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*Attorneys for Debtor and Debtor in
 Possession KS Mattson Partners, LP*

**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 ROBBIN ITKIN
 IN SUPPORT OF DEBTOR'S
 OBJECTION TO CLAIM NO. 792
 (EQUITABLE OCEAN FRONT LLC)**

In re:
 KS MATTSON PARTNERS, LP,
 Debtor.

Date: February 11, 2026
Time: 11:00 a.m.
Place: Via Zoom or In Person
 United States Bankruptcy Court
 1300 Clay Street, Courtroom 215
 Oakland, CA 94612

Objection Deadline: January 28, 2026

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 I, Robbin L. Itkin, hereby declare pursuant to 28 U.S.C. § 1746:

2 1. I am a restructuring and turnaround professional with over 40 years of wide-ranging
3 experience, including professional experience in the areas of corporate turnarounds, workouts and
4 bankruptcies, including, without limitation, advising fiduciaries in bankruptcy cases and in advising
5 debtors, creditors and stakeholders in all aspects of chapter 11 bankruptcies and sale processes,
6 including the sale of real estate assets and alleged Ponzi schemes. I served as lead counsel for one
7 of three committees of investors in the real estate Ponzi scheme case *In re Professional Financial*
8 *Investors, Inc., et al.*, Case No. 20-30604 (Bankr. N.D. Cal.). Sklar Kirsh LLP, the law firm in
9 which I was then a partner, received the 2022 Turnaround Transaction of the Year Award from the
10 Turnaround Management Association on account of my work, recognizing my unique and
11 collaborative approach to resolving the various competing interests in order to reduce litigation
12 costs and maximize value for the benefit of the victims. I have also served and/or serve as an
13 independent director and independent manager for both healthy and distressed companies and as a
14 chapter 11 and chapter 7 trustee.

15 2. On June 9, 2025, the Court entered the *Stipulated Order for Relief in an Involuntary*
16 *Case* (Case No. 24-10715, Dkt. No. 131) and appointed me as the Responsible Individual in this
17 case, with effect from June 16, 2025 (Case No. 24-10715, Dkt. No. 172).

18 3. I submit this Declaration in support of the *Debtor's Objection to Claim No. 792*
19 *(Equitable Ocean Front LLC)* (the "Objection") filed concurrently herewith.² Except as otherwise
20 indicated herein, all facts set forth in this Declaration are based upon my personal knowledge, the
21 knowledge of the professionals working alongside me on this matter, and my review of relevant
22 documents and information. If called upon to testify, I would testify competently to the facts set
23 forth in this Declaration. I am authorized to submit this declaration on behalf of the Debtor.

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² Capitalized terms not defined herein shall have the meanings ascribed to them in the Objection.

1 4. The Debtor's professional team, along with professionals from Pricewaterhouse
2 Coopers (the Committee's financial advisor), have been tasked with reviewing all proofs of claim
3 asserted against the Debtor.

4 5. Through this process, Claim Number 792, filed by Equitable Ocean Front LLC, was
5 identified as a claim that lacks sufficient documentation in support of its amount and validity, as
6 required by Bankruptcy Rule 3001(c)(1).

7 6. I have reviewed proof of Claim Number 792. It attaches no supporting
8 documentation.

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11 Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true
12 and correct to the best of my knowledge, information, and belief.

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15 Executed: December 9, 2025

/s/ Robbin Itkin
Robbin Itkin