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

<p>In re:  LEFEVER MATTSON, a California corporation, <i>et al.</i>,<sup>1</sup></p> <p style="text-align: center;">Debtors.</p>	<p>Lead Case No. 24-10545 (CN)  (Jointly Administered)  Chapter 11  <b>THIRD STIPULATION TO EXTEND TIME TO ASSUME OR REJECT HEADQUARTERS LEASE</b>  [No hearing requested]</p>
<p>In re:  KS MATTSON PARTNERS, LP,</p> <p style="text-align: center;">Debtor.</p>	

<sup>1</sup> The last four digits of LeFever Mattson’s tax identification number are 7537. The last four digits of the tax identification number for KS Mattson Partners, LP (“KSMP”) are 5060. KSMP’s address for service is c/o Stapleton Group, 514 Via de la Valle, Solana Beach, CA 92075. The address for service on LeFever Mattson and all other Debtors is 6359 Auburn Blvd., Suite B, Citrus Heights, CA 9562. 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://veritaglot>



1 This Third Stipulation to Extend Time to Assume or Reject Headquarters Lease (the  
2 “Stipulation”) is made by and between LeFever Mattson, a California corporation (“LeFever  
3 Mattson”); Home Tax Service of America, Inc. dba LeFever Mattson Property Management  
4 (“Home Tax,” and, together with LeFever Mattson, the “Stipulating Debtors”); and Mr. Mark L.  
5 Bennett (together with the Stipulating Debtors, the “Parties”), in reference to and consideration of  
6 the following:

7 **RECITALS**

8 A. On September 12, 2024 (the “Petition Date”), each of the Stipulating Debtors filed  
9 a voluntary petition under Chapter 11 of the United States Bankruptcy Code.

10 B. The Stipulating Debtors filed their schedules of assets and liabilities and statements  
11 of financial affairs (the “Schedules and Statements”) on November 15, 2024 [Dkt. Nos. 292 and  
12 294].

13 C. As indicated in the Schedules and Statements, Home Tax leases its headquarters at  
14 6359 Auburn Blvd., Citrus Heights, California, from LeFever Mattson and Mr. Bennett (the  
15 “Headquarters Lease”). See Dkt. No. 294, p. 27, ln. 2.21 (Home Tax Schedule G) and Dkt.  
16 No. 292, p. 32, ln. 2.15 (LeFever Mattson Schedule G). The Headquarters Lease is a month-to-  
17 month lease. See *id.*

18 D. Pursuant to 11 U.S.C. § 365(d)(4), the time to assume or reject the Headquarters  
19 Lease was set to expire on January 10, 2025.

20 E. On January 9, 2025, the Parties filed the *Stipulation to Extend Time to Assume or*  
21 *Reject Headquarters Lease* [Dkt. No. 554] (the “First Stipulation”). The Court approved the First  
22 Stipulation by order entered on January 10, 2025, thereby extending the time for Home Tax to  
23 assume or reject the Headquarters Lease to May 30, 2025 [Dkt. No. 558].

24 F. On May 22, 2025, the Parties filed the *Second Stipulation to Extend Time to Assume*  
25 *or Reject Headquarters Lease* [Dkt. No. 1509] (the “Second Stipulation”). The Court approved  
26 the Second Stipulation by order entered on May 23, 2025, thereby extending the time for Home  
27 Tax to assume or reject the Headquarters Lease to September 5, 2025 [Dkt. No. 1516].  
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1 G. Home Tax desires additional time to determine whether to assume or reject the  
2 Headquarters Lease.

3 H. The Parties have agreed to a further extension of the time for Home Tax to assume  
4 or reject the Headquarters Lease.

5 **NOW, THEREFORE, UPON THE FOREGOING RECITALS, WHICH ARE**  
6 **INCORPORATED AS THOUGH FULLY SET FORTH HEREIN, IT HEREBY IS**  
7 **STIPULATED AND AGREED, BY AND BETWEEN THE PARTIES, THROUGH THE**  
8 **UNDERSIGNED, AND THE PARTIES JOINTLY REQUEST THAT THE BANKRUPTCY**  
9 **COURT ORDER THAT:**

10 1. The last day for Home Tax to file a motion to assume or reject the Headquarters  
11 Lease shall be December 31, 2025.

12 2. The extension of time granted herein is without prejudice to the Parties' rights to  
13 stipulate to further extensions.

14 3. This Stipulation shall be binding on the Parties and each of their successors in  
15 interest.

16 4. This Stipulation shall constitute the entire agreement and understanding of the  
17 Parties relating to the subject matter hereof and supersede all prior agreements and understandings  
18 relating to the subject matter hereof.

19 5. This Stipulation may be executed in counterparts, each of which shall be deemed  
20 an original but all of which together shall constitute one and the same agreement.

21 6. The Bankruptcy Court shall retain jurisdiction to resolve any disputes or  
22 controversies arising from this Stipulation or any Order approving the terms of this Stipulation.

23 *[Signatures on next page]*  
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1 September 3, 2025

KELLER BENVENUTTI KIM LLP

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3 By: /s/ Thomas B. Rupp

4 Thomas B. Rupp

5 *Attorneys for LeFever Mattson, a California*  
6 *corporation*

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8 KELLER BENVENUTTI KIM LLP

9 By: /s/ Thomas B. Rupp

10 Thomas B. Rupp

11 *Attorneys for Home Tax Service of America,*  
12 *Inc. dba LeFever Mattson Property*  
13 *Management*

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15 MARK L. BENNETT

16 By: /s/ Mark L. Bennett

17 Mark L. Bennett

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