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*Attorneys for the Debtors and
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UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF CALIFORNIA
SANTA ROSA DIVISION

In re:

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

Debtors.

Lead Case No. 24-10545 (CN)

(Jointly Administered)

Chapter 11

**DECLARATION OF BRADLEY D.
 SHARP IN SUPPORT OF OBJECTION
 TO CLAIMS OF SIROOS SAIFI
 (PROOF OF CLAIM NO. 68)**

In re:

KS MATTSON PARTNERS, LP,

Debtor.

Date: February 11, 2026

Time: 11:00 a.m. Pacific Time

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

2 1. I am the President and Chief Executive Officer of Development Specialists, Inc.
3 (“DSI”), a leading provider of management consulting and financial advisory services, including
4 turnaround consulting, fiduciary roles, and financial restructuring services, with numerous offices
5 throughout the country.

6 2. I am the Chief Restructuring Officer of the LFM Debtors² in these Chapter 11
7 Cases.

8 3. I submit this Declaration in support of the *Objection to Claims of Siroos Saifi (Proof*
9 *of Claim No. 68)*, (the “Objection”) filed concurrently herewith.

10 4. Except as otherwise indicated, all facts set forth in this declaration are based upon
11 my personal knowledge; information supplied to me by other members of the Debtors’
12 management, employees, and professionals; information learned from my review of relevant
13 documents; or my opinion given my experience and my knowledge of the Debtors’ operations and
14 financial condition. If called upon to testify, I could and would testify competently to the facts set
15 forth herein. I am authorized by the Debtors to submit this declaration.

16 5. Siroos Saifi (“Claimant”) filed Claim No. 68, in the amount of \$502,407.50, on
17 October 28, 2024 (the “Claim”). The stated basis of the Claim is “Breach of Lease, Fraud,
18 Infliction of Emotional Distress.” Nevertheless, Claimant also states that the Claim is not based
19 on a lease and does not identify any amount necessary to cure a default on a lease.

20 6. Claimant further asserts that no part of the Claim is secured. Attached to the Claim
21 are two documents. “Attachment #1” appears to be Claimant’s lease of 1359 Fulton Avenue, dated
22 December 22, 2021, with Claimant and Claimant’s business Daninaan LLC as tenants, Beach Pine
23 as landlord, and management by Home Tax (the “Lease”). “Attachment #2” presents a 4x2-cell
24 table showing two amounts totaling \$502,407.50.

25 7. The first amount, for \$500,000.00, is described in the table as, “Damages (loss of
26 business, purchased equipment and supplies, and moving costs) arising from Debtor’s breach of

27 _____
28 ² Capitalized terms used but not otherwise defined herein shall have the meanings given to
them in the Objection.

1 lease for failing to disclose that the commercial property located at 1359 Fulton Avenue,
2 Sacramento, California, 95825 did not have connection to natural gas.”

3 8. The second amount, \$2,407.50, is labeled “Attorneys’ fees and costs (pursuant to
4 Section 31 of the Lease).” Neither attachment, nor the proof of claim, provide evidentiary support
5 for those amounts; meanwhile, the terms of the Lease itself, with as-is and tenant-acceptance
6 provisions, actually preclude the basis for the Claim.

7 9. The LFM Debtors’ books and records confirm that Claimant has been a tenant of
8 1359 Fulton Avenue and, concerning natural gas service, that Sacramento County would not accept
9 Home Tax’s gas distribution application absent Claimant submitting an application for an
10 appliance connection as well. This is consistent with the current schedules of Debtor Beach Pine,
11 which list Mr. Saifi as a creditor with a nonpriority unsecured claim for a Tenant Security Deposit
12 in the amount of \$3,550.00 and as a party with whom Beach Pine is a Lessor for an unexpired
13 Retail Net Lease of the 1359 Fulton Avenue property through April 30, 2027. *See Amended*
14 *Schedules of Assets and Liabilities for Beach Pine, LP* [Dkt. No. 2252].

15 10. The LFM Debtors’ books and records indicate that, notwithstanding that the
16 Debtors have communicated with both the Claimant and the Claimant’s contractor regarding what
17 Claimant needs to do to obtain his permit for a natural gas appliance connection from government
18 authorities, Claimant has failed to obtain a permit for natural gas appliance connections as
19 necessary for natural gas service.

20 I declare under penalty of perjury under the laws of the United States of America that the
21 foregoing is true and correct. Executed on December 9, 2025.

22
23 /s/ Bradley D. Sharp
Bradley D. Sharp
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