

**BINDER MALTER HARRIS & ROME-BANKS LLP**

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*Samuel Haley and Sheridan Haley*

**UNITED STATES BANKRUPTCY COURT**  
**NORTHERN DISTRICT OF CALIFORNIA**  
**OAKLAND DIVISION**

In re:

LEFEVER MATTSON, a California  
 Corporation, *et al.*<sup>1</sup>,

Debtors.

Lead Case No. 24-10545 (CN)

(Jointly Administered)

Chapter 11

Case No. 24-10715 (CN)

Chapter 11

In re

KS Mattson Partners, LP,

Debtor.

Date: July 25, 2025

Time: 12:30 pm

Place: United States Bankruptcy Court  
 1300 Clay Street, Courtroom 2015  
 Oakland, CA 9412

Judge: Hon. Charles Novack

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<sup>1</sup> 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 **OPPOSITION OF CREDITORS SAMUEL AND SHERIDAN HALEY TO MOTION FOR**  
2 **SUBSTANTIVE CONSOLIDATION OF DEBTORS LEFEVER MATTSON AND KS**  
3 **MATTSON PARTNERS, LP**

4 COME NOW Samuel and Sheridan Haley, Creditors herein (the "Haleys"), opposing the  
5 *Motion of the Official Committee of Unsecured Creditors for Substantive Consolidation of Debtor*  
6 *LeFever Mattson and KS Mattson Partners, LP and for Related Relief* [Dkt. #157] (the "Motion")  
7 filed by the Official Committee of Unsecured Creditors appointed in the administratively-  
8 consolidated cases (the "LFM Committee"), and respectfully represent as follows:

9 **I. INTRODUCTION**

10 Substantive consolidation is premature and likely unwarranted. Scarcely a month has  
11 passed since the order for relief was entered. No schedules, statement of financial affairs, or other  
12 initial documents have been filed. The meeting of creditors required under Bankruptcy Code §  
13 341(a) was originally scheduled for July 17, 2025, and was continued to August 22, 2025. The  
14 first status conference has also not occurred. An independent Responsible Individual has been  
15 appointed but has not had a chance to investigate the financial affairs of KS Matson Partners, LP  
16 (the "Debtor"). A creditors' committee has not yet been appointed. Without these disclosures, to  
17 which creditors are entitled, creditors have no way of knowing how substantive consolidation will  
18 affect their likely recoveries.  
19

20 There is insufficient evidence that creditors treated the Debtor and LeFever Mattson  
21 ("LFM") as a single entity or that all creditors will benefit from substantive consolidation. In fact,  
22 the LFM Committee appears to have brought the Motion to draw in a substantially more valuable  
23 estate and advantage its creditor constituency to the detriment of the creditors of KS Matson  
24 Partners, LP (the "Debtor").  
25

26 Creditors require a reasonable opportunity to conduct discovery on this fact-heavy Motion.  
27 Discovery prior to filing of the schedules, statement of financial affairs, and other initial  
28

1 documents would be wasteful, unnecessarily burdensome, and unduly expensive. At the moment,  
2 creditors do not even know the extent of the Debtor's assets. Once these documents have been  
3 filed, creditors will be able to conduct meaningful discovery. By contrast, the LFM Committee  
4 has articulated no reason to rush, and it will not be prejudiced by an opportunity for discovery as  
5 the Debtor's assets are now protected by the automatic stay and subject to the supervision of an  
6 independent Responsible Individual.  
7

8 Accordingly, the Motion should be denied. In the alternative, the hearing on the Motion  
9 should be continued to permit reasonable discovery.

## 10 **II. FACTS**

11 1. LFM commenced its case by filing a voluntary petition for relief under chapter 11  
12 of the Bankruptcy Code on September 12, 2024. On November 24, 2024, LFM filed an  
13 involuntary petition against the Debtor. By stipulation, an order for relief under chapter 11 of the  
14 Bankruptcy Code was entered on June 9, 2025 [Dkt. #131]. No trustee has been appointed, and  
15 the Debtor is in possession of the estate.  
16

### 17 **A. EARLY DAYS OF THE CASE**

18 2. Robbin L. Itkin was appointed Responsible Individual pursuant to Rule 4002-1 of  
19 the Bankruptcy Local Rules by the order entered on June 24, 2025 [Dkt. #172]. Ms. Itkin is not  
20 affiliated with any of the Debtors. The order appointing Ms. Itkin vests her with sole control over  
21 the Debtor and the estate.  
22

23 3. The meeting of creditors required to be held by Bankruptcy Code § 341(a) is set for  
24 July 17, 2025.

25 4. The first status conference in this case is set for July 25, 2025.

26 5. No schedules of assets and liabilities, statement of financial affairs, or other initial  
27 documents have been filed. The deadline to file them is August 8, 2025 [Dkt. #173].  
28

1           6.     An official committee of unsecured creditors has not yet been appointed.

2           7.     A general claims bar date has not been set.

3           **B.     MOTION TO SUBSTANTIVELY CONSOLIDATE**

4           8.     The Motion was filed on June 20, 2025, eleven days after entry of the order for  
5 relief. The Motion seeks to substantially consolidate the estates of the Debtor on the grounds that  
6 disentangling their financial affairs will be expensive, complicated, and possibly futile. (Motion,  
7 1;12-18.)

8           9.     The Motion was filed with a three-page declaration by counsel for the LFM  
9 Committee comprising attorney hearsay that purports to authenticate several of LFM's documents,  
10 which were not filed with the declaration [Dkt. #158].

11           10.    On July 11, 2025, the LFM Committee filed three more declarations [Dkt. ##188,  
12 191, 192]. Each declaration focuses exclusively on the complex financial relationship between  
13 LFM and the Debtor and the likely cost of untangling it.

14           11.    To the extent the declarations purport to offer any evidence that creditors treated  
15 the Debtors as a single entity, they offer only that: (a) 47% of the claims of "investor families"  
16 filed in the LFM cases mention the Debtor or an affiliate in some way (see the *Declaration of*  
17 *Kristin D. Rivera in Support of the Motion of the Official Committee of Unsecured Creditors for*  
18 *Substantive Consolidation of Debtor LeFever Mattson and KS Mattson Partners, LP and for*  
19 *Related Relief* [Dkt. #192] (the "Rivera Declaration"), 6:6-9); (b) 23 of 35 tenants in common of  
20 the Debtor's real properties have filed claims in LFM's cases (Rivera Declaration, 6:10-12); (c)  
21 using artificial intelligence, the LFM Committee surmises that 73% of investors in the Debtor  
22 might eventually assert claims in the LFM cases (Rivera Declaration, 6:13-7:6); and (d) 17  
23 investors in the LFM cases have been confused about the relationship between the Debtors (Rivera  
24  
25  
26  
27  
28

1 Declaration, 7:22-8:2, Exhibit C).<sup>2</sup>

2 12. The Motion is not supported by any evidence of the impact that substantive  
3 consolidation will have upon the likely recoveries of the Debtor's creditors.

4 **C. OTHER OPPOSITION**

5 13. On July 1, 2025, Umpqua Bank, Secured Creditor herein, filed its *Response and*  
6 *Opposition of Umpqua Bank to Motion for Substantive Consolidation of Debtors LeFever Mattson*  
7 *and KS Mattson Partners, LP* [Dkt. #182] (the "Umpqua Opposition"). Umpqua Bank opposes  
8 the Motion on the grounds that: (a) it is premature; and (b) it is not supported by admissible  
9 evidence. (Umpqua Opposition, 2:1-23, 3:4-12.)

10 **D. THE HALEYS'S CLAIMS**

11 14. The Haleys are elderly, unsophisticated investors. They intended to—and did—  
12 intend to invest in the Debtor, although they also had dealings with LFM and its affiliates.

13 15. The Haleys hold fractional title to certain real properties<sup>3</sup> in which the Debtor also  
14 asserts an interest, and they also hold unsecured claims against the Debtor.

15 16. The Haleys also assert claims against LFM and its affiliates for fraud, among other  
16 things, and claims specifically against Debtor Home Tax Service of America, Inc. (Case No. 24-  
17 10544) for preparing fraudulent tax returns, among other misconduct (Claim No. 1330).

18  
19  
20  
21 <sup>2</sup> Most of these investors appear frustrated by the Debtors' misrepresentations but knowledgeable  
22 of the distinction between the entities: Investor was "[n]ever told it could be under KS Mattson,  
23 Original Investment was with LM..." (Rivera Declaration, Exhibit C, ¶1(a).) "I never intended to  
24 buy LP shares from KS Mattson Partners LP (I thought it was LeFever Mattson)." (*Id.* at ¶1(c).)  
25 One creditor invested in Windscape Apartments II LLC and asked Kenneth Mattson to "roll over"  
26 the investment to Rivertree LLC, which apparently was not done. (*Id.* at ¶1(d).) Some of the  
examples are of creditors who knew which entity they invested in but were frustrated by confusion  
subsequently caused by the Debtors. (*Id.* at ¶1(i), (k), (n), (o), and (p).) Some of the examples do  
not indicate any confusion at all. (*Id.* at ¶1(b), (g), and (l).)

27 <sup>3</sup> 8340-8350 Auburn Boulevard in Citrus Heights, California; 22666 Broadway in Sonoma,  
28 California; and 47-49 Natoma Street in Folsom, California.

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### III. ARGUMENT

A. **SUBSTANTIVE CONSOLIDATION IS AN EXTRAORDINARY REMEDY THAT IS NOT WARRANTED IN THIS CASE**

Substantive consolidation is an extraordinary remedy that is not warranted in this case. Estates may be substantively consolidated only if (1) creditors dealt with the debtors “as a single economic unit and did not rely on the separate credit of each of” them or (2) the operations of the debtors are so “excessively entangled... that consolidation will benefit all creditors.” *Alexander v. Compton (In re Bonham)*, 229 F.3d 750, 766 (9th Cir. 2000). “Under the second factor, entanglement of the debtor's affairs is a basis for consolidation only where the time and expense necessary even to attempt to unscramble them is so substantial as to threaten the realization of any net assets for all the creditors, or where no accurate identification and allocation of assets is possible.” *Bank of Am., N.A. v. CD-04, Inc. (In re Owner Mgmt. Serv., LLC)*, 530 B.R. 711, 723 (Bankr. C.D. Cal. 2015). “In either case, the bankruptcy court must in essence determine that the assets of all of the consolidated parties are substantially the same.” *Bonham*, 229 F.3d at 771. “The primary purpose of substantive consolidation is to ensure the equitable treatment of all creditors.” *Id.* at 764 (citation and quotation marks omitted), quoting *Union Savings Bank v. Augie/Restivo Baking Co., Ltd. (In re Augie/Restivo Baking Co., Ltd.)*, 860 F.2d 515, 518 (2nd Cir. 1988). “Only through a searching review of the record, on a case-by-case basis, can a court ensure that substantive consolidation effects its sole aim: fairness to all creditors.” *FDIC v. Colonial Realty Co.*, 966 F.2d 57, 61 (2d Cir. 1992). Substantive consolidation is an “extreme” remedy that should be used rarely as a “last resort.” *In re Owens Corning*, 419 F.3d 195, 211 (3d Cir. 2005). “Mere benefit to the administration of the case... is hardly a harm calling substantive consolidation into play.” *Id.* Courts must “balance the benefits that substantive consolidation would bring against the harms that it would cause.” *Owner Mgmt. Serv.*, 530 B.R. at 724. The movant bears the burden of proof. *In re R & S St. Rose Lenders, LLC*, 553 B.R. 814, 852 (Bankr.

1 D. Nev. 2016).

2 Here, as discussed below, substantive consolidation is premature. Moreover, the LFM  
3 Committee does not offer sufficient admissible evidence to prove that creditors dealt with the  
4 Debtors as a single economic unit and did not rely on their separate credit. Likewise, there is  
5 insufficient admissible evidence to prove that the operations of the Debtors are so excessively  
6 entangled that consolidation will benefit all creditors. The LFM Committee's rationale for  
7 substantive consolidation is that it would be expensive to untangle the financial affairs of the  
8 Debtors, but the committee offers no evidence that the cost of doing so is any greater than the  
9 harm to the Debtor's creditors.  
10

11 **B. SUBSTANTIVE CONSOLIDATION IS PREMATURE BECAUSE THIS**  
12 **CASE IS IN ITS INFANCY, CREDITORS LACK NECESSARY**  
13 **INFORMATION, AND THERE IS NO CAUSE TO RUSH**

14 Substantive consolidation is premature because this case is in its infancy, creditors lack  
15 necessary information, and there is no cause to rush. Courts must "balance the benefits that  
16 substantive consolidation would bring against the harms that it would cause." *Owner Mgmt. Serv.*,  
17 530 B.R. at 724. As discussed above, "[o]nly through a searching review of the record, on a case-  
18 by-case basis, can a court ensure that substantive consolidation effects its sole aim: fairness to all  
19 creditors." *Colonial Realty*, 966 F.2d at 61. One bankruptcy court held a twelve-day trial to  
20 consider substantive consolidation. *Huntington Nat'l Bank v. Richardson (In re Cyberco*  
21 *Holdings, Inc.)*, 734 F.3d 432, 435 (6th Cir. 2013). Another court's determination was based on  
22 "a review of the hundreds of exhibits and transcripts and the long history of this case...." *Owner*  
23 *Mgmt. Serv.*, 530 B.R. at 725.  
24

25 Here, the LFM Committee seeks to railroad creditors of the Debtor. As discussed above,  
26 scarcely a month has passed since the order for relief was entered; no schedules, statement of  
27 financial affairs, or other initial documents have been filed; the meeting of creditors required  
28

1 under Bankruptcy Code § 341(a) has not occurred; the first status conference has also not  
2 occurred; an official committee of unsecured creditors has not yet been appointed; and a general  
3 claims bar date has not been set. The record is very thin, and creditors have not had a meaningful  
4 opportunity to conduct discovery.<sup>4</sup>

5 Without such information, it is impossible to “balance the benefits that substantive  
6 consolidation would bring against the harms that it would cause.” *Owner Mgmt. Serv.*, 530 B.R.  
7 at 724. It may be—and likely is the case—that equity in the Debtor’s assets significantly exceeds  
8 the value of LFM’s estate. It may also be that the Debtor has so few creditors that it would be  
9 unfair to dilute their claims among LFM’s many hundreds of creditors.

11 The LFM Committee’s sole grounds for requesting substantive consolidation is that  
12 disentangling their financial affairs will be expensive, complicated, and possibly futile. (Motion,  
13 1:12-18.) However, “[m]ere benefit to the administration of the case... is hardly a harm calling  
14 substantive consolidation into play.” *In re Owens Corning*, 419 F.3d 195, 211 (3d Cir. 2005).  
15 The LFM Committee complains that untangling the Debtors’ financial affairs will cost an  
16 estimated \$20 million. (Motion, 3:11-16.) But this number is not necessarily out of proportion to  
17 the multi-million dollar properties involved in these cases. It may well be that the value of the  
18 Debtor’s estate is significantly greater than the value of LFM’s estate by more than \$20 million. It  
19 may even be the case that the costs of extensively litigating the claims and interests involved in  
20 every asset would be less than the detriment of sharing the assets with LFM’s estate. Without  
21 even basic information about the Debtor’s assets, liabilities, and financial affairs, it is impossible  
22 to know.

25 \_\_\_\_\_  
26 <sup>4</sup> There has been some opportunity, but discovery prior to filing of the schedules, statement of  
27 financial affairs, and other initial documents would be wasteful, unnecessarily burdensome, and  
28 expensive. At the moment, creditors do not even know the extent of the Debtor’s assets. Once  
these documents have been filed, creditors will be able to conduct meaningful discovery.



1 By contrast, the LFM Committee has shown no cause to rush. An independent  
2 Responsible Individual has been appointed and vested with complete control over the Debtor and  
3 estate assets. Estate assets are not in jeopardy, and creditors in the LFM cases will not be  
4 prejudiced by taking the time necessary to resolve this fact-heavy issue.

5  
6 **C. THERE IS INSUFFICIENT ADMISSIBLE EVIDENCE TO PROVE THAT**  
7 **CREDITORS DEALT WITH THE DEBTORS AS A SINGLE ECONOMIC**  
8 **UNIT AND DID NOT RELY ON THEIR SEPARATE CREDIT**

9 The LFM Committee does not offer sufficient admissible evidence to prove that creditors  
10 dealt with the Debtors as a single economic unit and did not rely on their separate credit. *Bonham*,  
11 229 F.3d at 766. As discussed above, the LFM Committee's evidence focuses exclusively on the  
12 complex financial relationship between LFM and the Debtor and the likely cost of untangling it.  
13 To the extent the LFM Committee's declarations purport to offer any evidence that creditors  
14 treated the Debtors as a single entity (and assuming the evidence is admissible), the evidence is  
15 equivocal and insufficient.

16 To summarize, the most the LFM Committee can allege is that somewhere between 47%  
17 and 73% of claims against the Debtors overlap, that the claims of 23 of 35 tenants in common may  
18 overlap, and that 17 investors in the LFM cases have been confused about the relationship between  
19 the Debtors, although this is debatable. (Rivera Declaration, 6:6-7:6, 7:22-8:2, Exhibit C). This  
20 implies that between 27% and 53% of claims do not overlap, that 34% of claims by tenants in  
21 common do not overlap, and that the LFM Committee was able to identify only 17 claims out of  
22 hundreds that arguably indicate creditor confusion.

23  
24 In fact, there are multiple properties in which the Debtor holds an interest but LFM does  
25 not. The creditor bodies in the two cases are dissimilar because there are two distinct groups of  
26 investment properties. The Haleys themselves provide a good example: They invested in specific  
27 properties and relied primarily on the value of those properties in choosing to invest, not on the  
28

1 credit of LFM.

2 This is a far cry from proving that creditors dealt with the Debtors as a single economic  
3 unit and did not rely on their separate credit. *Bonham*, 229 F.3d at 766. The LFM Committee also  
4 fails to prove that “the assets of all of the consolidated parties are substantially the same.” *Id.* at  
5 771.  
6

7 **D. THERE IS INSUFFICIENT ADMISSIBLE EVIDENCE TO PROVE THAT**  
8 **THE OPERATIONS OF THE DEBTORS ARE SO EXCESSIVELY**  
9 **ENTANGLED THAT CONSOLIDATION WILL BENEFIT ALL CREDITORS**

10 There is insufficient admissible evidence to prove that the operations of the Debtors are so  
11 excessively entangled that consolidation will benefit all creditors. *Bonham*, 229 F.3d at 766.  
12 There is also insufficient evidence to prove that the assets of all of the Debtors are substantially  
13 the same. *Id.* at 771. As discussed above, “entanglement of the debtor's affairs is a basis for  
14 consolidation only where the time and expense necessary even to attempt to unscramble them is so  
15 substantial as to threaten the realization of any net assets for all the creditors, or where no accurate  
16 identification and allocation of assets is possible.” *Owner Mgmt. Serv.*, 530 B.R. at 723. Many of  
17 the points raised above go equally well here, but only some bear repeating.

18 As discussed above, the assets of the Debtors, and the investors in those assets, are not the  
19 same. It may well be—and it probably is the case—that the value of the Debtor’s estate is  
20 significantly greater than the value of LFM’s estate by more than the \$20 million estimated cost of  
21 untangling the Debtors’ affairs. The LFM Committee contends that untangling the Debtors’  
22 affairs will be expensive but not impossible. The LFM Committee has not attempted to show that  
23 the time and expense necessary to analyze the Debtors’ financial affairs come even close to  
24 outweighing the harm to the Debtor’s creditors..  
25

26 **IV. CONCLUSION**

27 For the reasons stated above, the Haleys respectfully request that the Court deny the  
28

1 Motion.

2

3 Dated: July 17, 2025

BINDER MALTER HARRIS & ROME-BANKS LLP

4

By: /s/ Reno Fernandez  
Reno Fernandez

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*Attorneys for Unsecured Creditors*  
*Samuel Haley and Sheridan Haley*

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*Attorneys for Creditors*  
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**UNITED STATES BANKRUPTCY COURT**  
**NORTHERN DISTRICT OF CALIFORNIA**  
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In re:  
  
LEFEVER MATTSON, a California  
Corporation, *et al.*<sup>1</sup>,  
  
Debtors.

Lead Case No. 24-10545 (CN)

(Jointly Administered)

Chapter 11

Case No. 24-10715 (CN)

Chapter 11

In re  
  
KS Mattson Partners, LP,  
  
Debtor.

Date: July 25, 2025

Time: 12:30 pm

Place: United States Bankruptcy Court  
1300 Clay Street, Courtroom 2015  
Oakland, CA 9412

Judge: Hon. Charles Novack

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<sup>1</sup> 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.

**DECLARATION OF CREDITOR SHERIDAN HALEY IN SUPPORT OF OPPOSITION OF  
CREDITORS SAMUEL AND SHERIDAN HALEY TO MOTION FOR SUBSTANTIVE  
CONSOLIDATION OF DEBTORS LEFEVER MATTSON AND KS MATTSON  
PARTNERS, LP**

I, Sheridan Haley, know the following matters to be true of my own, personal knowledge and, if called as a witness could and would testify competently thereto:

1. I am a creditor in the LeFever Mattson, LP and KS Mattson Partners, LP (collectively, the “Debtors”) bankruptcy cases.

2. This declaration is made in support of the *Opposition of Creditors Samuel and Sheridan Haley to Motion for Substantive Consolidation of Debtors LeFever Mattson and KS Mattson Partners, LP* (the “Opposition”).

3. I, along with my husband, Samuel Haley, intended to invest in properties owned partially or completely by KS Mattson Partners, LP (“KSMP”). I hold fractional title to three real properties in which KSMP also asserts an interest. The addresses for those real properties are: 8340-8350 Auburn Boulevard in Citrus Heights, California; 22666 Broadway in Sonoma, California; and 47-49 Natoma Street in Folsom, California.

4. I am also asserting claims against LFM and its affiliates for fraud, among other things, and claims specifically against Debtor Home Tax Service of America, Inc. (Case No. 24-10544) for preparing fraudulent tax returns, among other misconduct (Claim No. 1330).

I declare that the foregoing is true and correct under penalty of perjury under the laws of the United States. Executed this 18th day of July, 2025, at Vacaville, California.

/s/ Sheridan Haley  
Sheridan Haley

**BINDER MALTER HARRIS & ROME-BANKS LLP**

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Reno Fernandez, Esq. #251934  
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*Attorneys for Creditors*  
*Samuel Haley and Sheridan Haley*

**UNITED STATES BANKRUPTCY COURT**  
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In re  
  
KS Mattson Partners, LP,  
  
Debtor.

Date: July 25, 2025

Time: 12:30 pm

Place: United States Bankruptcy Court  
1300 Clay Street, Courtroom 2015  
Oakland, CA 9412

Judge: Hon. Charles Novack

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**CERTIFICATE OF SERVICE**

I, Melissa Lopez, declare:

I am employed in the County of Santa Clara, California. I am over the age of eighteen (18) years and not a party to the within entitled cause; my business address is 2775 Park Avenue, Santa Clara, California 95050.

On July 18, 2025, I served a true and correct copy of the following document(s):

**1 - OPPOSITION OF CREDITORS SAMUEL AND SHERIDAN HALEY TO MOTION FOR SUBSTANTIVE CONSOLIDATION OF DEBTORS LEFEVER MATTSON AND KS MATTSON PARTNERS, LP**

**2 - DECLARATION OF CREDITOR SHERIDAN HALEY IN SUPPORT OF OPPOSITION OF CREDITORS SAMUEL AND SHERIDAN HALEY TO MOTION FOR SUBSTANTIVE CONSOLIDATION OF DEBTORS LEFEVER MATTSON AND KS MATTSON PARTNERS, LP**

IN THE MANNER STATED BELOW:

**SERVED VIA CM/ECF:**

**Debtors**

LeFever Mattson  
KS Mattson Partners, LP

**Official Committee of Unsecured Creditors**

**Parties Requesting Notice via CM/ECF:**

- **Gabrielle L. Albert** galbert@kbbkllp.com
- **Kyra E. Andrassy** kandrassy@raineslaw.com, csheets@swelawfirm.com
- **Roxanne Bahadurji** rbahadurji@sullivanblackburn.com, ecf@macfern.com
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Executed on July 18, 2025, at Santa Clara, California. I certify under penalty of perjury that the foregoing is true and correct.

/s/ *Melissa Lopez*  
Melissa Lopez