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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 **THIRD 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 THIRD 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)
Third 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**
195	PATRICIA A. EWERS, EWERS FAMILY TRUST 2005	KSMP Investor Claim - 239	KS MATTSON PARTNERS, LP	$ 600,000.00	NON-IRA SUBCLAIM - #5195	EWERS FAMILY TRUST 2005	$ 505,800.00	$ 94,200.00	$ 600,000.00
195	PATRICIA A. EWERS, EWERS FAMILY TRUST 2005	KSMP Investor Claim - 242	KS MATTSON PARTNERS, LP	$ 600,000.00					
195	PATRICIA A. EWERS, EWERS FAMILY TRUST 2005	KSMP Investor Claim - 245	KS MATTSON PARTNERS, LP	$ 600,000.00					
195	EWERS FAMILY TRUST 2005	LFM Proof of Interest - 415	VALLEY OAK INVESTMENTS, LP	$ -					
196	EWERS FAMILY TRUST 2005	LFM Proof of Interest - 415	VALLEY OAK INVESTMENTS, LP	$ -	IRA SUBCLAIM - #5196	EWERS, PATRICIA	$ 41,710.00	$ 71,290.00	$ 113,000.00
197	SCOTT EWING , ANNETTE EWING	LFM Investor Claim - 1154	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 100,000.00	NON-IRA SUBCLAIM - #5197	EWING, GARY SCOTT & ANNETTE	$ 62,500.00	$ 37,500.00	$ 100,000.00
197	SCOTT EWING , ANNETTE EWING	LFM Investor Claim - 662	WINDSCAPE APARTMENTS II, LP	$ 100,000.00					
197	GARY SCOTT EWING / ANNETTE EWING	LFM Proof of Interest - 783	WINDSCAPE APARTMENTS II, LP	$ -					
198	MARK FALGOUT, ROSILEA FALGOUT	LFM Investor Claim - 171	LEFEVER MATTSON I, LLC	$ 70,000.00	NON-IRA SUBCLAIM - #5198	FALGOUT, MARK & ROSILEA	$ 36,312.50	$ 33,687.50	$ 70,000.00
198	MARK FALGOUT & ROSILEA FALGOUT	LFM Investor Claim - 88	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 70,000.00					
198	MARK FALGOUT, ROSILEA FALGOUT	LFM Proof of Interest - 267	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
199	KEVIN AND KIM FARRELL LIVING TRUST, DATED 4/6/2005	LFM Docket 353 - 25	AUTUMN WOOD I, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5199	KEVIN AND KIM FARRELL LIVING TRUST, DATED 4/6/2005	$ 403,111.58	$ 322,044.42	$ 725,156.00
199	KEVIN AND KIM FARRELL LIVING TRUST, DATED 4/6/2005	LFM Docket 353 - 418	VALLEY OAK INVESTMENTS, LP	UNLIQUIDATED					
199	KEVIN AND KIM FARRELL LIVING TRUST, DATED 4/6/2005	LFM Docket 353 - 441	WINDSCAPE APARTMENTS I, LP	UNLIQUIDATED					
199	KEVIN AND KIM FARRELL LIVING TRUST, DATED 4/6/2005	LFM Proof of Interest - 570	AUTUMN WOOD I, LP	$ -					
200	THOMAS MURRAY FELDER	LFM Investor Claim - 1263	NUT PINE, LP	$ 125,000.00	NON-IRA SUBCLAIM - #5201	FELDER, THOMAS MURRAY	$ 80,312.50	$ 44,687.50	$ 125,000.00

200	THOMAS MURRAY FELDER	LFM Proof of Interest - 1684	NUT PINE, LP	$ -					
200	THOMAS MURRAY FELDER, IRA	KSMP Investor Claim - 668	KS MATTSON PARTNERS, LP	$ 86,700.00	IRA SUBCLAIM - #5200		$ 54,845.00	$ 8,655.00	$ 63,500.00
200	THOMAS MURRAY FELDER	KSMP Investor Claim - 673	KS MATTSON PARTNERS, LP	$ 125,000.00					
200	THOMAS MURRAY FELDER, IRA	LFM Proof of Interest - 1139	DIVI DIVI TREE, L.P.	$ -					
201	DANIELLE FELLINI	KSMP Investor Claim - 609	KS MATTSON PARTNERS, LP	$ 300,000.00	NON-IRA SUBCLAIM - #5202	FELLINI, DANIELLE	$ 141,700.00	$ 78,300.00	$ 220,000.00
201	DANIELLE FELLINI	LFM Investor Claim - 724	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 300,000.00					
201	DANIELLE FELLINI	LFM Proof of Interest - 881	BUTCHER ROAD PARTNERS, LLC	$ -					
202	KYLE FELLINI	KSMP Investor Claim - 610	KS MATTSON PARTNERS, LP	$ 515,000.00	NON-IRA SUBCLAIM - #5203	FELLINI, KYLE	$ 239,250.00	$ 125,750.00	$ 365,000.00
202	KYLE FELLINI	LFM Investor Claim - 738	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 515,000.00					
202	KYLE FELLINI	LFM Proof of Interest - 1066	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					

203	PEDRO FEMENIA	KSMP Investor Claim - 761	KS MATTSON PARTNERS, LP	$ 100,000.00	NON-IRA SUBCLAIM - #5205	FEMENIA, PEDRO	$ 58,500.00	$ 41,500.00	$ 100,000.00
203	PEDRO FEMENIA	LFM Proof of Interest - 1862	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
203	PEDRO FEMENIA	LFM Proof of Interest - 1862	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -	IRA SUBCLAIM - #5204		$ 35,066.01	$ 13,409.00	$ 48,475.01
204	DAVID AND OR VALERIE FIGUEIREDO	LFM Investor Claim - 176	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 409,280.00	NON-IRA SUBCLAIM - #5206	FIGUEIREDO, DAVID & VALERIE	$ 360,560.00	$ 39,440.00	$ 400,000.00
204	DAVID AND VALERIE FIGUEIREDO	LFM Proof of Interest - 241	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
205	JOSEPH AND BARBARA FIORI FAMILY TRUST	KSMP Investor Claim - 4	KS MATTSON PARTNERS, LP	$ 125,000.00	NON-IRA SUBCLAIM - #5207	JOSEPH AND BARBARA FIORI FAMILY TRUST	$ 72,500.00	$ 52,500.00	$ 125,000.00
205	JOSEPH AND BARBARA FIORI FAMILY TRUST	LFM Docket 353 - 461	WINDSCAPE APARTMENTS II, LP	UNLIQUIDATED					
205	JOSEPH AND BARBARA FIORI FAMILY TRUST NOVEMBER 14 2002	LFM Investor Claim - 456	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 125,000.00					
205	JOSEPH AND BARBARA FIORI FAMILY TRUST	LFM Proof of Interest - 491	WINDSCAPE APARTMENTS II, LP	$ -					
206	FISCHER FAMILY TRUST AKA MANFRED K FISCHER TRUST	KSMP Investor Claim - 783	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5208	FISCHER FAMILY TRUST	$ 1,460,011.00	$ -	$ 1,460,011.00
206	THE MANFRED K. FISCHER TRUST DTD MAY 25, 2006, MICHAELA KATARI, TTEE	LFM Investor Claim - 640	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 191,456.00					
206	FISCHER FAMILY TRUST	LFM Investor Claim - 904	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 1,768,560.00					
206	FISCHER FAMILY TRUST	LFM Proof of Interest - 860	RED OAK TREE, LP	$ -					
207	MANFRED K FISCHER TRUST	LFM Docket 353 - 160	COUNTRY OAKS I, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5209	MANFRED K FISCHER TRUST	$ 246,500.00	$ 253,500.00	$ 500,000.00
207	THE MANFRED K. FISCHER TRUST DTD MAY 25, 2006, MICHAELA KATARI, TTEE	LFM Investor Claim - 640	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 191,456.00					
207	MANFRED K FISCHER TRUST	LFM Proof of Interest - 859	COUNTRY OAKS I, LP	$ -					
208	DAVID P FISHER TTEE	KSMP Investor Claim - 6	KS MATTSON PARTNERS, LP	$ 100,000.00	NON-IRA SUBCLAIM - #5210	DAVID P FISHER TTEE	$ 56,900.00	$ 43,100.00	$ 100,000.00

208	DAVID P FISHER TTEE	LFM Docket 353 - 29	BEACH PINE, LP	UNLIQUIDATED				
208	DAVID P FISHER TTEE	LFM Investor Claim - 197	BEACH PINE, LP	$ 100,000.00				
208	DAVID P FISHER TTEE	LFM Proof of Interest - 233	BEACH PINE, LP	$ -				
209	FISHER FAMILY TRUST	KSMP Investor Claim - 311	KS MATTSON PARTNERS, LP	$ 2,032,380.00	NON-IRA SUBCLAIM - #5211	FISHER FAMILY TRUST	$ 792,656.46	$ 460,019.64	$ 1,252,676.10
209	FISHER FAMILY TRUST	LFM Docket 353 - 442	WINDSCAPE APARTMENTS I, LP	UNLIQUIDATED				
209	DENISE EBBETT, SUCCESSOR TRUSTEE OF THE FISHER TRUST	LFM Investor Claim - 1632	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 2,032,380.00				
209	DENISE EBBETT, SUCCESSOR TRUSTEE OF THE FISHER TRUST	LFM Investor Claim - 1637	BEACH PINE, LP	$ 2,032,380.00				
209	DENISE EBBETT, SUCCESSOR TRUSTEE OF THE FISHER TRUST	LFM Investor Claim - 1638	RT GOLDEN HILLS, LP	$ 2,032,380.00				
209	DENISE EBBETT, SUCCESSOR TRUSTEE OF THE FISHER TRUST	LFM Investor Claim - 1640	VALLEY OAK INVESTMENTS, LP	$ 2,032,380.00				
209	DENISE EBBETT, SUCCESSOR TRUSTEE OF THE FISHER TRUST	LFM Investor Claim - 1644	WINDSCAPE APARTMENTS, LLC	$ 2,032,380.00				
209	DENISE EBBETT, SUCCESSOR TRUSTEE OF THE FISHER TRUST	LFM Investor Claim - 1647	NUT PINE, LP	$ 2,032,380.00				
209	FISHER FAMILY TRUST	LFM Proof of Interest - 1817	BEACH PINE, LP	$ -				

210	JILLIAN FITZGERALD TRUST DTD 3/4/2016	KSMP Investor Claim - 231	KS MATTSON PARTNERS, LP	$ 125,000.00	NON-IRA SUBCLAIM - #5212	JILLIAN FITZGERALD TRUST DTD 3/4/2016	$ 804,750.00	$ 245,250.00	$ 1,050,000.00
210	JILLIAN FITZGERALD TRUST DTD 3/4/2016	KSMP Investor Claim - 232	KS MATTSON PARTNERS, LP	$ 500,000.00					
210	JILLIAN FITZGERALD TRUST DTD 3/4/2016	LFM Proof of Interest - 436	VALLEY OAK INVESTMENTS, LP	$ -					
211	JILLIAN TAFFE (NOW JILLIAN FITZGERALD)	LFM Docket 353 - 163	COUNTRY OAKS I, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5213	FITZGERALD, JILLIAN (FORMERLY TAFFE)	$ 132,058.58	$ 92,941.42	$ 225,000.00
211	JILLIAN TAFFE (NOW JILLIAN FITZGERALD)	LFM Docket 353 - 290	PINEWOOD CONDOMINIUMS, LP	UNLIQUIDATED					
211	JILLIAN TAFFE (NOW JILLIAN FITZGERALD)	LFM Docket 353 - 472	WINDSCAPE APARTMENTS II, LP	UNLIQUIDATED					
211	JILLIAN TAFFE (NOW JILLIAN FITZGERALD)	LFM Proof of Interest - 464	COUNTRY OAKS I, LP	$ -					
213	ROBERT FOWLER	LFM Investor Claim - 113	RT GOLDEN HILLS, LP	$ 50,000.00	NON-IRA SUBCLAIM - #5215	FOWLER, ROBERT	$ 81,920.73	$ 18,079.27	$ 100,000.00
213	ROBERT FOWLER	LFM Investor Claim - 114	WATERTREE I, LP	$ 50,000.00					
213	ROBERT FOWLER	LFM Investor Claim - 47	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 100,000.00					
215	GARY R. FOX, IRA	KSMP Investor Claim - 337	KS MATTSON PARTNERS, LP	$ -	IRA SUBCLAIM - #5217	FOX, GARY	$ 299,200.00	$ 4,000.00	$ 303,200.00
215	GARY FOX - IRA	LFM Proof of Interest - 444	DIVI DIVI TREE, L.P.	$ -					
216	KATHERINE E. FOX, IRA	KSMP Investor Claim - 340	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5218	FOX, KATHERINE E.	$ 312,500.00	$ 1,500.00	$ 314,000.00
216	KATHERINE E. FOX-IRA	LFM Proof of Interest - 445	DIVI DIVI TREE, L.P.	$ -					
217	THOMAS AND BEVERLY FRANZA	KSMP Investor Claim - 240	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5219	THE THOMAS AND BEVERLY FRANZA LIVING TRUST	$ 393,721.23	$ 220,892.78	$ 614,614.01
217	THE THOMAS AND BEVERLY FRANZA LIVING TRUST	LFM Docket 353 - 124	BUR OAK, LP	UNLIQUIDATED					
217	THE THOMAS AND BEVERLY FRANZA LIVING TRUST	LFM Docket 353 - 393	SEQUOIA INVESTMENT PROPERTIES, LP	UNLIQUIDATED					

217	THE THOMAS AND BEVERLY FRANZA LIVING TRUST	LFM Docket 353 - 424	WILLOW OAK, LP	UNLIQUIDATED					
217	THE THOMAS AND BEVERLY FRANZA LIVING TRUST	LFM Proof of Interest - 320	WILLOW OAK, LP	$ -					
218	THE THOMAS AND BEVERLY FRANZA LIVING TRUST	KSMP Investor Claim - 241	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5220	FRANZA, THOMAS & BEVERLY	$ 441,089.62	$ 154,126.00	$ 595,215.62
218	THOMAS AND BEVERLY FRANZA	LFM Proof of Interest - 310	COUNTRY OAKS I, LP	$ -					
219	BARB FRANZEN IRA	LFM Proof of Interest - 1833	DIVI DIVI TREE, L.P.	$ -	NON-IRA SUBCLAIM - #5222	FRANZEN, BARB	$ -	$ -	$ -
219	BARB FRANZEN IRA	KSMP Investor Claim - 672	KS MATTSON PARTNERS, LP	$ -	IRA SUBCLAIM - #5221		$ 188,404.00	$ -	$ 188,404.00
219	BARB FRANZEN IRA	LFM Proof of Interest - 1833	DIVI DIVI TREE, L.P.	$ -					

222	GANYO REVOCABLE FAMILY TRUST	KSMP Investor Claim - 258	KS MATTSON PARTNERS, LP	$ 110,000.00	NON-IRA SUBCLAIM - #5225	ROBERT A. AND SARA J. GANYO, TRUSTEES	$ 693,248.15	$ 726,135.55	$ 1,419,383.70
222	ROBERT A. AND SARA J. GANYO, TRUSTEES (GANYO FAMILY TRUST)	KSMP Investor Claim - 259	KS MATTSON PARTNERS, LP	$ 831,000.00					
222	ROBERT A. AND SARA J. GANYO, TRUSTEES	KSMP Investor Claim - 262	KS MATTSON PARTNERS, LP	$ 762,000.00					
222	ROBERT A. AND SARA J. GANYO, TRUSTEES	KSMP Investor Claim - 267	KS MATTSON PARTNERS, LP	$ 1,253,020.00					
222	ROBERT A. AND SARA J. GANYO, TRUSTEES	KSMP Investor Claim - 270	KS MATTSON PARTNERS, LP	$ 100,000.00					
222	ROBERT A. AND SARA J. GANYO, TRUSTEES	KSMP Investor Claim - 271	KS MATTSON PARTNERS, LP	$ 125,000.00					
222	ROBERT A. AND SARA J. GANYO, TRUSTEES	LFM Docket 353 - 444	WINDSCAPE APARTMENTS I, LP	UNLIQUIDATED					
222	ROBERT A. AND SARA J. GANYO, TRUSTEES	LFM Docket 353 - 460	WINDSCAPE APARTMENTS II, LP	UNLIQUIDATED					
222	ROBERT A. AND SARA J. GANYO, TRUSTEES	LFM Docket 353 - 7	AUTUMN WOOD I, LP	UNLIQUIDATED					
222	ROBERT A. AND SARA J. GANYO, TRUSTEES	LFM Proof of Interest - 305	WINDSCAPE APARTMENTS I, LP	$ -					
223	ROBERT A. AND SARA J. GANYO, TRUSTEES	LFM Proof of Interest - 305	WINDSCAPE APARTMENTS I, LP	$ -	IRA SUBCLAIM - #5226	GANYO, ROBERT A.	$ 1,810,063.00	$ 199,937.00	$ 2,010,000.00
226	XAVIER GARZA	KSMP Investor Claim - 638	KS MATTSON PARTNERS, LP	$ 100,000.00	NON-IRA SUBCLAIM - #5228	GARZA, XAVIER	$ 60,500.00	$ 39,500.00	$ 100,000.00
226	XAVIER GARZA	LFM Docket 353 - 369	SCOTCH PINE, LP	UNLIQUIDATED					
226	XAVIER GARZA	LFM Proof of Interest - 1397	SCOTCH PINE, LP	$ -					
227	GENASCI REVOCABLE LIVING TRUST DTD 3/18/2004	KSMP Investor Claim - 353	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5229	GENASCI REVOCABLE LIVING TRUST DTD 3/18/2004	$ 600,421.07	$ 319,578.93	$ 920,000.00
227	KATHERINE M GENASCI - IRA	KSMP Investor Claim - 480	KS MATTSON PARTNERS, LP	$ -					
227	GENASCI REVOCABLE LIVING TRUST DTD 3/18/2004	LFM Proof of Interest - 1656	PINEWOOD CONDOMINIUMS, LP	$ -					

227	GENASCI REVOCABLE LIVING TRUST DTD 3/18/2004	LFM Proof of Interest - 1838	NAPA ELM, LP	$ -					
228	KATHERINE M GENASCI - IRA	LFM Proof of Interest - 618	BUTCHER ROAD PARTNERS, LLC	$ -	IRA SUBCLAIM - #5230	GENASCI, KATHERINE M	$ 76,662.00	$ -	$ 76,662.00
229	RICHARD D GENASCI - IRA	KSMP Investor Claim - 481	KS MATTSON PARTNERS, LP	$ -	IRA SUBCLAIM - #5231	GENASCI, RICHARD D	$ 24,513.00	$ -	$ 24,513.00
229	RICHARD D GENASCI - IRA	LFM Proof of Interest - 614	BUTCHER ROAD PARTNERS, LLC	$ -					
230	JEFFREY GEOGHEGAN, JANNETTA GEOGHEGAN	KSMP Investor Claim - 695	KS MATTSON PARTNERS, LP	$ 138,521.00	NON-IRA SUBCLAIM - #5232	GEOGHEGAN, JEFFREY & JANNETTA	$ 84,400.00	$ 15,600.00	$ 100,000.00
230	JEFFREY GEOGHEGAN, JANNETTA GEOGHEGAN	LFM Investor Claim - 277	WATERTREE I, LP	$ 100,000.00					
233	FLORENCE F. GIACINTO, LINDA MARIE GIACINTO JACOBS	KSMP Investor Claim - 364	KS MATTSON PARTNERS, LP	$ 300,000.00	NON-IRA SUBCLAIM - #5235	GIACINTO, FLORENCE F. & JACOBS, LINDA MARIE GIACINTO	$ 298,580.00	$ 171,420.00	$ 470,000.00
233	FLORENCE F. GIACINTO, LINDA MARIE GIACINTO JACOBS	LFM Proof of Interest - 1628	PINEWOOD CONDOMINIUMS, LP	$ -					

234	JOHN A. GIRARDI AND MARSI A. GIRARDI REVOCABLE LIVING TRUST DATED MAY 02, 2002	KSMP Investor Claim - 196	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5236	THE JOHN A. GIRARDI & MARSI A. GIRARDI REVOCABLE LIVING TRUST DTD MAY 1, 2002	$ 629,056.77	$ 372,786.74	$ 1,001,843.51
234	JOHN A. GIRARDI AND MARSI A. GIRARDI REVOCABLE LIVING TRUST DATED MAY 1, 2002	KSMP Investor Claim - 197	KS MATTSON PARTNERS, LP	$ -					
234	THE JOHN A. GIRARDI & MARSI A. GIRARDI REVOCABLE LIVING TRUST DTD MAY 1, 2002	LFM Docket 353 - 239	LIVE OAK INVESTMENTS, LP	UNLIQUIDATED					
234	THE JOHN A. GIRARDI & MARSI A. GIRARDI REVOCABLE LIVING TRUST DTD MAY 1, 2002	LFM Docket 353 - 307	RED OAK, LP	UNLIQUIDATED					
234	THE JOHN A. GIRARDI & MARSI A. GIRARDI REVOCABLE LIVING TRUST DTD MAY 1, 2002	LFM Docket 353 - 410	VALLEY OAK INVESTMENTS, LP	UNLIQUIDATED					
234	THE JOHN A. GIRARDI & MARSI A. GIRARDI REVOCABLE LIVING TRUST DTD MAY 1, 2002	LFM Docket 353 - 445	WINDSCAPE APARTMENTS I, LP	UNLIQUIDATED					
234	THE JOHN A. GIRARDI & MARSI A. GIRARDI REVOCABLE LIVING TRUST DTD MAY 1, 2002	LFM Docket 353 - 68	BUCK AVENUE APARTMENTS, LP	UNLIQUIDATED					
234	THE JOHN A. GIRARDI & MARSI A. GIRARDI	LFM Investor Claim - 684	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
234	JOHN A. GIRARDI AND MARSI A. GIRARDI REVOCABLE LIVING TRUST DATED MAY 1, 2002	LFM Investor Claim - 698	RIVER BIRCH, LP	$ -					
234	JOHN A. GIRARDI AND MARSI A. GIRARDI REVOCABLE LIVING TRUST DATED MAY 1, 2002	LFM Investor Claim - 699	PONDEROSA PINES, LP	$ -					
234	JOHN A. GIRARDI AND MARSI A. GIRARDI REVOCABLE LIVING TRUST DATED MAY 1, 2002	LFM Investor Claim - 700	WINDSCAPE APARTMENTS, LLC	$ -					
234	JOHN A. GIRARDI AND MARSI A. GIRARDI REVOCABLE LIVING TRUST DATED MAY 1, 2002	LFM Investor Claim - 701	RED OAK, LP	$ -					
234	JOHN A. GIRARDI AND MARSI A. GIRARDI REVOCABLE LIVING TRUST DATED MAY 1, 2002	LFM Investor Claim - 702	VALLEY OAK INVESTMENTS, LP	$ 218,595.00					
234	JOHN A. GIRARDI AND MARSI A. GIRARDI REVOCABLE LIVING TRUST DATED MAY 02, 2002	LFM Investor Claim - 726	WINDSCAPE APARTMENTS I, LP	$ -					
234	THE JOHN A. GIRARDI AND MARSI A. GIRARDI REVOCABLE LIVING TRUST DATE MAY 01, 2002	LFM Investor Claim - 728	LIVE OAK INVESTMENTS, LP	$ -					
234	JOHN A. GIRARDI AND MARSI A. GIRARDI REVOCABLE LIVING TRUST DATED MAY 1, 2002	LFM Investor Claim - 740	BUCK AVENUE APARTMENTS, LP	$ -					
234	THE JOHN A. GIRARDI & MARSI A. GIRARDI REVOCABLE LIVING TRUST DTD MAY 1, 2002	LFM Proof of Interest - 603	LIVE OAK INVESTMENTS, LP	$ -					

235	JOHN GIRARDI	KSMP Investor Claim - 195	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5237	GIRARDI, JOHN	$ 90,865.18	$ 19,106.00	$ 109,971.18
235	JOHN GIRARDI	LFM Investor Claim - 663	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
235	JOHN GIRARDI	LFM Proof of Interest - 1306	DIVI DIVI TREE, L.P.	$ -					
236	JOHN AND MARSI GIRARDI	LFM Investor Claim - 653	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 289,000.00	NON-IRA SUBCLAIM - #5238	GIRARDI, JOHN & MARSI	$ 263,513.14	$ 89,457.60	$ 352,970.74
236	JOHN AND MARSI GIRARDI	LFM Investor Claim - 655	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
236	JOHN AND MARSI GIRARDI	LFM Proof of Interest - 1004	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
236	JOHN & MARSI GIRARDI	LFM Proof of Interest - 1305	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
237	MARSI GIRARDI	LFM Proof of Interest - 1307	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -	IRA SUBCLAIM - #5239	GIRARDI, MARSI	$ 36,000.00	$ -	$ 36,000.00
237	MARSI GIRARDI	KSMP Investor Claim - 192	KS MATTSON PARTNERS, LP	$ -					
237	MARSI GIRARDI	LFM Investor Claim - 661	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					

238	GITSHAM FAMILY TRUST - CALVIN AND GRACE GITSHAM TTEE	KSMP Investor Claim - 346	KS MATTSON PARTNERS, LP	$ 750,000.00	NON-IRA SUBCLAIM - #5240	CALVIN & GRACE GITSHAM TTEE	$ 732,017.54	$ 489,234.60	$ 1,221,252.14
238	CALVIN & GRACE GITSHAM TTEE	LFM Docket 353 - 153	COUNTRY OAKS I, LP	UNLIQUIDATED					
238	CALVIN & GRACE GITSHAM TTEE	LFM Docket 353 - 262	NUT PINE, LP	UNLIQUIDATED					
238	GITSHAM FAMILY TRUST - CALVIN AND GRACE GITSHAM TTEE	LFM Investor Claim - 641	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 1,667,330.00					
238	CALVIN & GRACE GITSHAM TTEE	LFM Investor Claim - 648	COUNTRY OAKS I, LP	$ 350,000.00					
238	CALVIN & GRACE GITSHAM TTEE	LFM Proof of Interest - 841	COUNTRY OAKS I, LP	$ -					
239	CALVIN GITSHAM - IRA	LFM Proof of Interest - 838	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5241	GITSHAM, CALVIN	$ 243,715.88	$ 1,500.00	$ 245,215.88
240	DENISE GITSHAM JONES	KSMP Investor Claim - 198	KS MATTSON PARTNERS, LP	$ 300,000.00	NON-IRA SUBCLAIM - #5242	GITSHAM, DENISE	$ 285,600.00	$ 14,400.00	$ 300,000.00
240	DENISE GRACE GITSHAM	KSMP Investor Claim - 339	KS MATTSON PARTNERS, LP	$ -					
240	DENISE GITSHAM	LFM Investor Claim - 229	RIVER BIRCH, LP	$ 364,800.00					
240	DENISE GITSHAM	LFM Proof of Interest - 1040	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
241	GRACE GITSHAM - IRA	LFM Proof of Interest - 836	BUTCHER ROAD PARTNERS, LLC	$ -	IRA SUBCLAIM - #5243	GITSHAM, GRACE	$ 29,138.32	$ -	$ 29,138.32

242	KEITH ALAN GOCKEL AND ANNE MICHELLE GOCKEL REVOCABLE TRUST DATED MAY 17, 2013	KSMP Investor Claim - 309	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5245	KEITH ALAN GOCKEL AND ANNE MICHELLE GOCKEL REVOCABLE TRUST DATED MAY 17, 2013	$ -	$ 1,119,640.86	$ 1,119,640.86
242	KEITH ALAN GOCKEL IRA	KSMP Investor Claim - 503	KS MATTSON PARTNERS, LP	$ 479,182.00					
242	KEITH ALAN GOCKEL AND ANNE MICHELLE GOCKEL REVOCABLE TRUST DATED MAY 17, 2013	KSMP Investor Claim - 509	KS MATTSON PARTNERS, LP	$ -					
242	KEITH ALAN GOCKEL AND ANNE MICHELLE GOCKEL REVOCABLE TRUST DATED MAY 17, 2013	LFM Docket 353 - 11	AUTUMN WOOD I, LP	UNLIQUIDATED					
242	KEITH ALAN GOCKEL AND ANNE MICHELLE GOCKEL REVOCABLE TRUST DATED MAY 17, 2013	LFM Docket 353 - 131	CAMBRIA PINE, LP	UNLIQUIDATED					
242	KEITH ALAN GOCKEL AND ANNE MICHELLE GOCKEL REVOCABLE TRUST DATED MAY 17, 2013	LFM Docket 353 - 141	CHESTNUT OAK, LP	UNLIQUIDATED					
242	KEITH ALAN GOCKEL AND ANNE MICHELLE GOCKEL REVOCABLE TRUST DATED MAY 17, 2013	LFM Docket 353 - 206	HAGAR PROPERTIES, LP	UNLIQUIDATED					
242	KEITH ALAN GOCKEL AND ANNE MICHELLE GOCKEL REVOCABLE TRUST DATED MAY 17, 2013	LFM Docket 353 - 252	MONTEREY PINE, LP	UNLIQUIDATED					
242	KEITH ALAN GOCKEL AND ANNE MICHELLE GOCKEL REVOCABLE TRUST DATED MAY 17, 2013	LFM Docket 353 - 446	WINDSCAPE APARTMENTS I, LP	UNLIQUIDATED					
242	KEITH ALAN GOCKEL AND ANNE MICHELLE GOCKEL REVOCABLE TRUST DATED MAY 17, 2013	LFM Docket 353 - 57	BLACK WALNUT, LP	UNLIQUIDATED					
242	KEITH ALAN AND ANNE MICHELLE GOCKEL, TTEE	LFM Investor Claim - 1407	WINDSCAPE APARTMENTS I, LP	$ 96,760.00					
242	KEITH ALAN AND ANNE MICHELLE GOCKEL, TTEE	LFM Investor Claim - 1410	AUTUMN WOOD I, LP	$ 145,600.00					
242	KEITH ALAN AND ANNE MICHELLE GOCKEL, TTEE	LFM Investor Claim - 1411	BLACK WALNUT, LP	$ 373,965.00					
242	KEITH ALAN AND ANNE MICHELLE GOCKEL, TTEE	LFM Investor Claim - 1412	CAMBRIA PINE, LP	$ 102,500.00					
242	KEITH ALAN AND ANNE MICHELLE GOCKEL, TTEE	LFM Investor Claim - 1418	MONTEREY PINE, LP	$ 180,250.00					
242	KEITH ALAN AND ANNE MICHELLE GOCKEL, TTEE	LFM Investor Claim - 1419	BAY TREE, LP	$ 949,996.00					
242	KEITH ALAN AND ANNE MICHELLE GOCKEL, TTEE	LFM Investor Claim - 1536	SIENNA POINTE, LLC	$ 949,996.00					

242	KEITH ALAN AND ANNE MICHELLE GOCKEL, TTEE	LFM Investor Claim - 1555	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 124,086.00
242	KEITH ALAN AND ANNE MICHELLE GOCKEL, TTEE	LFM Investor Claim - 1571	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 250,250.00
242	KEITH ALAN AND ANNE MICHELLE GOCKEL, TTEE	LFM Investor Claim - 1599	RIVER BIRCH, LP	$ 101,740.00
242	KEITH ALAN AND ANNE MICHELLE GOCKEL, TTEE	LFM Investor Claim - 1603	RIVER TREE PARTNERS, LP	$ 354,178.00
242	KEITH ALAN AND ANNE MICHELLE GOCKEL, TTEE	LFM Investor Claim - 1623	YELLOW POPLAR, LP	$ 101,740.00
242	KEITH ALAN AND ANNE MICHELLE GOCKEL, TTEE	LFM Investor Claim - 1624	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 124,086.00
242	KEITH ALAN AND ANNE MICHELLE GOCKEL, TTEE	LFM Investor Claim - 1625	DIVI DIVI TREE, L.P.	$ 479,182.00
242	KEITH ALAN AND ANNE MICHELLE GOCKEL, TTEE	LFM Investor Claim - 1627	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 250,250.00
242	KEITH ALAN AND ANNE MICHELLE GOCKEL, TTEE / AKA KEITH ALAN GOCKEL AND ANNE MICHELLE	LFM Investor Claim - 1631	CHESTNUT OAK, LP	$ 61,500.00
242	KEITH ALAN GOCKEL AND ANNE MICHELLE GOCKEL REVOCABLE TRUST DATED MAY 17, 2013	LFM Proof of Interest - 1324	RIVER BIRCH, LP	$ -
242	KEITH ALAN GOCKEL AND ANNE MICHELLE GOCKEL REVOCABLE TRUST DATED MAY 17, 2013	LFM Proof of Interest - 1325	MONTEREY PINE, LP	$ -
242	KEITH ALAN GOCKEL AND ANNE MICHELLE GOCKEL REVOCABLE TRUST DATED MAY 17, 2013	LFM Proof of Interest - 1335	YELLOW POPLAR, LP	$ -
242	KEITH ALAN GOCKEL AND ANNE MICHELLE GOCKEL REVOCABLE TRUST DATED MAY 17, 2013	LFM Proof of Interest - 1338	RIVER TREE PARTNERS, LP	$ -
242	KEITH ALAN GOCKEL AND ANNE MICHELLE GOCKEL REVOCABLE TRUST DATED MAY 17, 2013	LFM Proof of Interest - 1340	WINDSCAPE APARTMENTS I, LP	$ -
242	KEITH ALAN GOCKEL AND ANNE MICHELLE GOCKEL REVOCABLE TRUST DATED MAY 17, 2013	LFM Proof of Interest - 1360	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -
242	KEITH ALAN GOCKEL AND ANNE MICHELLE GOCKEL REVOCABLE TRUST DATED MAY 17, 2013	LFM Proof of Interest - 1361	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -
242	KEITH ALAN GOCKEL AND ANNE MICHELLE GOCKEL REVOCABLE TRUST DATED MAY 17, 2013	LFM Proof of Interest - 1365	DIVI DIVI TREE, L.P.	$ -

242	KEITH ALAN GOCKEL AND ANNE MICHELLE GOCKEL REVOCABLE TRUST DATED MAY 17, 2013	LFM Proof of Interest - 1402	AUTUMN WOOD I, LP	$ -				
242	KEITH ALAN GOCKEL AND ANNE MICHELLE GOCKEL REVOCABLE TRUST DATED MAY 17, 2013	LFM Proof of Interest - 1403	BLACK WALNUT, LP	$ -				
242	KEITH ALAN GOCKEL AND ANNE MICHELLE GOCKEL REVOCABLE TRUST DATED MAY 17, 2013	LFM Proof of Interest - 1404	CAMBRIA PINE, LP	$ -				
242	KEITH ALAN GOCKEL AND ANNE MICHELLE GOCKEL REVOCABLE TRUST DATED MAY 17, 2013	LFM Proof of Interest - 1405	CHESTNUT OAK, LP	$ -				
242	KEITH ALAN GOCKEL AND ANNE MICHELLE GOCKEL REVOCABLE TRUST DATED MAY 17, 2013	LFM Proof of Interest - 1406	HAGAR PROPERTIES, LP	$ -				
242	KEITH ALAN GOCKEL AND ANNE MICHELLE GOCKEL REVOCABLE TRUST DATED MAY 17, 2013	LFM Proof of Interest - 1441	BAY TREE, LP	$ -				
242	KEITH ALAN GOCKEL AND ANNE MICHELLE GOCKEL REVOCABLE TRUST DATED MAY 17, 2013	LFM Proof of Interest - 1365	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5244		$ 209,834.97	$ 1,500.00	$ 211,334.97
243	DANIEL & MARY GOFF TRUSTEES	LFM Docket 353 - 151	COUNTRY OAKS I, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5246	DANIEL & MARY GOFF TRUSTEES	$ 441,101.80	$ 289,543.45	$ 730,645.25
243	DANIEL & MARY GOFF TRUSTEES	LFM Docket 353 - 190	GINKO TREE, LP	UNLIQUIDATED					
243	DANIEL & MARY GOFF TRUSTEES	LFM Docket 353 - 315	RED SPRUCE TREE, LP	UNLIQUIDATED					
243	DANIEL AND MARY GOFF	LFM Investor Claim - 1343	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -				
243	DANIEL & MARY GOFF TRUSTEES	LFM Proof of Interest - 1135	COUNTRY OAKS I, LP	$ -				
243	DANIEL & MARY GOFF TRUSTEES	LFM Proof of Interest - 1903	RED SPRUCE TREE, LP	$ -				
244	DANA L. GOFF	LFM Docket 353 - 150	COUNTRY OAKS I, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5248	GOFF, DANA L.	$ 174,047.95	$ 131,597.30	$ 305,645.25
244	DANA GOFF	LFM Investor Claim - 1368	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
244	DANA L. GOFF	LFM Proof of Interest - 1134	COUNTRY OAKS I, LP	$ -					
244	DANA L. GOFF VIA MADISON TRUST COMPANY, CUSTODIAN INHERITED IRAFBO DANA GOFF	LFM Proof of Interest - 1152	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5247		$ 52,725.00	$ 11,025.00	$ 63,750.00

245	DAN GOFF VIA MADISON TRUST COMPANY, CUSTODIAN INHERITED IRAFBO DAN GOFF	LFM Proof of Interest - 1141	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5249	GOFF, DANIEL	$ 106,700.00	$ 5,050.00	$ 111,750.00
245	DANIEL GOFF TRADITIONAL IRA	LFM Proof of Interest - 1147	BUTCHER ROAD PARTNERS, LLC	$ -					
246	KRISTIANNE L. GOFF	LFM Docket 353 - 155	COUNTRY OAKS I, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5251	GOFF, KRISTIANNE L.	$ 174,047.95	$ 131,597.30	$ 305,645.25
246	KRISTIANNE GOFF	LFM Investor Claim - 1371	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
246	KRISTIANNE L. GOFF	LFM Proof of Interest - 1143	COUNTRY OAKS I, LP	$ -					
246	KRISTIANNE GOFF VIA MADISON TRUST COMPANY, CUSTODIAN INHERITED IRAFBO KRISTIANNE GOFF	LFM Proof of Interest - 1148	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5250		$ 59,200.00	$ 4,550.00	$ 63,750.00
247	KYLE GOINS	KSMP Investor Claim - 76	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5252	GOINS, KYLE	$ 131,540.00	$ 8,460.00	$ 140,000.00
247	KYLE GOINS	LFM Proof of Interest - 262	YELLOW POPLAR, LP	$ -					
249	HOWARD I GOODWIN LIVING TRUST DATED 8/11/2009	KSMP Investor Claim - 524	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5255	HOWARD I GOODWIN LIVING TRUST DATED 8/11/2009	$ 343,532.25	$ 254,467.75	$ 598,000.00
249	HOWARD I GOODWIN LIVING TRUST DATED 8/11/2009	LFM Proof of Interest - 824	HEACOCK PARK APARTMENTS, LP	$ -					

250	KEVIN L GOODWIN AND RACQUEL V GOODWIN LIVING TRUST	KSMP Investor Claim - 334	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5256	KEVIN L GOODWIN & RACQUEL V GOODWIN LIVING TRUST	$ 2,145,306.73	$ 1,126,747.01	$ 3,272,053.74
250	KEVIN L. GOODWIN IRA	KSMP Investor Claim - 335	KS MATTSON PARTNERS, LP	$ -					
250	KEVIN L GOODWIN & RACQUEL V GOODWIN LIVING TRUST	LFM Docket 353 - 115	BUR OAK, LP	UNLIQUIDATED					
250	KEVIN L GOODWIN & RACQUEL V GOODWIN LIVING TRUST	LFM Docket 353 - 362	SCOTCH PINE, LP	UNLIQUIDATED					
250	KEVIN L GOODWIN & RACQUEL V GOODWIN LIVING TRUST	LFM Docket 353 - 425	WILLOW OAK, LP	UNLIQUIDATED					
250	KEVIN L GOODWIN & RACQUEL V GOODWIN LIVING TRUST	LFM Proof of Interest - 1308	BUR OAK, LP	$ -					
250	KEVIN L GOODWIN & RACQUEL V GOODWIN LIVING TRUST	LFM Proof of Interest - 1336	DIVI DIVI TREE, L.P.	$ -					
250	KEVIN L GOODWIN & RACQUEL V GOODWIN LIVING TRUST	LFM Proof of Interest - 1339	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
250	KEVIN L GOODWIN & RACQUEL V GOODWIN LIVING TRUST	LFM Proof of Interest - 1341	BUTCHER ROAD PARTNERS, LLC	$ -					
250	KEVIN L GOODWIN & RACQUEL V GOODWIN LIVING TRUST	LFM Proof of Interest - 1342	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
250	KEVIN L GOODWIN & RACQUEL V GOODWIN LIVING TRUST	LFM Proof of Interest - 1739	HAGAR PROPERTIES, LP	$ -					
250	KEVIN L GOODWIN & RACQUEL V GOODWIN LIVING TRUST	LFM Proof of Interest - 1889	BAY TREE, LP	$ -					
250	KEVIN L GOODWIN & RACQUEL V GOODWIN LIVING TRUST	LFM Proof of Interest - 1890	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
250	KEVIN L GOODWIN & RACQUEL V GOODWIN LIVING TRUST	LFM Proof of Interest - 1891	GOLDEN TREE, LP	$ -					
250	KEVIN L GOODWIN & RACQUEL V GOODWIN LIVING TRUST	LFM Proof of Interest - 1892	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
250	KEVIN L GOODWIN & RACQUEL V GOODWIN LIVING TRUST	LFM Proof of Interest - 1893	WILLOW OAK, LP	$ -					
250	KEVIN L GOODWIN & RACQUEL V GOODWIN LIVING TRUST	LFM Proof of Interest - 1894	HEACOCK PARK APARTMENTS, LP	$ -					

250	KEVIN L GOODWIN & RACQUEL V GOODWIN LIVING TRUST	LFM Proof of Interest - 1895	SCOTCH PINE, LP	$ -				
250	KEVIN L GOODWIN & RACQUEL V GOODWIN LIVING TRUST	LFM Proof of Interest - 1896	RIVER TREE PARTNERS, LP	$ -				
250	KEVIN L GOODWIN & RACQUEL V GOODWIN LIVING TRUST	LFM Proof of Interest - 1897	WATERTREE I, LP	$ -				
251	KEVIN L. GOODWIN	LFM Proof of Interest - 1291	BUTCHER ROAD PARTNERS, LLC	$ -	IRA SUBCLAIM - #5257	GOODWIN, KEVIN L.	$ 334,900.00	$ 13,300.00	$ 348,200.00
251	KEVIN L. GOODWIN	LFM Proof of Interest - 1294	DIVI DIVI TREE, L.P.	$ -				
252	TONY & SUSAN GORDINIER JOINT LIVING TRUST	KSMP Investor Claim - 142	KS MATTSON PARTNERS, LP	$ 185,000.00	NON-IRA SUBCLAIM - #5258	TONY & SUSAN GORDINIER JOINT LIVING TRUST	$ 182,455.56	$ 167,544.44	$ 350,000.00
252	TONY & SUSAN GORDINIER JOINT LIVING TRUST	KSMP Investor Claim - 144	KS MATTSON PARTNERS, LP	$ 101,655.00				
252	TONY & SUSAN GORDINIER JOINT LIVING TRUST	LFM Proof of Interest - 311	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -				
253	TONY L. GORDINIER	LFM Proof of Interest - 291	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -	IRA SUBCLAIM - #5259	GORDINIER, TONY L.	$ 55,000.00	$ -	$ 55,000.00
254	MARK GORR	KSMP Investor Claim - 504	KS MATTSON PARTNERS, LP	$ 100,000.00	NON-IRA SUBCLAIM - #5260	GORR, MARK S	$ 48,666.42	$ 51,333.58	$ 100,000.00
254	MARK S GORR	LFM Docket 353 - 280	PINEWOOD CONDOMINIUMS, LP	UNLIQUIDATED				
254	MARK S GORR	LFM Investor Claim - 422	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 100,000.00				
254	MARK S GORR	LFM Proof of Interest - 450	PINEWOOD CONDOMINIUMS, LP	$ -				

255	DYLAN GOVER	KSMP Investor Claim - 452	KS MATTSON PARTNERS, LP	$ 150,000.00	NON-IRA SUBCLAIM - #5261	GOVER, DYLAN	$ 119,475.00	$ 130,525.00	$ 250,000.00
255	DYLAN GOVER	KSMP Investor Claim - 463	KS MATTSON PARTNERS, LP	$ 100,000.00					
255	DYLAN GOVER	LFM Investor Claim - 1169	GOLDEN TREE, LP	$ 150,000.00					
255	DYLAN GOVER	LFM Investor Claim - 1176	RIVER TREE PARTNERS, LP	$ 100,000.00					
255	DYLAN GOVER	LFM Proof of Interest - 960	GOLDEN TREE, LP	$ -					
255	DYLAN GOVER	LFM Proof of Interest - 982	RIVER TREE PARTNERS, LP	$ -					
256	GRAF BUILDING PARTNERS, LLC	KSMP Investor Claim - 798	KS MATTSON PARTNERS, LP	$ 12,625.00	NON-IRA SUBCLAIM - #5262	GRAF BUILDING PARTNERS, LLC	$ 49,537.00	$ 42,963.00	$ 92,500.00
256	GRAF BUILDING PARTNERS, LLC	LFM Proof of Interest - 470	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
257	GRALEE PROPERTIES LLC	LFM Docket 353 - 263	NUT PINE, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5263	GRALEE PROPERTIES, LLC	$ 166,834.80	$ 127,968.03	$ 294,802.83
257	GRALEE PROPERTIES LLC	LFM Docket 353 - 361	SCOTCH PINE, LP	UNLIQUIDATED					
257	GRALEE PROPERTIES LLC	LFM Proof of Interest - 613	SCOTCH PINE, LP	$ -					
258	ELIZABETH A. GRANADOS	LFM Docket 353 - 329	RIVER BIRCH, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5264	GRANADOS, ELIZABETH A.	$ 113,333.42	$ 86,666.58	$ 200,000.00
258	ELIZABETH A. GRANADOS	LFM Investor Claim - 1156	RIVER BIRCH, LP	$ 200,000.00					
258	ELIZABETH A. GRANADOS	LFM Proof of Interest - 1034	RIVER BIRCH, LP	$ -					
259	MICHAEL GRANADOS	LFM Investor Claim - 1150	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 275,000.00	NON-IRA SUBCLAIM - #5265	GRANADOS, MICHAEL	$ 108,333.99	$ 79,166.01	$ 187,500.00
259	MICHAEL GRANADOS	LFM Proof of Interest - 984	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
261	CAROLYN J GRASSI	KSMP Investor Claim - 234	KS MATTSON PARTNERS, LP	$ 815,465.00	NON-IRA SUBCLAIM - #5267	GRASSI, CAROLYN J	$ 130,204.40	$ 104,483.60	$ 234,688.00

261	CAROLYN J GRASSI	LFM Proof of Interest - 322	RIVER BIRCH, LP	$ -				
263	MICHAEL J AND HIROKO U GREEN	KSMP Investor Claim - 595	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5269	GREEN, MICHAEL J. & HIROKO U.	$ 51,250.00	$ 48,750.00	$ 100,000.00
263	MICHAEL J AND HIROKO U GREEN	LFM Proof of Interest - 787	GOLDEN TREE, LP	$ -				
265	STACEY GRELLI IRA	KSMP Investor Claim - 132	KS MATTSON PARTNERS, LP	$ 31,928.30	IRA SUBCLAIM - #5271	GRELLI, STACEY	$ 23,000.00	$ 1,500.00	$ 24,500.00
265	STACEY GRELLI IRA	LFM Investor Claim - 1166	DIVI DIVI TREE, L.P.	$ 24,500.00				
265	STACEY GRELLI IRA	LFM Proof of Interest - 979	DIVI DIVI TREE, L.P.	$ -				
268	THOMAS AND DEBBIE GUILFORD 2018 TRUST	KSMP Investor Claim - 541	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5274	THOMAS AND DEBBIE GUILFORD 2018 TRUST	$ 432,125.00	$ 167,875.00	$ 600,000.00
268	THOMAS AND DEBBIE GUILFORD 2018 TRUST	LFM Proof of Interest - 1057	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -				
269	THOMAS J. GUILFORD AND DEBBIE J. GUILFORD	KSMP Investor Claim - 548	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5275	GUILFORD, THOMAS J. & DEBBIE J.	$ 98,455.07	$ 135,254.92	$ 233,709.99
269	THOMAS J AND DEBBIE J GUILFORD	LFM Docket 353 - 330	RIVER BIRCH, LP	UNLIQUIDATED				
269	THOMAS J AND DEBBIE J GUILFORD	LFM Docket 353 - 45	BISHOP PINE, LP	UNLIQUIDATED				
269	THOMAS J AND DEBBIE J GUILFORD	LFM Proof of Interest - 1059	BISHOP PINE, LP	$ -				
269	THOMAS J. AND DEBBIE J. GUILFORD	LFM Proof of Interest - 877	WINDTREE, LP	$ -				

270	THOMAS GUILFORD - IRA	KSMP Investor Claim - 549	KS MATTSON PARTNERS, LP	$ -	IRA SUBCLAIM - #5276	GUILFORD, TOM	$ 698,500.00	$ 1,000.00	$ 699,500.00
270	TOM GUILFORD - IRA	LFM Proof of Interest - 1063	DIVI DIVI TREE, L.P.	$ -					
271	BRIAN DOUGLAS GUINN	LFM Proof of Interest - 754	AUTUMN WOOD I, LP	$ -	NON-IRA SUBCLAIM - #5277	GUINN, BRIAN DOUGLAS	$ 44,813.26	$ 29,029.17	$ 73,842.43
272	WENDY DRIVER-GUINN CUST FOR JASMIN GUINN	LFM Proof of Interest - 758	AUTUMN WOOD I, LP	$ -	NON-IRA SUBCLAIM - #5278	GUINN, JASMIN (CUST: DRIVER-GUINN, WENDY)	$ 63,754.36	$ 39,074.64	$ 102,829.00
273	WENDY DRIVER-GUINN CUST FOR TRAE GUINN	LFM Proof of Interest - 757	AUTUMN WOOD I, LP	$ -	NON-IRA SUBCLAIM - #5279	GUINN, TRAE (CUST: DRIVER-GUINN, WENDY)	$ 63,653.81	$ 39,845.19	$ 103,499.00
274	LYDIA HAGENBACH, TTEE	KSMP Investor Claim - 221	KS MATTSON PARTNERS, LP	$ 200,000.00	NON-IRA SUBCLAIM - #5280	LYDIA HAGENBACH, TTEE	$ 90,567.60	$ 109,432.40	$ 200,000.00
274	LYDIA HAGENBACH	LFM Investor Claim - 694	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 200,000.00					
274	LYDIA HAGENBACH, TTEE	LFM Proof of Interest - 1051	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
275	ADRIANA HAHN	KSMP Investor Claim - 250	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5281	HAHN, ADRIANA	$ 141,400.00	$ 33,600.00	$ 175,000.00
275	ADRIANA HAHN	LFM Proof of Interest - 301	AUTUMN WOOD I, LP	$ -					
276	JEFFREY HAIUM & SUSAN HAIUM	KSMP Investor Claim - 755	KS MATTSON PARTNERS, LP	$ 1,598,110.00	NON-IRA SUBCLAIM - #5283	HAIUM, JEFFREY & SUSAN	$ 515,460.00	$ 144,540.00	$ 660,000.00
276	JEFFREY HAIUM , SUSAN HAIUM	LFM Investor Claim - 1157	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 1,598,110.00					
276	SUSAN HAIUM	LFM Proof of Interest - 1011	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
276	JEFFREY HAIUM , SUSAN HAIUM	LFM Proof of Interest - 1039	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -	IRA SUBCLAIM - #5282		$ 523,232.00	$ 1,000.00	$ 524,232.00
277	SUSAN HAIUM	LFM Proof of Interest - 1011	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -	IRA SUBCLAIM - #5284	HAIUM, SUSAN	$ 339,067.00	$ 500.00	$ 339,567.00
277	SUSAN HAIUM	KSMP Investor Claim - 757	KS MATTSON PARTNERS, LP	$ 1,600,000.00					
278	JUSTIN HALEY, DANICA HALEY	KSMP Investor Claim - 622	KS MATTSON PARTNERS, LP	$ 383,792.00	NON-IRA SUBCLAIM - #5285	HALEY, JUSTIN M. & DANICA K.	$ 329,950.00	$ 20,050.00	$ 350,000.00

278	JUSTIN M HALEY AND DANICA K HALEY	LFM Investor Claim - 1314	WINDSCAPE APARTMENTS, LLC	$ 381,959.00					
278	JUSTIN HALEY, DANICA HALEY	LFM Investor Claim - 903	HOME TAX SERVICE OF AMERICA, INC.	$ -					
278	JUSTIN M HALEY AND DANICA K HALEY	LFM Proof of Interest - 1828	HOME TAX SERVICE OF AMERICA, INC.	$ -					
280	SHAWN D HALL & EMILY C HALL DECLARATION OF TRUST DTD NOVEMBER 6, 2012	KSMP Investor Claim - 125	KS MATTSON PARTNERS, LP	$ 500,000.00	NON-IRA SUBCLAIM - #5287	SHAWN D HALL & EMILY C HALL DECLARATION OF TRUST DTD NOVEMBER 6, 2012	$ 1,126,435.00	$ 523,565.00	$ 1,650,000.00
280	SHAWN D HALL AND EMILY C HALL DECLARATION OF TRUST DTD NOVEMBER 6, 2012	KSMP Investor Claim - 636	KS MATTSON PARTNERS, LP	$ 1,650,000.00					
280	SHAWN D HALL & EMILY C HALL DECLARATION OF TRUST DTD NOVEMBER 6, 2012	LFM Proof of Interest - 1116	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
280	SHAWN D HALL & EMILY C HALL DECLARATION OF TRUST DTD NOVEMBER 6, 2012	LFM Proof of Interest - 378	RIVER TREE PARTNERS, LP	$ -					
281	SHAWN HALL - IRA	KSMP Investor Claim - 644	KS MATTSON PARTNERS, LP	$ 1,004,250.00	IRA SUBCLAIM - #5288	HALL, SHAWN	$ 694,725.00	$ 280,275.00	$ 975,000.00
281	SHAWN HALL - IRA	LFM Proof of Interest - 349	DIVI DIVI TREE, L.P.	$ -					
284	ERIN HANKINS	LFM Proof of Interest - 759	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5290	HANKINS, ERIN	$ 59,000.00	$ -	$ 59,000.00
284	ERIN HANKINS	KSMP Investor Claim - 664	KS MATTSON PARTNERS, LP	$ 59,000.00					
284	ERIN HANKINS	LFM Investor Claim - 750	DIVI DIVI TREE, L.P.	$ 59,000.00					

286	HARDING 2003 REVOCABLE TRUST DTD 12/13/2003	KSMP Investor Claim - 244	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5292	HARDING 2003 REVOCABLE TRUST DTD 12/13/2003	$ 368,352.58	$ 207,350.42	$ 575,703.00
286	HARDING 2003 REVOCABLE TRUST DTD 12/13/2003	LFM Docket 353 - 282	PINEWOOD CONDOMINIUMS, LP	UNLIQUIDATED					
286	HARDING 2003 REVOCABLE TRUST DTD 12/13/2003	LFM Proof of Interest - 713	PINEWOOD CONDOMINIUMS, LP	$ -					
287	JACK HAROUNI & HILDA S. HAROUNI REV LIV TST JACK HAROUNI TTEE	LFM Docket 353 - 177	DOUGLAS FIR INVESTMENTS, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5293	JACK HAROUNI & HILDA S. HAROUNI REV LIV TST JACK HAROUNI TTEE	$ 374,177.44	$ 314,621.56	$ 688,799.00
287	JACK HAROUNI & HILDA S. HAROUNI REV LIV TST JACK HAROUNI TTEE	LFM Docket 353 - 69	BUCK AVENUE APARTMENTS, LP	UNLIQUIDATED					
287	JACK HAROUNI & HILDA S. HAROUNI REV LIV TST JACK HAROUNI TTEE	LFM Proof of Interest - 372	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
289	CAROLYN LEE HASLIP LIVING TRUST	KSMP Investor Claim - 141	KS MATTSON PARTNERS, LP	$ 220,000.00	NON-IRA SUBCLAIM - #5295	CAROLYN LEE HASLIP LIVING TRUST	$ 458,287.28	$ 400,574.72	$ 858,862.00
289	CAROLYN LEE HASLIP LIVING TRUST	LFM Docket 353 - 3	AUTUMN WOOD I, LP	UNLIQUIDATED					
289	CAROLYN LEE HASLIP LIVING TRUST	LFM Docket 353 - 408	VALLEY OAK INVESTMENTS, LP	UNLIQUIDATED					
289	CAROLYN LEE HASLIP LIVING TRUST	LFM Proof of Interest - 416	AUTUMN WOOD I, LP	$ -					
290	CAROLYN LEE HASLIP	LFM Proof of Interest - 426	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5296	HASLIP, CAROLYN LEE	$ 61,237.00	$ 13,763.00	$ 75,000.00
291	JANUTH KEI HAYASHI TRUST, DATED MAY 4, 2012	KSMP Investor Claim - 352	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5297	JANUTH KEI HAYASHI TRUST, DATED MAY 4, 2012	$ 395,351.60	$ 317,148.30	$ 712,499.90
291	JANUTH KEI HAYASHI TRUST, DATED MAY 4, 2012	LFM Docket 353 - 30	BEACH PINE, LP	UNLIQUIDATED					
291	JANUTH KEI HAYASHI TRUST, DATED MAY 4, 2012	LFM Docket 353 - 342	RIVER TREE PARTNERS, LP	UNLIQUIDATED					
291	JANUTH KEI HAYASHI TRUST, DATED MAY 4, 2012	LFM Docket 353 - 375	SEQUOIA INVESTMENT PROPERTIES, LP	UNLIQUIDATED					
291	JANUTH KEI HAYASHI TRUST, DATED MAY 4, 2012	LFM Docket 353 - 70	BUCK AVENUE APARTMENTS, LP	UNLIQUIDATED					
291	JANUTH KEI HAYASHI TRUST, DATED MAY 4, 2012	LFM Proof of Interest - 1033	GOLDEN TREE, LP	$ -					

292	ERIN REI HAYASHI-CARRILLO - IRA	KSMP Investor Claim - 502	KS MATTSON PARTNERS, LP	$ 77,620.00	IRA SUBCLAIM - #5298	HAYASHI-CARRILLO, ERIN REI	$ 40,000.00	$ -	$ 40,000.00
292	ERIN REI HAYASHI-CARRILLO - IRA	LFM Proof of Interest - 1067	BUTCHER ROAD PARTNERS, LLC	$ -					
293	THOMAS J MACK AND EDYTH HAYASHI MACK LIVING TRUST	KSMP Investor Claim - 112	KS MATTSON PARTNERS, LP	$ -	IRA SUBCLAIM - #5299	HAYASHI-MACK, EDYTH	$ 242,000.00	$ -	$ 242,000.00
293	EDYTH HAYASHI MACK	LFM Investor Claim - 1243	BUTCHER ROAD PARTNERS, LLC	$ 108,883.00					
293	EDYTH HAYASHI MACK	LFM Investor Claim - 1246	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 283,909.00					
293	EDYTH HAYASHI MACK IRA	LFM Proof of Interest - 1456	BUTCHER ROAD PARTNERS, LLC	$ -					