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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.*,<sup>1</sup>  
 Debtors.

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

**DECLARATION OF ROBBIN ITKIN  
 IN SUPPORT OF DEBTOR'S  
 MOTION TO ESTIMATE CLAIM OF  
 THE EQUITABLE GROUP, INC. FOR  
 VOTING PURPOSES ONLY**

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

<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 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. All facts set forth in this declaration are based upon my personal knowledge,  
19 information supplied to me by Debtor KSMP's professionals, and information learned from my  
20 review of the limited available documents. If called upon to testify, I could and would testify  
21 competently to the facts set forth herein. I am authorized by Debtor KSMP to submit this declaration

22 4. I submit this Declaration in support of the *Motion to Estimate Claim of the Equitable*  
23 *Group, Inc. for Voting Purposes Only* the "Motion") filed concurrently herewith.<sup>2</sup>

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

1           5.       On October 2, 2025, The Equitable Group, Inc. (the “Claimant”) filed Claim No.  
2 791 in the amount of \$5,464,400. Claim Number 791 identifies as its basis a “Purchased [sic]  
3 agreement for 454 15th Street, Del Mar, California,” and attaches a copy of the standardized  
4 California Residential Purchase Agreement and related documents (the “Purchase Agreement”). It  
5 does not explain how the asserted amount was calculated.  
6

7           6.       The Purchase Agreement contemplates the Debtor’s sale of real property located at  
8 454 15th Street, Del Mar, California to Claimant. It was executed on March 28, 2024, provides for  
9 an all-cash purchase price of \$4,800,000 and scheduled close of escrow for August 30, 2024.

10           7.       In connection with opening escrow, the Purchase Agreement required Claimant to  
11 make a nonrefundable \$100,000 deposit, to be held in escrow and released to the Debtor upon  
12 execution of all closing documents. Debtor believes, but does not have documentation sufficient to  
13 confirm, that the deposit was made.  
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15           8.       To the Debtor’s knowledge, neither party has delivered a demand to close escrow.  
16 Moreover, to the best of my knowledge, the transaction has not yet closed.

17           9.       On or about October 16, 2025, the Debtor’s professionals, at my direction, requested  
18 escrow documents related to the transaction from Claimant’s counsel and from the escrow  
19 company, respectively. As of the date of this Declaration, no escrow documents had been provided  
20 by either party.  
21

22           10.      At my direction, the Debtor’s counsel asked Claimant’s counsel to indicate whether  
23 Claimant intended to perform under the Purchase Agreement if it were assumed, and no response  
24 has been received.  
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26 Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and  
27 correct to the best of my knowledge, information, and belief.  
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Executed: December 9, 2025

/s/ Robbin Itkin  
Robbin Itkin