	Debtors' Professional
Harrow Cellars, a California corporation	Non-Debtor Affiliate
Pineapple Bear, a California corporation	Non-Debtor Affiliate
LeFever Mattson, a California corporation	Debtor
California Investment Properties, a California corporation	Debtor
Home Tax Service of America, Inc. dba LeFever Mattson Property Management	Debtor
Apan Partners, LLC	Debtor
Autumn Wood I, LP	Debtor
Bay Tree, LP	Debtor
Beach Pine, LP	Debtor
Bishop Pine, LP	Debtor
Black Walnut, LP	Debtor
Buck Avenue Apartments, LP	Debtor
Buckeye Tree, LP	Debtor
Bur Oak, LP	Debtor
Butcher Road Partners, LLC	Debtor
Cambria Pine, LP	Debtor
Chestnut Oak, LP	Debtor
Country Oaks I, LP	Debtor
Divi Divi Tree, L.P.	Debtor
Douglas Fir Investments, LP	Debtor
Firetree I, LP	Debtor
Firetree II, LP	Debtor
Firetree III, LP	Debtor
Foxtail Pine, LP	Debtor
Ginko Tree, LP	Debtor
Golden Tree, LP	Debtor
Hagar Properties, LP	Debtor
Heacock Park Apartments, LP	Debtor
LeFever Mattson I, LLC	Debtor
Live Oak Investments, LP	Debtor
Monterey Pine, LP	Debtor
Napa Elm, LP	Debtor
Nut Pine, LP	Debtor

Pinecone, LP	Debtor
Pinewood Condominiums, LP	Debtor
Ponderosa Pines, LP	Debtor
Redbud Tree, LP	Debtor
Red Cedar Tree, LP	Debtor
Red Mulberry Tree, LP	Debtor
Red Oak, LP	Debtor
Red Oak Tree, LP	Debtor
Red Spruce Tree, LP	Debtor
River Birch, LP	Debtor
River Tree Partners, LP	Debtor
River View Shopping Center 1, LLC	Debtor
River View Shopping Center 2, LLC	Debtor
RT Capitol Mall, LP	Debtor
RT Golden Hills, LP	Debtor
Scotch Pine, LP	Debtor
Sequoia Investment Properties, LP	Debtor
Sienna Pointe, LLC	Debtor
Spruce Pine, LP	Debtor
Tradewinds Apartments, LP	Debtor
Vaca Villa Apartments, LP	Debtor
Valley Oak Investments, LP	Debtor
Watertree I, LP	Debtor
Willow Oak, LP	Debtor
Windscape Apartments, LLC	Debtor
Windscape Apartments I, LP	Debtor
Windscape Apartments II, LP	Debtor
Windscape Holdings, LLC	Debtor
Windtree, LP	Debtor
Yellow Poplar, LP	Debtor
K S Mattson Partners, LP	Potentially Adverse
Perris Freeway Plaza, LP	Potentially Adverse
Chief Judge Stephen L. Johnson	Bankruptcy Judge
Judge Hannah L. Blumenstiel	Bankruptcy Judge
Judge M. Elaine Hammond	Bankruptcy Judge
Judge William Lafferty	Bankruptcy Judge
Judge Dennis Montali	Bankruptcy Judge
Judge Charles Novack	Bankruptcy Judge
Ruby Bautista	Bankruptcy Court Staff
Dina Kakalia	Bankruptcy Court Staff
Ardie Ermac	Bankruptcy Court Staff
Venice Tamplin-Henderson	Bankruptcy Court Staff
Teresa Mkhitarian	Bankruptcy Court Staff
Cindy Fan	Bankruptcy Court Staff
Christina Goebelsmann	U.S. Trustee Staff
Mike Chow	U.S. Trustee Staff
Ilanthe V. Del Rosario	U.S. Trustee Staff
Nychelle G. Rivera	U.S. Trustee Staff
Phillip Shine	U.S. Trustee Staff

Yung Nor Wong	U.S. Trustee Staff
Jared Day	U.S. Trustee Staff
Deanna Hazelton	U.S. Trustee Staff
Monley Hamlin Construction	Other Unsecured Creditor
McGowan Trustee of the Lorraine Margaret Orlich Trust dated 9/26/03	Other Unsecured Creditor
Sherman Family Living Trust dtd 3/13/00	Other Unsecured Creditor
Quinonez Cleaning Service	Other Unsecured Creditor
Pacific Gas & Electric	Other Unsecured Creditor
Fort Washingto Fitness - Thrive Business Development Inc.	Other Unsecured Creditor
SunPoint Public Adjusters, Inc	Other Unsecured Creditor
Citadel Environmental Services, Inc	Other Unsecured Creditor
Delfino Escamilla Portillo	Other Unsecured Creditor
Aakar Development, LLC	Other Unsecured Creditor
Eva's Esthetics, Inc.	Other Unsecured Creditor
WeCare Services For Children	Other Unsecured Creditor
Aung Burma, LLC	Other Unsecured Creditor
DOB WINE COMPANY LLC	Other Unsecured Creditor
Sakanaya Japanese Restaurant (Jang)	Other Unsecured Creditor
Bold, Polisner, Maddow, Nelson & Judson	Other Unsecured Creditor
West Coast Salon Suites, LLC	Other Unsecured Creditor
El Artesano	Other Unsecured Creditor
Tom DeWitt; Pauline DeWitt	Other Unsecured Creditor
Zhong Liang Kwan, Karie Xiu Yu	Other Unsecured Creditor
Everk Hospitality Group, Inc.	Other Unsecured Creditor
The Vyxn (Everk Hospitality, Lewis Everk)	Other Unsecured Creditor
Edward Jones & Co., LP	Other Unsecured Creditor
DoorDash Essentials, LLC	Other Unsecured Creditor
Beer and Wine - Singh, LLC	Other Unsecured Creditor
TMobile West Corporation	Other Unsecured Creditor
Cal.net	Other Unsecured Creditor
Sky Sushi (Sushi Mon)	Other Unsecured Creditor
Real Care Insurance	Other Unsecured Creditor
Porter's House of Draft	Other Unsecured Creditor
1-888-4-Abatement Inc	Other Unsecured Creditor
SMUD	Other Unsecured Creditor
West Coast Mechanical	Other Unsecured Creditor
VBM, Inc.	Other Unsecured Creditor
Pear Tree Homeowner's Association	Other Unsecured Creditor
Rodan Builders, Inc.	Other Unsecured Creditor
La Kebrada Mexican Restaurant	Other Unsecured Creditor
Andrew Landgren	Other Unsecured Creditor
Jennifer M. Tong	Other Unsecured Creditor
GraniterockCompany	Other Unsecured Creditor
The Donum Estate	Other Unsecured Creditor
Lockton Companies, LLC	Other Unsecured Creditor
Jerry Lee	Other Unsecured Creditor
Union of American Physicians and Dentists	Other Unsecured Creditor
Fresno County Private Security	Other Unsecured Creditor
C and F Company, LLC (Peachy Farms)	Other Unsecured Creditor

Golden Bear PT Partners, LLC	Other Unsecured Creditor
Sierra Running Company (Samansky)	Other Unsecured Creditor
Bor-La Inc.	Other Unsecured Creditor
NAMI Contra Costa (National Alliance on Mental Illness Contra Costa County)	Other Unsecured Creditor
Visit Concord, a California not for profit organization	Other Unsecured Creditor
Court Appointed Special Advocates of Contra Costa County	Other Unsecured Creditor
Hop Grenade LLC	Other Unsecured Creditor
GN Veterinary Services, Inc.	Other Unsecured Creditor
Admiral Security, Inc. / AX9	Other Unsecured Creditor
Johanna Torres	Other Unsecured Creditor
Michael Nisley (Rawlins), DEBRA RAWLINS	Other Unsecured Creditor
CivicWell	Other Unsecured Creditor
Engstrom Properties	Other Unsecured Creditor
City of Fresno	Other Unsecured Creditor
Fairfield Municipal Utilities	Other Unsecured Creditor
MMS Strategies, LLC	Other Unsecured Creditor
The Strength Studio	Other Unsecured Creditor
Lana Arons, Plaintiff	Litigation Claims
Plaintiffs in <i>Claridge et al.</i> litigation (RICHARD ALLEN CLARIDGE, individual and trustee of the Joint Revocable Trust of Richard Allen Claridge Jr. & Capri Lynn Winser; CAPRI LYNN WINSER; individual and trustee of the Joint Revocable Trust of Richard Allen Claridge Jr. & Capri Lynn Winser; TODD MICHERO, an individual; LORI MICHERO, an individual; BROOKE SAMPLE, individual and trustee of the First Amendment to the Brooke Sample Separate Property Trust; SCOTT A. WALKER, individual and trustee of The Walker Family Living Trust; and ELIZABETH L. WALKER, individual and trustee of The Walker Family Living Trust)	Litigation Claims
Charlene Hultman, Plaintiff	Litigation Claims
Tamara D. Migliozi, Plaintiff	Litigation Claims
Plaintiffs in <i>Tubley et al.</i> litigation (ANDREW TUBLEY and MAE UMBRIAC, husband and wife; ANDREW TUBLEY and MAE UMBRIAC, as Trustees of the MAE UMBRIAC AND ANDREW DAVID TUBLEY FAMILY TRUST U/A/D APRIL 27, 2015)	Litigation Claims
Plaintiffs in <i>Wondra et al.</i> litigation (JEANNE WONDRA, as trustee for the JAMES HURLEY TRUST; JEANNE WONDRA, as trustee for the IRENE B HURLEY SURVIVORS TRUST; PATRICIA HURLEY, as trustee for the DAVID AARON TANNENBAUM AND PATRICIA MARIE HURLEY LIVING TRUST; MARYANNE KELLY, an individual; MARYANNE KELLY, as trustee for the MARYANNE KELLY LIVING TRUST)	Litigation Claims
Elizabeth H. Talley, individually and as Trustee of the Michael and Elizabeth Talley 2017 Family Trust, and Michael M. Talley, individually and as Trustee of the Michael and Elizabeth Talley 2017 Family Trust	Litigation Claims
Colette Berge	Litigation Claims
Patrick Doe	Litigation Claims
Bank of America	Secured Creditor
Mitchel Bicandi	Secured Creditor
Frank Bragg Revocable Trust	Secured Creditor
California Bank of Commerce	Secured Creditor

Michael & Ana Cavanaugh	Secured Creditor
Chase Bank	Secured Creditor
Citizens Business Bank ("Citizens")	Secured Creditor
Comerica	Secured Creditor
Duggans Memorial Chapel	Secured Creditor
Exchange Bank	Secured Creditor
Virginia Ghilarducci Trustee	Secured Creditor
Greystone Servicing Company	Secured Creditor
Ronald and Francoise Hodges	Secured Creditor
Leland McAbbe	Secured Creditor
Mr. Cooper	Secured Creditor
Bruce Needleman, Trustee & Edna M. Hayes, Trustee	Secured Creditor
NexBank	Secured Creditor
PHH Mortgage Services	Secured Creditor
Poppy Bank	Secured Creditor
Y. Tito Sasaki & Janet L. Sasaki, Trustees	Secured Creditor
Select Portfolio Servicing, Inc.	Secured Creditor
Shellpoint Mortgage Servicing	Secured Creditor
Socotra Capital, Inc.	Secured Creditor
TriCounties Bank	Secured Creditor
Umpqua Bank	Secured Creditor
Wells Fargo Bank	Secured Creditor
Susan Patricia Westerbeke, Trustee	Secured Creditor
Duggans Mission Chapel LLC	Secured Creditor
Erick Roeser, CPA	Secured Creditor
KS Mattson Partners	Secured Creditor
Placer County Tax Collector	Secured Creditor
Sonoma County Tax Collector	Secured Creditor
Suncrest Bank	Secured Creditor
Lull Family Living Revocable Trust; Richard Lull	UCC Member
Mullin Family Trust; John & Kathleen Mullin	UCC Member
Charles Edgar	UCC Member
Umbriac & Tubley Family Trust; Mae Umbriac & Andrew Tubley	UCC Member
Walter Schenk	UCC Member
Manfred K. Fischer Trust; Michaela M. Katari	UCC Member
Sevpro Vacaville	UCC Member