

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

Debtor Name LeFever Mattson et al \_\_\_\_\_

United States Bankruptcy Court for the: Northern District of California  
(State)Case number: 24-10545

## Official Form 426

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

12/17

This is the *Periodic Report* as of March 31, 2025 on the value, operations, and profitability of those entities in which a Debtor holds, or two or more Debtors collectively hold, a substantial or controlling interest (a "Controlled Non-Debtor Entity"), as required by Bankruptcy Rule 2015.3. For purposes of this form, "Debtor" shall include the estate of such Debtor.

LeFever Mattson, a California Corporation holds a substantial or controlling interest in the following entities:

Name of Controlled Non-Debtor Entity	Interest of the Debtor	Tab #
Pineapple Bear dba Sonoma's Best Hospitality Group	100%	1
Harrow Cellars	100%	2

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

Each *Entity Report* consists of five exhibits.

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

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

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

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

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

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



**For non-individual Debtors:**

MM / DD / YYYY

**x**

Date \_\_\_\_\_  
MM / DD / YYYY

x

Date                       
MM / DD / YYYY

Debtor Name LeFever Mattson et al\_\_\_\_\_

Case number\_24-10545\_\_\_\_\_

**Exhibit A: Financial Statements for [Pineapple Bear and Harrow Cellars]**

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**Exhibit A-1: Balance Sheet for [Pineapple Bear and Harrow Cellars] as of [March 31, 2025]**

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

Describe the source of this information.]

Pineapple Bear and Harrow Cellars have not historically prepared balance sheets. See attached list of assets and liabilities with estimated values for Pineapple Bear and Harrow Cellars extracted from the books and records.

**Exhibit A-2: Statement of Income (Loss) for [Pineapple Bear and Harrow Cellars] for period ending [March 31, 2025]**

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

(i) For the initial report:

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

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

Describe the source of this information.]

Please see attachment A-2 for the October 2024 - March 2025 Statement of Income (Loss) for Pineapple Bear and Harrow Cellars. Pineapple Bear maintains their books and records on a cash basis and Harrow Cellars maintains their books and records on an accrual basis.

**Exhibit A-3: Statement of Cash Flows for [Pineapple Bear and Harrow Cellars] for period ending [March 31, 2025]**

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

(i) For the initial report:

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

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

Describe the source of this information.]

Please see attachments A-3 for the October 2024 - March 2025 Pineapple Bear and Harrow Cellars cash activity (bank basis).

**Exhibit A-4: Statement of Changes in Shareholders'/Partners' Equity (*Deficit*) for [Pineapple Bear and Harrow Cellars]  
for period ending [March 31, 2025]**

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

(i) For the initial report:

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

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

Describe the source of this information.]

Pineapple Bear and Harrow Cellars have not historically prepared statement of changes in shareholders'/partners' equity (deficit).

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

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

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

Describe the source of this information.]

LeFever Mattson owns 100% of Harrow Cellars and Pineapple Bear dba Sonoma's Best Hospitality Group. Pineapple Bear operates in the hospitality industry offering lodging as well as food and beverage including the operation of one restaurant and event services. Pineapple Bear also owns a small, dormant farming operation (Tank House Farms). Pineapple Bear operates at various properties owned by Debtor entities. Harrow Cellars owns Sojourn Cellars and is a wine production operator, producing various award-winning wines. Sojourn Cellars also operates a tasting room in Sonoma.

Pineapple Bear and Harrow Cellars are not currently making any payments to Tim LeFever or Ken Mattson.

**Exhibit C: Description of Intercompany Claims**

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

Describe the source of this information.]

Pre and post petition, debtor LeFever Mattson has been funding cash flow needs as a result of ongoing operational shortfalls. Post-petition, LeFever Mattson has loaned Pineapple Bear approximately \$1.5M. Pre-petition KS Mattson Partners also provided funding for operational shortfalls. The resulting claim amounts are subject to further reconciliation.

Harrow Cellars has a note payable due to debtor, Windscape Holdings, LLC.

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

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

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

Describe the source of this information.]

Pineapple Bear and Harrow Cellars file taxes separately from their 100% owner, LeFever Mattson. Pineapple Bear and Harrow Cellars have interim tax liabilities related to transient occupancy taxes, sales liability taxes and are current on all interim tax liabilities. There are no tax sharing or tax allocation agreements between Pineapple Bear, Harrow Cellars and any debtor entity.

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

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

Describe the source of this information.]

Pursuant to the cash collateral agreement, Pineapple Bear has made debt service payments to Comerica on behalf of Fire Tree II, LP and LeFever Mattson for 450 W. Spain Street and Windscape Apartments, LLC for 400 W. Spain Street as Pineapple Bear has operated out of the assets.

**LeFever Mattson et al, Case No. 24-10545****Rule 2015.3 Report**Exhibit A-1: List of Assets and Liabilities <sup>[1]</sup>**Pineapple Bear**

Est. Value as of 03/31/25

## Assets

Cash - (Bank Balance as of 3/31/25)	654,352
Accounts Receivable - Blue Snap cc	82,000
Accounts Receivable - Event Deposits (2025) <sup>[2]</sup>	75,944
Inventory - Food & Beverage	55,000
Furniture & Fixtures	25,000
Restaurant Equipment	75,000

## Liabilities

Accounts Payable	150,000
Other Current Liabilities	113,000
Loan from LeFever Mattson <sup>[3]</sup>	1,573,307

**Harrow Cellars**

## Assets

Cash - (Bank Balance as of 3/31/25)	463,040
Finished Goods Inventory	1,790,073
WIP Inventory - Bulk Wine	4,371,432
WIP Inventory - Bulk Wine 2024 Production	3,427,959
WIP Inventory - Production Supplies	769,985
Barrels	1,035,062
Cellar Equipment	77,869
Furniture & Fixtures	25,000

## Liabilities

Accounts Payable	2,672,909
Other Current Liabilities	8,902
Note Payable to Windscape Holdings, LLC	5,000,000

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[1] Remains subject to further reconciliation for completeness.

[2] Reflects deposits currently due - total amount due for 2025 events is \$2,440,321. \$1,374,997 of venue fees have been collected, \$983,180 remains to be collected.

[3] Funding received from LeFever Mattson post-petition.

**LeFever Mattson et al, Case No.****Rule 2015.3 Report**

Exhibit A-2: Statement of Income (Loss) - Harrow Cellars

Oct 2024 - Mar 2025

	<b>Oct 24 - Mar 25</b>
Wine Sales	\$ 3,091,892
Other Income (Tasting Salon & Event Fees)	32,761
Customer Discounts	(211,623)
Shipping Income	22,742
Total Revenue	<u>\$ 2,935,772</u>
COGS	332,854
Gross Profit	<u>\$ 2,602,918</u>
Payroll & Payroll Benefits	780,520
Administration	38,489
Facility	83,940
Insurance	53,206
Professional Fees	56,557
Utilities	12,209
Sales & Marketing	333,061
Total Operating Expenses	<u>\$ 1,357,984</u>
Cellar Expenses	416,037
Harvest Expense	46,931
Bottling Expense	26,731
Direct Expense	1,812,132
Total WIP	<u>\$ 2,301,830</u>
Other Income	100,426
Other Expense	10,480
Interest Expense	10,158
<b>Net Income</b>	<u><u>\$ (977,108)</u></u>

**LeFever Mattson et al, Case No.**

**Rule 2015.3 Report**

Exhibit A-2: Statement of Income (Loss) for Pineapple Bear dba Sonoma's Best Hospitality Group

	2024			2025			Total
	Oct	Nov	Dec	Jan	Feb	Mar	
Food & Beverage <sup>[1]</sup>	\$ 753,136	\$ 195,030	\$ 85,541	\$ 19,884	\$ 42,910	\$ 64,538	1,161,037
Events	412,250	66,691	25,243	-	-	3,614	507,798
Lodging	172,170	144,365	115,998	108,712	114,928	139,993	796,166
Total Sales	1,337,556	406,086	226,782	128,596	157,838	208,144	2,465,002
Other Revenue	-	408	1,509	1,077	489	279	3,761
Total Revenue	1,337,556	406,493	228,291	129,673	158,327	208,423	2,468,763
Food & Beverage	141,015	27,944	31,196	4,872	18,488	38,445	261,961
Rentals & Other Direct Costs	43,451	10,315	7,437	11,178	3,384	32,366	108,131
Payroll, Payroll Taxes & Benefits <sup>[2]</sup>	487,035	596,717	271,587	242,867	183,408	173,817	1,955,431
Total COGS	671,500	634,976	310,220	258,917	205,280	244,629	2,325,523
Administrative	13,343	15,316	2,663	1,182	15	1,158	33,677
Direct Operating Expenses	26,538	7,399	6,126	1,420	3,311	11,771	56,565
Equipment Rental	288	29	-	-	-	-	317
Insurance	42,634	44,997	-	38,660	11,744	14,479	152,514
Outside Services	8,245	-	-	-	-	416	8,661
Other Payroll	2,653	2,740	-	-	6,986	5,092	17,471
Repairs & Maintenance	18,697	3,806	1,126	3,139	-	2,121	28,888
Supplies	9,420	3,284	1,818	209	955	1,516	17,201
Utilities	27,525	33,397	32,508	21,296	29,394	17,718	161,838
Vehicles & Equipment	149	3,104	-	-	-	372	3,626
Farming	115	-	-	-	-	-	115
Credit Card	15,000	30,445	724	1,153	11,574	28,936	87,832
Taxes	2,221	-	-	-	-	-	2,221
Total Expenses	166,828	144,518	44,965	67,057	63,979	83,580	570,927
<b>Net Income</b>	499,228	(373,001)	(126,894)	(196,301)	(110,933)	(119,786)	(427,687)

[1] October food & beverage includes catering revenue related to events.

[2] Excludes Sojourn Cellars payroll.

LeFever Mattson et al  
Rule 2015.3 Report  
Exhibit A-3: Statement of Cash Flows - Harrow Cellars  
Oct 2024 - Mar 2025

Sources and uses

	2024			2025			
Sources	Oct	Nov	Dec	Jan	Feb	Mar	Period Totals
Wine Sales	453,047	401,096	316,984	733,629	825,779	431,162	3,161,696
Other	3,319	3,407	8,315	17,670	6,386	5,303	44,400
<b>Totals</b>	<b>456,365</b>	<b>404,502</b>	<b>325,299</b>	<b>751,298</b>	<b>832,166</b>	<b>436,465</b>	<b>3,206,095</b>

	2024			2025			
Uses	Oct	Nov	Dec	Jan	Feb	Mar	Period Totals
Production	138,065	46,379	7,320	215,189	284,775	96,806	788,534
Shipping	5,036	54,798	-	155,383	49,586	50,235	315,038
Storage	29,284	45,091	20,974	47,046	45,844	33,953	222,192
Sales & Marketing	26,590	19,625	8,527	16,300	32,295	33,218	136,555
Credit Card	37,158	21,676	153	10000	15,000	57,543	141,530
Taxes and Fees	17,056	26,604	4,461	20,621	22,629	29,511	120,882
Payroll & Benefits	150,000	243,000	146,394	108,341	199,753	114,248	961,736
Professional Fees	6,050	2,438	-	4,530	6,925	15,706	35,649
Insurance	9,179	295	-	-	19,328	-	28,802
Licenses and fees	3,877	3,877	65	64.99	10,234	65	18,183
Utilities	-	3,098	-	5,554	3,300	2,135	14,087
Compliance	-	3,541	-	3541.3	1,771	1,771	10,624
Rent	-	-	-	-	-	9,000	9,000
Office Supplies	9	49	-	112	58	49	277
Other	4,619	2,365	486	3,554	2,443	5,513	18,979
<b>Totals</b>	<b>426,921</b>	<b>472,835</b>	<b>188,381</b>	<b>590,237</b>	<b>693,941</b>	<b>449,752</b>	<b>2,803,089</b>

	2024			2025			
Cash Balances	Oct	Nov	Dec	Jan	Feb	Mar	Summary
Beg. Balance	79,174	108,618	41,924	177,203	352,869	532,289	79,174
Deposits	456,365	404,502	325,299	751,298	832,166	436,465	3,206,095
Withdrawals	426,921	471,196	190,021	575,632	652,745	505,714	2,822,230
<b>Ending Balance</b>	<b>108,618</b>	<b>41,924</b>	<b>177,203</b>	<b>352,869</b>	<b>532,289</b>	<b>463,040</b>	<b>463,040</b>

**LeFever Mattson et al**  
**Case Number 24-10545**  
**Rule 2015.3 Report**  
**Exhibit A-3: Statement of Cash Flows - Pineapple Bear**

	2024			2025			Total
	Oct	Nov	Dec	Jan	Feb	Mar	
Beginning Balance (Bank)	\$ 190,718	\$ 8,101	\$ 13,129	\$ 166,682	\$ 453,569	\$ 476,313	\$ 190,718
Receipts							
Receipts from Operations	603,519	287,877	234,299	223,716	219,312	258,606	1,827,329
Event Deposit	285,688	7,618	82,274	285,661	17,059	129,672	807,973
Loan from LeFever Mattson	227,000	366,000	245,000	160,000	225,000	275,755	1,498,755
Returned Item	1,320	892	525	-	-	-	2,736
Transfer from Harrow Cellars Acct x4368	5,000	-	4,000	-	-	-	9,000
Transfer from Sojourn Cellars Acct x1594 [1]	150,000	243,000	146,394	108,341	199,753	114,248	961,736
	1,272,527	905,387	712,492	777,719	661,124	778,281	5,107,529
Disbursements							
Cost of Sales	\$ (285,426)	\$ (64,966)	\$ (65,909)	\$ (22,110)	\$ (39,330)	\$ (92,541)	\$ (570,282)
Payroll & Payroll Taxes [2]	(827,167)	(543,318)	(331,861)	(315,920)	(349,743)	(258,323)	(2,626,331)
Benefits	(45,045)	(4,615)	(32,957)	(35,270)	(58,581)	(5,092)	(181,560)
401k [2]	(2,928)	(5,741)	(5,739)	(11,162)	(9,047)	(4,003)	(38,622)
Contract Services	(31,348)	(7,267)	-	-	-	(29,833)	(68,447)
Insurance	(81,506)	(32,896)	(14,101)	(25,705)	(31,617)	(31,719)	(217,544)
IT	(7,994)	(13,865)	(2,218)	(2,833)	(11,176)	(24,292)	(62,378)
Utilities	(27,529)	(28,171)	(31,887)	(21,425)	(30,840)	(17,843)	(157,695)
Other	(31,403)	(25,780)	(15,414)	(11,925)	(2,366)	(17,945)	(104,832)
Bank Fee	-	-	(38)	-	-	(38)	(76)
Sales & Use Tax	-	(136,855)	-	-	(59,533)	-	(196,389)
Transient Occupancy Tax	(21,079)	-	(38,291)	-	(14,773)	(14,121)	(88,264)
Credit Card Payment	(15,000)	(30,445)	(724)	(1,153)	(11,574)	(28,936)	(87,832)
Debt Service	(46,718)	-	(19,800)	(43,328)	(19,800)	(75,555)	(205,201)
Transfer to Harrow Cellars Acct x4368	(12,000)	-	-	-	-	-	(12,000)
Transfer to Sojourn Cellars Acct x1594	(20,000)	(6,440)	-	-	-	-	(26,440)
	(1,455,143)	(900,359)	(558,938)	(490,832)	(638,380)	(600,242)	(4,643,894)
<b>Ending Balance (Bank)</b>	<b>\$ 8,101</b>	<b>\$ 13,129</b>	<b>\$ 166,682</b>	<b>\$ 453,569</b>	<b>\$ 476,313</b>	<b>\$ 654,352</b>	<b>\$ 654,352</b>
Balance by Account							
Pineapple Bear Operating Acct x4821	\$ 32	\$ 11,361	\$ 100,352	\$ 81,387	\$ 81,518	\$ 123,022	
Payroll Acct x7181	8,070	1,768	3,391	2,321	3,284	8,201	
Events Deposit Acct x9212	-	-	62,940	369,861	391,510	523,130	
	\$ 8,101	\$ 13,129	\$ 166,682	\$ 453,569	\$ 476,313	\$ 654,352	

[1] Transfers from Sojourn Cellars relate to reimbursement of payroll.

[2] Includes amounts for Sojourn Cellars that are reimbursed.