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Counsel to the LFM Plan Recovery Trustee

UNITED STATES BANKRUPTCY COURT

NORTHERN DISTRICT OF CALIFORNIA

SANTA ROSA DIVISION

In re LEFEVER MATTSON, Consolidated Debtor.	Case No. 24-10545 HLB (Substantively Consolidated) Chapter 11 **FIRST OMNIBUS MOTION OF THE LFM PLAN RECOVERY TRUSTEE TO ALLOW CONSENSUALLY RESOLVED INVESTOR CLAIMS** **Date:** September 3, 2026 **Time:** 10:00 a.m. **Place**: *Via Zoom or In Person* United States Bankruptcy Court 450 Golden Gate Ave, 16th Floor Courtroom 19 San Francisco, CA 94102 **Objection Deadline: August 20, 2026**

Michael Goldberg, solely in his capacity as Plan Recovery Trustee of the LFM Plan Recovery Trust (the "PRT") formed pursuant to the *Third Amended Chapter 11 Plan of Liquidation, As Modified* [Docket No. 4151] (the "Plan") in the above-captioned bankruptcy case (the "Chapter 11 Case") of consolidated debtor LeFever Mattson, a California corporation (the "Consolidated Debtor")[1] seeks entry of an order (the "Order"),[2] pursuant to section 105(a) and 502(a) of Title 11 of the United States Code (the "Bankruptcy Code"), rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and the Investor Claim Procedures (as defined herein), (i) resolving the investor claims listed in the column identified as "Filed Claims" on **Schedule 1** to the Order (the "Resolved Claims" and each a "Resolved Claim") in accordance with an executed *Investor Claim Settlement Offer Letter*, and (ii) allowing one claim for each investor, listed in the column identified as "Allowed Claims" on **Schedule 1** (the "Allowed Investor Claims"), in the amounts set forth in the corresponding signed *Investor Claim Settlement Offer Letter*, because each of the Investors identified on **Schedule 1** executed an *Investor Claim Settlement Offer Letter* agreeing with the proposed calculations of their Tranche 1 Claim and Tranche 2 Claim. In support of the Motion, the PRT submits the declaration of Kristin D. Rivera (the "Rivera Declaration"), filed concurrently herewith. In further support of the Motion, the PRT respectfully represents as follows:

MEMORANDUM OF POINTS AND AUTHORITIES

I. JURISDICTION AND VENUE

The Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334, the *Order Referring Bankruptcy Cases and Proceedings to Bankruptcy Judges*, General Order 24 (N.D. Cal.), and Rule 5011-1(a) of the Bankruptcy Local Rules for the United States District Court for the Northern District of California (the "Bankruptcy Local Rules"). This is a core proceeding

[1] By order entered March 6, 2026, the Court entered the *Order Substantively Consolidating Consolidated Debtor and KSMP Investment Entities and Granting Related Relief* [Docket No. 3914] (the "Substantive Consolidation Order"), which substantively consolidated the estates of LeFever Mattson, a California corporation and its affiliated debtors (the "LFM Debtors"), KS Mattson Partners, LP ("KSMP" and, together with the LFM Debtors, the "Debtors") and three-KSMP affiliated entities (Perris Freeway Plaza, LP, Specialty Properties Partners, LP and Treehouse Investments, LP) (the "KSMP Investment Entities").

[2] Substantially in the form attached hereto as **Exhibit A**.

pursuant to 28 U.S.C. § 157(b). Venue is proper before the United States Bankruptcy Court for the Northern District of California (the "Court") pursuant to 28 U.S.C. §§ 1408 and 1409.

II. BACKGROUND

A. General Background

On August 6, 2024, September 12, 2024, and October 2, 2024 (the "LFM Petition Dates"),[3] the LFM Debtors filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code, commencing their jointly administered bankruptcy cases (the "LFM Chapter 11 Cases").[4] On November 22, 2024 (the "KSMP Petition Date"), Debtor KSMP became subject to an involuntary petition for relief under chapter 11 of the Bankruptcy Code. On June 9, 2025, the Court entered the *Stipulated Order for Relief in an Involuntary Case* and subsequently appointed Robbin L. Itkin as the Responsible Individual in the KSMP chapter 11 case, effective as of June 16, 2025.

On March 6, 2026, the Court entered the Substantive Consolidation Order, which substantively consolidated the estates of the LFM Debtors, KSMP, and the KSMP Investment Entities. On April 23, 2026, the Court entered its order [Docket No. 4225] (the "Confirmation Order") confirming the Plan. As set forth in the Confirmation Order, the Court found that the Debtors and KSMP Investment Entities were operated as a Ponzi scheme from at least September 12, 2017. *See* Confirmation Order, ¶ L.

B. Schedules and Bar Date Orders

On November 15, 2024, the LFM Debtors filed their schedules of assets and liabilities, statements of financial affairs, and list of equity security holders [Docket Nos. 292-353], and on September 9, 2025, the LFM Debtors filed amended schedules of assets and liabilities and certain statements of financial affairs [Docket Nos. 2251-2291, 2293-2305] (collectively, the "LFM Schedules and Statements").

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[3] LFM Debtor, Windscape Apartments, LLC filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code on August 6, 2024. LFM Debtors Pinewood Condominiums, LP and Ponderosa Pines, LP each filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code on October 2, 2024. The other fifty-eight LFM Debtors each filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code on September 12, 2024.

[4] LFM Debtor Windscape Apartments, LLC, filed its chapter 11 petition on August 6, 2024. LFM Debtors Pinewood Condominiums, LP, and Ponderosa Pines, LP, filed their chapter 11 petitions on October 2, 2024.

On December 14, 2024, the Court entered its *Order (1) Establishing Bar Date; (2) Approving Form and Manner of Notice of Bar Date and Procedures With Respect Thereto; and (3) Approving Confidentiality Protocols* [Docket No. 459] (the "LFM Bar Date Order"). Pursuant to the LFM Bar Date Order, the Court established February 14, 2025 (the "LFM Bar Date") as the last day for (a) all investors to file proofs of interest in the LFM Debtors arising before the LFM Petition Dates and (b) all creditors to file proofs of claim against the LFM Debtors arising before the LFM Petition Dates. The deadline for governmental units to file proofs of claim against the LFM Debtors arising before the LFM Petition Dates remained 180 days after the applicable LFM Petition Date.

On August 8, 2025, KSMP filed its schedules of assets and liabilities, statements of financial affairs, and list of equity security holders [Docket Nos. 1980-1982] (the "KSMP Schedules and Statements" and together with the LFM Schedules and Statements, the "Schedules and Statements").

On August 28, 2025, the Bankruptcy Court entered its *Order Granting Motion for an Order (1) Establishing Bar Date; (2) Approving Form and Manner of Notice of Bar Date and Procedures With Respect Thereto; and (3) Approving Confidentiality Protocols* [Docket No. 2184] (the "KSMP Bar Date Order"). Pursuant to the KSMP Bar Date Order, the Bankruptcy Court established October 3, 2025 (the "KSMP Bar Date") as the last day for all creditors (other than governmental units) to file proofs of claim against KSMP arising before the KSMP Petition Date, and established December 8, 2025 as the last day for governmental units to file proofs of claim against KSMP arising before the KSMP Petition Date.

C. Claims Reconciliation Process

According to the official register of claims and interest maintained by Kurtzman Carson Consultants, LLC dba Verita Global ("Verita" or "Claims Agent"), as of the date hereof, over 1,900 Proofs of Claim and 800 Proofs of Interest have been filed in the Chapter 11 Case.

Many Investors filed multiple Investor Claims on behalf of their investments in the Debtors, and many Proofs of Interest encompassed multiple investments. Under the Plan, Investor Claims are "netted" to make sure Investors are treated as fairly as possible under the circumstances and each Investor will receive (a) a claim for money (or value of property) it invested in the Debtors over

time *less* (i) all transfers to an Investor that represent a return of principal and (ii) any distributions the Investor received over the seven years prior to September 12, 2024 (the "Tranche 1 Claim") and (b) a claim for the distributions deducted (the "Tranche 2 Claim"). Plan at §§ 3.1, 3.9, and Ex. A ¶¶ 87-88.

In accordance with Solicitation Procedures Order,[5] the Official Committee of Unsecured Creditors (the "Committee") sent each Investor an *Investor Claim Settlement Offer Letter* in their solicitation packages setting forth the Committee's calculation of the Investor's Tranche 1 Claim and Tranche 2 Claim as well as providing a detailed breakdown[6] of these calculations. Each investment on Schedule 1 to the *Investor Claim Settlement Offer Letter* was affiliated with a claim number or sub-claim number,[7] and Schedule 1 detailed the amount invested (*i.e.*, cash in) and the distributions associated with each investment (*i.e.*, cash out) as well as the name associated with the investment in the Debtors' books and records.

If an Investor agreed with the calculations in their *Investor Claim Settlement Offer Letter*, the Investor was asked to sign the letter and return a copy to counsel for the Committee. If an Investor had a question or disagreed with the calculations on their *Investor Claim Settlement Offer Letter*, they were encouraged to reach out, and PwC US Business Advisory LLP ("PwC") scheduled a time to talk with them to review their *Investor Claim Settlement Offer Letter*.[8] As a result of this process, over 575 Investors have signed and accepted the proposed calculations of their Investor Tranche 1 Claim and Tranche 2 Claim.

On May 21, 2026, the Court entered an order [Docket No. 4358] (the "Investor Claim Procedures Order") approving procedures to update the claims register to reflect the consensual resolution of Investor Claims, allow Investor Claims in a liquidated amount based on the

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[5] *Order (I) Approving the Plan Summary and Approving Disclosure Statement; (II) Scheduling Status Conference on Confirmation of Plan and Approving the Form and Manner of Service of the Confirmation Notice; (III) Establishing Procedures for the Solicitation and Tabulation of Votes on Plan; (IV) Estimating Investor Claims and Interests Solely for Voting Purposes; and (V) Approving Related Matters* [Docket No. 3105].

[6] This detail was provided in Schedule 1 attached to each Investor Claim Settlement Offer Letter.

[7] A sub-claim number was used when a Proof of Interest listed multiple investments.

[8] Some of these meetings resulted in PwC issuing a revised Investor Claim Settlement Offer Letter to reflect new information.

Committee's forensic analysis where no consensual resolution has been reached, and disallow any other asserted claim or interest for each Investor in accordance with the Plan (the "Investor Claim Procedures").

III. RELIEF REQUESTED

Pursuant to the Investor Claim Procedures, sections 105(a) and 502(a) of the Bankruptcy Code, and Bankruptcy Rule 3007, the PRT moves to (i) resolve each of the Resolved Claims on **Schedule 1** in accordance with a corresponding signed *Investor Claim Settlement Offer Letter*, and (ii) allow one Allowed Investor Claim for each investor in the amounts set forth on **Schedule 1** in the column identified as "Allowed Claims," which are identical to the amounts set forth in the corresponding signed *Investor Claim Settlement Offer Letter*. Each of the Investors identified on **Schedule 1** executed an *Investor Claim Settlement Offer Letter* agreeing with the proposed calculations of their Tranche 1 Claim and Tranche 2 Claim.

IV. AUTHORITY FOR RELIEF REQUESTED

A proof of claim or proof of interest filed in accordance with the Bankruptcy Rules constitutes *prima facie* evidence of the validity and amount of the claim, and a proof of claim is deemed allowed unless a party in interest objects. Fed. R. Bankr. P. 3001(f); 11 U.S.C. § 502(a). However, once an objector raises "facts tending to defeat the claim by probative force equal to that of the allegations of the proofs of claim themselves," *In re Holm*, 931 F.2d 620, 623 (9th Cir. 1991) (citing Collier on Bankruptcy § 502.02 (15th ed. 1991)), then "the burden reverts to the claimant to prove the validity of the claim by a preponderance of the evidence." *Ashford v. Consolidated Pioneer Mortg. (In re Consolidated Pioneer Mortg.)*, 178 B.R. 222, 226 (B.A.P. 9th Cir. 1995) (quoting *In re Allegheny Int'l, Inc.*, 954 F.2d 167, 173-74 (3d Cir. 1992)), aff'd without opinion 91 F.3d 151 (9th Cir. 1996). "[T]he ultimate burden of persuasion is always on the claimant." *Holm*, 931 F.2d at 623 (citations omitted); *see also Lundell v. Anchor Constr. Specialists, Inc.*, 223 F.3d 1035, 1039 (9th Cir. 2000). Moreover, "[t]he law favors compromise and not litigation for its own sake." *In re A & C Props.*, 784 F.2d 1377, 1381 (9th Cir. 1986), cert. denied sub nom., *Martin v. Robinson*, 479 U.S. 854 (1986).

Each of the Resolved Claims identified on **Schedule 1** have been consensually resolved with the applicable Investor pursuant to an *Investor Settlement Offer Letter*. Each *Investor Settlement Offer Letter* identified the standardized name for each investor[9] and the calculation of the Investor's Tranche 1 Claim and Tranche 2 Claim. Each *Investor Claim Settlement Offer Letter* attached a Schedule 1, which detailed how the Committee's professionals calculated an Investor's Tranche 1 Claim and Tranche 2 Claim, including the claim number or sub-claim number[10] affiliated with each investment, the name associated with each investment according to the information available,[11] as well as the amount invested (*i.e.*, cash in) and the distributions associated with each investment (*i.e.*, cash out).

Moreover, **Schedule 1** complies with the Investor Claims Procedures as it (i) lists the Investors in alphabetical order, (ii) provides the claim numbers for the Filed Claims, (iii) provides the amount asserted in each Filed Claim as reflected on the official register of claims maintained by Verita, and (iv) identifies the Allowed Investor Claim and the amounts of the Tranche 1 Claim and Tranche 2 Claim for each Allowed Investor Claim. Accordingly, the PRT submits that requested relief is appropriate.

V. RESERVATION OF RIGHTS

The PRT hereby reserves the right to amend, modify, or supplement this Motion to the extent the Motion is not granted with respect to any Resolved Claim. The PRT will file and serve a separate notice for any such future motions or objections.

VI. NOTICE

Notice of this Motion will be provided to (i) holders of the Resolved Claims; (ii) the United States Trustee; and (iii) those persons who have formally appeared in this Chapter 11 Case and

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[9] For example, an individual may have made several investments with the Debtors individually, through their IRA, or in the name of a trust. As part of its forensic analysis, PwC traced the correct "investor" for each investment and provided the correct claimant's name for each Allowed Investor Claim.

[10] A sub-claim number was used when a Proof of Interest listed multiple investments. Further, if an investor filed multiple or duplicate claims for an investment, Schedule 1 to the *Investor Claim Settlement Offer Letter* only listed one claim number or sub-claim number for that investment.

[11] This information included bank records, copies of cancelled checks, documents provided by the Investor, the Debtors' books and records, and other documents sourced from third parties.

requested service pursuant to Bankruptcy Rule 2002. The PRT respectfully submits that no further notice is required.

WHEREFORE, the PRT respectfully requests that the Court enter an order granting the relief requested herein and further relief as the Court may deem just and appropriate.

Dated: July 28, 2026

PACHULSKI STANG ZIEHL & JONES LLP

By /s/ *Brooke E. Wilson*
Debra I. Grassgreen
John D. Fiero
Jason H. Rosell
Brooke E. Wilson

Counsel to the LFM Plan Recovery Trustee

EXHIBIT A

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Counsel to the LFM Plan Recovery Trustee

UNITED STATES BANKRUPTCY COURT

NORTHERN DISTRICT OF CALIFORNIA

SANTA ROSA DIVISION

In re: LEFEVER MATTSON, Consolidated Debtor.	Case No. 24-10545 HLB (Substantively Consolidated) Chapter 11 **ORDER GRANTING FIRST OMNIBUS MOTION OF THE LFM PLAN RECOVERY TRUSTEE TO ALLOW CONSENSUALLY RESOLVED INVESTOR CLAIMS**

Upon the motion (the "Motion")[1] of Michael Goldberg, solely in his capacity as Plan Recovery Trustee of the LFM Plan Recovery Trust (the "PRT") pursuant to section 105(a) and 502(a) of Title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and the Investor Claim Procedures, for the entry of an order (i) resolving the investor claims listed in the column identified as "Filed Claims" on **Schedule 1** attached hereto (the "Resolved Claims" and each a "Resolved Claim") in accordance with an executed *Investor Claim Settlement Offer Letter*, and (ii) allowing one claim for

[1] A capitalized term used but not defined herein shall have the meaning ascribed to it in the Motion.

each investor, listed in the column identified as "Allowed Claims" on **Schedule 1** attached hereto (the "Allowed Investor Claims"), in the amounts set forth in the corresponding signed *Investor Claim Settlement Offer Letter*; and consideration of the Motion and the requested relief being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and the Court having found and determined that notice of the Motion is reasonable and sufficient, and it appearing that no other or further notice need be provided; and this Court having reviewed the Motion and the declaration in support thereof; and this Court having determined that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and it appearing that the relief requested in the Motion is in the best interests of the estate, creditors, and all parties in interest; and upon all of the proceedings before this Court and after due deliberation and sufficient cause appearing therefor,

IT IS HEREBY ORDERED THAT:

1. The Motion is granted.

2. Notice of the Motion as described therein is deemed good and sufficient and the requirements of the Bankruptcy Code, Bankruptcy Rules, and Bankruptcy Local Rules are satisfied by such notice.

3. Each Allowed Investor Claim identified on **Schedule 1** hereto is hereby allowed in the amounts set forth in columns titled (a) "Tranche 1 Amount"; (b) "Tranche 2 Amount"; and (c) "Total Allowed Claim" and shall be assigned the claim number identified in the column titled "Allowed Claim No."

4. Each Resolved Claim identified on **Schedule 1** (identified by Claim No. / Schedule No.) shall be disallowed and expunged.

5. The Claims Agent is authorized to update the claims register to reflect the relief granted pursuant to this Order.

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

**** END OF ORDER ****

COURT SERVICE LIST

All ECF Participants.

SCHEDULE 1

LeFever Mattson, a California Corporation
Case No. 24-10545 (Substantively Consolidated)
First Omnibus Motion

Filed Claims					Allowed Claims				
Ref #	**Claimant**	**Claim No. / Schedule No.**	**Entity**	**Total Asserted Amount**	**Allowed Claim No.**	**Allowed Claim Claimant**	**Tranche 1 Amount**	**Tranche 2 Amount**	**Total Allowed Claim**
2	JOANN ACH	LFM Proof of Interest - 344	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5001	ACH, JOANN	$ 15,300.00	$ 8,700.00	$ 24,000.00
3	JONATHAN ACH	LFM Proof of Interest - 523	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5002	ACH, JONATHAN	$ 142,210.00	$ 76,790.00	$ 219,000.00
4	FARIDEH AFRAKHTEH	KSMP Investor Claim - 781	KS MATTSON PARTNERS, LP	$ 802,622.00	NON-IRA SUBCLAIM - #5003	AFRAKHTEH, FARIDEH	$ 458,851.68	$ 341,914.68	$ 800,766.36
6	JOSHUA AKIN , MADISON AKIN	LFM Investor Claim - 438	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 100,000.00	NON-IRA SUBCLAIM - #5004	AKIN, MADISON & JOSHUA	$ 88,000.00	$ 12,000.00	$ 100,000.00
6	MADISON & JOSHUA AKIN	LFM Proof of Interest - 440	YELLOW POPLAR, LP	$ -					
7	KENNETH W. ALBERS	KSMP Investor Claim - 422	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5005	ALBERS, KENNETH W.	$ 202,672.72	$ 118,516.60	$ 321,189.32
7	KENNETH W. ALBERS	KSMP Investor Claim - 423	KS MATTSON PARTNERS, LP	$ -					
7	KENNETH W. ALBERS	KSMP Investor Claim - 426	KS MATTSON PARTNERS, LP	$ -					
7	KENNETH W. ALBERS	LFM Docket 353 - 183	FOXTAIL PINE, LP	UNLIQUIDATED					
7	KENNETH W. ALBERS	LFM Docket 353 - 336	RIVER TREE PARTNERS, LP	UNLIQUIDATED					
7	KENNETH W. ALBERS	LFM Investor Claim - 630	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 25,000.00					
7	KENNETH W. ALBERS	LFM Proof of Interest - 691	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
7	KENNETH W. ALBERS	LFM Proof of Interest - 692	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
8	KENNETH W. ALBERS & MARCIA ALBERS	KSMP Investor Claim - 417	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5006	ALBERS, KENNETH W. & MARCIA	$ 419,329.12	$ 369,893.72	$ 789,222.84
8	KENNETH W. ALBERS & MARCIA ALBERS	KSMP Investor Claim - 420	KS MATTSON PARTNERS, LP	$ -					
8	KENNETH W. ALBERS, MARCIA ALBERS	LFM Proof of Interest - 591	RIVER TREE PARTNERS, LP	$ -					

8	KENNETH W. ALBERS, MARCIA ALBERS	LFM Proof of Interest - 752	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -				
9	MARCIA ALBERS	KSMP Investor Claim - 424	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5008	ALBERS, MARCIA (NEE DEICHERT)	$ 289,615.56	$ 176,134.50	$ 465,750.06
9	MARCIA ALBERS (NEE DEICHERT)	KSMP Investor Claim - 430	KS MATTSON PARTNERS, LP	$ -					
9	MARCIA ALBERS (NEE DEICHERT)	KSMP Investor Claim - 435	KS MATTSON PARTNERS, LP	$ -					
9	MARCIA ALBERS (NEE DEICHERT)	KSMP Investor Claim - 436	KS MATTSON PARTNERS, LP	$ -					
9	MARCIA ALBERS (NEE DEICHERT)	KSMP Investor Claim - 442	KS MATTSON PARTNERS, LP	$ -					
9	MARCIA ALBERS (NEE DEICHERT)	LFM Docket 353 - 217	HEACOCK PARK APARTMENTS, LP	UNLIQUIDATED					
9	MARCIA ALBERS	LFM Investor Claim - 597	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 25,000.00					
9	MARCIA ALBERS (NEE DEICHERT)	LFM Proof of Interest - 688	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
9	MARCIA ALBERS (NEE DEICHERT)	LFM Proof of Interest - 689	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
9	MARCIA ALBERS (NEE DEICHERT)	LFM Proof of Interest - 690	HEACOCK PARK APARTMENTS, LP	$ -					
9	MARCIA ANN ALBERS (NEE DEICHERT) - IRA	LFM Proof of Interest - 1867	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -	IRA SUBCLAIM - #5007		$ 78,800.00	$ 6,200.00	$ 85,000.00

10	THE VITAS ALEKNA AND DALIA ALEKNA 2002 REVOCABLE TRUST, DATED JULY 30, 2002	KSMP Investor Claim - 770	KS MATTSON PARTNERS, LP	$ 2,690,890.00	NON-IRA SUBCLAIM - #5009	ALEXIS ALEKNA, INDIVIDUALLY AND AS TRUSTEE OF V. ALEKNA AND D. ALEKNA REV. TRUST DTD 7/30/2002	$ 577,161.51	$ 241,613.40	$ 818,774.91
10	ALEXIS ALEKNA, INDIVIDUALLY AND AS TRUSTEE OF V. ALEKNA AND D. ALEKNA REV. TRUST DTD 7/30/2002	LFM Docket 353 - 212	HEACOCK PARK APARTMENTS, LP	UNLIQUIDATED					
10	ALEXIS ALEKNA, INDIVIDUALLY AND AS TRUSTEE OF V. ALEKNA AND D. ALEKNA REV. TRUST DTD 7/30/2002	LFM Docket 353 - 314	RED SPRUCE TREE, LP	UNLIQUIDATED					
10	ALEXIS ALEKNA, INDIVIDUALLY AND AS TRUSTEE OF V. ALEKNA AND D. ALEKNA REV. TRUST DTD 7/30/2002	LFM Investor Claim - 1648	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 602,500.00					
10	ALEXIS ALEKNA, INDIVIDUALLY AND AS TRUSTEE OF V. ALEKNA AND D. ALEKNA REV. TRUST DTD 7/30/2002	LFM Investor Claim - 1652	RED SPRUCE TREE, LP	$ 602,500.00					
10	ALEXIS ALEKNA, INDIVIDUALLY AND AS TRUSTEE OF V. ALEKNA AND D. ALEKNA REV. TRUST DTD 7/30/2002	LFM Investor Claim - 1653	HEACOCK PARK APARTMENTS, LP	$ 602,500.00					
11	COLEEN M ALLEN IRA	KSMP Investor Claim - 412	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5010	COLEEN M ALLEN LIVING TRUST DTD 8/11/2009	$ 565,600.00	$ 378,300.00	$ 943,900.00
11	COLEEN M ALLEN LIVING TRUST DATED 8/11/2009	KSMP Investor Claim - 414	KS MATTSON PARTNERS, LP	$ -					
11	COLEEN M ALLEN LIVING TRUST DTD 8/11/2009 PART 2 OF 2	LFM Proof of Interest - 1737	COUNTRY OAKS I, LP	$ -					
11	COLEEN M ALLEN LIVING TRUST DTD 8/11/2009 PART 1 OF 2	LFM Proof of Interest - 993	BUCK AVENUE APARTMENTS, LP	$ -					
12	COLEEN M ALLEN (IRA ACCOUNT W/ PROVIDENT)	LFM Proof of Interest - 1299	DIVI DIVI TREE, L.P.	$ -	NON-IRA SUBCLAIM - #5011	ALLEN, COLEEN M.	$ 197,708.00	$ 97,292.00	$ 295,000.00
13	GLENN ALLEN	KSMP Investor Claim - 816	KS MATTSON PARTNERS, LP	$ 1,000,000.00	NON-IRA SUBCLAIM - #5012	ALLEN, GLENN	$ 936,320.00	$ 113,680.00	$ 1,050,000.00
14	RONALD ALLEN , KAREN ALLEN	LFM Investor Claim - 514	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 350,000.00	NON-IRA SUBCLAIM - #5013	ALLEN, RONALD G. & KAREN MARIE	$ 251,000.00	$ 99,000.00	$ 350,000.00
14	RONALD G. ALLEN, KAREN MARIE ALLEN	LFM Proof of Interest - 594	FIRETREE I, LP	$ -					
15	THE RAVINDRA AMBATIPUDI AND KAMALA SISTLA REVOCABLE LIVING TRUST DATED SEPTEMBER 29, 2005	KSMP Investor Claim - 519	KS MATTSON PARTNERS, LP	$ 100,000.00	NON-IRA SUBCLAIM - #5014	THE RAVINDRA AMBATIPUDI AND KAMALA SISTLA REVOCABLE LIVING TRUST DATED SEPTEMBER 29, 2005	$ 56,900.00	$ 43,100.00	$ 100,000.00
15	THE RAVINDRA AMBATIPUDI AND KAMALA SISTLA REVOCABLE LIVING TRUST DATED SEPTEMBER 29, 2005	LFM Docket 353 - 38	BEACH PINE, LP	UNLIQUIDATED					
15	RAVINDRA AMBATIPUDI & KAMALA SISTLA TTEE	LFM Investor Claim - 1228	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 100,000.00					

15	THE RAVINDRA AMBATIPUDI AND KAMALA SISTLA REVOCABLE LIVING TRUST DATED SEPTEMBER 29, 2005	LFM Proof of Interest - 1119	BEACH PINE, LP	$ -					
16	THE COREY AND UTE ANDERSON LIVING TRUST, DTD AUGUST 4, 2015	KSMP Deed of Trust Claim - 521	KS MATTSON PARTNERS, LP	$ 2,540,940.00	NON-IRA SUBCLAIM - #5015	COREY AND UTE ANDERSON, INDIVIDUALLY AND AS TRUSTEES OF C. AND U. ANDERSON LIVING TRUST	$ 446,358.40	$ 13,641.60	$ 460,000.00
16	COREY AND UTE ANDERSON, INDIVIDUALLY AND AS TRUSTEES OF C. AND U. ANDERSON LIVING TRUST	LFM Investor Claim - 1225	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 784,722.00					
19	GRAHAM ANDERSON	LFM Investor Claim - 678	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 538,951.00	NON-IRA SUBCLAIM - #5018	ANDERSON, GRAHAM	$ 547,721.81	$ -	$ 547,721.81
21	LANA ARONS PLAINTIFF	KSMP Investor Claim - 389	KS MATTSON PARTNERS, LP	$ 300,000.00	NON-IRA SUBCLAIM - #5020	ARONS, LANA	$ 130,252.64	$ 169,747.36	$ 300,000.00
22	GREGORY VENANCIO ARTHUR AND LORI HESTER ARTHUR	KSMP Investor Claim - 151	KS MATTSON PARTNERS, LP	$ 250,000.00	NON-IRA SUBCLAIM - #5021	ARTHUR, GREGORY VENANCIO & LORI HESTER	$ 333,500.00	$ 166,500.00	$ 500,000.00
22	GREGORY VENANCIO ARTHUR AND LORI HESTER ARTHUR	KSMP Investor Claim - 155	KS MATTSON PARTNERS, LP	$ 250,000.00					
22	GREGORY VENANCIO ARTHUR AND LORI HESTER ARTHUR	LFM Proof of Interest - 252	NUT PINE, LP	$ -					
23	THE AUTRY LOPEZ FAMILY REVOCABLE TRUST DTD 7/11/00	KSMP Investor Claim - 306	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5022	MICHAEL AUTRY & GLORIA LOPEZ, TRUSTEES	$ 247,968.90	$ 167,031.10	$ 415,000.00
23	THE AUTRY LOPEZ FAMILY REVOCABLE TRUST DTD 7/11/00	KSMP Investor Claim - 307	KS MATTSON PARTNERS, LP	$ -					
23	MICHAEL AUTRY & GLORIA LOPEZ, TRUSTEES	LFM Docket 353 - 276	PINEWOOD CONDOMINIUMS, LP	UNLIQUIDATED					
23	MICHAEL AUTRY & GLORIA LOPEZ, TRUSTEES	LFM Docket 353 - 302	RED OAK, LP	UNLIQUIDATED					
23	MICHAEL AUTRY & GLORIA LOPEZ, TRUSTEES	LFM Proof of Interest - 451	PINEWOOD CONDOMINIUMS, LP	$ -					

24	TTEE AVILA FAMILY TRUST	KSMP Investor Claim - 205	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5023	AVILA FAMILY TRUST TTEE	$ 83,810.00	$ 86,190.00	$ 170,000.00
24	AVILA FAMILY TRUST TTEE	LFM Docket 353 - 147	COUNTRY OAKS I, LP	UNLIQUIDATED					
24	TTEE AVILA FAMILY TRUST	LFM Proof of Interest - 363	COUNTRY OAKS I, LP	$ -					
25	GUADALUPE J. AVILA REVOCABLE TRUST	LFM Investor Claim - 1261	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 568,000.00	NON-IRA SUBCLAIM - #5024	GUADALUPE J. AVILA REVOCABLE TRUST	$ 400,000.00	$ -	$ 400,000.00
25	GUADALUPE J. AVILA REVOCABLE TRUST	LFM Proof of Interest - 1260	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
26	JAVIER AVILA - IRA	KSMP Investor Claim - 188	KS MATTSON PARTNERS, LP	$ -	IRA SUBCLAIM - #5025	AVILA, JAVIER	$ 411,500.00	$ 500.00	$ 412,000.00
26	JAVIER AVILA	LFM Investor Claim - 276	DIVI DIVI TREE, L.P.	$ 413,211.00					
26	JAVIER AVILA - IRA	LFM Proof of Interest - 536	DIVI DIVI TREE, L.P.	$ -					
27	JOY M. AXELSON TRUST	LFM Docket 353 - 213	HEACOCK PARK APARTMENTS, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5026	JOY M. AXELSON TRUST	$ 83,700.00	$ 66,300.00	$ 150,000.00
27	JOY M. AXELSON TRUST	LFM Proof of Interest - 539	HEACOCK PARK APARTMENTS, LP	$ -					
28	THOMAS AZZALINA, JR. OR ROBIN L. AZZALINA REVOCABLE TRUST DTD 05/03/2000	KSMP Investor Claim - 578	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5027	THOMAS AZZALINA, JR. OR ROBIN L. AZZALINA REVOCABLE TRUST DTD 05/03/2000	$ 310,850.00	$ 239,150.00	$ 550,000.00
28	THOMAS AZZALINA, JR. OR ROBIN L. AZZALINA REVOCABLE TRUST DTD 05/03/2000	LFM Docket 353 - 111	BUCKEYE TREE, LP	UNLIQUIDATED					
28	THOMAS AZZALINA, JR. OR ROBIN L. AZZALINA REVOCABLE TRUST DTD 05/03/2000	LFM Docket 353 - 272	NUT PINE, LP	UNLIQUIDATED					
28	THOMAS AZZALINA, JR. OR ROBIN L. AZZALINA REVOCABLE TRUST DTD 05/03/2000	LFM Proof of Interest - 872	BUCKEYE TREE, LP	$ -					
29	MADISON TRUST COMPANY CUSTODIAN FBO ROBIN AZZALINA MTC ACCOUNT #M1609152	LFM Proof of Interest - 285	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5028	AZZALINA, ROBIN	$ 188,500.00	$ 1,500.00	$ 190,000.00
30	MADISON TRUST COMPANY CUSTODIAN FBO THOMAS AZZALINA MTC ACCOUNT #M1606138	LFM Proof of Interest - 823	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5029	AZZALINA, THOMAS	$ 181,373.00	$ 54,700.00	$ 236,073.00
31	ADRIENNE HANNAH BAILEY	KSMP Investor Claim - 785	KS MATTSON PARTNERS, LP	$ 298,780.00	NON-IRA SUBCLAIM - #5030	BAILEY, ADRIENNE HANNAH	$ 281,936.20	$ 16,843.80	$ 298,780.00

31	ADRIENNE HANNAH BAILEY	LFM Docket 353 - 298	RED OAK TREE, LP	UNLIQUIDATED					
31	ADRIENNE HANNAH BAILEY	LFM Proof of Interest - 481	RED OAK TREE, LP	$ -					
32	THOMAS J & SARENA M BAILEY	KSMP Investor Claim - 405	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5031	BAILEY, THOMAS J. & SARENA M.	$ 96,400.00	$ 3,600.00	$ 100,000.00
32	THOMAS J & SARENA M BAILEY	LFM Proof of Interest - 1398	BUCKEYE TREE, LP	$ -					
33	THE CHRISTOPHER JOSEPH BANNON AND SARAH YOURD BANNON FAMILY TRUST	KSMP Investor Claim - 100	KS MATTSON PARTNERS, LP	$ 200,000.00	NON-IRA SUBCLAIM - #5032	YOURD BANNON FAMILY TRUST	$ 59,990.19	$ 142,871.56	$ 202,861.75
33	YOURD BANNON FAMILY TRUST	LFM Docket 353 - 261	NUT PINE, LP	UNLIQUIDATED					
33	YOURD BANNON FAMILY TRUST	LFM Docket 353 - 43	BISHOP PINE, LP	UNLIQUIDATED					
33	DTD 09/10/2010 YOURD BANNON FAMILY TRUST	LFM Investor Claim - 201	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 96,000.00					
33	YOURD BANNON FAMILY TRUST	LFM Proof of Interest - 234	NUT PINE, LP	$ -					
34	BARELA LIVING TRUST	KSMP Investor Claim - 326	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5033	BARELA LIVING TRUST DATED 7/7/99	$ 283,333.42	$ 216,666.58	$ 500,000.00
34	BARELA LIVING TRUST DATED 7/7/99	LFM Docket 353 - 326	RIVER BIRCH, LP	UNLIQUIDATED					
34	BARELA LIVING TRUST	LFM Investor Claim - 696	LEFEVER MATTSON I, LLC	$ -					
34	BARELA LIVING TRUST	LFM Proof of Interest - 604	RIVER BIRCH, LP	$ -					

35	NORA BASSO	LFM Docket 353 - 18	AUTUMN WOOD I, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5034	BASSO, NORA	$ 90,389.01	$ 14,714.49	$ 105,103.50
35	NORA BASSO	LFM Docket 353 - 383	SEQUOIA INVESTMENT PROPERTIES, LP	UNLIQUIDATED					
36	BAUMGARTNER FAMILY TRUST IRA	LFM Proof of Interest - 913	BUTCHER ROAD PARTNERS, LLC	$ -	IRA SUBCLAIM - #5035	BAUMGARTNER FAMILY TRUST IRA	$ 47,500.00	$ 4,000.00	$ 51,500.00
37	STACIE BAUMGARTNER	KSMP Investor Claim - 500	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5037	BAUMGARTNER, STACIE	$ 1,000,857.99	$ 291,218.43	$ 1,292,076.41
37	STACIE BAUMGARTNER	LFM Docket 353 - 437	WINDSCAPE APARTMENTS I, LP	UNLIQUIDATED					
37	STACIE BAUMGARTNER	LFM Investor Claim - 835	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 290.00					
37	STACIE BAUMGARTNER	LFM Proof of Interest - 1030	RT GOLDEN HILLS, LP	$ -					
37	STACIE BAUMGARTNER	LFM Proof of Interest - 1106	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
37	STACIE BAUMGARTNER	LFM Proof of Interest - 1258	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
37	STACIE BAUMGARTNER	LFM Proof of Interest - 950	GOLDEN TREE, LP	$ -					
37	STACIE BAUMGARTNER	LFM Proof of Interest - 957	WINDSCAPE APARTMENTS I, LP	$ -					
37	STACIE BAUMGARTNER	LFM Proof of Interest - 968	BAY TREE, LP	$ -					
37	STACIE BAUMGARTNER	LFM Proof of Interest - 986	AUTUMN WOOD I, LP	$ -					
37	STACIE BAUMGARTNER- IRA	LFM Proof of Interest - 1023	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5036		$ 256,580.51	$ 8,419.49	$ 265,000.00
38	STACIE BAUMGARTNER - IRA DIVI	KSMP Investor Claim - 487	KS MATTSON PARTNERS, LP	$ -					
39	TODD BAUMGARTNER	KSMP Investor Claim - 286	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5039	BAUMGARTNER, TODD	$ 1,126,599.97	$ 334,503.44	$ 1,461,103.41
39	TODD BAUMGARTNER	KSMP Investor Claim - 287	KS MATTSON PARTNERS, LP	$ -					

39	TODD BAUMGARTNER	KSMP Investor Claim - 288	KS MATTSON PARTNERS, LP	$ -				
39	TODD BAUMGARTNER	LFM Docket 353 - 438	WINDSCAPE APARTMENTS I, LP	UNLIQUIDATED				
39	TODD BAUMGARTNER	LFM Docket 353 - 439	WINDSCAPE APARTMENTS I, LP	UNLIQUIDATED				
39	TODD BAUMGARTNER	LFM Proof of Interest - 914	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -				
39	TODD BAUMGARTNER DIVI DIVI IRA	LFM Proof of Interest - 915	HEACOCK PARK APARTMENTS, LP	$ -				
39	TODD BAUMGARTNER DIVI DIVI IRA	LFM Proof of Interest - 915	HEACOCK PARK APARTMENTS, LP	$ -	IRA SUBCLAIM - #5038		$ 73,500.00	$ 1,500.00	$ 75,000.00
40	STEVE AND KAREN BEACH	KSMP Investor Claim - 84	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5040	BEACH, STEVE & KAREN	$ 27,866.21	$ 55,467.12	$ 83,333.33
40	STEVE AND KAREN BEACH	LFM Proof of Interest - 797	BISHOP PINE, LP	$ -				
41	SANDRA BEALS	KSMP Investor Claim - 131	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5041	BEALS, SANDRA	$ 329,860.00	$ 70,140.00	$ 400,000.00
41	SANDRA BEALS	LFM Investor Claim - 441	RIVER TREE PARTNERS, LP	$ 340,000.00				
41	SANDRA BEALS	LFM Investor Claim - 442	RIVER TREE PARTNERS, LP	$ 342,382.00				

42	EVELYN BEAUCHAMP	KSMP Investor Claim - 400	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5043	BEAUCHAMP, EVELYN C	$ 946,931.74	$ 260,749.56	$ 1,207,681.30
42	STEPHAN F AND EVELYN C BEAUCHAMP	KSMP Investor Claim - 415	KS MATTSON PARTNERS, LP	$ -					
42	EVELYN BEAUCHAMP	LFM Investor Claim - 279	BUCK AVENUE APARTMENTS, LP	$ 56,250.00					
42	EVELYN C BEAUCHAMP	LFM Proof of Interest - 1140	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
42	EVELYN C BEAUCHAMP	LFM Proof of Interest - 1140	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -	IRA SUBCLAIM - #5042		$ 250,000.00	$ -	$ 250,000.00
43	STEPHAN AND EVELYN BEAUCHAMP	KSMP Investor Claim - 336	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5045	BEAUCHAMP, STEPHAN & EVELYN	$ 1,051,663.48	$ 627,452.71	$ 1,679,116.19
43	STEPHAN F BEAUCHAMP AND EVELYN C BEAUCHAMP	KSMP Investor Claim - 351	KS MATTSON PARTNERS, LP	$ -					
43	STEPHAN F BEAUCHAMP AND EVELYN C BEAUCHAMP REVOCABLE FAMILY TRUST	KSMP Investor Claim - 491	KS MATTSON PARTNERS, LP	$ -					
43	STEPHAN BEAUCHAMP, EVELYN BEAUCHAMP	LFM Investor Claim - 218	BUCK AVENUE APARTMENTS, LP	$ 146,585.00					
43	STEVE AND EVELYN BEAUCHAMP	LFM Investor Claim - 281	BUCK AVENUE APARTMENTS, LP	$ 146,585.00					
43	STEPHAN AND EVELYN BEAUCHAMP	LFM Proof of Interest - 1127	BAY TREE, LP	$ -					
43	STEPHAN FRANK BEAUCHAMP AND EVELYN COLLEEN BEAUCHAMP	LFM Proof of Interest - 304	VALLEY OAK INVESTMENTS, LP	$ -					
43	STEPHAN AND EVELYN BEAUCHAMP	LFM Proof of Interest - 1127	BAY TREE, LP	$ -	IRA SUBCLAIM - #5044		$ 125,000.00	$ -	$ 125,000.00
44	STEPHEN FRANK BEAUCHAMP - IRA	LFM Proof of Interest - 335	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5046	BEAUCHAMP, STEPHEN FRANK	$ 211,400.00	$ 5,100.00	$ 216,500.00
46	TAFFE BENNETT FAMILY TRUST	KSMP Investor Claim - 433	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5047	TAFFE BENNETT FAMILY TRUST	$ 1,583,826.75	$ 791,173.25	$ 2,375,000.00
46	TAFFE BENNETT FAMILY TRUST	LFM Docket 353 - 164	COUNTRY OAKS I, LP	UNLIQUIDATED					
46	TAFFE BENNETT FAMILY TRUST	LFM Docket 353 - 291	PINEWOOD CONDOMINIUMS, LP	UNLIQUIDATED					

46	TAFFE BENNETT FAMILY TRUST	LFM Docket 353 - 473	WINDSCAPE APARTMENTS II, LP	UNLIQUIDATED				
46	TAFFE BENNETT FAMILY TRUST	LFM Docket 353 - 95	BUCK AVENUE APARTMENTS, LP	UNLIQUIDATED				
46	TAFFE BENNETT FAMILY TRUST	LFM Proof of Interest - 912	HEACOCK PARK APARTMENTS, LP	$ -				
46	TAFFE BENNETT FAMILY TRUST	LFM Proof of Interest - 969	VALLEY OAK INVESTMENTS, LP	$ -				
46	TAFFE BENNETT FAMILY TRUST	LFM Proof of Interest - 978	COUNTRY OAKS I, LP	$ -				
50	LOUIE BERTORELLI, IRA	KSMP Deed of Trust Claim - 780	KS MATTSON PARTNERS, LP	$ 250,000.00	IRA SUBCLAIM - #5050	BERTORELLI, LOUIE	$ 238,000.00	$ 2,000.00	$ 240,000.00
50	LOUIE BERTORELLI, IRA	LFM Proof of Interest - 1606	BUTCHER ROAD PARTNERS, LLC	$ -				
50	LOUIE BERTORELLI	LFM Proof of Interest - 1569	COUNTRY OAKS I, LP	$ -				
51	DENISE BERTORELLI	LFM Proof of Interest - 1594	COUNTRY OAKS I, LP	$ -	NON-IRA SUBCLAIM - #5051	BERTORELLI, LOUIE & DENISE	$ 639,560.93	$ 355,670.07	$ 995,231.00
52	COLLEEN F BICANDI	KSMP Investor Claim - 180	KS MATTSON PARTNERS, LP	$ 100,000.00	NON-IRA SUBCLAIM - #5052	BICANDI, COLLEEN F	$ 85,600.00	$ 14,400.00	$ 100,000.00
52	COLLEEN F BICANDI	LFM Proof of Interest - 380	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -				

53	DEBBIE E BICANDI	KSMP Investor Claim - 169	KS MATTSON PARTNERS, LP	$ 324,325.00	NON-IRA SUBCLAIM - #5054	BICANDI, DEBBIE E	$ 38,012.50	$ 11,987.50	$ 50,000.00
53	DEBBIE E BICANDI	KSMP Investor Claim - 178	KS MATTSON PARTNERS, LP	$ 175,000.00					
53	DEBBIE E BICANDI	KSMP Investor Claim - 179	KS MATTSON PARTNERS, LP	$ 63,000.00					
53	DEBBIE E BICANDI	LFM Proof of Interest - 379	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -	IRA SUBCLAIM - #5053		$ 89,950.00	$ 1,675.00	$ 91,625.00
54	JANE BICANDI - IRA	KSMP Investor Claim - 246	KS MATTSON PARTNERS, LP	$ -	IRA SUBCLAIM - #5055	BICANDI, JANE	$ 355,508.00	$ 10,992.00	$ 366,500.00
54	JANE BICANDI - IRA	LFM Proof of Interest - 620	DIVI DIVI TREE, L.P.	$ -					
55	MICHAEL A. BICANDI	KSMP Investor Claim - 248	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5057	BICANDI, MICHAEL A.	$ 736,945.00	$ 164,055.00	$ 901,000.00
55	MICHAEL A. BICANDI (IRA)	KSMP Investor Claim - 249	KS MATTSON PARTNERS, LP	$ -					
55	MICHAEL A. BICANDI	LFM Proof of Interest - 626	HAGAR PROPERTIES, LP	$ -					
55	MICHAEL A. BICANDI	LFM Proof of Interest - 627	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5056		$ 1,099,000.00	$ 1,000.00	$ 1,100,000.00
56	MITCHEL E BICANDI	LFM Proof of Interest - 381	BUTCHER ROAD PARTNERS, LLC	$ -	IRA SUBCLAIM - #5058	BICANDI, MITCHEL	$ 508,750.00	$ 56,250.00	$ 565,000.00
56	MITCHEL BICANDI	LFM Proof of Interest - 382	DIVI DIVI TREE, L.P.	$ -					
56	MITCHEL E BICANDI	KSMP Investor Claim - 170	KS MATTSON PARTNERS, LP	$ 175,000.00					
56	MITCHEL E BICANDI	KSMP Investor Claim - 177	KS MATTSON PARTNERS, LP	$ 63,000.00					
57	MITCHEL E & DEBBIE E BICANDI	KSMP Investor Claim - 482	KS MATTSON PARTNERS, LP	$ 10,477.00	NON-IRA SUBCLAIM - #5059	BICANDI, MITCHEL & DEBORAH	$ 449,837.50	$ 350,162.50	$ 800,000.00
57	MITCHEL & DEBORAH BICANDI	LFM Proof of Interest - 420	AUTUMN WOOD I, LP	$ -					
59	LINDA E BJORKLUND LIVING TRUST DTD JULY 13, 2015	KSMP Investor Claim - 368	KS MATTSON PARTNERS, LP	$ 131,034.00	NON-IRA SUBCLAIM - #5062	LINDA E. BJORKLUND LIVING TRUST DTD JULY 13, 2015	$ 56,050.00	$ 38,950.00	$ 95,000.00

59	LINDA E. BJORKLUND LIVING TRUST DTD JULY 13, 2015	LFM Docket 353 - 457	WINDSCAPE APARTMENTS II, LP	UNLIQUIDATED				
59	LINDA E BJORKLUND LIVING TRUST DTD JULY 13, 2015	LFM Investor Claim - 1250	DIVI DIVI TREE, L.P.	$ 412,997.00				
59	LINDA E BJORKLUND LIVING TRUST DTD JULY 13, 2015	LFM Investor Claim - 1255	DIVI DIVI TREE, L.P.	$ 415,001.00				
59	LINDA E BJORKLUND LIVING TRUST DTD JULY 13, 2015	LFM Investor Claim - 1271	DIVI DIVI TREE, L.P.	$ 353,744.00				
59	LINDA E BJORKLUND LIVING TRUST DTD JULY 13, 2015	LFM Investor Claim - 1421	WINDSCAPE APARTMENTS, LLC	$ 95,000.00				
59	LINDA BJORKLUND LIVING TRUST DTD JULY 13, 2015	LFM Investor Claim - 292	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 130,000.00				
59	LINDA E. BJORKLUND LIVING TRUST DTD JULY 13, 2015	LFM Proof of Interest - 546	WINDSCAPE APARTMENTS II, LP	$ -				
59	LINDA E. BJORKLUND LIVING TRUST DTD JULY 13, 2015	LFM Proof of Interest - 546	WINDSCAPE APARTMENTS II, LP	$ -	IRA SUBCLAIM - #5061		$ 927,800.00	$ 252,000.00	$ 1,179,800.00
60	THE MARGERY BLACKWOOD TRUST AGREEMENT	LFM Proof of Interest - 1129	BUTCHER ROAD PARTNERS, LLC	$ -	NON-IRA SUBCLAIM - #5063	THE MARGERY BLACKWOOD TRUST AGREEMENT	$ 197,546.00	$ 156,464.00	$ 354,010.00
60	THE MARGERY BLACKWOOD TRUST AGREEMENT	LFM Proof of Interest - 794	BUTCHER ROAD PARTNERS, LLC	$ -				
61	THOMAS H BLACKWOOD JR	LFM Proof of Interest - 1616	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5064	BLACKWOOD, THOMAS H., JR.	$ 348,000.00	$ -	$ 348,000.00
61	THOMAS H BLACKWOOD JR	KSMP Investor Claim - 635	KS MATTSON PARTNERS, LP	$ -				
61	THOMAS H BLACKWOOD JR.	LFM Proof of Interest - 868	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -				

62	TIM AND LESLIE BLANCHARD	LFM Docket 353 - 125	BUR OAK, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5065	BLANCHARD, TIM & LESLIE	$ 60,500.00	$ 39,500.00	$ 100,000.00
62	TIM AND LESLIE BLANCHARD	LFM Docket 353 - 422	WILLOW OAK, LP	UNLIQUIDATED					
62	TIM AND LESLIE BLANCHARD	LFM Proof of Interest - 572	WILLOW OAK, LP	$ -					
63	KEITH BLATTMAN IRA	KSMP Investor Claim - 325	KS MATTSON PARTNERS, LP	$ -	IRA SUBCLAIM - #5066	BLATTMAN, KEITH	$ 650,000.00	$ -	$ 650,000.00
63	KEITH BLATTMAN	LFM Investor Claim - 705	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
63	KEITH BLATTMAN IRA	LFM Proof of Interest - 1084	DIVI DIVI TREE, L.P.	$ -					
63	KEITH BLATTMAN IRA	LFM Proof of Interest - 769	DIVI DIVI TREE, L.P.	$ -					
64	KEITH AND MARIA BLATTMAN	KSMP Investor Claim - 324	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5067	BLATTMAN, KEITH & MARIA	$ 195,999.75	$ 104,000.25	$ 300,000.00
64	KEITH AND MARIA BLATTMAN	LFM Docket 353 - 189	GINKO TREE, LP	UNLIQUIDATED					
64	KEITH AND MARIA BLATTMAN	LFM Docket 353 - 277	PINEWOOD CONDOMINIUMS, LP	UNLIQUIDATED					
64	KEITH AND MARIA BLATTMAN	LFM Investor Claim - 697	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
64	KEITH AND MARIA BLATTMAN	LFM Proof of Interest - 600	SPRUCE PINE, LP	$ -					
65	BRIGG BLOOMQUIST	LFM Investor Claim - 1382	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 50,000.00	NON-IRA SUBCLAIM - #5068	BLOOMQUIST, BRIGG	$ 34,346.50	$ 15,653.50	$ 50,000.00
66	BOBETSKY FAMILY TRUST	KSMP Investor Claim - 153	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5069	BOBETSKY FAMILY TRUST	$ 602,732.50	$ 547,267.50	$ 1,150,000.00
66	BOBETSKY FAMILY TRUST	KSMP Investor Claim - 174	KS MATTSON PARTNERS, LP	$ -					
66	BOBETSKY FAMILY TRUST	KSMP Investor Claim - 175	KS MATTSON PARTNERS, LP	$ -					
66	BOBETSKY FAMILY TRUST	KSMP Investor Claim - 675	KS MATTSON PARTNERS, LP	$ -					

66	BOBETSKY FAMILY TRUST	KSMP Investor Claim - 742	KS MATTSON PARTNERS, LP	$ -				
66	BOBETSKY FAMILY TRUST	LFM Docket 353 - 458	WINDSCAPE APARTMENTS II, LP	UNLIQUIDATED				
66	BOBETSKY FAMILY TRUST	LFM Docket 353 - 64	BUCK AVENUE APARTMENTS, LP	UNLIQUIDATED				
66	BOBETSKY FAMILY TRUST	LFM Investor Claim - 1634	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 1,500,000.00				
66	BOBETSKY FAMILY TRUST	LFM Investor Claim - 1636	WINDSCAPE APARTMENTS II, LP	$ 1,500,000.00				
66	BOBETSKY FAMILY TRUST	LFM Investor Claim - 727	BAY TREE, LP	$ 200,000.00				
66	BOBETSKY FAMILY TRUST	LFM Proof of Interest - 804	WINDSCAPE APARTMENTS II, LP	$ -				
67	VALERIE BOBETSKY IRA	KSMP Investor Claim - 676	KS MATTSON PARTNERS, LP	$ -	IRA SUBCLAIM - #5070	BOBETSKY, VALERIE	$ 201,188.00	$ 21,812.00	$ 223,000.00
67	VALERIE BOBETSKY	LFM Investor Claim - 730	DIVI DIVI TREE, L.P.	$ 500,000.00				
67	VALERIE BOBETSKY IRA	LFM Proof of Interest - 802	DIVI DIVI TREE, L.P.	$ -				

68	WILLIAM BOBETSKY IRA	KSMP Investor Claim - 187	KS MATTSON PARTNERS, LP	$ -	IRA SUBCLAIM - #5071	BOBETSKY, WILLIAM	$ 363,496.00	$ 414,504.00	$ 778,000.00
68	WILLIAM BOBETSKY IRA	KSMP Investor Claim - 677	KS MATTSON PARTNERS, LP	$ -					
68	WILLIAM BOBETSKY	LFM Investor Claim - 729	DIVI DIVI TREE, L.P.	$ 1,000,000.00					
68	WILLIAM BOBETSKY	LFM Investor Claim - 899	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 1,000,000.00					
68	WILLIAM BOBETSKY IRA	LFM Proof of Interest - 801	DIVI DIVI TREE, L.P.	$ -					
69	GARRY L. & TAMMERA D. BOGARDUS	LFM Docket 353 - 327	RIVER BIRCH, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5072	BOGARDUS, GARRY L. & TAMMERA D.	$ 56,666.58	$ 43,333.42	$ 100,000.00
69	GARRY L. & TAMMERA D. BOGARDUS	LFM Proof of Interest - 1074	RIVER BIRCH, LP	$ -					
70	CAROLYNN BONDY-VILLA	KSMP Investor Claim - 665	KS MATTSON PARTNERS, LP	$ -	IRA SUBCLAIM - #5073	BONDY-VILLA, CAROLYNN	$ 169,200.00	$ -	$ 169,200.00
70	CAROLYNN BONDY - VILLA - IRA	LFM Proof of Interest - 540	BUTCHER ROAD PARTNERS, LLC	$ -					
71	ERIN KENDRA BOUAYAD-AGHA	KSMP Investor Claim - 348	KS MATTSON PARTNERS, LP	$ 379,789.00	IRA SUBCLAIM - #5074	BOUAYAD-AGHA, ERIN	$ 378,500.00	$ -	$ 378,500.00
71	ERIN KENDRA BOUAYAD-AGHA	LFM Investor Claim - 54	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 379,789.00					
71	ERIN BOUAYAD-AGHA IRA	LFM Proof of Interest - 538	DIVI DIVI TREE, L.P.	$ -					
72	DALE T BOUTIETTE AND ALLA GERSHBERG, TRUSTEES OF THE DALE T BOUTIETTE AND ALLA GERSHBERG	LFM Docket 353 - 407	VALLEY OAK INVESTMENTS, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5075	DALE T BOUTIETTE AND ALLA GERSHBERG, TRUSTEES OF THE DALE T BOUTIETTE AND ALLA GERSHBERG LIVING TRUST	$ 136,777.28	$ 113,730.72	$ 250,508.00
72	DALE BOUTIETTE, ALLA GERSHBERG TTEE	LFM Investor Claim - 227	VALLEY OAK INVESTMENTS, LP	$ 250,000.00					
72	DALE T BOUTIETTE AND ALLA GERSHBERG, TRUSTEES OF THE DALE T BOUTIETTE AND ALLA GERSHBERG	LFM Proof of Interest - 345	VALLEY OAK INVESTMENTS, LP	$ -					
73	KENNITH M. BOWEN AND PEGGY L. BOWEN	KSMP Investor Claim - 782	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5076	BOWEN, KENNITH M. & PEGGY L.	$ 100,549.60	$ 33,450.40	$ 134,000.00
73	KENNITH M BOWEN	LFM Proof of Interest - 1556	PONDEROSA PINES, LP	$ -					

74	THE BRADSHAW FAMILY REV. TRUST	KSMP Investor Claim - 569	KS MATTSON PARTNERS, LP	$ 2,397,070.00	NON-IRA SUBCLAIM - #5077	THE BRADSHAW FAMILY REV. TRUST	$ 2,244,127.16	$ 152,940.00	$ 2,397,067.16
74	THE BRADSHAW FAMILY REV. TRUST	LFM Investor Claim - 1749	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 2,397,070.00					
74	THE BRADSHAW FAMILY REV. TRUST	LFM Proof of Interest - 1748	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
76	BRANDVEIN REVOCABLE FAMILY TRUST	KSMP Investor Claim - 167	KS MATTSON PARTNERS, LP	$ 390,000.00	NON-IRA SUBCLAIM - #5079	BRANDVEIN REVOCABLE FAMILY TRUST	$ 212,550.00	$ 177,450.00	$ 390,000.00
76	BRANDVEIN REVOCABLE FAMILY TRUST	LFM Proof of Interest - 254	BAY TREE, LP	$ -					
78	DIMITRY BREUS	LFM Proof of Interest - 815	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5080	BREUS, DIMITRY	$ 121,500.00	$ -	$ 121,500.00
78	DIMITRY BREUS	KSMP Investor Claim - 331	KS MATTSON PARTNERS, LP	$ 182,315.00					
78	DIMITRY BREUS	KSMP Investor Claim - 333	KS MATTSON PARTNERS, LP	$ 35,089.00					
78	DIMITRY BREUS	LFM Investor Claim - 623	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 182,315.00					
79	BRIGGS FAMILY TRUST	KSMP Investor Claim - 360	KS MATTSON PARTNERS, LP	$ 600,000.00	NON-IRA SUBCLAIM - #5081	BRIGGS FAMILY TRUST	$ 569,840.00	$ 30,160.00	$ 600,000.00
79	BRIGGS FAMILY TRUST	LFM Investor Claim - 644	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 600,000.00					
79	BRIGGS FAMILY TRUST	LFM Proof of Interest - 321	AUTUMN WOOD I, LP	$ -					

80	BROOKE SAMPLE SEPARATE	KSMP Investor Claim - 145	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5082	BROOKE SAMPLE SEPARATE PROPERTY TRUST	$ 847,850.00	$ 202,150.00	$ 1,050,000.00
80	BROOKE SAMPLE SEPARATE	KSMP Investor Claim - 146	KS MATTSON PARTNERS, LP	$ 350,000.00					
80	BROOKE SAMPLE SEPARATE	KSMP Investor Claim - 147	KS MATTSON PARTNERS, LP	$ -					
80	BROOKE SAMPLE SEPARATE	LFM Proof of Interest - 337	GOLDEN TREE, LP	$ -					
81	MITZI A. BROWN, TTEE	KSMP Investor Claim - 85	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5083	MITZI A. BROWN, TTEE	$ 239,888.75	$ 115,111.25	$ 355,000.00
81	MITZI A. BROWN, TTEE	LFM Docket 353 - 197	GINKO TREE, LP	UNLIQUIDATED					
81	MITZI A. BROWN, TTEE	LFM Proof of Interest - 1001	GINKO TREE, LP	$ -					
82	JOHN D & LAUREL E. BRUCE TTEE	KSMP Investor Claim - 536	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5084	JOHN D & LAUREL E. BRUCE TTEE	$ 570,590.13	$ 402,864.05	$ 973,454.18
82	JOHN D & LAUREL E. BRUCE TTEE	LFM Docket 353 - 250	MONTEREY PINE, LP	UNLIQUIDATED					
82	JOHN D & LAUREL E. BRUCE TTEE	LFM Docket 353 - 264	NUT PINE, LP	UNLIQUIDATED					
82	JOHN D & LAUREL E. BRUCE TTEE	LFM Docket 353 - 71	BUCK AVENUE APARTMENTS, LP	UNLIQUIDATED					
82	JOHN D. & LAUREL E. BRUCE TTEE	LFM Proof of Interest - 1088	BISHOP PINE, LP	$ -					
82	JOHN D & LAUREL E. BRUCE TTEE	LFM Proof of Interest - 1130	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
83	JEFFREY BRUCE, KASHELLE BRUCE	KSMP Investor Claim - 618	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5085	BRUCE, JEFFREY & KASHELLE	$ 51,875.00	$ 48,125.00	$ 100,000.00
83	JEFFREY BRUCE, KASHELLE BRUCE	LFM Proof of Interest - 811	GOLDEN TREE, LP	$ -					
84	JOHN D BRUCE	LFM Proof of Interest - 927	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5086	BRUCE, JOHN D	$ 31,192.00	$ 13,808.00	$ 45,000.00
84	JOHN D BRUCE	KSMP Investor Claim - 534	KS MATTSON PARTNERS, LP	$ -					

85	LAUREL E. BRUCE	LFM Proof of Interest - 930	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5087	BRUCE, LAUREL E.	$ 22,825.00	$ 1,175.00	$ 24,000.00
85	LAUREL E. BRUCE	KSMP Investor Claim - 537	KS MATTSON PARTNERS, LP	$ -					
88	CHRIS D. AND MARIA E. BUSHEY	LFM Docket 353 - 246	MONTEREY PINE, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5089	BUSHEY, CHRIS D. & MARIA E.	$ 59,170.00	$ 37,830.00	$ 97,000.00
88	CHRIS D. AND MARIA E. BUSHEY	LFM Investor Claim - 1909	MONTEREY PINE, LP	$ 226,474.00					
88	CHRIS D. AND MARIA E. BUSHEY	LFM Proof of Interest - 515	MONTEREY PINE, LP	$ -					
89	BUTLER TRUST NOVEMBER 6, 1996	LFM Docket 353 - 139	CHESTNUT OAK, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5090	BUTLER TRUST NOVEMBER 6, 1996	$ 72,769.40	$ 47,510.60	$ 120,280.00
89	BUTLER TRUST NOVEMBER 6, 1996	LFM Proof of Interest - 496	CHESTNUT OAK, LP	$ -					
90	DONALD L. AND SIERRA S. BUTLER FAMILY TRUST, DTD 11/7/1997	KSMP Investor Claim - 575	KS MATTSON PARTNERS, LP	$ 70,000.00	NON-IRA SUBCLAIM - #5091	DONALD L. AND SIERRA S. BUTLER FAMILY TRUST, DTD 11/7/1997	$ 70,000.00	$ -	$ 70,000.00
90	DONALD L. AND SIERRA S. BUTLER FAMILY TRUST, DTD 11/7/1997	LFM Proof of Interest - 1089	WINDTREE, LP	$ -					
91	MAX DYLAN BUTLER	LFM Proof of Interest - 520	RIVER BIRCH, LP	$ -	NON-IRA SUBCLAIM - #5092	BUTLER, MAX DYLAN	$ 183,200.00	$ 16,800.00	$ 200,000.00
92	MANUEL AND THERESITA CABACUNGAN, TRUSTEES	LFM Docket 353 - 34	BEACH PINE, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5093	MANUEL AND THERESITA CABACUNGAN, TRUSTEES	$ 239,042.80	$ 151,695.20	$ 390,738.00
92	MANUEL AND THERESITA CABACUNGAN, TRUSTEES	LFM Docket 353 - 440	WINDSCAPE APARTMENTS I, LP	UNLIQUIDATED					
92	MANUEL AND THERESITA CABACUNGAN, TRUSTEES	LFM Investor Claim - 1279	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 390,738.00					
92	MANUEL AND THERESITA CABACUNGAN, TRUSTEES	LFM Proof of Interest - 1395	WINDSCAPE APARTMENTS I, LP	$ -					
93	BRANDEE CAIN	LFM Proof of Interest - 747	AUTUMN WOOD I, LP	$ -	NON-IRA SUBCLAIM - #5094	CAIN, BRANDEE	$ 15,250.00	$ 134,750.00	$ 150,000.00
94	CALDIE FAMILY REVOCABLE 2022 TRUST	KSMP Investor Claim - 493	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5095	CALDIE FAMILY REVOCABLE 2022 TRUST	$ 548,960.00	$ 51,040.00	$ 600,000.00
94	CALDIE FAMILY REVOCABLE 2022 TRUST	LFM Investor Claim - 712	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 600,000.00					

94	CALDIE FAMILY REVOCABLE 2022 TRUST	LFM Proof of Interest - 887	AUTUMN WOOD I, LP	$ -					
95	CALTON FAMILY TRUST	KSMP Investor Claim - 303	KS MATTSON PARTNERS, LP	$ 600,000.00	NON-IRA SUBCLAIM - #5096	CALTON FAMILY TRUST	$ 551,280.00	$ 48,720.00	$ 600,000.00
95	JAMES CALTON, WENDY CALTON	LFM Investor Claim - 643	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 600,000.00					
95	CALTON FAMILY TRUST	LFM Proof of Interest - 284	AUTUMN WOOD I, LP	$ -					