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UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF CALIFORNIA
SANTA ROSA DIVISION

In re
LEFEVER MATTSON, a California
corporation, et al.
Debtors.¹

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

In re
KS MATTSON PARTNERS, LP,
Debtor.

**DEBTOR KSMP'S MOTION TO EXTEND
THE DEADLINE TO ASSUME OR REJECT
UNEXPIRED LEASES OF
NONRESIDENTIAL REAL PROPERTY
PURSUANT TO SECTION 365(d)(4) OF THE
BANKRUPTCY CODE**

Date: October 3, 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. 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 95621. 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>.

1 KS Mattson Partners, LP (“KSMP” or Debtor KSMP”), debtor and debtor in possession in
2 the above-captioned chapter 11 case, hereby files this motion (the “Motion”), pursuant to section
3 365(d)(4) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2014 of the Federal
4 Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and Rule 9013-1(a) of Bankruptcy Local
5 Rules for the Northern District of California (the “Local Rules”), for the entry of an order substantially
6 in the form attached hereto as Exhibit A (the “Proposed Order”) extending the time for Debtor KSMP
7 to assume or reject unexpired leases of nonresidential real property. This Motion is based on the
8 below memorandum of points and authorities and accompanying declaration of Robbin L. Itkin (the
9 “Itkin Declaration”). In support thereof, Debtor KSMP respectfully represents as follows:

10 **MEMORANDUM OF POINTS AND AUTHORITIES**

11 **I. JURISDICTION AND VENUE**

12 This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This
13 is a core proceeding pursuant to 28 U.S.C. § 157(b), the Order Referring Bankruptcy Cases and
14 Proceedings to Bankruptcy Judges, General Order No. 24 (N.D. Cal.), and Rule 5011-1(a) of the Local
15 Rules. Venue for this matter is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409.

16 **II. BACKGROUND**

17 **A. General Background**

18 Debtor KSMP’s chapter 11 case arises out of an alleged multiyear and multimillion fraud
19 perpetrated by Kenneth Mattson. This alleged fraud has resulted in multiple litigations against the
20 Debtor KSMP, Kenneth Mattson and LeFever Mattson, a California corporation (the real estate
21 corporation jointly owned by Mr. Mattson and Tim LeFever). It has also resulted in the United
22 States Department of Justice bringing criminal charges against Mr. Mattson.

23 On November 22, 2024, Debtor KSMP became subject to an involuntary petition for relief
24 under chapter 11 of the Bankruptcy Code. On June 9, 2024 (the “Relief Date”), the Court entered
25 the *Stipulated Order for Relief in an Involuntary Case* [Docket No. 131] and appointed Robbin L.
26 Itkin as the Responsible Individual in this case, with effect from June 16, 2025 (the “Itkin Approval
27 Order”). Docket No. 172. Among other things, the Itkin Approval Order provides that:

28 Ms. Itkin (a) shall solely be responsible for the duties and obligations of the Debtor

1 as a debtor in possession; (b) shall be vested with the sole and exclusive right and
2 full authority to manage, conduct, and operate the Debtor's business,
3 including, without limitation, opening, closing, and otherwise controlling the
4 Debtor's bank accounts; and (c) shall not be removed as Responsible Individual
5 without further order of this Court. Notwithstanding anything to the contrary
6 contained herein or in the *Limited Partnership Agreement of K S Mattson Partners, LP*
(as amended from time to time), all decisions respecting any matter affecting or
arising out of the conduct of the business of the Debtor shall be made by the
Responsible Individual.

7 Itkin Approval Order ¶ 4.

8 Debtor KSMP continues to operate its business and manage its properties as debtor in
9 possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. The United States
10 Trustee appointed an official committee of unsecured creditors (the "Committee") in the chapter
11 cases of the LFM Debtors (as defined below) on October 9, 2024, [Docket. No. 135] and
12 amended the appointment on November 25, 2024 [Docket. No. 368], and then again on August 26,
13 2025 [Docket No. 2104], to appoint the Committee as the official committee for KSMP. No trustee
14 or examiner has been appointed in these chapter 11 cases.

15 **B. KS Mattson Partners, LP**

16 Debtor KSMP was formed as a California limited partnership on August 16, 1999, to
17 manage and develop assets held by Kenneth Mattson and his family. Debtor KSMP's partnership
18 agreement provides that its partnership interests are held by each of Kenneth Mattson (49%), Mr.
19 Mattson's wife, Stacy Mattson, (49%), and K S Mattson Company, LLC ("KSMC") (2%). Because
20 Debtor KSMP failed to maintain adequate books and records before the Relief Date, the
21 Responsible Individual is currently undertaking efforts to determine what assets Debtor KSMP
22 owns. Currently, the Responsible Individual believes that Debtor KSMP may hold interests in
23 approximately 35 properties, some of which Debtor KSMP owns outright and some of which
24 Debtor KSMP holds as tenant in common with other investors.²

25 **C. Jointly Administered Cases**

26 On September 12, 2024, LeFever Mattson and fifty-seven affiliates and subsidiaries
27 (collectively, the "LFM Debtors")—parties related to Debtor KSMP—filed voluntary petitions for

28 ² The exact number is unknown and subject to further diligence. KSMP recently discovered two additional
properties in which it believes it may have an interest.

1 relief under chapter 11 of the Bankruptcy Code, commencing their jointly administered bankruptcy
2 cases.³ Debtor KSMP's case is jointly administered, for procedural purposes only, with those of
3 the LFM Debtors, pursuant to the *Stipulated Bridge Order in Connection With the Motion to*
4 *Substantively Consolidate the Bankruptcy Estates of LeFever Mattson and KS Mattson Partners,*
5 *LP*, entered on July 29, 2025 [Docket No. 1887].

6 **D. Factual Grounds**

7 As described in the Itkin Declaration, Debtor KSMP is in the early stages of its chapter 11
8 case. Since the June 9, 2025 relief date, Debtor KSMP has been engaged in a wide variety of tasks
9 required to stabilize and maximize value for its estate, including (i) taking control of Debtor
10 KSMP's bank accounts and real properties, (ii) obtaining debtor in possession financing, (iii)
11 insuring and securing its property portfolio, (iv) understanding its rent roll and developing budgets,
12 (v) hiring real estate brokers to sell its property portfolio, (vi) preparing for mediation with one of
13 Debtor KSMP's most significant creditors, and (vii) negotiating and developing a plan of
14 reorganization with the LFM Debtors and the Committee (which was filed September 5, 2025 at
15 Docket No. 2226).

16 Debtor KSMP does not currently believe it is a lessee under any lease of non-residential
17 real property. However, as Debtor KSMP has repeatedly advised the Court, the Responsible
18 Individual does not have access to KSMP's historical books and records, including contracts.
19 Debtor KSMP, under the Responsible Individual's oversight, continues the process of attempting
20 to reconstruct those records. As a result, Debtor KSMP cannot state with certainty whether it is or
21 is not a lessee on one or more leases.⁴ Given these circumstances, and out of an abundance of
22 caution, Debtor KSMP files this motion to extend the deadline to assume or reject any
23 nonresidential real property lease.

24
25 ³ One other entity, Windscape Apartments, LLC, filed a voluntary petition for chapter 11 (Case No. 24-
26 10417) on August 6, 2024, and two other entities, Pinewood Condominiums, LP (Case No. 24-10598) and
27 Ponderosa Pines, LP (Case No. 24-10599), filed voluntary chapter 11 petitions on October 2, 2024. These
28 entities are the LFM Debtors.

⁴ Indeed, Debtor KSMP's ongoing investigation efforts continue to reveal previously unknown assets and
liabilities. For example, just this week, Debtor KSMP learned that it may have interests in three additional
properties of which it was previously unaware.

1 Pursuant to section 365(d)(4) of the Bankruptcy Code, if an unexpired lease of non-
2 residential real property is not assumed or rejected on or before the earlier of (i) the date that is 120
3 days after the date of the order for relief or (ii) the date of the entry of an order confirming a plan
4 such unexpired lease shall be deemed rejected unless the debtor receives, pursuant to section
5 365(d)(4)(B)(i) of the Bankruptcy Code, an extension of time within which it may assume or reject
6 the unexpired leases. In this case, there is sufficient cause to grant Debtor KSMP's requested
7 extension of time within which it may assume or reject any unexpired leases of which it may be
8 lessee.

9 **III. RELIEF REQUESTED**

10 By this Motion, and pursuant to section 365(d)(4) of the Bankruptcy Code, the Debtor seeks
11 to extend the current deadline of October 8, 2025, to assume or reject any unexpired leases of
12 nonresidential real property of which it may be lessee (the "Assumption/Rejection Deadline") by
13 ninety (90) days, up to and including January 9, 2026.

14 **IV. BASIS FOR RELIEF REQUESTED**

15 Section 365 of the Bankruptcy Code governs the Debtor's ability to assume, assign, and
16 reject unexpired leases and executory contracts. Section 365(d)(4)(A) of the Bankruptcy Code
17 provides that:

18 an unexpired lease of nonresidential real property under which the debtor is the lessee
19 shall be deemed rejected, and the trustee shall immediately surrender that
20 nonresidential real property to the lessor, if the trustee does not assume or reject the
unexpired lease by the earlier of-

- 21 (i) the date that is 120 days after the date of the order for relief; or
- 22 (ii) the date of the entry of an order confirming a plan.

23 11 U.S.C. § 365(d)(4)(A).

24 Section 365(d)(4)(B)(i) further provides that the "court may extend the period determined
25 under subparagraph (A), prior to the expiration of the 120-day period, for 90 days on the motion
26 of the trustee or lessor for cause." 11 U.S.C. § 365(d)(4)(B).

27 The term "cause," as used in section 365(d)(4)(B), is not defined in the Bankruptcy Code,
28 nor does the Bankruptcy Code establish formal criteria for evaluating a request for an extension of

1 the initial 120-day period. The bankruptcy court is left a “great deal of discretion...to weigh all
2 relevant factors related to the requested extension.” *BC Brickyard Assocs. v. Ernst Home Ctr., Inc.*
3 (*In re Ernst Home Ctr., Inc.*), 221 B.R. 243, 253 (B.A.P. 9th Cir. 1998); *see also In re Victoria*
4 *Station, Inc.*, 88 B.R. 231 (9th Cir. BAP 1988, *aff’d* 875 F.2d 1380 (9th Cir. 1989)).

5 Ultimately, whether to grant an extension of time rests within the sound discretion of the
6 bankruptcy court. *In re Channel Home Centers, Inc.*, 989 F.2d 682, 689 (3d Cir. 1993) (“[N]othing
7 prevents a bankruptcy court from granting an extension because a particular debtor needs additional
8 time to determine whether the assumption or rejection of particular leases is called for by the plan
9 of reorganization that it is attempting to develop.”) *see also Coleman Oil Co. v. Circle K Corp. (In*
10 *re Circle K Corp.)*, 127 F.3d 904 (9th Cir. 1997), *cert. denied*, 522 U.S. 1148, 118 S. Ct. 1166
11 (1998) (noting that bankruptcy courts can grant a debtor’s request for an extension).

12 Here, although Debtor KSMP does not currently have evidence that it is a lessee under any
13 unexpired lease of nonresidential real property, its lack of books and records—and its ongoing
14 efforts to reconstruct them, which continues to uncover previously unknown assets—make
15 certainty impossible at this time. Accordingly, Debtor KSMP respectfully requests an extension of
16 time.

17 **RESERVATION OF RIGHTS**

18 Nothing contained herein is intended to be or shall be construed as (i) an admission as to
19 the validity of any claim against Debtor KSMP, (ii) a waiver of Debtor KSMP’s or any appropriate
20 party in interest’s rights to dispute any claim, or (iii) an approval or assumption of any executory
21 contract or unexpired lease under section 365 of the Bankruptcy Code. Likewise, if the Court grants
22 the relief sought herein, any payment made pursuant to the Court’s order is not intended to be and
23 should not be construed as an admission to the validity of any claim or a waiver of Debtor KSMP’s
24 right to dispute such claim subsequently.

25 **NOTICE**

26 Notice of this Motion will be provided to the parties listed on the Core Service List. The
27 Debtor submits that in light of the nature of the relief requested, no further notice is required.
28

1 **CONCLUSION**

2 **WHEREFORE**, Debtor KSMP respectfully requests entry of an order, substantially in the
3 form attached hereto as **Exhibit A**, granting the relief requested herein and such other and further
4 relief as the Court may deem just and appropriate.

5
6 Dated: September 12, 2025

/s/ Richard L. Wynne

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Exhibit A
Proposed Order

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

In re
KS MATTSON PARTNERS, LP,
Debtor.

**[PROPOSED] ORDER GRANTING DEBTOR
KSMP'S MOTION TO EXTEND THE
DEADLINE TO ASSUME OR REJECT
UNEXPIRED LEASES OF
NONRESIDENTIAL REAL PROPERTY
PURSUANT TO SECTION 365(d)(4) OF THE
BANKRUPTCY CODE**

⁵ 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 95621. 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>.

1 Upon consideration of the *Debtor's Motion to Extend the Deadline to Assume or Reject Unexpired*
2 *Leases of Nonresidential Real Property Pursuant to Section 365(d)(4) of the Bankruptcy Code* (the
3 "Motion")¹; and the Court having reviewed the Motion and having considered the record at the
4 hearing held before this court (the "Hearing"), if any; and having determined that the legal and
5 factual bases set forth in the Motion and at the Hearing establish good cause for the relief granted
6 herein;
7

8 **IT IS HEREBY ORDERED THAT:**

- 9 1. The Motion is GRANTED as set forth herein.
- 10 2. The period within which Debtor KSMP may assume or assign unexpired
11 nonresidential real property leases is extended for an additional 90 days, through and including
12 January 9, 2026, in accordance with section 365(d)(4) of the Bankruptcy Code.
- 13 3. The extension of time granted herein without prejudice to Debtor KSMP's rights to
14 seek further extensions of time to assume or reject any unexpired nonresidential real estate lease
15 as provided in section 365(d)(4) of the Bankruptcy Code.
- 16 4. Nothing in the Motion or this Order shall be deemed or construed as: (a) an
17 admission as to the validity of any claim against the Debtor; (b) a waiver of the Debtor's or any
18 appropriate party in interest's rights to dispute any claim on any grounds; (c) a promise to pay any
19 claim; or (d) the assumption of any executory contract or unexpired lease.
- 20 5. Debtor KSMP is hereby authorized to take such actions and to execute such
21 documents as may be necessary to implement the relief granted by this Order in accordance with
22 the Motion.
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¹ Capitalized terms not defined herein shall have the meanings given to them in the Motion.

1 6. This Court shall retain jurisdiction to hear and determine all matters arising from or
2 related to the interpretation, implementation and/or enforcement of this Order.

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4 ** END OF ORDER **
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