

1 **KELLER BENVENUTTI KIM LLP**
 2 TOBIAS S. KELLER (Cal. Bar No. 151445)
 (tkeller@kbkllp.com)
 3 DAVID A. TAYLOR (Cal. Bar No. 247433)
 (dtaylor@kbkllp.com)
 4 THOMAS B. RUPP (Cal. Bar No. 278041)
 (trupp@kbkllp.com)
 425 Market Street, 26th Floor
 San Francisco, California 94105
 Telephone: (415) 496-6723
 Facsimile: (650) 636-9251

7 *Attorneys for the Debtors and*
 8 *Debtors in Possession*

9 **UNITED STATES BANKRUPTCY COURT**
 10 **NORTHERN DISTRICT OF CALIFORNIA**
 11 **SANTA ROSA DIVISION**

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

<p>13 In re:</p> <p>14 LEFEVER MATTSON, a California</p> <p>15 corporation, <i>et al.</i>,¹</p> <p>16 Debtors.</p>	<p>Lead Case No. 24-10545 (CN)</p> <p>(Jointly Administered)</p> <p>Chapter 11</p> <p>DECLARATION OF JOSH H. ESCOVEDO IN SUPPORT OF APPLICATION OF DEBTORS FOR ORDER AUTHORIZING EMPLOYMENT OF BUCHALTER, A PROFESSIONAL CORPORATION, AS SPECIAL LITIGATION COUNSEL</p> <p>[No Hearing Requested]</p>
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26 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.



1 I, Josh H. Escovedo, hereby declare pursuant to 28 U.S.C. § 1746 as follows:

2 1. I am a shareholder of Buchalter, A Professional Corporation (“Buchalter”),
3 proposed special litigation counsel to LeFever Mattson, a California corporation, and certain of its
4 affiliates that are the above-captioned debtors and debtors in possession (collectively, the
5 “Debtors”) in these chapter 11 cases (the “Chapter 11 Cases”).

6 2. I submit this declaration in support of the *Application of Debtors for Order*
7 *Authorizing Employment of Buchalter, a Professional Corporation, as Special Litigation Counsel*
8 (the “Application”).²

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

11 4. Subject to approval of the Court, the Debtors have retained Buchalter as their
12 special litigation counsel in these Chapter 11 Cases in connection with the appeal and judgment
13 enforcement matters in the Benedetti Litigation, pursuant to the terms of the Application and the
14 Engagement Letter dated February 21, 2025, a copy of which is attached as Exhibit 1 to the
15 Proposed Order. Buchalter has represented KSMP and then LeFever Mattson in the Benedetti
16 Litigation since its commencement in the Superior Court for the State of California, County of
17 Sonoma, and thus has ample familiarity with the matter to continue its representation.

18 5. I will be the primary attorney on this matter. My practice focuses on complex
19 matters involving breach of contract, fraud, shareholder and partnership disputes, and other
20 business-related actions. My practice also includes appeals and writ of related matters.

21 6. Because the scope of Buchalter’s retention is limited to a single civil action and its
22 resulting appeals and post-judgment legal services, the Debtors can ensure that Buchalter’s work
23 will not be duplicated by any other professional. Nevertheless, Buchalter will work with KBK and
24 the Debtors’ other professionals to delineate Buchalter’s role to prevent duplication of services
25 and to ensure the Chapter 11 Cases are administered in the most efficient fashion possible.

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

1 7. For purposes of this engagement, Buchalter’s rates are as follows: \$1,000 for
2 Shareholders; \$800 for Of Counsel, Special Counsel, and Senior Counsel; \$700 for Associates;
3 and \$400 for paralegals. Buchalter’s professional fees reflect a number of factors, including the
4 number of attorney hours incurred, the relative experience of the attorneys performing the services,
5 the difficulty of the matter, and the results obtained. From time to time, the Firm’s hourly billing
6 rates may change. Buchalter has advised the Debtors that its rates will remain in effect through
7 December 31, 2025.

8 8. Buchalter’s engagement will be limited to representation in the Benedetti Litigation
9 only, and the Firm will seek compensation only for the services directly related to this limited
10 scope of employment.

11 9. Buchalter will also seek reimbursement of actual costs and expenses incurred in
12 connection with the scope of its employment. These include filing and recordation fees, court
13 reporters’ fees, messenger and other delivery fees, parking, transportation, lodging, and other
14 travel expenses, non-routine photocopying and scanning (whenever performed), bulk postage, and
15 other similar items.

16 10. Buchalter will maintain detailed, contemporaneous time records in increments of
17 one-tenth of an hour and apply to the Court for payment of compensation and reimbursement of
18 expenses in accordance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules,
19 the Bankruptcy Local Rules, the Local Guidelines, and any additional procedures that may be
20 established by the Court in these Chapter 11 Cases. Buchalter has agreed to accept as
21 compensation and reimbursement such sums as may be allowed by the Court. Buchalter
22 understands that interim and final fee awards are subject to approval by the Court.

23 11. I received from the Debtors a list of the key parties in interest in these Chapter 11
24 Cases (the “Key Parties List”), a copy of which is attached hereto as **Exhibit A**.

25 12. To check and clear potential conflicts of interest in these Chapter 11 Cases, as well
26 as to identify all “connections” (as such term is used in Bankruptcy Rule 2014) to the Debtors,
27 their creditors, other parties in interest, their respective attorneys and accountants, the United
28 States Trustee for the Northern District of California (the “U.S. Trustee”), and any person

1 employed in the office of the U.S. Trustee, Buchalter ran a conflict search of each of the entities
2 in the Key Parties List through its conflict search database, and the attorneys at Buchalter each
3 reviewed the Key Parties List to determine whether they have or had any relationships with any
4 entity represented thereon.

5 13. Except as otherwise stated below, Buchalter does not have any connections with
6 the Debtors, creditors, any other party in interest, their respective attorneys and accountants, the
7 U.S. Trustee, or any person employed in the office of the U.S. Trustee.

8 14. I have known Tim LeFever for over 10 years. I have known Mark Bennett for over
9 10 years. I first met Ken Mattson in 2023 during the Benedetti Litigation, but my interaction with
10 him has been minimal.

11 15. *KS Mattson Partners, LP* – as described in the Application, KSMP assigned its
12 interest in the Benedetti Litigation to LeFever Mattson, who had been financing and directing the
13 litigation from its inception. The Firm does not believe that KSMP and LeFever Mattson were
14 adverse to each other at any time.

15 16. Many of the Debtors’ professionals and creditors are active clients of Buchalter.
16 The chart below identifies each such creditors:

Client name	Client Relationship
Development Specialists, Inc.	Debtors’ restructuring and turnaround management firm. The Firm has represented DSI and its principal Bradley D. Sharp in matters unrelated to the Engagement Letter and these Chapter 11 Cases.
Graham & Teresa Anderson	Unsecured creditors of Debtors. The Firm has represented these creditors in matters unrelated to the Engagement Letter and these Chapter 11 Cases.
California Bank of Commerce	Creditor of Debtors. The Firm has represented CBC on matters unrelated to the Engagement Letter and these Chapter 11 Cases.
Wells Fargo Bank	Creditor of Debtors. The Firm has represented Wells Fargo on matters unrelated to the Engagement Letter and these Chapter 11 Cases
Umpqua Bank	Creditor of Debtors. The Firm has represented Umpqua Bank on matters unrelated to the Engagement Letter and these Chapter 11 Cases.
Lockton Companies, LLC	Creditor of Debtors. The Firm has represented Lockton Companies, LLC on matters unrelated to the Engagement Letter and these Chapter 11 Cases.

Client name	Client Relationship
Select Portfolio Servicing, Inc	Creditor of Debtors. The Firm has represented SPS on matters unrelated to the Engagement Letter and these Chapter 11 Cases.
SSL Law Firm	Debtors' special real estate counsel. The Firm has represented SSL Law Firm on matters unrelated to the Engagement Letter and these Chapter 11 Cases.
Beach Pine, LP	Debtor. The Firm has represented Beach Pine on matters unrelated to the Engagement Letter and these Chapter 11 Cases.
Everk Hospitality Group, Inc.	Creditor of Debtor. The Firm has represented Everk Hospitality Group on matters unrelated to the Engagement Letter and these Chapter 11 Cases.
Bank of America	Creditor of Debtor. The Firm has represented Bank of America on matters unrelated to the Engagement Letter and these Chapter 11 Cases.
Tri-Counties Bank	Creditor of Debtor. The Firm has represented Tri-Counties Bank on matters unrelated to the Engagement Letter and these Chapter 11 Cases.
Socotra Capital, Inc.	Creditor of Debtor. The Firm has represented Socotra Capital on matters unrelated to the Engagement Letter and these Chapter 11 Cases.
Comerica Bank	The Firm has represented Comerica Bank on matters unrelated to the Engagement Letter and these Chapter 11 Cases.

17. To the best of my knowledge, Buchalter does not hold or represent an interest adverse to the Debtors or their estates with respect to the matters for which it will be employed.

18. I will amend or supplement this declaration to the extent I learn that (a) any of the representations herein are incorrect or (b) there is any change of circumstances relating thereto.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct. Executed April 23, 2025.

/s/ Josh H. Escovedo
Josh H. Escovedo

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EXHIBIT A

(Key Parties List)

1. Debtors

- Apan Partners, LLC
- Autumn Wood I, LP
- Bay Tree, LP
- Beach Pine, LP
- Bishop Pine, LP
- Black Walnut, LP
- Buck Avenue Apartments, LP
- Buckeye Tree, LP
- Bur Oak, LP
- Butcher Road Partners, LLC
- California Investment Properties, a California corporation
- Cambria Pine, LP
- Chestnut Oak, LP
- Country Oaks I, LP
- Divi Divi Tree, L.P.
- Douglas Fir Investments, LP
- Firetree I, LP
- Firetree II, LP
- Firetree III, LP
- Foxtail Pine, LP
- Ginko Tree, LP
- Golden Tree, LP
- Hagar Properties, LP
- Heacock Park Apartments, LP
- Home Tax Service of America, Inc. dba LeFever Mattson Property Management
- LeFever Mattson I, LLC
- LeFever Mattson, a California corporation
- Live Oak Investments, LP
- Monterey Pine, LP
- Napa Elm, LP
- Nut Pine, LP
- Pinecone, LP
- Pinewood Condominiums, LP
- Ponderosa Pines, LP
- Red Cedar Tree, LP
- Red Mulberry Tree, LP
- Red Oak Tree, LP
- Red Oak, LP
- Red Spruce Tree, LP
- Redbud Tree, LP
- River Birch, LP
- River Tree Partners, LP
- River View Shopping Center 1, LLC

- 1 River View Shopping Center 2, LLC
- RT Capitol Mall, LP
- 2 RT Golden Hills, LP
- Scotch Pine, LP
- 3 Sequoia Investment Properties, LP
- Sienna Pointe, LLC
- 4 Spruce Pine, LP
- Tradewinds Apartments, LP
- 5 Vaca Villa Apartments, LP
- 6 Valley Oak Investments, LP
- Watertree I, LP
- 7 Willow Oak, LP
- Windscape Apartments I, LP
- 8 Windscape Apartments II, LP
- 9 Windscape Apartments, LLC
- Windscape Holdings, LLC
- 10 Windtree, LP
- Yellow Poplar, LP

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2. Non-Debtor Affiliate/Subsidiary Companies

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- 13 Harrow Cellars, a California corporation
- Pineapple Bear, a California corporation

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3. Debtor's Professionals

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- 16 Burr, Pilger & Mayer, LLP
- Development Specialists, Inc.
- 17 Bradley D. Sharp
- Keller Benvenuti Kim LLP
- 18 Pivot Management Group (Seth Wellisch)
- Hanson Bridgett LLP
- 19 Scott Smith
- The Law Office of Donald S. Davidson
- 20 Kurtzman Carson Consultants, LLC dba Verita Global
- 21 FTI Consulting, Inc.; FTI Consulting Realty, Inc.
- Buchalter, APC
- 22 SSL Law Firm LLP
- Weintraub Tobin

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4. Insider

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- 25 Ken Mattson
- Mark Bennett
- 26 Scott Smith
- Tim LeFever

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1 **5. Committee Member**

2 Charles Edgar
3 Hayes 2004 Family Trust; Bryan & Patricia Hayes
4 Lull Family Living Revocable Trust; Richard Lull
5 Manfred K. Fischer Trust; Michaela M. Katari
6 Mullin Family Trust; John & Kathleen Mullin
7 The Anderson 2001 Revocable Trust; Graham & Teresa Anderson
8 Umbriac & Tubley Family Trust; Mae Umbriac & Andrew Tubley
9 Walter Schenk

7 **6. Committee Professional**

8 PwC

9 **7. Former Committee Member**

10 ServPro Vacaville

11 **8. Other Unsecured Creditor**

12 1-888-4-Abatement Inc
13 Aakar Development, LLC
14 Admiral Security, Inc. / AX9
15 Andrew Landgren
16 Aung Burma, LLC
17 Beer and Wine - Singh, LLC
18 Bold, Polisner, Maddow, Nelson & Judson
19 Bor-La Inc.
20 C and F Company, LLC (Peachy Farms)
21 Cal.net
22 Citadel Environmental Services, Inc
23 City of Fresno
24 CivicWell
25 Court Appointed Special Advocates of Contra Costa County
26 Delfino Escamilla Portillo
27 DOB WINE COMPANY LLC
28 DoorDash Essentials, LLC
Edward Jones & Co., LP
El Artesano
Engstrom Properties
Eva's Esthetics, Inc.
Everk Hospitality Group, Inc.
Fairfield Municipal Utilities
Fort Washington Fitness - Thrive Business Development Inc.
Fresno County Private Security
GN Veterinary Services, Inc.
Golden Bear PT Partners, LLC
GraniterockCompany

- 1 Hop Grenade LLC
- Jennifer M. Tong
- 2 Jerry Lee
- Johanna Torres
- 3 La Kebrada Mexican Restaurant
- Lockton Companies, LLC
- 4 McGowan Trustee of the Lorraine Margaret Orlich Trust dated 9/26/03
- Michael Nisley (Rawlins), DEBRA RAWLINS
- 5 MMS Strategies, LLC
- 6 Monley Hamlin Construction
- NAMI Contra Costa (National Alliance on Mental Illness Contra Costa County)
- 7 Pacific Gas & Electric
- Pear Tree Homeowner's Association
- 8 Porter's House of Draft
- 9 Quinonez Cleaning Service
- Real Care Insurance
- 10 Rodan Builders, Inc.
- Sakanaya Japanese Restaurant (Jang)
- 11 Sherman Family Living Trust dtd 3/13/00
- Sierra Running Company (Samansky)
- 12 Sky Sushi (Sushi Mon)
- SMUD
- 13 SunPoint Public Adjusters, Inc
- 14 The Donum Estate
- The Strength Studio
- 15 The Vyxn (Everk Hospitality, Lewis Everk)
- TMobile West Corporation
- 16 Tom DeWitt; Pauline DeWitt
- 17 Union of American Physicians and Dentists
- VBM, Inc.
- 18 Visit Concord, a California not for profit organization
- WeCare Services For Children
- 19 West Coast Mechanical
- West Coast Salon Suites, LLC
- 20 Zhong Liang Kwan, Karie Xiu Yu

21 **9. Secured Creditors**

- 22 Bank of America
- 23 Bruce Needleman, Trustee & Edna M. Hayes, Trustee
- California Bank of Commerce
- 24 Chase Bank
- 25 Citizens Business Bank (“Citizens”)
- Comerica
- 26 Duggans Memorial Chapel
- Duggans Mission Chapel LLC
- 27 Erick Roeser, CPA
- Exchange Bank
- 28 Frank Bragg Revocable Trust

1 Greystone Servicing Company
KS Mattson Partners
2 Leland McAbbe
Michael & Ana Cavanaugh
3 Mitchel Bicandi
Mr. Cooper
4 NexBank
PHH Mortgage Services
5 Placer County Tax Collector
6 Poppy Bank
Ronald and Francoise Hodges
7 Select Portfolio Servicing, Inc.
Shellpoint Mortgage Servicing
8 Socotra Capital, Inc.
9 Sonoma County Tax Collector
Suncrest Bank
10 Susan Patricia Westerbeke, Trustee
TriCounties Bank
11 Umpqua Bank
Virginia Ghilarducci Trustee
12 Wells Fargo Bank
13 Y. Tito Sasaki & Janet L. Sasaki, Trustees

14 **10. Litigation Claims**

15 Charlene Hultman, Plaintiff
Colette Berge
16 Elizabeth H. Talley, individually and as Trustee of the Michael and Elizabeth Talley 2017
17 Family Trust, and Michael M. Talley, individually and as Trustee of the Michael and Elizabeth
Talley 2017 Family Trust
18 Lana Arons, Plaintiff
Patrick Doe
19 Plaintiffs in Claridge et al. litigation (RICHARD ALLEN CLARIDGE, individual and trustee of
the Joint Revocable Trust of Richard Allen Claridge Jr. & Capri Lynn Winsler; CAPRI LYNN
20 WINSER; individual and trustee of the Joint Revocable Trust of Richard Allen Claridge Jr. &
21 Capri Lynn Winsler; TODD MICHERO, an individual; LORI MICHERO, an individual;
BROOKE SAMPLE, individual and trustee of the First Amendment to the Brooke Sample
22 Separate Property Trust; SCOTT A. WALKER, individual and trustee of The Walker Family
Living Trust; and ELIZABETH L. WALKER, individual and trustee of The Walker Family
23 Living Trust)
24 Plaintiffs in Tubley et al. litigation (ANDREW TUBLEY and MAE UMBRIAC, husband and
wife; ANDREW TUBLEY and MAE UMBRIAC, as Trustees of the MAE UMBRIAC AND
25 ANDREW DAVID TUBLEY FAMILY TRUST U/A/D APRIL 27, 2015)
26 Plaintiffs in Wondra et al. litigation (JEANNE WONDRA, as trustee for the JAMES HURLEY
TRUST; JEANNE WONDRA, as trustee for the IRENE B HURLEY SURVIVORS TRUST;
27 PATRICIA HURLEY, as trustee for the DAVID AARON TANNENBAUM AND PATRICIA
MARIE HURLEY LIVING TRUST; MARYANNE KELLY, an individual; MARYANNE
28 KELLY, as trustee for the MARYANNE KELLY LIVING TRUST)
Tamara D. Migliozi, Plaintiff

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11. Potentially Adverse

K S Mattson Partners, LP
Perris Freeway Plaza, LP

12. Independent Directors

Lance Miller
Rishi Jain

13. Bankruptcy Judges

Chief Judge Stephen L. Johnson
Judge Charles Novack
Judge Dennis Montali
Judge Hannah L. Blumenstiel
Judge M. Elaine Hammond
Judge William Lafferty

14. Bankruptcy Court Staff

Ardie Ermac
Cindy Fan
Dina Kakalia
Ruby Bautista
Teresa Mkhitarian
Venice Tamplin-Henderson

15. United States Trustee

Christina Goebelsmann
Deanna Hazelton
Ianthe V. Del Rosario
Jared Day
Mike Chow
Nychelle G. Rivera
Phillip Shine
Yung Nor Wong