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 Debtors in Possession*

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

In re:

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

Debtors.

Case No. 24-10545 (CN) (Lead Case)
 (Jointly Administered)
 Chapter 11

**DECLARATION OF BRADLEY D.
 SHARP IN SUPPORT OF LEFEVER
 MATTSON'S RESPONSE TO AND
 JOINDER IN THE MOTION OF THE
 OFFICIAL COMMITTEE OF
 UNSECURED CREDITORS FOR
 SUBSTANTIVE CONSOLIDATION OF
 LEFEVER MATTSON AND
 KS MATTSON PARTNERS, LP**

In re:

KS MATTSON PARTNERS, LP,

Debtor.

Date: July 25, 2025
Time: 11:00 a.m.
Place: United States Bankruptcy Court
 1300 Clay Street, Courtroom 215
 Oakland, CA 94612

¹ The last four digits of LeFever Mattson's tax identification number are 7537. Due to the large number of debtor entities in these Chapter 11 Cases, a complete list of the Debtors and the last four digits of their federal tax identification numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors' claims and noticing agent at <https://veritaglobal.net/LM>. The address for service on the Debtors is 6359 Auburn Blvd., Suite B, Citrus Heights, CA 95621.



1 I, Bradley D. Sharp, hereby declare as follows:

2 1. I am the Chief Restructuring Officer (“CRO”) of LFM and the other LFM Debtors.
3 I have been engaged as the CRO of the LFM Debtors since October 17, 2024. In my capacity as
4 CRO, I am generally familiar with the LFM Debtors’ day-to-day operations, business and financial
5 affairs, and books and records.

6 2. I am the President and Chief Executive Officer of Development Specialists, Inc.
7 (“DSI”), a leading provider of management consulting and financial advisory services, including
8 turnaround consulting, fiduciary roles, and financial restructuring services, with numerous offices
9 throughout the country. I have more than thirty years of experience providing crisis management,
10 financial advisory and third-party fiduciary services. Specifically, I have served as CRO in *In re*
11 *Kal Freight Inc.*, Case No. 24-90614 (Bankr. S.D. Tex.); *In re Highland Capital Management, LP*,
12 Case No. 19-34054 (Bankr. N.D. Tex.); *In re Woodbridge Group of Companies, LLC*,
13 Case No. 17-12560 (Bankr. D. Del.); *In re Triangle USA Petroleum Corporation*, Case No. 16-
14 11566 (Bankr. D. Del.); *In re Variant Holding Company, LLC*, Case No. 14-12021 (Bankr. D.
15 Del.); *In re John Laing Homes*, Case No. 09-10571 (Bankr. D. Del.).

16 3. I have been involved in two matters that involved a need for substantive
17 consolidation: (a) *In re Woodbridge Group of Companies, LLC*, Case No. 17-12560 (Bankr. D.
18 Del.), in which I was the CRO and (b) *In re SK Foods, LP*, Case No. 12-01292 (Bankr. E.D. Cal.),
19 in which I was the Chapter 11 Trustee.

20 4. I submit this declaration (the “Declaration”) pursuant to 28 U.S.C. § 1746 in
21 support of LFM’s *Response to and Joinder in the Motion of the Official Committee of Unsecured*
22 *Creditors for Substantive Consolidation of Debtor Lefever Mattson and KS Mattson Partners, LP*
23 *and for Related Relief*, filed concurrently herewith. I am authorized by LFM to submit this
24 Declaration.

25 5. Except as otherwise indicated, all facts set forth in this Declaration are based upon
26 my personal knowledge, information supplied to me by the DSI team and other members of the
27 LFM Debtors’ management, employees, and professionals, or learned from my review of relevant
28 documents or upon my opinion based upon my experience and knowledge of the LFM Debtors’

operations and financial condition. My testimony below also is based upon numerous conversations with the Committee and PricewaterhouseCoopers Advisory Services LLC—both before and after the filing of the Motion—regarding the evidence supporting it. If called upon to testify, I could and would testify competently to the facts set forth herein.

6. I have reviewed the *Motion of the Official Committee of Unsecured Creditors for Substantive Consolidation of Debtor Lefever Mattson and KS Mattson Partners, LP and for Related Relief* [Dkt. No. 1585] (the “Motion”),² filed on June 20, 2025,³ as well as the evidence submitted in support thereof. Based upon my experience as outlined above, I believe that the relief requested therein is appropriate.

7. I believe that substantive consolidation of LFM and KSMP is in the best interests of LFM’s creditors for the reasons set forth below:

a. Substantively consolidating LFM and KSMP would lead to an overall reduction of professionals’ fees by eliminating the expenses associated with the ongoing litigation between LFM and the Committee on the one hand and KSMP on the other.

b. Substantive consolidation as requested in the Motion would result in equitable treatment of defrauded creditors by remedying the harm caused by the commingling of LFM’s and KSMP’s assets to perpetuate Mattson’s fraud.

c. Substantively consolidating LFM and KSMP would obviate the expensive and time-consuming process of analyzing, objecting to, and potentially litigating claims each entity has asserted or will assert against the other. Moreover, as LFM has significant claims against KSMP, the benefits of substantive consolidation to KSMP’s other creditors will redound to LFM’s benefit as well.

d. There is significant equity value in Property owned by KSMP—by the Committee’s calculations, potentially more than \$50 million.

² Capitalized terms used but not defined herein have the meanings given to them in the Motion.

³ An identical copy of the Motion was filed in Case No. 24-10715 (Bankr. N.D. Cal.) as Docket No. 157.

[Signature Page Follows]

1 I declare under penalty of perjury under the laws of the United States of America that the
2 foregoing is true and correct. Executed on July 22, 2025.

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Bradley D. Sharp

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