

**KELLER BENVENUTTI KIM LLP**

TOBIAS S. KELLER (Cal. Bar No. 151445)

(tkeller@kbbkllp.com)

DAVID A. TAYLOR (Cal. Bar No. 247)

(dtaylor@kbbkllp.com)

THOMAS B. RUPP (Cal. Bar No. 2780)

(trupp@kbbkllp.com)

425 Market Street, 26th Floor

San Francisco, California 94105

Telephone: (415) 496-6723

Facsimile: (650) 636-9251

Signed and Filed: October 21, 2024

DENNIS MONTALI
U.S. Bankruptcy Judge*Proposed Attorneys for the Debtors and
Debtors in Possession***UNITED STATES BANKRUPTCY COURT****NORTHERN DISTRICT OF CALIFORNIA****SANTA ROSA DIVISION**

In re:

LEFEVER MATTSON, a California
corporation, *et al.*,¹

Debtors.

Lead Case No. 24-10545 (CN)

(Jointly Administered)

Chapter 11

**FINAL ORDER AUTHORIZING
PAYMENT OF CERTAIN
PREPETITION TAXES AND
ASSESSMENTS AND GRANTING
CERTAIN RELATED RELIEF****Date:** October 15, 2024**Time:** 1:30 p.m.**Place:** United States Bankruptcy Court
1300 Clay Street, Courtroom 215
Oakland, CA 94612

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.



Upon consideration of the *Motion of Debtors for Interim and Final Orders Authorizing Payment of Certain Prepetition Taxes and Assessments and Granting Certain Related Relief* (the “Motion”),² filed by the above-captioned debtors and debtors in possession (the “Debtors”); the Court having reviewed the Motion and the Sharp Declaration and having considered the statements of counsel and the evidence adduced with respect to the Motion at a hearing before the Court (the “Hearing”); and the Court having found that (i) the Court has jurisdiction to consider the Motion and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334, and the *Order Referring Bankruptcy Cases and Proceedings to Bankruptcy Judges*, General Order 24 and Rule 5011-1(a) of the Bankruptcy Local Rules for the Northern District of California (the “Bankruptcy Local Rules”); (ii) venue is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409; (iii) this is a core proceeding pursuant to 28 U.S.C. § 157(b); and (iv) notice of the Motion and the Hearing was sufficient under the circumstances; and after due deliberation the Court having determined that the relief requested in the Motion is in the best interests of the Debtors, their estates, and their creditors; and good and sufficient cause having been shown;

IT IS HEREBY ORDERED THAT:

1. The Motion is granted on a final basis.
2. The Debtors are authorized, but not directed, pursuant to sections 105(a) and 363 of the Bankruptcy Code, to pay the Taxes and Assessments, including any Taxes and Assessments subsequently determined on audit or otherwise; provided that the prepetition amounts authorized shall be for secured Real Property Taxes only and shall not exceed \$219,059.
3. Banks and financial institutions are authorized, but not directed, at the Debtors’ request, to receive, process, honor, and pay, to the extent of funds on deposit, any and all checks issued or to be issued or electronic funds transfers requested or to be requested by the Debtors relating to the payment of the Taxes and Assessments as authorized herein.
4. The Debtors are authorized, but not directed, to issue new postpetition checks, or effect new electronic funds transfers on account of the Taxes and Assessments to replace any

² Capitalized terms not otherwise defined herein shall have the meanings given to them in the Motion.

1 prepetition checks or electronic funds transfer requests that may be lost, dishonored, or rejected as
2 a result of the commencement of the Chapter 11 Cases.

3 5. Nothing contained in the Motion or this Order is intended to be or shall be construed
4 as (i) an admission as to the validity of any claim against the Debtors; (ii) a waiver of the Debtors'
5 or any appropriate party in interest's rights to dispute the amount of, basis for, or validity of any
6 claim against the Debtors; (iii) a waiver of any claims or causes of action that may exist against
7 any creditor or interest holder; or (iv) an approval, assumption, adoption, or rejection of any
8 agreement, contract, lease, program, or policy between the Debtors and any third party under
9 section 365 of the Bankruptcy Code.

10 6. Notwithstanding entry of this Order, nothing herein intended to create, and nothing
11 herein shall create, any rights in favor of or enhance the status of any claim held by any party.

12 7. The requirements of Bankruptcy Rule 6004(a) are waived.

13 8. Notwithstanding the provisions of Bankruptcy Rules 6004(h), this Order shall be
14 immediately effective and enforceable upon its entry.

15 9. The Debtors are hereby authorized to take such actions and to execute such
16 documents as may be necessary to implement the relief granted by this Order.

17 10. The Court retains exclusive jurisdiction with respect to all matters arising from or
18 related to the implementation, interpretation, and enforcement of this Order.

19 ** END OF ORDER **
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Court Service List

All ECF Participants