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 Judge: Hon. Charles Novack

SCHEDULES OF ASSETS AND LIABILITIES FOR WINDSCAPE APARTMENTS I, LP CASE NO. 24-10538 (CN)

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[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/L
6359 Auburn Blvd., Suite B, Citrus Heights, CA 95621.

Fill in this information to identify the case:

Debtor Name: In re : Windscape Apartments I, LP

United States Bankruptcy Court for the: Northern District of California

Case number (if known): 24-10538 (CN)

☐ Check if this is an amended filing

Official Form 206Sum

Summary of Assets and Liabilities for Non-Individuals 12/15

Part 1: Summary of Assets

1. ***Schedule A/B: Assets–Real and Personal Property*** (Official Form 206A/B)

1a. **Real property:**

Copy line 88 from *Schedule A/B* ..... $ 0.00

1b. **Total personal property:**

Copy line 91A from *Schedule A/B* ..... $ 3,455,068.00

1c. **Total of all property:**

Copy line 92 from *Schedule A/B* ..... $ 3,455,068.00

Part 2: Summary of Liabilities

2. ***Schedule D: Creditors Who Have Claims Secured by Property*** (Official Form 206D)

Copy the total dollar amount listed in Column A, *Amount of claim*,from line 3 of *Schedule D* ..... $ 0.00

3. ***Schedule E/F: Creditors Who Have Unsecured Claims*** (Official Form 206E/F)

3a. **Total claim amounts of priority unsecured claims:**

Copy the total claims from Part 1 from line 5a of *Schedule E/F* ..... $ 0.00

3b. **Total amount of claims of nonpriority amount of unsecured claims:**

Copy the total of the amount of claims from Part 2 from line 5b of *Schedule E/F* ..... + $ 2,293.00

4. **Total liabilities**

Lines 2 + 3a + 3b ..... $ 2,293.00

Case: 24-10545 Doc# 348 Filed: 11/15/24 Entered: 11/15/24 20:47:33 Page 2 of 22

Fill in this information to identify the case:
Debtor Name: In re : Windscape Apartments I, LP
United States Bankruptcy Court for the: Northern District of California
Case number (if known): 24-10538 (CN)

☐ Check if this is an amended filing

Official Form 206A/B

Schedule A/B: Assets - Real and Personal Property 12/15

Disclose all property, real and personal, which the debtor owns or in which the debtor has any other legal, equitable, or future interest. Include all property in which the debtor holds rights and powers exercisable for the debtor's own benefit. Also include assets and properties which have no book value, such as fully depreciated assets or assets that were not capitalized. In Schedule A/B, list any executory contracts or unexpired leases. Also list them on Schedule G: Executory Contracts and Unexpired Leases (Official Form 206G).

Be as complete and accurate as possible. If more space is needed, attach a separate sheet to this form. At the top of any pages added, write the debtor's name and case number (if known). Also identify the form and line number to which the additional information applies. If an additional sheet is attached, include the amounts from the attachment in the total for the pertinent part.

For Part 1 through Part 11, list each asset under the appropriate category or attach separate supporting schedules, such as a fixed asset schedule or depreciation schedule, that gives the details for each asset in a particular category. List each asset only once. In valuing the debtor's interest, do not deduct the value of secured claims. See the instructions to understand the terms used in this form.

Part 1: Cash and cash equivalents

1. **Does the debtor have any cash or cash equivalents?**

   ☑ No. Go to Part 2.

   ☐ Yes. Fill in the information below.

All cash or cash equivalents owned or controlled by the debtor	Current value of debtor's interest

2. **Cash on hand** _____ $ _____

3. **Checking, savings, money market, or financial brokerage accounts** *(Identify all)*

   Name of institution (bank or brokerage firm) | Type of account | Last 4 digits of account number

   _____ _____ _____ $ _____

4. **Other cash equivalents** *(Identify all)*

   _____ $ _____

5. **Total of Part 1**

   Add lines 2 through 4 (including amounts on any additional sheets). Copy the total to line 80. $ 0.00

Case: 24-10545 Doc# 348 Filed: 11/15/24 Entered: 11/15/24 20:47:33 Page 3 of 22

Part 2: Deposits and prepayments

6. **Does the debtor have any deposits or prepayments?**

☑ No. Go to Part 3.

☐ Yes. Fill in the information below.

	Current value of debtor's interest
7. **Deposits, including security deposits and utility deposits** Description, including name of holder of deposit	
_____	$ _____
8. **Prepayments, including prepayments on executory contracts, leases, insurance, taxes, and rent** Description, including name of holder of prepayment	
_____	$ _____
9. **Total of Part 2.** Add lines 7 through 8. Copy the total to line 81.	$ 0.00

Case: 24-10545 Doc# 348 Filed: 11/15/24 Entered: 11/15/24 20:47:33 Page 4 of 22

Part 3: Accounts receivable

10. **Does the debtor have any accounts receivable?**

☑ No. Go to Part 4.

☐ Yes. Fill in the information below.

						Current value of debtor's interest
11. **Accounts receivable**	Description	face amount		doubtful or uncollectible accounts		
11a. 90 days old or less:		$	- $		=..... ➔	$
11b. Over 90 days old:		$	- $		=..... ➔	$

12. **Total of Part 3.**
Current value on lines 11a + 11b = line 12. Copy the total to line 82.

$ 0.00

Case: 24-10545 Doc# 348 Filed: 11/15/24 Entered: 11/15/24 20:47:33 Page 5 of 22

Part 4: Investments

13. **Does the debtor own any investments?**

☐ No. Go to Part 5.

☑ Yes. Fill in the information below.

		Valuation method used for current value	Current value of debtor's interest
14. **Mutual funds or publicly traded stocks not included in Part 1**			
Name of fund or stock:			
14.1	None		$
15. **Non-publicly traded stock and interests in incorporated and unincorporated businesses, including any interest in an LLC, partnership, or joint venture**			
Name of entity:	% of ownership:		
15.1	Windscape Holdings, LLC	19.73%	Book Value	$ 3,455,068.00
16. **Government bonds, corporate bonds, and other negotiable and non-negotiable instruments not included in Part 1**			
Describe:			
16.1	None		$

17. **Total of Part 4.**

Add lines 14 through 16. Copy the total to line 83. $ 3,455,068.00

Case: 24-10545 Doc# 348 Filed: 11/15/24 Entered: 11/15/24 20:47:33 Page 6 of 22

Part 5: Inventory, excluding agriculture assets

18. **Does the debtor own any inventory (excluding agriculture assets)?**

- ☑ No. Go to Part 6.
- ☐ Yes. Fill in the information below.

	General description	Date of the last physical inventory	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
19.	**Raw materials**		$		$
20.	**Work in progress**		$		$
21.	**Finished goods, including goods held for resale**		$		$
22.	**Other inventory or supplies**		$		$

23. **Total of Part 5.**
Add lines 19 through 22. Copy the total to line 84. $ 0.00

24. **Is any of the property listed in Part 5 perishable?**

- ☐ No
- ☐ Yes

25. **Has any of the property listed in Part 5 been purchased within 20 days before the bankruptcy was filed?**

- ☐ No
- ☐ Yes. Description _____ Book value $ _____ Valuation method _____ Current value $ _____

26. **Has any of the property listed in Part 5 been appraised by a professional within the last year?**

- ☐ No
- ☐ Yes

Case: 24-10545 Doc# 348 Filed: 11/15/24 Entered: 11/15/24 20:47:33 Page 7 of 22

Part 6: Farming and fishing-related assets (other than titled motor vehicles and land)

27. **Does the debtor own or lease any farming and fishing-related assets (other than titled motor vehicles and land)?**
- ☑ No. Go to Part 7.
- ☐ Yes. Fill in the information below.

General description	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
28. **Crops—either planted or harvested**	$		$
29. **Farm animals** *Examples:* Livestock, poultry, farm-raised fish	$		$
30. **Farm machinery and equipment** (Other than titled motor vehicles)	$		$
31. **Farm and fishing supplies, chemicals, and feed**	$		$
32. **Other farming and fishing-related property not already listed in Part 6**	$		$

33. **Total of Part 6.**
Add lines 28 through 32. Copy the total to line 85. $ 0.00

34. **Is the debtor a member of an agricultural cooperative?**
- ☐ No
- ☐ Yes. Is any of the debtor's property stored at the cooperative?
  - ☐ No
  - ☐ Yes

35. **Has any of the property listed in Part 6 been purchased within 20 days before the bankruptcy was filed?**
- ☐ No
- ☐ Yes. Description_____ Book value $_____ Valuation method_____ Current value $_____

36. **Is a depreciation schedule available for any of the property listed in Part 6?**
- ☐ No
- ☐ Yes

37. **Has any of the property listed in Part 6 been appraised by a professional within the last year?**
- ☐ No
- ☐ Yes

Case: 24-10545 Doc# 348 Filed: 11/15/24 Entered: 11/15/24 20:47:33 Page 8 of 22

Part 7: Office furniture, fixtures, and equipment; and collectibles

38. **Does the debtor own or lease any office furniture, fixtures, equipment, or collectibles?**

☑ No. Go to Part 8.

☐ Yes. Fill in the information below.

	General description	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
39.	**Office furniture**	$		$
40.	**Office fixtures**	$		$
41.	**Office equipment, including all computer equipment and communication systems equipment and software**	$		$
42.	**Collectibles** *Examples:* Antiques and figurines; paintings,prints, or other artwork; books, pictures, or other art objects; china and crystal; stamp, coin, or baseball card collections; other collections, memorabilia, or collectibles	$		$

43. **Total of Part 7.**
Add lines 39 through 42. Copy the total to line 86. $ 0.00

44. **Is a depreciation schedule available for any of the property listed in Part 7?**

☐ No

☐ Yes

45. **Has any of the property listed in Part 7 been appraised by a professional within the last year?**

☐ No

☐ Yes

Case: 24-10545 Doc# 348 Filed: 11/15/24 Entered: 11/15/24 20:47:33 Page 9 of 22

Part 8: Machinery, equipment, and vehicles

46. **Does the debtor own or lease any machinery, equipment, or vehicles?**

- [x] No. Go to Part 9.
- [ ] Yes. Fill in the information below.

General description Include year, make, model, and identification numbers (i.e., VIN, HIN, or N-number)	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
47. **Automobiles, vans, trucks, motorcycles, trailers, and titled farm vehicles**	$		$
48. **Watercraft, trailers, motors, and related accessories** Examples: Boats, trailers, motors, floating homes, personal watercraft, and fishing vessels	$		$
49. **Aircraft and accessories**	$		$
50. **Other machinery, fixtures, and equipment (excluding farm machinery and equipment)**	$		$

51. **Total of Part 8.**
Add lines 47 through 50. Copy the total to line 87. $ 0.00

52. **Is a depreciation schedule available for any of the property listed in Part 8?**

- [ ] No
- [ ] Yes

53. **Has any of the property listed in Part 8 been appraised by a professional within the last year?**

- [ ] No
- [ ] Yes

Case: 24-10545 Doc# 348 Filed: 11/15/24 Entered: 11/15/24 20:47:33 Page 10 of 22

Part 9: Real property

54. **Does the debtor own or lease any real property?**

☑ No. Go to Part 10.

☐ Yes. Fill in the information below.

55. **Any building, other improved real estate, or land which the debtor owns or in which the debtor has an interest**

Description and location of property Include street address or other description such as Assessor Parcel Number (APN), and type of property (for example, acreage, factory, warehouse, apartment or office building), if available.	**Nature and extent of debtor's interest in property**	**Net book value of debtor's interest** (Where available)	**Valuation method used for current value**	**Current value of debtor's interest**
55.1		$		$

56. **Total of Part 9.**

Add the current value on lines 55.1 through 55.6 and entries from any additional sheets. Copy the total to line 88.

$ 0.00

57. **Is a depreciation schedule available for any of the property listed in Part 9?`**

☐ No

☐ Yes

58. **Has any of the property listed in Part 9 been appraised by a professional within the last year?**

☐ No

☐ Yes

Case: 24-10545 Doc# 348 Filed: 11/15/24 Entered: 11/15/24 20:47:33 Page 11 of 22

Part 10: Intangibles and intellectual property

59. **Does the debtor have any interests in intangibles or intellectual property?**

- ☑ No. Go to Part 11.
- ☐ Yes. Fill in the information below.

	General description	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
60.	**Patents, copyrights, trademarks, and trade secrets**	$		$
61.	**Internet domain names and websites**	$		$
62.	**Licenses, franchises, and royalties**	$		$
63.	**Customer lists, mailing lists, or other compilations**	$		$
64.	**Other intangibles, or intellectual property**	$		$
65.	**Goodwill**	$		$

66. **Total of Part 10.**
Add lines 60 through 65. Copy the total to line 89. $ 0.00

67. **Do your lists or records include personally identifiable information of customers** (as defined in 11 U.S.C. §§ 101(41A) and 107)**?**

- ☐ No
- ☐ Yes

68. **Is there an amortization or other similar schedule available for any of the property listed in Part 10?**

- ☐ No
- ☐ Yes

69. **Has any of the property listed in Part 10 been appraised by a professional within the last year?**

- ☐ No
- ☐ Yes

Case: 24-10545 Doc# 348 Filed: 11/15/24 Entered: 11/15/24 20:47:33 Page 12 of 22

Part 11: All other assets

70. **Does the debtor own any other assets that have not yet been reported on this form?**
Include all interests in executory contracts and unexpired leases not previously reported on this form.

☑ No. Go to Part 12.

☐ Yes. Fill in the information below.

Current value of debtor's interest

71. **Notes receivable**

Description (include name of obligor) Total face amount doubtful or uncollectible accounts

_____ $ _____ - $ _____ =..... ➔ $ _____

72. **Tax refunds and unused net operating losses (NOLs)**

Description (for example, federal, state, local)

_____ Tax year _____ $ _____

73. **Interests in insurance policies or annuities**

_____ $ _____

74. **Causes of action against third parties (whether or not a lawsuit has been filed)**

_____ $ _____

Nature of claim _____

Amount requested $ _____

75. **Other contingent and unliquidated claims or causes of action of every nature, including counterclaims of the debtor and rights to set off claims**

_____ $ _____

Nature of claim _____

Amount requested $ _____

76. **Trusts, equitable or future interests in property**

_____ $ _____

77. **Other property of any kind not already listed** *Examples*: Season tickets, country club membership

_____ $ _____

78. **Total of Part 11.**

Add lines 71 through 77. Copy the total to line 90. $ 0.00

79. **Has any of the property listed in Part 11 been appraised by a professional within the last year?**

☐ No

☐ Yes

Case: 24-10545 Doc# 348 Filed: 11/15/24 Entered: 11/15/24 20:47:33 Page 13 of 22

Part 12: Summary

In Part 12 copy all of the totals from the earlier parts of the form.

	Type of property	Current value of personal property	Current value of real property
80.	**Cash, cash equivalents, and financial assets.** *Copy line 5, Part 1.*	$ 0.00	
81.	**Deposits and prepayments.** *Copy line 9, Part 2.*	$ 0.00	
82.	**Accounts receivable.** *Copy line 12, Part 3.*	$ 0.00	
83.	**Investments.** *Copy line 17, Part 4.*	$ 3,455,068.00	
84.	**Inventory.** *Copy line 23, Part 5.*	$ 0.00	
85.	**Farming and fishing-related assets.** *Copy line 33, Part 6.*	$ 0.00	
86.	**Office furniture, fixtures, and equipment; and collectibles.** *Copy line 43, Part 7.*	$ 0.00	
87.	**Machinery, equipment, and vehicles.** *Copy line 51, Part 8.*	$ 0.00	
88.	**Real property.** *Copy line 56, Part 9.* ➔		$ 0.00
89.	**Intangibles and intellectual property.** *Copy line 66, Part 10.*	$ 0.00	
90.	**All other assets.** *Copy line 78, Part 11.*	$ 0.00	
91.	**Total.** Add lines 80 through 90 for each column 91a.	$ 3,455,068.00	+ 91b. $ 0.00
92.	**Total of all property on Schedule A/B.** Lines 91a + 91b = 92.		$ 3,455,068.00

Case: 24-10545 Doc# 348 Filed: 11/15/24 Entered: 11/15/24 20:47:33 Page 14 of 22

Fill in this information to identify the case:

Debtor Name: In re : Windscape Apartments I, LP

United States Bankruptcy Court for the: Northern District of California

Case number (if known): 24-10538 (CN)

☐ Check if this is an amended filing

Official Form 206D

Schedule D: Creditors Who Have Claims Secured by Property

12/15

Be as complete and accurate as possible.

1. **Do any creditors have claims secured by debtor's property?**
   - ☑ No. Check this box and submit page 1 of this form to the court with debtor's other schedules. Debtor has nothing else to report on this form.
   - ☐ Yes. Fill in all of the information below.

Part 1: List Creditors Who Have Secured Claims

2. **List in alphabetical order all creditors who have secured claims.** If a creditor has more than one secured claim, list the creditor separately for each claim.

	Column A **Amount of claim** Do not deduct the value of collateral.	*Column B* **Value of collateral that supports this claim**
2.1 **Creditor's name** / **Describe debtor's property that is subject to a lien**	$	$

Creditor's Name

Creditor's mailing address

Notice Name

Street

City State ZIP Code

Country

Creditor's email address, if known

Date debt was incurred

Last 4 digits of account number

Describe the lien

Is the creditor an insider or related party?
- ☐ No
- ☐ Yes

Is anyone else liable on this claim?
- ☐ No
- ☐ Yes. Fill out *Schedule H: Codebtors(Official Form 206H).*

As of the petition filing date, the claim is: Check all that apply.
- ☐ Contingent
- ☐ Unliquidated
- ☐ Disputed

Do multiple creditors have an interest in the same property?
- ☐ No
- ☐ Yes. Have you already specified the relative priority?
  - ☐ No. Specify each creditor, including this creditor, and its relative priority.
  - ☐ Yes. The relative priority of creditors is specified on lines

3. **Total of the dollar amounts from Part 1, Column A, including the amounts from the Additional Page, if any.** $

Case: 24-10545 Doc# 348 Filed: 11/15/24 Entered: 11/15/24 20:47:33 Page 15 of 22

Part 2: **List Others to Be Notified for a Debt Already Listed in Part 1**

List in alphabetical order any others who must be notified for a debt already listed in Part 1. Examples of entities that may be listed are collection agencies, assignees of claims listed above, and attorneys for secured creditors.

If no others need to be notified for the debts listed in Part 1, do not fill out or submit this page. If additional pages are needed, copy this page.

Name and address	On which line in Part 1 did you enter the related creditor?	Last 4 digits of account number for this entity
Name	Line _____	
Notice Name		
Street		
City / State / ZIP Code		
Country		

Case: 24-10545 Doc# 348 Filed: 11/15/24 Entered: 11/15/24 20:47:33 Page 16 of 22

Fill in this information to identify the case:

Debtor Name: In re : Windscape Apartments I, LP

United States Bankruptcy Court for the: Northern District of California

Case number (if known): 24-10538 (CN)

☐ Check if this is an amended filing

Official Form 206E/F

Schedule E/F: Creditors Who Have Unsecured Claims

12/15

Be as complete and accurate as possible. Use Part 1 for creditors with PRIORITY unsecured claims and Part 2 for creditors with NONPRIORITY unsecured claims. List the other party to any executory contracts or unexpired leases that could result in a claim. Also list executory contracts on Schedule A/B: Assets - Real and Personal Property (Official Form 206A/B) and on Schedule G: Executory Contracts and Unexpired Leases (Official Form 206G). Number the entries in Parts 1 and 2 in the boxes on the left. If more space is needed for Part 1 or Part 2, fill out and attach the Additional Page of that Part included in this form.

Part 1: List All Creditors with PRIORITY Unsecured Claims

1. **Do any creditors have priority unsecured claims? (See 11 U.S.C. § 507).**

☑ No. Go to Part 2.

☐ Yes. Go to Line 2.

2. **List in alphabetical order all creditors who have unsecured claims that are entitled to priority in whole or in part.** If the debtor has more than 3 creditors with priority unsecured claims, fill out and attach the Additional Page of Part 1.

		Total claim	Priority amount
2.1 **Priority creditor's name and mailing address**	**As of the petition filing date, the claim is:** *Check all that apply.*	$	$

Creditor Name

Creditor's Notice name

Address

City State ZIP Code

Country

☐ Contingent

☐ Unliquidated

☐ Disputed

Basis for the claim:

Date or dates debt was incurred

Last 4 digits of account number

Is the claim subject to offset?

☐ No

☐ Yes

Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()

Case: 24-10545 Doc# 348 Filed: 11/15/24 Entered: 11/15/24 20:47:33 Page 17 of 22

Part 2: List All Creditors with NONPRIORITY Unsecured Claims

3. **List in alphabetical order all of the creditors with nonpriority unsecured claims.** If the debtor has more than 6 creditors with nonpriority unsecured claims, fill out and attach the Additional Page of Part 2.

		Amount of claim
3.1	**Nonpriority creditor's name and mailing address** Home Tax Service of America, Inc., dba LeFever Mattson Property Management Creditor Name Creditor's Notice name 6359 Auburn Blvd. Address Citrus Heights / CA / 95621 City / State / ZIP Code Country **Date or dates debt was incurred** **Last 4 digits of account number**	**As of the petition filing date, the claim is:** *Check all that apply.* ☐ Contingent ☐ Unliquidated ☐ Disputed **Basis for the claim:** Payroll, maintenance and other expense reimbursements **Is the claim subject to offset?** ☐ No ☐ Yes	$ 2,293.00

Case: 24-10545 Doc# 348 Filed: 11/15/24 Entered: 11/15/24 20:47:33 Page 18 of 22

Part 3: List Others to Be Notified About Unsecured Claims

4. **List in alphabetical order any others who must be notified for claims listed in Parts 1 and 2. Examples of entities that may be listed are collection agencies, assignees of claims listed above, and attorneys for unsecured creditors.**
If no others need to be notified for the debts listed in Parts 1 and 2, do not fill out or submit this page. If additional pages are needed, copy the next page.

Name and mailing address	On which line in Part 1 or Part 2 is the related creditor (if any) listed?	Last 4 digits of account number, if any
Name Notice Name Street City State ZIP Code Country	Line ☐ Not Listed.Explain	

Case: 24-10545 Doc# 348 Filed: 11/15/24 Entered: 11/15/24 20:47:33 Page 19 of 22

Part 4: Total Amounts of the Priority and Nonpriority Unsecured Claims

5. **Add the amounts of priority and nonpriority unsecured claims.**

			Total of claim amounts
5a.	**Total claims from Part 1**	5a.	$ 0.00
5b.	**Total claims from Part 2**	5b. +	$ 2,293.00
5c.	**Total of Parts 1 and 2** Lines 5a + 5b = 5c.	5c.	$ 2,293.00

Case: 24-10545 Doc# 348 Filed: 11/15/24 Entered: 11/15/24 20:47:33 Page 20 of 22

Fill in this information to identify the case:

Debtor Name: In re : Windscape Apartments I, LP

United States Bankruptcy Court for the: Northern District of California

Case number (if known): 24-10538 (CN)

☐ Check if this is an amended filing

Official Form 206G

Schedule G: Executory Contracts and Unexpired Leases 12/15

Be as complete and accurate as possible. If more space is needed, copy and attach the additional page, numbering the entries consecutively.

1. **Does the debtor have any executory contracts or unexpired leases?**
   - ☑ No. Check this box and file this form with the court with the debtor's other schedules. There is nothing else to report on this form.
   - ☐ Yes. Fill in all of the information below even if the contracts or leases are listed on *Schedule A/B: Assets - Real and Personal Property* (Official Form 206A/B).

2. **List all contracts and unexpired leases**	**State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease**
State what the contract or lease is for and the nature of the debtor's interest	Name Notice Name Address City State ZIP Code Country
State the term remaining	
List the contract number of any government contract	

Case: 24-10545 Doc# 348 Filed: 11/15/24 Entered: 11/15/24 20:47:33 Page 21 of 22

Fill in this information to identify the case:

Debtor Name: In re : Windscape Apartments I, LP

United States Bankruptcy Court for the: Northern District of California

Case number (if known): 24-10538 (CN)

☐ Check if this is an amended filing

Official Form 206H

Schedule H: Codebtors 12/15

Be as complete and accurate as possible. If more space is needed, copy the Additional Page, numbering the entries consecutively. Attach the Additional Page to this page.

1. **Does the debtor have any codebtors?**

   ☑ No. Check this box and submit this form to the court with the debtor's other schedules. Nothing else needs to be reported on this form.

   ☐ Yes

2. **In Column 1, list as codebtors all of the people or entities who are also liable for any debts listed by the debtor in the schedules of creditors, *Schedules D-G*.** Include all guarantors and co-obligors. In Column 2, identify the creditor to whom the debt is owed and each schedule on which the creditor is listed. If the codebtor is liable on a debt to more than one creditor, list each creditor separately in Column 2.

	Column 1: **Codebtor**		*Column 2:* **Creditor**	
	Name	**Mailing address**	**Name**	*Check all schedules that apply:*
2.1		Street City State ZIP Code Country		☐ D ☐ E/F ☐ G

Case: 24-10545 Doc# 348 Filed: 11/15/24 Entered: 11/15/24 20:47:33 Page 22 of 22

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 Judge: Hon. Charles Novack

STATEMENT OF FINANCIAL AFFAIRS FOR WINDSCAPE APARTMENTS I, LP CASE NO. 24-10538 (CN)

[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.

Fill in this information to identify the case:

Debtor Name: In re : Windscape Apartments I, LP

United States Bankruptcy Court for the: Northern District Of California

Case number (if known): 24-10538 (CN)

☐ Check if this is an amended filing

Official Form 207

Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy 04/22

The debtor must answer every question. If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and case number (if known).

Part 1: Income

1. Gross revenue from business

☐ None

Identify the beginning and ending dates of the debtor's fiscal year, which may be a calendar year					Sources of revenue Check all that apply	Gross revenue (before deductions and exclusions)
From the beginning of the fiscal year to filing date:	From 1/1/2024 MM / DD / YYYY	to	Filing date		☑ Operating a business ☐ Other	$ 0.00
For prior year:	From 1/1/2023 MM / DD / YYYY	to	12/31/2023 MM / DD / YYYY		☑ Operating a business ☐ Other	$ 0.00
For the year before that:	From 1/1/2022 MM / DD / YYYY	to	12/31/2022 MM / DD / YYYY		☑ Operating a business ☐ Other	$ 0.00

Case: 24-10545 Doc# 348-1 Filed: 11/15/24 Entered: 11/15/24 20:47:33 Page 2 of 24

2. Non-business revenue

Include revenue regardless of whether that revenue is taxable. Non-business income may include interest, dividends, money collected from lawsuits, and royalties. List each source and the gross revenue for each separately. Do not include revenue listed in line 1.

☐ None

					Description of sources of revenue	**Gross revenue from each source** (before deductions and exclusions)
From the beginning of the fiscal year to filing date:	From	1/1/2024 MM / DD / YYYY	to	Filing date	Other	$ 0.00
For prior year:	From	1/1/2023 MM / DD / YYYY	to	12/31/2023 MM / DD / YYYY	Other	$ 0.00
For the year before that:	From	1/1/2022 MM / DD / YYYY	to	12/31/2022 MM / DD / YYYY	Other	$ 0.00

Case: 24-10545 Doc# 348-1 Filed: 11/15/24 Entered: 11/15/24 20:47:33 Page 3 of 24

Part 2: List Certain Transfers Made Before Filing for Bankruptcy

3. Certain payments or transfers to creditors within 90 days before filing this case

List payments or transfers-including expense reimbursements-to any creditor, other than regular employee compensation, within 90 days before filing this case unless the aggregate value of all property transferred to that creditor is less than $7,575 . (This amount may be adjusted on 4/01/25 and every 3 years after that with respect to cases filed on or after the date of adjustment.)

☑ None

	Creditor's name and address	Dates	Total amount or value	Reasons for payment or transfer Check all that apply
3.1	Creditor's Name Street City State ZIP Code Country		$	☐ Secured debt ☐ Unsecured loan repayments ☐ Suppliers or vendors ☐ Services ☐ Other

4. Payments or other transfers of property made within 1 year before filing this case that benefited any insider

List payments or transfers, including expense reimbursements, made within 1 year before filing this case on debts owed to an insider or guaranteed or cosigned by an insider unless the aggregate value of all property transferred to or for the benefit of the insider is less than $7,575. (This amount may be adjusted on 4/01/25 and every 3 years after that with respect to cases filed on or after the date of adjustment.) Do not include any payments listed in line 3. Insiders include officers, directors, and anyone in control of a corporate debtor and their relatives; general partners of a partnership debtor and their relatives; affiliates of the debtor and insiders of such affiliates; and any managing agent of the debtor. 11 U.S.C. § 101(31).

☑ None

	Insider's Name and Address	Dates	Total amount or value	Reason for payment or transfer
4.1	Insider's Name Street City State ZIP Code Country		$	

Relationship to Debtor

Case: 24-10545 Doc# 348-1 Filed: 11/15/24 Entered: 11/15/24 20:47:33 Page 4 of 24

5. Repossessions, foreclosures, and returns

List all property of the debtor that was obtained by a creditor within 1 year before filing this case, including property repossessed by a creditor, sold at a foreclosure sale, transferred by a deed in lieu of foreclosure, or returned to the seller. Do not include property listed in line 6.

☑ None

Creditor's Name and Address	Description of the Property	Date	Value of property
5.1 Creditor's Name Street City State ZIP Code Country			$

6. Setoffs

List any creditor, including a bank or financial institution, that within 90 days before filing this case set off or otherwise took anything from an account of the debtor without permission or refused to make a payment at the debtor's direction from an account of the debtor because the debtor owed a debt.

☑ None

Creditor's Name and Address	Description of the action creditor took	Date action was taken	Amount
6.1 Creditor's Name Street City State ZIP Code Country	Last 4 digits of account number: XXXX–		$

Case: 24-10545 Doc# 348-1 Filed: 11/15/24 Entered: 11/15/24 20:47:33 Page 5 of 24

Part 3: Legal Actions or Assignments

7. Legal actions, administrative proceedings, court actions, executions, attachments, or governmental audits

List the legal actions, proceedings, investigations, arbitrations, mediations, and audits by federal or state agencies in which the debtor was involved in any capacity—within 1 year before filing this case.

☑ None

	Case title	Nature of case	Court or agency's name and address	Status of case
7.1			Name Street City State ZIP Code Country	☐ Pending ☐ On appeal ☐ Concluded

Case number

8. Assignments and receivership

List any property in the hands of an assignee for the benefit of creditors during the 120 days before filing this case and any property in the hands of a receiver, custodian, or other court-appointed officer within 1 year before filing this case.

☑ None

	Custodian's name and address	Description of the Property	Value
8.1	Custodian's name Street City State ZIP Code Country	Case title Case number Date of order or assignment	$ Court name and address Name Street City State ZIP Code Country

Case: 24-10545 Doc# 348-1 Filed: 11/15/24 Entered: 11/15/24 20:47:33 Page 6 of 24

Part 4: Certain Gifts and Charitable Contributions

9. List all gifts or charitable contributions the debtor gave to a recipient within 2 years before filing this case unless the aggregate value of the gifts to that recipient is less than $1,000

☑ None

	Recipient's name and address	Description of the gifts or contributions	Dates given	Value
9.1	Creditor's Name Street City State ZIP Code Country **Recipient's relationship to debtor**			$

Case: 24-10545 Doc# 348-1 Filed: 11/15/24 Entered: 11/15/24 20:47:33 Page 7 of 24

Part 5: Certain Losses

10. All losses from fire, theft, or other casualty within 1 year before filing this case.

☑ None

	Description of the property lost and how the loss occurred	Amount of payments received for the loss If you have received payments to cover the loss, for example, from insurance, government compensation, or tort liability, list the total received. List unpaid claims on Official Form 106A/B (*Schedule A/B: Assets – Real and Personal Property*).	Date of loss	Value of property lost
10.1				$

Case: 24-10545 Doc# 348-1 Filed: 11/15/24 Entered: 11/15/24 20:47:33 Page 8 of 24

Part 6: Certain Payments or Transfers

11. Payments related to bankruptcy

List any payments of money or other transfers of property made by the debtor or person acting on behalf of the debtor within 1 year before the filing of this case to another person or entity, including attorneys, that the debtor consulted about debt consolidation or restructuring, seeking bankruptcy relief, or filing a bankruptcy case.

☑ None

	Who was paid or who received the transfer?	If not money, describe any property transferred	Dates	Total amount or value
11.1				$

Address

Street

City State ZIP Code

Country

Email or website address

Who made the payment, if not debtor?

12. Self-settled trusts of which the debtor is a beneficiary

List any payments or transfers of property made by the debtor or a person acting on behalf of the debtor within 10 years before the filing of this case to a self-settled trust or similar device.
Do not include transfers already listed on this statement.

☑ None

	Name of trust or device	Describe any property transferred	Dates transfers were made	Total amount or value
12.1				$

Trustee

Case: 24-10545 Doc# 348-1 Filed: 11/15/24 Entered: 11/15/24 20:47:33 Page 9 of 24

13. Transfers not already listed on this statement

List any transfers of money or other property - by sale, trade, or any other means - made by the debtor or a person acting on behalf of the debtor within 2 years before the filing of this case to another person, other than property transferred in the ordinary course of business or financial affairs. Include both outright transfers and transfers made as security. Do not include gifts or transfers previously listed on this statement.

☑ None

	Who received transfer?	Description of property transferred or payments received or debts paid in exchange	Date transfer was made	Total amount or value
13.1				$

Address

Street

City State ZIP Code

Country

Relationship to Debtor

Case: 24-10545 Doc# 348-1 Filed: 11/15/24 Entered: 11/15/24 20:47:33 Page 10 of 24

Part 7: Previous Locations

14. Previous addresses

List all previous addresses used by the debtor within 3 years before filing this case and the dates the addresses were used.

☐ Does not apply

	Address	Dates of occupancy
14.1	P.O. Box 5490 Street Vacaville / CA / 95696 City / State / ZIP Code Country	From _____ To through Sep 12, 2024

Case: 24-10545 Doc# 348-1 Filed: 11/15/24 Entered: 11/15/24 20:47:33 Page 11 of 24

Part 8: Health Care Bankruptcies

15. Health Care bankruptcies

Is the debtor primarily engaged in offering services and facilities for:
— diagnosing or treating injury, deformity, or disease, or
— providing any surgical, psychiatric, drug treatment, or obstetric care?

☑ No. Go to Part 9.

☐ Yes. Fill in the information below.

	Facility Name and Address	**Nature of the business operation, including type of services the debtor provides**	**If debtor provides meals and housing, number of patients in debtor's care**
15.1	Facility Name Street City State ZIP Code Country	**Location where patient records are maintained** (if different from facility address). If electronic, identify any service provider.	How are records kept? Check all that apply: ☐ Electronically ☐ Paper

Case: 24-10545 Doc# 348-1 Filed: 11/15/24 Entered: 11/15/24 20:47:33 Page 12 of 24

Part 9: Personally Identifiable Information

16. Does the debtor collect and retain personally identifiable information of customers?

☑ No.

☐ Yes. State the nature of the information collected and retained. _____

Does the debtor have a privacy policy about that information?

☐ No

☐ Yes

17. Within 6 years before filing this case, have any employees of the debtor been participants in any ERISA, 401(k), 403(b), or other pension or profit-sharing plan made available by the debtor as an employee benefit?

☑ No. Go to Part 10.

☐ Yes. Does the debtor serve as plan administrator?

☐ No. Go to Part 10.

☐ Yes. Fill in below:

	Name of plan	Employer identification number of the plan
17.1		EIN:

Has the plan been terminated?

☐ No

☐ Yes

Case: 24-10545 Doc# 348-1 Filed: 11/15/24 Entered: 11/15/24 20:47:33 Page 13 of 24

Part 10: Certain Financial Accounts, Safe Deposit Boxes, and Storage Units

18. Closed financial accounts

Within 1 year before filing this case, were any financial accounts or instruments held in the debtor's name, or for the debtor's benefit, closed, sold, moved, or transferred?
Include checking, savings, money market, or other financial accounts; certificates of deposit; and shares in banks, credit unions, brokerage houses, cooperatives, associations, and other financial institutions.

☑ None

	Financial institution name and address	Last 4 digits of account number	Type of account	Date account was closed, sold, moved, or transferred	Last balance before closing or transfer
18.1	Name Street City State ZIP Code Country	XXXX-	☐ Checking ☐ Savings ☐ Money market ☐ Brokerage ☐ Other		$

19. Safe deposit boxes

List any safe deposit box or other depository for securities, cash, or other valuables the debtor now has or did have within 1 year before filing this case.

☑ None

	Depository institution name and address	Names of anyone with access to it	Description of the contents	Does debtor still have it?
19.1	Name Street City State ZIP Code Country	Address		☐ No ☐ Yes

Case: 24-10545 Doc# 348-1 Filed: 11/15/24 Entered: 11/15/24 20:47:33 Page 14 of 24

20. Off-premises storage

List any property kept in storage units or warehouses within 1 year before filing this case. Do not include facilities that are in a part of a building in which the debtor does business.

☑ None

	Facility name and address	Names of anyone with access to it	Description of the contents	Does debtor still have it?
20.1	Name Street City State ZIP Code Country	Address		☐ No ☐ Yes

Case: 24-10545 Doc# 348-1 Filed: 11/15/24 Entered: 11/15/24 20:47:33 Page 15 of 24

Part 11: Property the Debtor Holds or Controls That the Debtor Does Not Own

21. Property held for another

List any property that the debtor holds or controls that another entity owns. Include any property borrowed from, being stored for, or held in trust. Do not list leased or rented property.

☑ None

	Owner's name and address	Location of the property	Description of the property	Value
21.1	Name Street City State ZIP Code Country			$

Case: 24-10545 Doc# 348-1 Filed: 11/15/24 Entered: 11/15/24 20:47:33 Page 16 of 24

Part 12: Details About Environmental Information

For the purpose of Part 12, the following definitions apply:

- *Environmental law* means any statute or governmental regulation that concerns pollution, contamination, or hazardous material, regardless of the medium affected (air, land, water, or any other medium).
- *Site* means any location, facility, or property, including disposal sites, that the debtor now owns, operates, or utilizes or that the debtor formerly owned, operated, or utilized.
- *Hazardous material* means anything that an environmental law defines as hazardous or toxic, or describes as a pollutant, contaminant, or a similarly harmful substance.

Report all notices, releases, and proceedings known, regardless of when they occurred.

22. Has the debtor been a party in any judicial or administrative proceeding under any environmental law? Include settlements and orders.

☑ No

☐ Yes. Provide details below.

	Case title	Court or agency name and address	Nature of the case	Status of case
22.1		Name Street City State ZIP Code Country		☐ Pending ☐ On appeal ☐ Concluded

Case Number

23. Has any governmental unit otherwise notified the debtor that the debtor may be liable or potentially liable under or in violation of an environmental law?

☑ No

☐ Yes. Provide details below.

	Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
23.1	Name Street City State ZIP Code Country	Name Street City State ZIP Code Country		

Case: 24-10545 Doc# 348-1 Filed: 11/15/24 Entered: 11/15/24 20:47:33 Page 17 of 24

24. Has the debtor notified any governmental unit of any release of hazardous material?

☑ No

☐ Yes. Provide details below.

	Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
24.1	Name Street City State ZIP Code Country	Name Street City State ZIP Code Country		

Case: 24-10545 Doc# 348-1 Filed: 11/15/24 Entered: 11/15/24 20:47:33 Page 18 of 24

Part 13: Details About the Debtor's Business or Connections to Any Business

25. Other businesses in which the debtor has or has had an interest

List any business for which the debtor was an owner, partner, member, or otherwise a person in control within 6 years before filing this case.Include this information even if already listed in the Schedules.

☐ None

	Business name and address	Describe the nature of the business	Employer Identification number Do not include Social Security number or ITIN.
25.1	Windscape Holdings, LLC Name Street City State ZIP Code Country	Real estate investment	EIN: 83-1608759 **Dates business existed** From To Present

26. Books, records, and financial statements

26a. List all accountants and bookkeepers who maintained the debtor's books and records within 2 years before filing this case.

☐ None

	Name and Address	Dates of service
26a.1	Ali Raisdana - Sr. Accountant (Home Tax Service of America, Inc.) Name 6359 Auburn Blvd. Street Citrus Heights CA 95621 City State ZIP Code Country	From 2/20/2018 To present
26a.2	Mark Bennett - Asset Manager & CFO (Home Tax Service of America, Inc.) Name 6359 Auburn Blvd. Street Citrus Heights CA 95621 City State ZIP Code Country	From 9/1/1997 To present

Case: 24-10545 Doc# 348-1 Filed: 11/15/24 Entered: 11/15/24 20:47:33 Page 19 of 24

26b. List all firms or individuals who have audited, compiled, or reviewed debtor's books of account and records or prepared a financial statement within 2 years before filing this case.

☑ None

	Name and Address	Dates of service
26b.1	Name Street City State ZIP Code Country	From To

26c. List all firms or individuals who were in possession of the debtor's books of account and records when this case is filed.

☐ None

	Name and address	If any books of account and records are unavailable, explain why
26c.1	Ali Raisdana (Home Tax Service of America, Inc.) Name 6359 Auburn Blvd. Street Citrus Heights CA 95621 City State ZIP Code Country	

	Name and address	If any books of account and records are unavailable, explain why
26c.2	BPM Name 2001 North Main Street Street Suite 360 Walnut Creek CA 94596 City State ZIP Code Country	

Case: 24-10545 Doc# 348-1 Filed: 11/15/24 Entered: 11/15/24 20:47:33 Page 20 of 24

	Name and address			If any books of account and records are unavailable, explain why
26c.3	Development Specialists Inc. Name 333 S Grand Ave Street Suite 4100 Los Angeles (City) CA (State) 90071 (ZIP Code) Country			

	Name and address			If any books of account and records are unavailable, explain why
26c.4	Mark Bennett (Home Tax Service of America, Inc.) Name 6359 Auburn Blvd. Street Citrus Heights (City) CA (State) 95621 (ZIP Code) Country			

	Name and address			If any books of account and records are unavailable, explain why
26c.5	Home Tax Service of America, Inc. Name 6359 Auburn Blvd. Street Citrus Heights (City) CA (State) 95621 (ZIP Code) Country			

Case: 24-10545 Doc# 348-1 Filed: 11/15/24 Entered: 11/15/24 20:47:33 Page 21 of 24

26d. List all financial institutions, creditors, and other parties, including mercantile and trade agencies, to whom the debtor issued a financial statement within 2 years before filing this case.

☑ None

	Name and address
26d.1	Name Street City State ZIP Code Country

27. Inventories

Have any inventories of the debtor's property been taken within 2 years before filing this case?

☑ No

☐ Yes. Give the details about the two most recent inventories.

	Name of the person who supervised the taking of the inventory	Date of Inventory	The dollar amount and basis (cost, market, or other basis) of each inventory
			$

	Name and address of the person who has possession of inventory records
27.1	Name Street City State ZIP Code Country

28. List the debtor's officers, directors, managing members, general partners, members in control, controlling shareholders, or other people in control of the debtor at the time of the filing of this case.

	Name	Address	Position and Nature of any interest	% of interest, if any
28.1	LeFever Mattson, a California corporation	6359 Auburn Blvd., Citrus Heights, CA 95621	General Partner	13.19%

29. Within 1 year before the filing of this case, did the debtor have officers, directors, managing members, general partners, members in control of the debtor, or shareholders in control of the debtor who no longer hold these positions?

☐ No

☑ Yes. Identify below.

	Name	Address	Position and Nature of any interest	Period during which position or interest was held
29.1	Ken Mattson	PO Box 5490, Vacaville, CA 95696	President	From To through 9/12/2024

Case: 24-10545 Doc# 348-1 Filed: 11/15/24 Entered: 11/15/24 20:47:33 Page 22 of 24

30. Payments, distributions, or withdrawals credited or given to insiders

Within 1 year before filing this case, did the debtor provide an insider with value in any form, including salary, other compensation, draws, bonuses, loans,credits on loans, stock redemptions, and options exercised?

☑ No

☐ Yes. Identify below.

	Name and address of recipient	Amount of money or description and value of property	Dates	Reason for providing the value
30.1	Name Street City State ZIP Code Country **Relationship to debtor**			

31. Within 6 years before filing this case, has the debtor been a member of any consolidated group for tax purposes?

☑ No

☐ Yes. Identify below.

	Name of the parent corporation	Employer Identification number of the parent corporation
31.1		EIN:

32. Within 6 years before filing this case, has the debtor as an employer been responsible for contributing to a pension fund?

☑ No

☐ Yes. Identify below.

	Name of the pension fund	Employer Identification number of the pension fund
32.1		EIN:

Case: 24-10545 Doc# 348-1 Filed: 11/15/24 Entered: 11/15/24 20:47:33 Page 23 of 24

Part 14: Signature and Declaration

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to $500,000 or imprisonment for up to 20 years, or both.

18 U.S.C.§§ 152, 1341, 1519, and 3571.

I have examined the information in this *Statement of Financial Affairs* and any attachments and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 11/15/2024
MM / DD / YYYY

✖ */s/ Bradley D. Sharp*
Signature of individual signing on behalf of the debtor

Printed name Bradley D. Sharp

Position or relationship to debtor Chief Restructuring Officer

Are additional pages to *Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy* (Official Form 207) attached?

☑ No

☐ Yes

IN RE LEFEVER MATTSON, A CALIFORNIA CORPORATION, *ET AL.*

LEAD CASE NO. 24-10545 (CN)

GENERAL NOTES AND STATEMENT OF LIMITATIONS, METHODOLOGY, AND DISCLAIMERS REGARDING DEBTORS' SCHEDULES OF ASSETS AND LIABILITIES; STATEMENTS OF FINANCIAL AFFAIRS; AND LISTS OF EQUITY SECURITY HOLDERS

On September 12, 2024, LeFever Mattson, a California corporation, ("LeFever Mattson") and certain of its affiliates (collectively, the "Debtors"), each filed a voluntary petition for relief under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code") with the United States Bankruptcy Court for the Northern District of California (Santa Rosa Division) (the "Bankruptcy Court"), commencing the chapter 11 cases now jointly administered, for procedural purposes only pursuant to Rule 1015 of the Federal Rules of Bankruptcy Procedure ("Bankruptcy Rules"), under Lead Case No. 24-10545 (CN) (the "Chapter 11 Cases"). One of the Debtors, Windscape Apartments, LLC, filed its chapter 11 petition on August 6, 2024. Two of the Debtors, Pinewood Condominiums, LP, and Ponderosa Pines, LP, filed their chapter 11 petitions on October 2, 2024. The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

OVERVIEW OF GENERAL NOTES

Each of the Debtors has herewith filed separate Schedules of Assets and Liabilities ("Schedules"), Statements of Financial Affairs ("Statements"), and Lists of Equity Security Holders ("Lists"). These *General Notes and Statement of Limitations, Methodology, and Disclaimers Regarding Debtors' Schedules of Assets and Liabilities, Statements of Financial Affairs, and Lists of Equity Security Holders* (the "General Notes") relate to each of the Debtors' Schedules, Statements, and Lists and set forth the basis upon which the Schedules, Statements, and Lists are presented. **These General Notes pertain to, are incorporated by reference in, and comprise an integral part of the Schedules, Statements, and Lists and should be referred to and considered in connection with any review of the Schedules, Statements, and Lists**. The General Notes are in addition to any specific notes contained in any Debtor's Schedules, Statements, and Lists. The General Notes are presented for each individual Debtor; however, each provision contained in the General Notes may not apply to all Debtors. Disclosure of information in one Schedule, Statement, or List, exhibit, or continuation sheet, even if incorrectly placed, shall be deemed to be disclosed in the correct Schedule, Statement, or List, exhibit, or continuation sheet. Nothing contained in the Schedules, Statements, and Lists shall constitute a waiver of any rights or claims of the Debtors against any third party, or in or with respect to any aspect of these Chapter 11 Cases.

The Schedules, Statements, Lists, and General Notes should not be relied upon by any person for information relating to the current or future financial conditions, events, or performance of any of the Debtors.

The Schedules, Statements, and Lists have been prepared, pursuant to section 521 of the Bankruptcy Code and Bankruptcy Rule 1007, by the Debtors' management with the assistance of their advisors and other professionals. The Schedules, Statements, and Lists contain unaudited

information, which is subject to further review and potential adjustment. Reasonable efforts have been made to provide accurate and complete information herein based upon information that was available at the time of preparation; however, subsequent information or discovery thereof may result in material changes to the Schedules, Statements, and Lists, and inadvertent errors or omissions may exist. Nothing contained in the Schedules, Statements, and Lists shall constitute a waiver of any of the Debtors' rights with respect to the Chapter 11 Cases, including with respect to any issues involving substantive consolidation, recharacterization, equitable subordination, and/or causes of action arising under the provisions of chapter 5 of the Bankruptcy Code and other relevant non-bankruptcy laws to recover assets or avoid transfers.

The Debtors and their agents, attorneys, and financial advisors expressly do not undertake any obligation to update, modify, revise, or re-categorize the information provided herein, or to notify any third party for any direct, indirect, incidental, consequential, or special damages (including, but not limited to, damages arising from the disallowance of a potential claim against the Debtors or damages to business reputation, lost business, or lost profits), whether foreseeable or not and however caused, even if the Debtors or their agents, attorneys, and financial advisors are advised of the possibility of such damages.

The Debtors reserve all rights to amend, modify, or supplement the Schedules, Statements, and Lists from time to time, in all respects, as may be necessary or appropriate, including, but not limited to, the right to dispute or otherwise assert offsets or defenses to any claim or interest reflected on the Schedules, Statements, and Lists as to amount, liability or classification, or to otherwise subsequently designate any claim as "disputed," "contingent," or "unliquidated." Furthermore, nothing contained in the Schedules, Statements, and Lists shall constitute an admission of any claims or a waiver of any of the Debtors' rights with respect to the Chapter 11 Cases, including with respect to any issues involving causes of action arising under the provisions of chapter 5 of the Bankruptcy Code and other relevant non-bankruptcy laws to recover assets or avoid transfers.

The Schedules, Statements, and Lists for each Debtor have been signed by an authorized officer or representative for each of the Debtors (the "Signatory"). In reviewing and signing the Schedules, Statements, and Lists, the Signatory necessarily relied upon the efforts, statements, and representations of various personnel employed by the Debtors and their advisors and other professionals. The Signatory has not (and could not have) personally verified the accuracy of each such statement and representation, including, without limitation, statements and representations concerning amounts owed to creditors, classification of such amounts, and their addresses.

Schedules, Statements, and Lists General Notes

1. Net Book Value of Assets. The Debtors do not have current market valuations for all of their assets as it would be prohibitively expensive, unduly burdensome, and an inefficient use of estate assets and resources for the Debtors to obtain current market valuations of all their assets. Accordingly, unless otherwise indicated herein, assets in the Schedules and Statements reflect net book values as of the end of the day on the applicable petition date for each Debtor. Net book values may vary, sometimes materially, from market values. Certain other assets may be listed as

"unknown" amounts. Additionally, amounts ultimately realized may differ materially from net book value (or whatever value was ascribed). Certain depreciable assets with a net book value of zero ($0) may also be included for completeness. The Debtors have not performed an analysis of impairment of fixed assets, goodwill, or other intangibles. The Debtors do not intend to amend these Schedules and Statements to reflect actual values.

2. Basis of Presentation. Information contained in the Schedules and Statements has been derived from the Debtors' books and records and historical financial statements. The Schedules and Statements do not purport to represent financial statements prepared in accordance with United States Generally Accepted Accounting Principles ("GAAP"), nor are they intended to fully reconcile with the financial statements of each Debtor.

3. Amendment. Reasonable efforts have been made to prepare and file complete and accurate Schedules, Statements, and Lists. Despite these efforts, inadvertent errors or omissions may exist. The Debtors reserve all rights to, but are not required to, amend and/or supplement the Schedules, Statements, and Lists from time to time as is necessary and appropriate.

4. Recharacterization. The Debtors have made reasonable efforts to correctly characterize, classify, categorize, and designate assets, liabilities, executory contracts, unexpired leases, and other items reported in the Schedules and Statements. However, due to the complexity and size of the Debtors' business and operations, the Debtors may have improperly characterized, classified, categorized, or designated certain items. The Debtors reserve all of their rights to recharacterize, reclassify, recategorize, or redesignate items reported in the Schedules and Statements as necessary or appropriate as additional information becomes available, including, without limitation, whether contracts or leases listed herein were deemed executory or unexpired as of the applicable petition date and remain executory and unexpired postpetition.

5. Confidentiality. There may be instances in the Schedules, Statements, and Lists where the Debtors have deemed it necessary and appropriate to redact or withhold from the public record information such as names, addresses, or amounts. Typically, the Debtors have used this approach because of an agreement between the Debtors and a third party, concerns of confidentiality, or concerns for the privacy of an individual.

6. Cash Management System. Certain payments in the Schedules and Statements may have been made prepetition by one entity on behalf of another entity through the operation of the Debtors' cash management system. The Debtors' prepetition cash management system is described in the *Motion of Debtors for Interim and Final Orders (I) Approving Continued Use of the Debtors' Cash Management System and Bank Accounts; (II) Authorizing the Debtors to Open and Close Bank Accounts; and (III) Authorizing Banks to Honor Certain Prepetition Transfers* (the "Cash Management Motion") dated September 12, 2024 [Docket No. 13].

7. Currency. Unless otherwise indicated, all amounts are reflected in U.S. dollars.

8. Liabilities. The Debtors have sought to allocate liabilities between the prepetition and postpetition periods based on information and research that was conducted or available in connection with the preparation of the Schedules and Statements. As additional information

becomes available and further research is conducted, the allocation of liabilities between prepetition and postpetition periods may change. The Debtors reserve all of their rights to amend, supplement, or otherwise modify the Schedules and Statements as they deem necessary or appropriate.

The liabilities listed on the Schedules and Statements do not reflect any analysis of claims under section 503(b)(9) of the Bankruptcy Code. Accordingly, the Debtors reserve all rights to dispute or challenge the validity of any asserted claims under section 503(b)(9) of the Bankruptcy Code or the characterization of the structure of any such transaction or any document or instrument related to any creditor's claim.

9. Property and Equipment. Unless otherwise indicated, owned property and equipment are presented at net book value.

10. Executory Contracts and Unexpired Leases. The listing of a contract or lease in the Schedules shall not be deemed an admission that such contract is an executory contract or unexpired lease, or that it is necessarily a binding, valid, and enforceable agreement. The Debtors hereby expressly reserve the right to assert that any contract or lease listed on the Debtors' Schedules does not constitute an executory contract or unexpired lease within the meaning of section 365 of the Bankruptcy Code.

11. Leases. The Debtors may lease real property, furniture, fixtures, and equipment from certain third-party lessors. Such leases are presented in the Schedules and Statements, subject to the reservation of rights set forth herein. The Debtors have not included in the Schedules and Statements the future obligations of any leases. Nothing herein or in the Schedules or Statements shall be construed as a concession, admission or evidence as to the determination of the legal status of any leases (including whether any lease is a true lease or a financing agreement) identified in the Schedules or Statements, including whether such leases: (i) constitute an executory contract within the meaning of section 365 of the Bankruptcy Code or other applicable law; or (ii) have not expired or been terminated or otherwise are not current in full force and effect, and the Debtors reserve all of their rights.

12. Causes of Action. Despite their reasonable efforts to identify all known assets, the Debtors may not have listed all of their causes of action or potential causes of action against third parties as assets in their Schedules and Statements, including, without limitation, avoidance actions arising under chapter 5 of the Bankruptcy Code and actions under other relevant non-bankruptcy laws to recover assets. The Debtors reserve all of their rights with respect to any claims, causes of action or avoidance actions they may have, and neither these General Notes nor the Schedules and Statements shall be deemed a waiver of any such claims, causes of action, or avoidance actions or in any way prejudice or impair the assertion of such claims.

13. Taxes. Claims listed on the Debtors' Schedule E/F include claims owing to various taxing authorities to which the Debtors may potentially be liable. However, certain of such claims may be subject to ongoing audits and the Debtors are otherwise unable to determine with certainty the amount of many, if not all, of the claims listed on Schedule E/F. Therefore, the Debtors have listed estimated claim amounts, where possible, or alternatively listed such claims as unknown in amount

and marked the claims as unliquidated, pending final resolution of ongoing audits or other outstanding issues. The Debtors reserve their rights to dispute or challenge whether such claims are entitled to priority.

14. Unknown Amounts. Claim amounts that could not readily be quantified by the Debtors are scheduled as "unknown." These may include claims for prepetition services for which the Debtors have not yet received invoices or for Debtors with limited accounting information available (see General Note 31). The description of an amount as "unknown" is not intended to reflect upon the materiality of the amount.

15. Payment of Prepetition Claims Pursuant to First Day Orders. On or about September 25, 2024, the Bankruptcy Court entered interim orders (the "Interim Orders") authorizing, but not directing, the Debtors to, among other things, pay certain prepetition claims relating to (a) employee wages, salaries, and other compensation and benefits; (b) insurance premiums; and (c) the continued use of the Debtors' Cash Management System. Final orders granting such relief were entered on or about October 17-21, 2024 (the "Final Orders," and, collectively with the Interim Orders, the "First Day Orders"). In certain instances, the debtor has continued to make payments on outstanding secured debt. Where the Schedules list creditors and set forth the amounts attributable to such claims, such scheduled amounts reflect balances owed as of the applicable petition date. To the extent any adjustments are necessary to reflect any payments made on account of such claims following the commencement of these Chapter 11 Cases pursuant to the authority granted to the Debtors by the Bankruptcy Court under the First Day Orders, such adjustments have been included in the Schedules unless otherwise noted on the applicable Schedule. The Debtors reserve the right to update the Schedules to reflect payments made pursuant to the First Day Orders.

16. Employee Claims. The Bankruptcy Court entered a First Day Order granting the Debtors the authority, but not imposing on them the obligation, to pay certain prepetition employee wages, salaries, benefits, and other obligations in the ordinary course. Employee claims for prepetition amounts that were paid, or were authorized to be paid, pursuant to such orders of the Bankruptcy Court, may not be included in the Schedules and Statements.

17. Other Claims Paid Pursuant to Court Orders. Pursuant to certain orders of the Bankruptcy Court entered in the Debtors' Chapter 11 Cases, the Debtors were authorized (but not directed) to pay, among other things, certain prepetition claims. Accordingly, these liabilities may have been or may be satisfied in accordance with those orders, and therefore may not be listed in the Schedules and Statements.

18. Insiders. The Debtors have included all payments and distributions made to officers and managers during the twelve months preceding the applicable petition date. Included in the value reflected are cash payments to or for the benefit of the insider (inclusive of payroll, bonus and other employee benefits paid in cash). Persons have been included in the Statements for informational purposes only, and the listing of an individual as an insider is not intended to be and should not be construed as a legal characterization of that person as an insider and does not act as an admission of any fact, claim, right or defense, and all such rights, claims and defenses are reserved. Further, the Debtors do not take any position concerning (a) the person's influence over the control of the Debtors, (b) the person's management responsibilities and functions, (c) the

person's decision-making or corporate authority, or (d) whether the person could successfully argue that he or she is not an insider under applicable law, including federal securities law, or any theories of liability or for any other purpose.

19. Excluded Assets and Liabilities. Other non-material assets and liabilities may have been excluded from the Schedules.

20. Intercompany Claims. Claims between the Debtors, as reflected in the applicable entities' balance sheet accounts, have been reported on Schedule AB 71 and Schedule EF. The Debtors take no position in these Schedules and Statements as to whether such accounts would be allowed as claims, interests, or not allowed at all. Accordingly, the intercompany claims on Schedule EF have been flagged as disputed.

21. Litigation. Certain litigation actions reflected as claims against one Debtor may relate to any of the other Debtors. The Debtors have made commercially reasonable efforts to record these actions in the Schedules and Statements of the Debtor that is party to the action.

22. Claim Description. Any failure to designate a claim in the Schedules and Statements as "contingent," "unliquidated," or "disputed" does not constitute an admission that such claim or amount is not "contingent," "unliquidated," or "disputed." The Debtors reserve all of their rights to dispute, or to assert offsets or defenses to, any claim reflected on these Schedules and Statements on any grounds, including, without limitation, amount, liability, priority, status, or classification, or to otherwise subsequently designate any claim as "contingent," "unliquidated," or "disputed." Moreover, although the Debtors may have scheduled claims of various creditors as secured claims for informational purposes, no current valuation of the Debtors' assets in which such creditors may have a lien has been undertaken. Moreover, the Debtors reserve all of their rights to, but are not required to, amend, supplement, or otherwise modify their Schedules and Statements as necessary and appropriate, including modifying claims descriptions and designations.

23. Debt Representatives. Claims relating to the repayment of principal, interest and other fees and expenses under agreements governing any syndicated credit facility where the identities of the lenders or other parties in interest are not known with certainty are scheduled listing the administrative agent under the applicable credit facility.

24. Unliquidated Claim Amounts. Claim amounts that could not be readily quantified by the Debtors are scheduled as "unliquidated." To the extent the Debtors are able to ascertain or estimate all or a portion of the claim amounts, they may have listed the known or estimated claim amount and marked the claims as unliquidated, pending final resolution of outstanding issues necessary to determine the total claim amount with certainty.

25. Liabilities. The Debtors have sought to allocate liabilities between prepetition and postpetition periods based on the information and research that was conducted in connection with the preparation of the Schedules and Statements. As additional information becomes available and further research is conducted, the allocation of liabilities between prepetition and postpetition periods may change. The Debtors reserve their right to, but are not required to, amend the Schedules and Statements as they deem appropriate to reflect this.

26. Guarantees and Other Second Liability Claims. The Debtors have used commercially reasonable efforts to locate and identify guarantees and other secondary liability claims (collectively, the "Guarantees") in their executory contracts, unexpired leases, secured financings, debt instruments, and other such agreements. Where Guarantees have been identified, they have been included in the relevant Schedules D, E/F, G and H for the affected Debtor or Debtors. Guarantees have generally been included in Schedules of the guarantor Debtor as "contingent" unless otherwise specified. While the Debtors have used commercially reasonable efforts to locate and identify Guarantees, it is possible that Guarantees embedded in the Debtors' executory contracts, unexpired leases, secured financings, debt instruments, and other such agreements may have been inadvertently omitted. The Debtors reserve all of their rights to, but are not required to, amend, supplement, or modify the Schedules if additional Guarantees are identified.

27. Intellectual Property Rights. Exclusion of certain intellectual property shall not be construed to be an admission that those intellectual property rights have been sold, abandoned, or terminated, or otherwise have expired by their terms, or have been assigned or otherwise transferred pursuant to a sale, acquisition, or other transaction. Conversely, inclusion of certain intellectual property shall not be construed to be an admission that those intellectual property rights have not been abandoned, have not been terminated, or otherwise have not expired by their terms, or have not been assigned or otherwise transferred pursuant to a sale, acquisition, or other transaction. Accordingly, the Debtors reserve all of their rights as to the legal status of all intellectual property rights.

28. Post-petition Agreements. The Debtors have entered into and may continue to enter into certain post-petition agreements with creditors and other counterparties such as secured lenders with respect to the amounts of pre-petition claims. The amounts listed in the Schedules and Statements represent amounts owed as of the applicable petition date and are not intended to be a waiver or repudiation of any such post-petition agreement. The Debtors reserve all of their rights to, but are not required to, amend, supplement, or otherwise modify their Schedules and Statements as necessary and appropriate to reflect such post-petition agreements, including modifying claims descriptions and designations.

29. Totals. All totals that are included in the Schedules and Statements represent totals of all the known amounts included in the Schedules and Statements and exclude items identified as "unknown" or "unliquidated." If there are unknown or unliquidated amounts, the actual totals may be materially different from the listed totals.

30. Joint Ownership of Debtors' Properties. Certain Debtors co-own and operate investment properties. Where applicable, amounts in the Schedules and Statements have been apportioned based on this co-ownership. Attached to these General Notes as **Annex A** is a table of properties co-owned by the debtors.

31. 1050 Elm Street: There is conflicting information and uncertainty regarding the ownership of 1050 Elm Street, in Napa, California. The Debtors' books and records reflect the property owner as Tradewinds Apartments, LP and the historical tax returns have been prepared as such. 1050 Elm Street is reported as an asset of Tradewinds Apartments, LP in the Schedules.

Specific Disclosures with Respect to the Debtors' Schedules

32. Schedule A/B – Assets: Real and Personal Property. All values are as the applicable petition date. Bank account balances are as of the end of the day on the applicable petition date. Details with respect to the Debtors' cash management system and bank accounts are provided in the Cash Management Motion. The cash balance as of the applicable petition date for all Debtors is presented on a book basis except for Home Tax Service of America, Inc., which is presented on a bank balance basis.

Net operating losses are listed in the Schedules as unknown, as the ability of the Debtors to utilize any available NOLs has not been evaluated.

The current value of a Debtors' interest in non-publicly traded stock and interests in partnerships, etc., are presented as the original cost of the investment.

In connection with the operation of their businesses, the Debtors maintain numerous property and liability insurance programs through different insurance carriers that provide the Debtors with insurance coverage for claims relating to, among other things, workers' compensation, property, liability, and employee health. The Debtors offer their employees: (i) medical insurance through Kaiser Foundation Health Plan, (ii) dental and vision coverage through Humana Inc. and (iii) life and accidental death and dismemberment through The Guardian Life Insurance Company of America. The Debtors' also maintain a policy of directors' and officers' liability.

The Debtors hold potential causes of action against Kenneth Mattson and other entities related to certain transactions effected by Mr. Mattson prior to the applicable petition dates.

33. Schedule D: Creditors Holding Secured Claims. Except as otherwise agreed pursuant to a stipulation or agreed order or general order entered by the Bankruptcy Court, the Debtors reserve their rights to dispute or challenge the validity, perfection or immunity from avoidance of any lien purported to be granted or perfected in any specific asset to a secured creditor listed on Schedule D of any Debtor. Certain claims may be listed on Schedule D as "unliquidated" because the value of the collateral securing such claims is unknown. Moreover, although the Debtors may have scheduled claims of various creditors as secured claims, the Debtors reserve all rights to dispute or challenge the secured nature of any such creditor's claim or the characterization of the structure of any such transaction or any document or instrument (including without limitation, any intercompany agreement) related to such creditor's claim. In certain instances, a Debtor may be a co-obligor, co-mortgagor or guarantor with respect to scheduled claims of other Debtors, and no claim set forth on Schedule D of any Debtor is intended to acknowledge claims of creditors that are otherwise satisfied or discharged by other entities. The descriptions provided in Schedule D are intended only to be a summary. Reference to the applicable loan agreements and related documents is necessary for a complete description of the collateral and the nature, extent and priority of any liens. Nothing in the General Notes or the Schedules and Statements shall be deemed a modification or interpretation of the terms of such agreements.

34. Schedule E/F: Creditors Who Have Unsecured Claims. Listing a claim on Part 1 of Schedule E/F as priority does not constitute an admission by the Debtors of the claimant's legal rights or a waiver of the Debtors' right to recharacterize or reclassify the claim or contract. The

Bankruptcy Court entered a number of First Day Orders granting authority to pay certain prepetition priority claims. Accordingly, only claims against Debtors for prepetition amounts as of the applicable petition date that have not been paid have been included in Part 1 of Schedule E/F. Amounts owed to taxing authorities related to property tax reassessments have been flagged as disputed to preserve the applicable Debtor's option to review and dispute. The Debtors reserve their rights to object to any listed claims on the ground that, among other things, they have already been satisfied. With respect to tenants of the Debtors that have vacated their leased premises after the applicable petition date, their security deposit may have been returned in the ordinary course of business.

Part 2 of Schedule E/F does not include certain deferred charges, deferred liabilities or general reserves. Such amounts are general estimates of liabilities and do not represent specific claims as of the applicable petition date; however, they are reflected on the Debtors' books and records. The claims listed in Part 2 of Schedule E/F arose or were incurred on various dates. In certain instances, the date on which a claim arose is an open issue of fact. While commercially reasonable efforts have been made, determining the date upon which each claim in Part 2 of Schedule E/F was incurred or arose would be, in certain cases, unduly burdensome and cost prohibitive and, therefore, the Debtors have not listed a date for each claim listed on Part 2 of Schedule E/F.. In addition, certain litigation or claims covered by insurance policies maintained by the Debtors may be excluded from Part 2 of Schedule E/F. The claims of individual creditors are generally listed at the amounts recorded on the Debtors' books and records and may not reflect credits or allowances due from the creditor. The Debtors reserve all of their rights concerning credits or allowances. The Bankruptcy Court entered First Day Orders granting authority to the Debtors to pay certain prepetition obligations in the ordinary course of business. Accordingly, only claims against the Debtors for prepetition amounts that have not been paid as of the applicable petition date have been included in Part 2 of Schedule E/F. The Debtors reserve their rights to object to any listed claims on the ground that, among other things, they have already been satisfied. Additionally, Part 2 of Schedule E/F does not include potential rejection damage claims, if any, of the counterparties to executory contracts and unexpired leases that may be rejected.

The notes payable from related parties or affiliates reflect balances from the books and records as of the applicable petition date and are subject to further review. In most instances, a signed note does not exist, however amounts borrowed or loaned bear interest.

35. Schedule G: Executory Contracts and Unexpired Leases. While commercially reasonable efforts have been made to ensure the accuracy of Schedule G, inadvertent errors, omissions or over-inclusions may have occurred. The Debtors hereby reserve all of their rights to dispute the validity, status, or enforceability of any contracts, agreements or leases set forth in Schedule G and to amend or supplement such Schedule as necessary. The contracts, agreements and leases listed on Schedule G may not have taken effect or be binding on any party and may have expired or been modified, amended, or supplemented from time to time by various amendments, restatements, waivers, estoppel certificates, letter and other documents, instruments and agreements which may not be listed therein. Certain of the real property leases and contracts listed on Schedule G may contain renewal options, guarantees of payments, options to purchase, rights of first refusal, rights to lease additional space and other miscellaneous rights. Such rights, powers, duties and obligations are not set forth on Schedule G. Nothing herein shall be construed as a concession or

evidence that any of the contracts, agreements or leases identified on Schedule G: (i) constitute an executory contract within the meaning of section 365 of the Bankruptcy Code or other applicable law; or (ii) have not expired or been terminated or otherwise are not current in full force and effect. The Debtors reserve all of their rights, claims and causes of action with respect to the contracts and agreements listed on the Schedule, including the right to dispute or challenge the characterization or the structure of any transaction, document, or instrument. Certain of these contracts or leases may have been modified, amended or supplemented by various documents, instruments or agreements that may not be listed, but are nonetheless incorporated by this reference. Certain executory agreements may not have been memorialized in writing and could be subject to dispute. Certain of the contracts, agreements and leases listed on Schedule G may have been entered into by more than one of the Debtors. Such contracts, agreements and leases are listed on Schedule G of each such Debtor.

36. Schedule H: Co-Debtors. In the ordinary course of their businesses, the Debtors are involved in pending or threatened litigation and claims arising out of the conduct of their businesses. These matters may involve multiple plaintiffs and defendants, some or all of whom may assert cross-claims and counter-claims against other parties. Because such claims are listed elsewhere in the Schedules and Statements, they have not been set forth individually on Schedule H. Schedule H also reflects guarantees by various Debtors. The Debtors may not have identified certain guarantees that are embedded in the Debtors' executory contracts, unexpired leases, secured financings, debt instruments and other such agreements. Further, the Debtors believe that certain of the guarantees reflected on Schedule H may have expired or are no longer enforceable. Thus, the Debtors reserve their right to amend the Schedules to the extent that additional guarantees are identified or such guarantees are discovered to have expired or are unenforceable. Schedule H is furnished for informational purposes only to apprise parties in interest of co-debtor relationships of the Debtors as of the applicable petition date and is derived from documents in the possession of the Debtors. It is not an admission or recognition that any co-debtor liability exists or existed.

Specific Disclosures with Respect to the Debtors' Statements

37. Statement 2: Income. To the extent a Debtor has negative income, that is indicative of a loss from the sale of an asset (i.e., Beach Pine 2024 and Red Spruce Tree 2023).

38. Statement 3: Payments or Transfers within 90 Days of the Petition Date. The dates identified in the date of payment column for payments made to creditors for goods or services, and other debts, within 90 days prior to the applicable petition date relate to one of the following: (i) the date of a wire transfer; (ii) the date of an ACH payment; or (iii) the issuance date for a check or money order. Although the Debtors have attempted to remove unfunded and rejected payments, there may be items in process; therefore, certain payments reflected in response to Statement 3 may not have been paid, and those amounts may also appear as unsecured non-priority claims in Schedule E/F as amounts owed to the same entities. Credits taken against balances owed to third parties are included in response to Statement 3. Payments or transfers made within the 90 days prior to the applicable petition date to non-employee directors and/or insiders are included in response to Statement 4, and not listed in response to Statement 3. Payments or transfers on account of payroll for employees are not included in response to Statement 3.

39. Statements 3 and 4: Prepetition transfers. Vendor payments reviewed for threshold amount by property. See General Note 30 regarding co-ownership of properties by Debtors. Even though a payment may have fallen below the threshold when allocated to each Debtor-owner, it has been included in this list if the total payment exceeded the threshold amount for an avoidable preference.

40. Statement 6: Setoffs. The Debtors routinely incur setoffs and net payments in the ordinary course of business. Such setoffs and nettings may occur in connection with a variety of ordinary and customary transactions or settlements and are done in accordance with the contractual arrangement or an agreed upon settlement, including, but not limited to, intercompany transactions, pricing discrepancies, refunds, negotiations, and/or other ordinary and customary billing disputes between the Debtors and their customers and/or suppliers. These normal setoffs and net payments are consistent with the ordinary course of business in the Debtors' industry and can be voluminous, making it unduly burdensome and costly for the Debtors to list such ordinary course setoffs. Therefore, although such setoffs and nettings may have been accounted for when scheduling certain amounts, these ordinary course setoffs and nettings are not independently accounted for, and as such, have been excluded from the Statements.

41. Statement 7: Legal Actions, Administrative Proceedings, Court Actions, Executions, Attachments or Governmental Audits. The Debtors have used reasonable efforts to report all legal actions, proceedings, investigations, arbitrations, mediations, and audits by federal or state agencies in which the Debtors were involved in any capacity within one year prior to the applicable petition date.

As of the applicable petition date, several matters were in the litigation and dispute resolution process. The Debtors reserve all of their rights and defenses with respect to any and all listed lawsuits and administrative proceedings. The listing of any such suits and proceedings shall not constitute an admission by the Debtors of any liabilities or that the actions or proceedings were correctly filed against the Debtors or any affiliates of the Debtors. The Debtors also reserve their rights to assert that neither the Debtors nor any affiliate of the Debtors is an appropriate party to such actions or proceedings.

The Debtors are regularly involved in the ordinary course of their business in a number of eviction and collection actions against individual tenants. These actions have not been included in Statement 7.

42. Statement 10: Certain Losses. The losses listed in response to Statement 10 may exclude those incurred in the ordinary course of business, those where the amount is *de minimis*, or where the loss is less than the amount of the insurance deductible. The property values reported in response to Statement 10 are based on the actual or estimated costs, including labor costs, to repair the property.

43. Statement 11: Payments Related to Bankruptcy. All disbursements listed in response to Statement 11 were initiated and disbursed by each specific Debtor entity but were for the benefit of all Debtors. To the extent any of the firms listed in response to Statement 11 performed both bankruptcy and non-bankruptcy related work, the Debtors have attempted to identify only the

payments related to bankruptcy. However, certain payments listed in response to Statement 11 may be for both bankruptcy and non-bankruptcy services.

44. Statement 13: Transfers Not Already Listed. These transfers include both purchases and sales.

45. Statement 14: Previous Addresses. The Debtors understand that Kenneth Mattson used the Vacaville P.O. Box address for years, and it has been included as previous address used by all Debtors

46. Statement 23: Environmental Liabilities. The environmental issue regarding soil contamination came to the Debtors' attention in March 2023.

47. Statement 26d: Financial Statements Issued. The Debtors do not know what financial statements Kenneth Mattson may have issued on behalf of the Debtors.

Specific Disclosures with Respect to the Debtors' Lists

48. "Unrecorded" Investors. The Debtors have been made aware of a number of individuals and entities that allege to hold equity interests in one or more of the Debtors that are not reflected in the Debtors' books and records. The identities and alleged interests that the Debtors are aware of are listed on **Annex B** attached to these General Notes. **Because Annex B is voluminous, it has only been included with the version of the General Notes attached to the Debtors' Omnibus List of Equity Security Holders.**

ANNEX A

(Joint Ownership of Debtors' Properties)

Property	Owners
2151 Salvio Street Concord, CA 94520	Autumn Wood I, LP Pinewood Condominiums, LP Vaca Villa Apartments, LP
450 West Spain Sonoma, CA 94576	Fire Tree II, LP LeFever Mattson
1151 Broadway Sonoma, CA 94576	Ginko Tree LP Buckeye Tree LP
1161-1167 Broadway Sonoma, CA 94576	Ginko Tree LP Buckeye Tree LP
635 Broadway Sonoma, CA 95476	Ginko Tree LP Buckeye Tree LP
645-651 Broadway/10 Maple St Sonoma, CA 94576	Ginko Tree LP Buckeye Tree LP
2280 Bates Ave Concord, CA 94520	Watertree I, LP Nut Pine, LP
9415-9471 N Fort Washington Fresno, CA 93730	Riverview Shopping Center I, LLC Riverview Shopping Center II, LLC
5701/5703 Orange Ave Sacramento, CA 95823	LeFever Mattson, a California corporation Third party non-debtor
6359 Auburn Blvd. Citrus Heights, CA 95621	LeFever Mattson, a California corporation Third party non-debtor

ANNEX B

(Parties Asserting Equity Interests Not Recorded on Debtors' Books and Records)

[See General Notes attached to the Debtors' Omnibus List of Equity Security Holders]

Fill in this information to identify the case and this filing:

Debtor Name Windscape Apartments I, LP

United States Bankruptcy Court for the: Northern District of California (State)

Case number (*If known*): 24-10538

Official Form 202

Declaration Under Penalty of Perjury for Non-Individual Debtors 12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to $500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

Declaration and signature

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- ☒ *Schedule A/B: Assets–Real and Personal Property* (Official Form 206A/B)
- ☒ *Schedule D: Creditors Who Have Claims Secured by Property* (Official Form 206D)
- ☒ *Schedule E/F: Creditors Who Have Unsecured Claims* (Official Form 206E/F)
- ☒ *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G)
- ☒ *Schedule H: Codebtors* (Official Form 206H)
- ☒ *Summary of Assets and Liabilities for Non-Individuals* (Official Form 206Sum)
- ☐ Amended *Schedule* ____
- ☐ *Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders* (Official Form 204)
- ☐ Other document that requires a declaration_____

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 11/15/2024
MM / DD / YYYY

✘ */s/ Bradley D. Sharp*
Signature of individual signing on behalf of debtor

Bradley D. Sharp
Printed name

Chief Restructuring Officer
Position or relationship to debtor

Case: 24-10545 Doc# 348-3 Filed: 11/15/24 Entered: 11/15/24 20:47:33 Page 1 of 1