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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 **FOURTH 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 FOURTH 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

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
294	BRYAN L. AND PATRICIA M. HAYES 2004 FAMILY TRUST DATED JUNE 11, 2004	KSMP Investor Claim - 149	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5300	BRYAN L. AND PATRICIA M. HAYES 2004 FAMILY TRUST DATED JUNE 11, 2004	$ 483,728.10	$ 261,271.90	$ 745,000.00
294	BRYAN L. AND PATRICIA M. HAYES 2004 FAMILY TRUST DATED JUNE 11, 2004	LFM Proof of Interest - 1025	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
294	BRYAN L. AND PATRICIA M. HAYES 2004 FAMILY TRUST DATED JUNE 11, 2004	LFM Proof of Interest - 858	COUNTRY OAKS I, LP	$ -					
296	BRYAN L. HAYES - IRA	LFM Proof of Interest - 616	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5303	HAYES, BRYAN L.	$ 368,000.00	$ 1,000.00	$ 369,000.00
297	PATRICIA M. HAYES - IRA	LFM Proof of Interest - 615	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5304	HAYES, PATRICIA M.	$ 21,000.00	$ 1,000.00	$ 22,000.00
298	ROBERT AND CHARLOTTE HEBER	KSMP Investor Claim - 159	KS MATTSON PARTNERS, LP	$ 75,000.00	NON-IRA SUBCLAIM - #5306	HEBER, ROBERT & CHARLOTTE	$ 177,502.34	$ 132,185.16	$ 309,687.50
298	ROBERT AND CHARLOTTE HEBER	KSMP Investor Claim - 161	KS MATTSON PARTNERS, LP	$ 93,847.00					
298	ROBERT AND CHARLOTTE HEBER	KSMP Investor Claim - 162	KS MATTSON PARTNERS, LP	$ 815,465.00					
298	ROBERT AND CHARLOTTE HEBER	LFM Proof of Interest - 549	RIVER BIRCH, LP	$ -					
298	ROBERT AND CHARLOTTE HEBER	LFM Proof of Interest - 549	RIVER BIRCH, LP	$ -	IRA SUBCLAIM - #5305		$ 60,546.00	$ 4,454.00	$ 65,000.00
299	THE CHARLES AND AUDREY HERMLE	KSMP Investor Claim - 494	KS MATTSON PARTNERS, LP	$ 50,000.00	NON-IRA SUBCLAIM - #5307	THE CHARLES AND AUDREY HERMLE LIVING TRUST DATED FEB 26, 2015	$ 250,387.60	$ 174,612.40	$ 425,000.00
299	THE CHARLES AND AUDREY HERMLE LIVING TRUST DATED FEB 26, 2015	LFM Docket 353 - 226	HEACOCK PARK APARTMENTS, LP	UNLIQUIDATED					
299	THE CHARLES AND AUDREY HERMLE LIVING TRUST DATED FEB 26, 2015	LFM Docket 353 - 321	RED SPRUCE TREE, LP	UNLIQUIDATED					
299	THE CHARLES AND AUDREY HERMLE LIVING TRUST DATED FEB 26, 2015	LFM Proof of Interest - 542	HEACOCK PARK APARTMENTS, LP	$ -					
300	MARK HESS - IRA	LFM Proof of Interest - 518	DIVI DIVI TREE, L.P.	$ -	NON-IRA SUBCLAIM - #5309	HESS, MARK	$ 226,440.00	$ 43,560.00	$ 270,000.00
300	MARK HESS - IRA, ALSO CASH INVESTMENT	KSMP Investor Claim - 139	KS MATTSON PARTNERS, LP	$ 1,748,840.00	IRA SUBCLAIM - #5308		$ 882,555.54	$ 1,000.00	$ 883,555.54

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**
300	MARK HESS - IRA	LFM Proof of Interest - 518	DIVI DIVI TREE, L.P.	$ -					
301	MELVIN L. HESTER & SANDRA HESTER	KSMP Investor Claim - 41	KS MATTSON PARTNERS, LP	$ 500,000.00	NON-IRA SUBCLAIM - #5310	HESTER, MELVIN L. & SANDRA	$ 410,975.00	$ 89,025.00	$ 500,000.00
301	MELVIN L. HESTER & SANDRA HESTER	LFM Proof of Interest - 473	RIVER TREE PARTNERS, LP	$ -					
302	HG GLOBAL PROPERTIES, LLC	KSMP Investor Claim - 554	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5311	HG GLOBAL PROPERTIES, LLC	$ 14,968.99	$ 110,967.00	$ 125,935.99
302	HG GLOBAL PROPERTIES, LLC	KSMP Investor Claim - 557	KS MATTSON PARTNERS, LP	$ -					
302	HG GLOBAL PROPERTIES, LLC	LFM Docket 353 - 47	BISHOP PINE, LP	UNLIQUIDATED					
302	HG GLOBAL PROPERTIES, LLC	LFM Proof of Interest - 874	BISHOP PINE, LP	$ -					
303	DONALD AND KIMBERLIE HICKS	LFM Proof of Interest - 1710	BAY TREE, LP	$ -	IRA SUBCLAIM - #5312	HICKS, DONALD	$ 665,925.00	$ 1,075.00	$ 667,000.00

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
304	DONALD HICKS IRA	KSMP Investor Claim - 680	KS MATTSON PARTNERS, LP	$ 2,841,310.00	NON-IRA SUBCLAIM - #5313	HICKS, DONALD & KIMBERLIE	$ 795,113.40	$ 314,886.60	$ 1,110,000.00
304	THE HICKS LIVING TRUST DATED JULY 24, 2014	KSMP Investor Claim - 763	KS MATTSON PARTNERS, LP	$ 6,981,650.00					
304	DONALD AND KIMBERLIE HICKS	LFM Docket 353 - 140	CHESTNUT OAK, LP	UNLIQUIDATED					
304	DONALD AND KIMBERLIE HICKS, INDLLY AND AS TRUSTEES OF HICKS LIVING TRUST	LFM Investor Claim - 1708	DIVI DIVI TREE, L.P.	$ 1,760,480.00					
304	DONALD AND KIMBERLIE HICKS, INDLLY AND AS TRUSTEES OF HICKS LIVING TRUST	LFM Investor Claim - 1723	BAY TREE, LP	$ 1,760,480.00					
304	DONALD AND KIMBERLIE HICKS, INDLLY AND AS TRUSTEES OF HICKS LIVING TRUST	LFM Investor Claim - 1726	HAGAR PROPERTIES, LP	$ 1,760,480.00					
304	DONALD AND KIMBERLIE HICKS, INDLLY AND AS TRUSTEES OF HICKS LIVING TRUST	LFM Investor Claim - 1754	RIVER TREE PARTNERS, LP	$ 1,760,480.00					
304	DONALD AND KIMBERLIE HICKS, INDLLY AND AS TRUSTEES OF HICKS LIVING TRUST	LFM Investor Claim - 1781	VALLEY OAK INVESTMENTS, LP	$ 1,760,480.00					
304	DONALD AND KIMBERLIE HICKS, INDLLY AND AS TRUSTEES OF HICKS LIVING TRUST	LFM Investor Claim - 1782	WATERTREE I, LP	$ 1,760,480.00					
304	DONALD AND KIMBERLIE HICKS, INDLLY AND AS TRUSTEES OF HICKS LIVING TRUST	LFM Investor Claim - 1783	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 1,760,480.00					
304	DONALD AND KIMBERLIE HICKS	LFM Proof of Interest - 1710	BAY TREE, LP	$ -					
305	DOUGLAS A. HILL AND LINDA B. HILL, TRUSTEES OF THE HILL FAMILY TRUST	KSMP Investor Claim - 585	KS MATTSON PARTNERS, LP	$ 150,000.00	NON-IRA SUBCLAIM - #5314	DOUGLAS A. AND LINDA B. HILL, TRUSTEES OF THE HILL FAMILY TRUST	$ 188,238.98	$ 79,761.02	$ 268,000.00
305	DOUGLAS A. AND LINDA B. HILL, TRUSTEES OF THE HILL FAMILY TRUST	LFM Docket 353 - 114	BUR OAK, LP	UNLIQUIDATED					
305	DOUGLAS A. AND LINDA B. HILL, TRUSTEES OF THE HILL FAMILY TRUST	LFM Docket 353 - 426	WILLOW OAK, LP	UNLIQUIDATED					
305	HILL TRUST	LFM Proof of Interest - 516	BAY TREE, LP	$ -					
305	DOUGLAS A. HILL AND LINDA B. HILL, TRUSTEES OF THE HILL FAMILY TRUST	LFM Proof of Interest - 548	WILLOW OAK, LP	$ -					

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
306	FOSTER N. AND GAIL S HINES, TTEE HINES FAMILY TRUST	KSMP Investor Claim - 254	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5315	FOSTER N. AND GAIL S HINES, TTEE HINES FAMILY TRUST	$ 500,703.81	$ 248,470.00	$ 749,173.81
306	FOSTER N. AND GAIL S HINES, TTEE HINES FAMILY TRUST	LFM Docket 353 - 192	GINKO TREE, LP	UNLIQUIDATED					
306	FOSTER N. AND GAIL S HINES, TTEE HINES FAMILY TRUST	LFM Docket 353 - 411	VALLEY OAK INVESTMENTS, LP	UNLIQUIDATED					
306	FOSTER N. AND GAIL S HINES, TTEE HINES FAMILY TRUST	LFM Proof of Interest - 782	COUNTRY OAKS I, LP	$ -					
307	HINES DECLARATION OF TRUST DATED 10/18/05	LFM Docket 353 - 248	MONTEREY PINE, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5316	HINES DECLARATION OF TRUST DATED 10/18/05	$ 59,000.00	$ 41,000.00	$ 100,000.00
307	STEVEN AND CAROL HINES	LFM Investor Claim - 1379	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
307	HINES DECLARATION OF TRUST DATED 10/18/05	LFM Proof of Interest - 1128	MONTEREY PINE, LP	$ -					
308	GARY AND KIMBERLY HOEL FAMILY TRUST	KSMP Investor Claim - 102	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5317	GARY AND KIMBERLY HOEL FAMILY TRUST	$ 160,100.00	$ 139,900.00	$ 300,000.00
308	GARY HOEL	KSMP Investor Claim - 732	KS MATTSON PARTNERS, LP	$ 300,000.00					
308	GARY AND KIMBERLY HOEL FAMILY TRUST	LFM Investor Claim - 1185	GOLDEN TREE, LP	$ -					
308	GARY AND KIMBERLY HOEL FAMILY TRUST	LFM Investor Claim - 1231	COUNTRY OAKS I, LP	$ -					
308	GARY AND KIMBERLY HOEL FAMILY TRUST	LFM Proof of Interest - 1101	COUNTRY OAKS I, LP	$ -					
309	GLORIA R. HOGAN, TRUSTEE	KSMP Investor Claim - 624	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5318	GLORIA R. HOGAN, TRUSTEE	$ 176,000.00	$ 24,000.00	$ 200,000.00
309	GLORIA R. HOGAN, TRUSTEE	LFM Proof of Interest - 649	RIVER BIRCH, LP	$ -					

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
312	PATRICIA J HORVATH LIVING TRUST	KSMP Investor Claim - 68	KS MATTSON PARTNERS, LP	$ 250,000.00	NON-IRA SUBCLAIM - #5320	PATRICIA J HORVATH LIVING TRUST	$ 221,000.00	$ 29,000.00	$ 250,000.00
312	PATRICIA J HORVATH LIVING TRUST	LFM Proof of Interest - 773	AUTUMN WOOD I, LP	$ -					
313	ALAN HUBBARD-IRA	LFM Proof of Interest - 793	BUTCHER ROAD PARTNERS, LLC	$ -	NON-IRA SUBCLAIM - #5321	HUBBARD, ALAN	$ 163,500.00	$ -	$ 163,500.00
314	ALAN OR LEKILI HUBBARD	KSMP Investor Claim - 57	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5322	HUBBARD, ALAN & LEKILI	$ 107,771.63	$ 68,903.64	$ 176,675.27
314	ALAN OR LEKILI HUBBARD	LFM Docket 353 - 245	MONTEREY PINE, LP	UNLIQUIDATED					
314	ALAN OR LEKILI HUBBARD	LFM Proof of Interest - 1002	MONTEREY PINE, LP	$ -					
315	ELLENANN HUGHES	LFM Proof of Interest - 857	BUTCHER ROAD PARTNERS, LLC	$ -	IRA SUBCLAIM - #5323	HUGHES, ELLENANN	$ 77,500.00	$ 16,000.00	$ 93,500.00
316	GLENDA HULTGREN	KSMP Investor Claim - 520	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5324	HULTGREN, GLENDA	$ 185,157.00	$ 122,800.00	$ 307,957.00
316	GLENDA HULTGREN	LFM Proof of Interest - 1399	WINDSCAPE APARTMENTS II, LP	$ -					
317	KENNETH & JENNIFER HULTGREN	KSMP Investor Claim - 366	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5325	HULTGREN, KENNETH & JENNIFER	$ 244,687.50	$ 155,312.50	$ 400,000.00
317	KENNETH & JENNIFER HULTGREN	LFM Proof of Interest - 1094	PONDEROSA PINES, LP	$ -					
318	CHARLENE M. HULTMAN	KSMP Investor Claim - 443	KS MATTSON PARTNERS, LP	$ 420,000.00	IRA SUBCLAIM - #5326	HULTMAN, CHARLENE	$ 490,174.18	$ 313,719.74	$ 803,893.92
318	CHARLENE HULTMAN IRA	LFM Proof of Interest - 309	DIVI DIVI TREE, L.P.	$ -					
319	JOHN HUNT	KSMP Investor Claim - 16	KS MATTSON PARTNERS, LP	$ 600,000.00	NON-IRA SUBCLAIM - #5328	HUNT, JOHN & DONNA	$ 257,995.00	$ 229,505.00	$ 487,500.00
319	JOHN HUNT	LFM Proof of Interest - 1722	GOLDEN TREE, LP	$ -					
319	JOHN HUNT	LFM Proof of Interest - 1834	GOLDEN TREE, LP	$ -					

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
319	JOHN HUNT	LFM Proof of Interest - 1685	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5327		$ 101,340.00	$ 71,660.00	$ 173,000.00
320	REGINA L. HUNT-IRA	KSMP Investor Claim - 134	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5329	HUNT, REGINA L.	$ 185,400.00	$ 1,500.00	$ 186,900.00
320	DRS TRUST DATED OCTOBER 19, 2019, DENNIS HUNT & REGINA HUNT TTEE	LFM Investor Claim - 1213	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
320	REGINA L. HUNT	LFM Investor Claim - 1220	DIVI DIVI TREE, L.P.	$ -					
320	DRS TRUST DATED OCTOBER 19, 2019, DENNIS HUNT & REGINA HUNT TTEE	LFM Investor Claim - 1221	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
320	DRS TRUST DATED OCTOBER 19, 2019, DENNIS HUNT & REGINA HUNT TTEE	LFM Investor Claim - 1222	RT GOLDEN HILLS, LP	$ -					
320	DRS TRUST DATED OCTOBER 19, 2019, DENNIS HUNT & REGINA HUNT TTEE	LFM Investor Claim - 1223	WINDTREE, LP	$ -					
320	REGINA L. HUNT-IRA	LFM Proof of Interest - 519	DIVI DIVI TREE, L.P.	$ -					
321	JAMES I HURLEY DECEDENTS TRUST	KSMP Investor Claim - 642	KS MATTSON PARTNERS, LP	$ 200,000.00	NON-IRA SUBCLAIM - #5330	JAMES I HURLEY DECEDENTS TRUST	$ 108,937.50	$ 91,062.50	$ 200,000.00
321	JAMES I HURLEY DECEDENTS TRUST	LFM Investor Claim - 1596	BEACH PINE, LP	$ 150,000.00					
321	JAMES I HURLEY DECEDENTS TRUST	LFM Litigation Claim - 1521	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 200,000.00					
321	JAMES I HURLEY DECEDENTS TRUST	LFM Proof of Interest - 1309	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					

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
322	THE JAMES HURLEY TRUST	KSMP Litigation Claim - 627	KS MATTSON PARTNERS, LP	$ 700,000.00	NON-IRA SUBCLAIM - #5331	THE JAMES HURLEY TRUST	$ 430,802.50	$ 269,197.50	$ 700,000.00
322	THE JAMES HURLEY TRUST	LFM Litigation Claim - 1583	WINDSCAPE APARTMENTS, LLC	$ 200,000.00					
322	THE JAMES HURLEY TRUST	LFM Litigation Claim - 1584	WINDTREE, LP	$ 200,000.00					
322	THE JAMES HURLEY TRUST	LFM Litigation Claim - 1585	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 700,000.00					
322	THE JAMES HURLEY TRUST	LFM Proof of Interest - 1323	BUTCHER ROAD PARTNERS, LLC	$ -					
323	SABINA OLIVIA JAMES - MADISON TRUST SELF DIRECTED IRA	KSMP Investor Claim - 295	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5333	JAMES, SABINA	$ 153,901.20	$ 161,098.80	$ 315,000.00
323	SABINA OLIVIA JAMES - MADISON TRUST SELF DIRECTED IRA	KSMP Investor Claim - 296	KS MATTSON PARTNERS, LP	$ -					
323	SABINA JAMES	LFM Proof of Interest - 1827	GOLDEN TREE, LP	$ -					
323	SABINA JAMES	LFM Proof of Interest - 1831	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
323	SABINA JAMES	LFM Proof of Interest - 1832	GOLDEN TREE, LP	$ -					
323	SABINA JAMES	LFM Proof of Interest - 1836	GOLDEN TREE, LP	$ -					
323	SABINA JAMES	LFM Proof of Interest - 1837	GOLDEN TREE, LP	$ -					
323	SABINA JAMES	LFM Proof of Interest - 1842	DIVI DIVI TREE, L.P.	$ -					
323	SABINA JAMES	LFM Proof of Interest - 1843	GOLDEN TREE, LP	$ -					
323	SABINA JAMES	LFM Proof of Interest - 1844	GOLDEN TREE, LP	$ -					
323	SABINA JAMES	LFM Proof of Interest - 1842	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5332		$ 297,000.00	$ 159,500.00	$ 456,500.00

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
324	JOHN JEFFERS TRUST	KSMP Investor Claim - 447	KS MATTSON PARTNERS, LP	$ 400,051.00	NON-IRA SUBCLAIM - #5334	JOHN JEFFERS TRUST	$ 397,647.35	$ 16,827.65	$ 414,475.00
324	JOHN JEFFERS TRUST	LFM Proof of Interest - 1550	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
326	THE JONES FAMILY TRUST	KSMP Investor Claim - 698	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5336	JONES, AMY HAYASHI & MICHAEL WAYNE	$ 473,512.50	$ 227,737.50	$ 701,250.00
326	AMY HAYASHI-JONES	LFM Investor Claim - 1383	BAY TREE, LP	$ 187,500.00					
326	THE JONES FAMILY TRUST	LFM Investor Claim - 1417	AUTUMN WOOD I, LP	$ 130,000.00					
326	AMY HAYASHI-JONES	LFM Investor Claim - 1588	WINDSCAPE APARTMENTS I, LP	$ 227,500.00					
326	AMY HAYASHI-JONES	LFM Investor Claim - 1589	WINDSCAPE APARTMENTS II, LP	$ 227,500.00					
326	AMY HAYASHI-JONES	LFM Investor Claim - 1590	WINDSCAPE HOLDINGS, LLC	$ 227,500.00					
326	AMY HAYASHI-JONES	LFM Investor Claim - 1591	GOLDEN TREE, LP	$ 187,500.00					
326	AMY HAYASHI-JONES	LFM Investor Claim - 1593	WINDSCAPE APARTMENTS, LLC	$ 227,500.00					
326	AMY HAYASHI-JONES	LFM Investor Claim - 1595	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 646,250.00					
326	AMY HAYASHI-JONES AND MICHAEL WAYNE JONES	LFM Proof of Interest - 1617	AUTUMN WOOD I, LP	$ -					
326	AMY HAYASHI-JONES AND MICHAEL WAYNE JONES	LFM Proof of Interest - 1618	WINDSCAPE APARTMENTS I, LP	$ -					
326	AMY HAYASHI-JONES AND MICHAEL WAYNE JONES	LFM Proof of Interest - 1742	AUTUMN WOOD I, LP	$ -					

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
328	ERIC JUNGINGER	KSMP Investor Claim - 103	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5339	JUNGINGER, ERIC	$ 197,835.00	$ 102,165.00	$ 300,000.00
328	ERIC JUNGINGER	KSMP Investor Claim - 314	KS MATTSON PARTNERS, LP	$ -					
328	ERIC JUNGINGER	LFM Investor Claim - 1332	LEFEVER MATTSON I, LLC	$ 666,690.00					
328	ERIC JUNGINGER	LFM Proof of Interest - 1592	NUT PINE, LP	$ -					
328	ERIC JUNGINGER	LFM Proof of Interest - 294	BLACK WALNUT, LP	$ -					
328	ERIC JUNGINGER- IRA	KSMP Investor Claim - 316	KS MATTSON PARTNERS, LP	$ -	IRA SUBCLAIM - #5338		$ 237,300.00	$ 1,000.00	$ 238,300.00
328	ERIC JUNGINGER - IRA	LFM Proof of Interest - 295	DIVI DIVI TREE, L.P.	$ -					
329	MARTHA CALVILLO JUSLIN	KSMP Investor Claim - 214	KS MATTSON PARTNERS, LP	$ 220,000.00	NON-IRA SUBCLAIM - #5340	JUSLIN, MARTHA CALVILLO	$ 168,850.00	$ 51,150.00	$ 220,000.00
329	MARTHA CALVILLO JUSLIN	LFM Proof of Interest - 1810	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
330	KURTIS JOSEPH KAELIN	KSMP Investor Claim - 616	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5341	KAELIN, KURTIS JOSEPH	$ 71,800.00	$ 28,200.00	$ 100,000.00
330	KURTIS JOSEPH KAELIN	LFM Proof of Interest - 617	RIVER TREE PARTNERS, LP	$ -					
331	REED KAELIN	KSMP Investor Claim - 620	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5343	KAELIN, REED	$ 743,243.75	$ 191,756.25	$ 935,000.00
331	REED KAELIN	KSMP Investor Claim - 625	KS MATTSON PARTNERS, LP	$ -					
331	REED KAELIN	LFM Proof of Interest - 810	BAY TREE, LP	$ -					
331	REED KAELIN	LFM Proof of Interest - 818	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5342		$ 599,500.00	$ -	$ 599,500.00
332	BARBARA KASTNER	KSMP Investor Claim - 453	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5344	KASTNER, BARBARA	$ 452,384.81	$ 376,087.19	$ 828,472.00

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
332	BARBARA KASTNER	KSMP Investor Claim - 454	KS MATTSON PARTNERS, LP	$ -					
332	VENTURE ENTERPRISES	KSMP Investor Claim - 455	KS MATTSON PARTNERS, LP	$ 417,650.00					
332	BARBARA ANN KASTNER	KSMP Investor Claim - 456	KS MATTSON PARTNERS, LP	$ 417,650.00					
332	BARBARA KASTNER	LFM Proof of Interest - 316	WINDTREE, LP	$ -					
334	JEAN AND JOHN KELLY, TTEE	KSMP Investor Claim - 201	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5346	JEAN AND JOHN KELLY, TTEE	$ 307,420.34	$ 325,311.34	$ 632,731.68
334	JEAN AND JOHN KELLY, TTEE	LFM Docket 353 - 308	RED OAK, LP	UNLIQUIDATED					
334	JOHN & JEAN KELLY, TTEE	LFM Investor Claim - 1159	DIVI DIVI TREE, L.P.	$ 250,000.00					
334	JOHN & JEAN KELLY, TTEE	LFM Investor Claim - 1160	SIENNA POINTE, LLC	$ 300,000.00					
334	JOHN & JEAN KELLY, TTEE	LFM Investor Claim - 1161	NAPA ELM, LP	$ 150,000.00					
334	JOHN & JEAN KELLY, TTEE	LFM Investor Claim - 1162	GOLDEN TREE, LP	$ 125,000.00					
334	JOHN & JEAN KELLY, TTEE	LFM Investor Claim - 1163	VALLEY OAK INVESTMENTS, LP	$ 150,000.00					
334	JOHN & JEAN KELLY, TTEE	LFM Investor Claim - 1164	RED OAK, LP	$ 130,000.00					
334	JEAN AND JOHN KELLY, TTEE	LFM Proof of Interest - 1113	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					

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
335	MARY ANNE KELLY LIVING TRUST	KSMP Investor Claim - 643	KS MATTSON PARTNERS, LP	$ 350,000.00	NON-IRA SUBCLAIM - #5347	MARY ANNE KELLY LIVING TRUST	$ 185,000.00	$ 165,000.00	$ 350,000.00
335	MARY ANNE KELLY LIVING TRUST	LFM Investor Claim - 1586	WINDSCAPE APARTMENTS, LLC	$ 150,000.00					
335	MARY ANNE KELLY LIVING TRUST	LFM Investor Claim - 1598	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 350,000.00					
335	MARY ANNE KELLY LIVING TRUST	LFM Proof of Interest - 1320	BAY TREE, LP	$ -					
336	MARY ANNE KELLY IRA	KSMP Investor Claim - 630	KS MATTSON PARTNERS, LP	$ 159,000.00	IRA SUBCLAIM - #5348	KELLY, MARY ANNE	$ 158,000.00	$ 1,000.00	$ 159,000.00
336	MARY ANNE KELLY IRA	LFM Litigation Claim - 1577	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 159,000.00					
336	MARY ANNE KELLY IRA	LFM Proof of Interest - 1313	DIVI DIVI TREE, L.P.	$ -					
337	THE KILKENNY TRUST OF 2000	KSMP Investor Claim - 1	KS MATTSON PARTNERS, LP	$ 92,500.00	NON-IRA SUBCLAIM - #5349	THE KILKENNY FAMILY TRUST	$ 152,987.50	$ 139,512.50	$ 292,500.00
337	THE KILKENNY FAMILY TRUST	KSMP Investor Claim - 2	KS MATTSON PARTNERS, LP	$ 100,000.00					
337	THE KILKENNY TRUST OF 2000	KSMP Investor Claim - 3	KS MATTSON PARTNERS, LP	$ 100,000.00					
337	KILKENNY FAMILY TRUST	LFM Investor Claim - 476	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 292,500.00					
337	THE KILKENNY FAMILY TRUST	LFM Proof of Interest - 433	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
338	MARILYN KIRCHOFF	KSMP Investor Claim - 200	KS MATTSON PARTNERS, LP	$ 967,964.00	NON-IRA SUBCLAIM - #5350	KIRCHOFF, MARILYN	$ 482,468.12	$ 485,496.00	$ 967,964.12
338	MARILYN KIRCHOFF	LFM Proof of Interest - 275	WINDTREE, LP	$ -					
339	KIRKLAND FAMILY TRUST	KSMP Investor Claim - 265	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5352	KIRKLAND FAMILY TRUST	$ 658,648.80	$ 544,720.00	$ 1,203,368.80
339	KIRKLAND FAMILY TRUST	KSMP Investor Claim - 266	KS MATTSON PARTNERS, LP	$ 322,490.00					

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
339	KIRKLAND FAMILY TRUST	KSMP Investor Claim - 269	KS MATTSON PARTNERS, LP	$ 322,490.00					
339	KIRKLAND FAMILY TRUST	KSMP Investor Claim - 275	KS MATTSON PARTNERS, LP	$ 683,080.00					
339	KIRKLAND FAMILY TRUST	LFM Docket 353 - 132	CAMBRIA PINE, LP	UNLIQUIDATED					
339	KIRKLAND FAMILY TRUST	LFM Proof of Interest - 302	GOLDEN TREE, LP	$ -					
339	KIRKLAND FAMILY TRUST	KSMP Investor Claim - 265	KS MATTSON PARTNERS, LP	$ -	IRA SUBCLAIM - #5351		$ 385,000.00	$ -	$ 385,000.00
340	CATHRYN KIRKLAND, SUCCESSOR TRUSTEE	LFM Investor Claim - 225	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 7,440.00	IRA SUBCLAIM - #5353	KIRKLAND, CATHRYN	$ 690,500.00	$ -	$ 690,500.00
340	CATHRYN KIRKLAND - IRA	LFM Proof of Interest - 274	BUTCHER ROAD PARTNERS, LLC	$ -					
341	JOSEPH KNOLL	KSMP Investor Claim - 409	KS MATTSON PARTNERS, LP	$ 1,212,420.00	NON-IRA SUBCLAIM - #5354	KNOLL, JOSEPH	$ 683,672.00	$ 206,328.00	$ 890,000.00
341	JOSEPH KNOLL	LFM Docket 353 - 462	WINDSCAPE APARTMENTS II, LP	UNLIQUIDATED					
341	JOSEPH KNOLL	LFM Investor Claim - 633	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 300,071.00					
341	JOSEPH KNOLL	LFM Proof of Interest - 816	WINDSCAPE APARTMENTS II, LP	$ -					
342	THE KOERNER FAMILY TRUST	LFM Docket 353 - 463	WINDSCAPE APARTMENTS II, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5355	THE KOERNER FAMILY TRUST	$ 397,889.73	$ 819,585.16	$ 1,217,474.89
342	THE KOERNER FAMILY TRUST	LFM Docket 353 - 73	BUCK AVENUE APARTMENTS, LP	UNLIQUIDATED					
342	KOERNER FAMILY TRUST DTD 10/04/1995	LFM Proof of Interest - 1029	BUCK AVENUE APARTMENTS, LP	$ -					
342	THE KOERNER FAMILY TRUST	LFM Proof of Interest - 976	COUNTRY OAKS I, LP	$ -					
343	WILLIAM C KOERNER TRUSTEE	KSMP Investor Claim - 460	KS MATTSON PARTNERS, LP	$ 100,000.00	NON-IRA SUBCLAIM - #5357	KOERNER, CHRISTOPHER WILLIAM	$ 273,315.88	$ 95,191.50	$ 368,507.38

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
343	CHRISTOPHER WILLIAM KOERNER	LFM Docket 353 - 247	MONTEREY PINE, LP	UNLIQUIDATED					
343	CHRISTOPHER WILLIAM KOERNER	LFM Docket 353 - 4	AUTUMN WOOD I, LP	UNLIQUIDATED					
343	CHRISTOPHER WILLIAM KOERNER	LFM Investor Claim - 1165	BUTCHER ROAD PARTNERS, LLC	$ 146,174.00					
343	CHRISTOPHER WILLIAM KOERNER	LFM Investor Claim - 1171	AUTUMN WOOD I, LP	$ 83,333.30					
343	CHRISTOPHER WILLIAM KOERNER	LFM Investor Claim - 1173	MONTEREY PINE, LP	$ 140,000.00					
343	WILLIAM C. KOERNER TTE	LFM Investor Claim - 1179	COUNTRY OAKS I, LP	$ 100,000.00					
343	CHRISTOPHER WILLIAM KOERNER	LFM Proof of Interest - 1020	MONTEREY PINE, LP	$ -					
343	CHRISTOPHER WILLIAM KOERNER	LFM Proof of Interest - 1021	AUTUMN WOOD I, LP	$ -					
343	CHRISTOPHER WILLIAM KOERNER	LFM Proof of Interest - 1085	BUTCHER ROAD PARTNERS, LLC	$ -					
343	CHRISTOPHER WILLIAM KOERNER IRA	KSMP Investor Claim - 98	KS MATTSON PARTNERS, LP	$ 114,439.00	IRA SUBCLAIM - #5356		$ 79,000.00	$ 500.00	$ 79,500.00
343	CHRISTOPHER WILLIAM KOERNER IRA	LFM Investor Claim - 1174	DIVI DIVI TREE, L.P.	$ 81,418.90					
343	WILLIAM CHARLES KOERNER IRA	LFM Investor Claim - 1180	DIVI DIVI TREE, L.P.	$ 188,458.00					
343	CHRISTOPHER WILLIAM KOERNER IRA	LFM Proof of Interest - 1041	DIVI DIVI TREE, L.P.	$ -					
344	LARISSA MICHELLE KOERNER	KSMP Investor Claim - 450	KS MATTSON PARTNERS, LP	$ 100,000.00	NON-IRA SUBCLAIM - #5358	KOERNER, LARISSA MICHELLE	$ 266,856.78	$ 61,650.55	$ 328,507.33
344	LARISSA MICHELLE KOERNER	LFM Docket 353 - 13	AUTUMN WOOD I, LP	UNLIQUIDATED					
344	LARISSA MICHELLE KOERNER	LFM Investor Claim - 1167	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 100,000.00					

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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
344	LARISSA MICHELLE KOERNER	LFM Investor Claim - 1177	BUTCHER ROAD PARTNERS, LLC	$ 145,174.00					
344	LARISSA MICHELLE KOERNER	LFM Investor Claim - 1178	AUTUMN WOOD I, LP	$ 83,333.30					
344	LARISSA MICHELLE KOERNER	LFM Proof of Interest - 1006	AUTUMN WOOD I, LP	$ -					
344	LARISSA MICHELLE KOERNER	LFM Proof of Interest - 1015	BUTCHER ROAD PARTNERS, LLC	$ -					
344	LARISSA MICHELLE KOERNER	LFM Proof of Interest - 1242	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
345	WILLIAM CHARLES KOERNER IRA	KSMP Investor Claim - 523	KS MATTSON PARTNERS, LP	$ 188,458.00	IRA SUBCLAIM - #5359	KOERNER, WILLIAM C.	$ 118,780.00	$ 68,220.00	$ 187,000.00
345	WILLIAM C. KOERNER IRA	LFM Proof of Interest - 1032	DIVI DIVI TREE, L.P.	$ -					
346	MICHAEL A. KRAEMER - IRA	KSMP Investor Claim - 384	KS MATTSON PARTNERS, LP	$ -	IRA SUBCLAIM - #5360	KRAEMER, MICHAEL A.	$ 315,000.00	$ -	$ 315,000.00
346	MICHAEL A. KRAEMER - IRA	LFM Proof of Interest - 1068	DIVI DIVI TREE, L.P.	$ -					
347	TERI L. KRAEMER - IRA	KSMP Investor Claim - 386	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5361	KRAEMER, MICHAEL A. & TERI L.	$ 379,957.32	$ 175,042.68	$ 555,000.00
347	MICHAEL A. & TERI L. KRAEMER	KSMP Investor Claim - 390	KS MATTSON PARTNERS, LP	$ -					
347	MICHAEL A. & TERI L. KRAEMER	LFM Docket 353 - 35	BEACH PINE, LP	UNLIQUIDATED					
347	MICHAEL A. KRAEMER AND TERI L. KRAEMER	LFM Proof of Interest - 1060	BEACH PINE, LP	$ -					
347	MICHAEL A. & TERI L. KRAEMER	LFM Proof of Interest - 1065	PONDEROSA PINES, LP	$ -					
348	TERI L. KRAEMER - IRA	LFM Proof of Interest - 1069	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5362	KRAEMER, TERI L.	$ 143,500.00	$ -	$ 143,500.00
349	CHRISTOPHER KRIVE , AIMAY KRIVE	KSMP Investor Claim - 745	KS MATTSON PARTNERS, LP	$ 100,000.00	NON-IRA SUBCLAIM - #5363	KRIVE, CHRISTOPHER & AIMAY	$ 601,949.51	$ 304,842.49	$ 906,792.00

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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
349	CHRISTOPHER & AIMAY KRIVE	KSMP Investor Claim - 754	KS MATTSON PARTNERS, LP	$ 4,000,000.00					
349	CHRISTOPHER & AIMAY KRIVE	LFM Proof of Interest - 809	FIRETREE I, LP	$ -					
352	LANNING FAMILY TRUST	KSMP Investor Claim - 640	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5366	LANNING FAMILY TRUST	$ 56,300.00	$ 43,700.00	$ 100,000.00
352	LANNING FAMILY TRUST	LFM Docket 353 - 265	NUT PINE, LP	UNLIQUIDATED					
352	LANNING FAMILY TRUST	LFM Investor Claim - 458	NUT PINE, LP	$ 100,000.00					
352	LANNING FAMILY TRUST	LFM Proof of Interest - 792	NUT PINE, LP	$ -					
353	LARSON FAMILY 2016 TRUST	KSMP Investor Claim - 361	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5367	LARSON FAMILY 2016 TRUST	$ 199,200.00	$ 25,800.00	$ 225,000.00
353	LARSON FAMILY 2016 TRUST	LFM Proof of Interest - 266	RIVER TREE PARTNERS, LP	$ -					
354	RICHARD AND VICTORIA LATHROP	KSMP Investor Claim - 203	KS MATTSON PARTNERS, LP	$ 70,000.00	NON-IRA SUBCLAIM - #5368	LATHROP, RICHARD & VICTORIA	$ 99,262.70	$ 70,737.30	$ 170,000.00
354	RICHARD AND VICTORIA LATHROP	LFM Proof of Interest - 374	TRADEWINDS APARTMENTS, LP	$ -					
355	PETER PAUL LATONA	KSMP Investor Claim - 824	KS MATTSON PARTNERS, LP	$ 793,563.00	NON-IRA SUBCLAIM - #5369	LATONA, PETE & KIM	$ 582,800.00	$ 28,200.00	$ 611,000.00
355	PETE AND KIM LATONA	LFM Proof of Interest - 1935	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
365	DANIEL LEONARDINI	KSMP Investor Claim - 429	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5373	LEONARDINI, DANIEL	$ 267,032.25	$ 145,467.75	$ 412,500.00
365	DANIEL LEONARDINI	LFM Docket 353 - 360	SCOTCH PINE, LP	UNLIQUIDATED					
365	DANIEL LEONARDINI	LFM Investor Claim - 1675	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
366	THE LESSLER FAMILY TRUST	KSMP Investor Claim - 304	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5374	THE LESSLER FAMILY TRUST	$ 152,500.00	$ 97,500.00	$ 250,000.00

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
366	THE LESSLER FAMILY TRUST	LFM Docket 353 - 257	MONTEREY PINE, LP	UNLIQUIDATED					
366	THE LESSLER FAMILY TRUST	LFM Proof of Interest - 533	MONTEREY PINE, LP	$ -					
367	STEVEN J. LESSLER	LFM Proof of Interest - 531	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -	IRA SUBCLAIM - #5375	LESSLER, STEVEN J.	$ 405,241.87	$ 94,758.13	$ 500,000.00
367	STEVEN J LESSLER	KSMP Investor Claim - 305	KS MATTSON PARTNERS, LP	$ -					
370	ELAINE LOCKWOOD	KSMP Investor Claim - 570	KS MATTSON PARTNERS, LP	$ 12,596,000.00	NON-IRA SUBCLAIM - #5378	LOCKWOOD, ELAINE	$ 385,732.00	$ 149,268.00	$ 535,000.00
370	ELAINE LOCKWOOD	LFM Investor Claim - 1643	WINDSCAPE APARTMENTS, LLC	$ 535,000.00					
370	ELAINE LOCKWOOD	LFM Investor Claim - 1645	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 535,000.00					
370	ELAINE LOCKWOOD	LFM Investor Claim - 1646	WINDSCAPE HOLDINGS, LLC	$ 535,000.00					
370	ELAINE LOCKWOOD	LFM Investor Claim - 1649	BUTCHER ROAD PARTNERS, LLC	$ 535,000.00					
370	ELAINE LOCKWOOD	LFM Investor Claim - 1650	WINDSCAPE APARTMENTS I, LP	$ 535,000.00					
370	ELAINE LOCKWOOD	LFM Investor Claim - 1651	WINDSCAPE APARTMENTS II, LP	$ 535,000.00					
370	ELAINE LOCKWOOD	LFM Proof of Interest - 1705	BUTCHER ROAD PARTNERS, LLC	$ -					
370	ELAINE D. LOCKWOOD IRA	KSMP Investor Claim - 598	KS MATTSON PARTNERS, LP	$ 129,276.00	IRA SUBCLAIM - #5377		$ 37,500.00	$ -	$ 37,500.00
371	DEBORAH GAY LONG IRA	KSMP Investor Claim - 574	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5380	MARK C LONG & DEBORAH G LONG REVOCABLE TRUST	$ 190,584.77	$ 110,565.23	$ 301,150.00
371	MARK C LONG & DEBORAH G LONG REVOCABLE TRUST	KSMP Investor Claim - 577	KS MATTSON PARTNERS, LP	$ -					
371	MARK C LONG & DEBORAH G LONG REVOCABLE TRUST	KSMP Investor Claim - 584	KS MATTSON PARTNERS, LP	$ -					

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
371	MARK C. LONG & DEBORAH G. LONG REVOCABLE TRUST	LFM Proof of Interest - 1050	LIVE OAK INVESTMENTS, LP	$ -					
371	MARK C LONG & DEBORAH G LONG REVOCABLE TRUST	LFM Proof of Interest - 1053	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5379		$ 90,000.00	$ -	$ 90,000.00
372	STEPHEN M. & HOLLI L. LONG	KSMP Investor Claim - 808	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5381	LONG, STEPHEN M. & HOLLI L.	$ 98,600.00	$ 101,400.00	$ 200,000.00
372	STEPHEN M. & HOLLI L. LONG	KSMP Investor Claim - 814	KS MATTSON PARTNERS, LP	$ 170,000.00					
372	STEPHEN M & HOLLI L. LONG	LFM Docket 353 - 159	COUNTRY OAKS I, LP	UNLIQUIDATED					
372	STEPHEN M. LONG	LFM Investor Claim - 455	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 30,000.00					
372	STEPHEN M & HOLLI L. LONG	LFM Proof of Interest - 488	COUNTRY OAKS I, LP	$ -					
373	SEBASTIAN R AND PEGGY S LOPEZ REVOCABLE TRUST	KSMP Investor Claim - 497	KS MATTSON PARTNERS, LP	$ 150,000.00	NON-IRA SUBCLAIM - #5382	SEBASTIAN R AND PEGGY S LOPEZ REVOCABLE TRUST	$ 363,562.50	$ 236,437.50	$ 600,000.00
373	SEBASTIAN R AND PEGGY S LOPEZ REVOCABLE TRUST	LFM Docket 353 - 389	SEQUOIA INVESTMENT PROPERTIES, LP	UNLIQUIDATED					
373	SEBASTIAN R AND PEGGY S LOPEZ REVOCABLE TRUST	LFM Proof of Interest - 588	SEQUOIA INVESTMENT PROPERTIES, LP	$ -					
375	ESTHER M. LOUX	KSMP Investor Claim - 104	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5384	ESTHER MORRIS LOUX, TRUSTEE	$ 203,387.96	$ 87,635.00	$ 291,022.96
375	ESTHER MORRIS LOUX, TRUSTEE	LFM Docket 353 - 134	CAMBRIA PINE, LP	UNLIQUIDATED					
375	ESTHER MORRIS LOUX, TRUSTEE	LFM Proof of Interest - 544	CAMBRIA PINE, LP	$ -					
376	ESTHER M. LOUX	KSMP Investor Claim - 104	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5386	LOUX, ESTHER M.	$ 465,607.23	$ 31,200.00	$ 496,807.23
376	ESTHER MORRIS LOUX	LFM Investor Claim - 293	VALLEY OAK INVESTMENTS, LP	$ 18,656.50					
376	ESTHER M. LOUX, INDIVIDUAL	LFM Proof of Interest - 543	VALLEY OAK INVESTMENTS, LP	$ -					

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
376	ESTHER M. LOUX - IRA	KSMP Investor Claim - 753	KS MATTSON PARTNERS, LP	$ -	IRA SUBCLAIM - #5385		$ 131,100.00	$ 9,900.00	$ 141,000.00
376	ESTHER M. LOUX - IRA	LFM Proof of Interest - 535	BUTCHER ROAD PARTNERS, LLC	$ -					
377	SHERMAN LUK & SANDY LUI	KSMP Investor Claim - 43	KS MATTSON PARTNERS, LP	$ 100,000.00	NON-IRA SUBCLAIM - #5387	LUK, SHERMAN & LUI, SANDY	$ 121,100.00	$ 78,900.00	$ 200,000.00
377	SHERMAN LUK & SANDY LUI	LFM Docket 353 - 269	NUT PINE, LP	UNLIQUIDATED					
377	SHERMAN LUK & SANDY LUI	LFM Proof of Interest - 260	RIVER TREE PARTNERS, LP	$ -					
378	RICHARD W LULL - IRA	KSMP Investor Claim - 525	KS MATTSON PARTNERS, LP	$ 389,000.00	NON-IRA SUBCLAIM - #5388	LULL FAMILY LIVING REVOCABLE TRUST	$ 3,601,640.71	$ 1,288,861.16	$ 4,890,501.87
378	MAUREEN J LULL BENE OF RICHARD MEINHARDT - INHERITED IRA	KSMP Investor Claim - 526	KS MATTSON PARTNERS, LP	$ 272,500.00					
378	LULL FAMILY LIVING REVOCABLE TRUST	KSMP Investor Claim - 567	KS MATTSON PARTNERS, LP	$ 4,508,720.00					
378	LULL FAMILY LIVING REVOCABLE TRUST	LFM Docket 353 - 344	RIVER TREE PARTNERS, LP	UNLIQUIDATED					
378	THE LULL FAMILY LIVING REVOCABLE TRUST	LFM Investor Claim - 1375	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 6,000,000.00					
378	LULL FAMILY LIVING REVOCABLE TRUST	LFM Proof of Interest - 1432	BEACH PINE, LP	$ -					

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
379	MAUREEN J LULL	KSMP Investor Claim - 566	KS MATTSON PARTNERS, LP	$ 152,000.00	NON-IRA SUBCLAIM - #5390	LULL, MAUREEN J	$ 102,797.50	$ 49,202.50	$ 152,000.00
379	MAUREEN LULL	LFM Proof of Interest - 1347	WINDTREE, LP	$ -					
379	MAUREEN J LULL - IRA	KSMP Investor Claim - 564	KS MATTSON PARTNERS, LP	$ 269,000.00	IRA SUBCLAIM - #5389		$ 430,286.00	$ 96,714.00	$ 527,000.00
379	MAUREEN J LULL BENE OF RICHARD MEINHARDT - INHERITED IRA	LFM Proof of Interest - 1349	BUTCHER ROAD PARTNERS, LLC	$ -					
379	MAUREEN J LULL - IRA	LFM Proof of Interest - 1747	BUTCHER ROAD PARTNERS, LLC	$ -					
380	RICHARD W LULL - IRA	LFM Proof of Interest - 1353	BUTCHER ROAD PARTNERS, LLC	$ -	IRA SUBCLAIM - #5391	LULL, RICHARD W	$ 296,000.00	$ 2,500.00	$ 298,500.00
381	JOHN AND SUZANNE LYNCH	KSMP Investor Claim - 786	KS MATTSON PARTNERS, LP	$ 100,000.00	NON-IRA SUBCLAIM - #5392	LYNCH, JOHN & SUZANNE	$ 65,800.00	$ 34,200.00	$ 100,000.00
381	JOHN & SUZANNE LYNCH	LFM Proof of Interest - 606	WATERTREE I, LP	$ -					
382	NANCY MAC INTOSH FORMERLY NANCI AMOS	KSMP Investor Claim - 657	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5393	MAC INTOSH, NANCI (FORMERLY AMOS)	$ 155,000.00	$ 195,000.00	$ 350,000.00
382	NANCI MAC INTOSH (FORMERLY AMOS)	LFM Proof of Interest - 1615	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
383	EDYTH HAYASHI MACK	KSMP Investor Claim - 110	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5394	THOMAS J MACK AND EDYTH HAYASHI MACK LIVING TRUST DATED 12/26/2006	$ 2,292,561.48	$ 1,171,760.72	$ 3,464,322.20
383	THOMAS J MACK	KSMP Investor Claim - 128	KS MATTSON PARTNERS, LP	$ -					
383	THOMAS J MACK AND EDYTH HAYASHI MACK LIVING TRUST	LFM Investor Claim - 1192	AUTUMN WOOD I, LP	$ 300,000.00					
383	THOMAS J MACK AND EDYTH HAYASHI MACK LIVING TRUST	LFM Investor Claim - 1194	COUNTRY OAKS I, LP	$ 50,000.00					
383	THOMAS J MACK AND EDYTH HAYASHI MACK LIVING TRUST	LFM Investor Claim - 1196	FIRETREE I, LP	$ 150,000.00					
383	THOMAS J MACK AND EDYTH HAYASHI MACK LIVING TRUST	LFM Investor Claim - 1198	HEACOCK PARK APARTMENTS, LP	$ 150,000.00					

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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
383	THOMAS J MACK AND EDYTH HAYASHI MACK LIVING TRUST	LFM Investor Claim - 1202	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 3,304,330.00					
383	THOMAS J MACK AND EDYTH HAYASHI MACK LIVING TRUST	LFM Investor Claim - 1204	NAPA ELM, LP	$ 132,828.00					
383	THOMAS J MACK AND EDYTH HAYASHI MACK LIVING TRUST	LFM Investor Claim - 1207	RIVER TREE PARTNERS, LP	$ 750,000.00					
383	THOMAS J MACK AND EDYTH HAYASHI MACK LIVING TRUST	LFM Investor Claim - 1208	VALLEY OAK INVESTMENTS, LP	$ 800,000.00					
383	THOMAS J MACK AND EDYTH HAYASHI MACK LIVING TRUST	LFM Investor Claim - 1226	WATERTREE I, LP	$ 200,000.00					
383	THOMAS J MACK AND EDYTH HAYASHI MACK LIVING TRUST	LFM Investor Claim - 1238	WINDSCAPE APARTMENTS II, LP	$ 172,000.00					
383	THOMAS J MACK AND EDYTH HAYASHI MACK LIVING TRUST DATED 12/26/2006	LFM Proof of Interest - 1459	AUTUMN WOOD I, LP	$ -					
383	THOMAS J MACK AND EDYTH HAYASHI MACK LIVING TRUST DATED 12/26/2006	LFM Proof of Interest - 1467	HEACOCK PARK APARTMENTS, LP	$ -					
383	THOMAS J MACK AND EDYTH HAYASHI MACK LIVING TRUST DATED 12/26/2006	LFM Proof of Interest - 1473	WINDSCAPE APARTMENTS II, LP	$ -					

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
384	THOMAS J MACK AND EDYTH HAYASHI MACK LIVING TRUST	KSMP Investor Claim - 112	KS MATTSON PARTNERS, LP	$ -	IRA SUBCLAIM - #5395	MACK, THOMAS J	$ 132,000.00	$ -	$ 132,000.00
384	THOMAS J MACK AND EDYTH HAYASHI MACK LIVING TRUST	KSMP Investor Claim - 633	KS MATTSON PARTNERS, LP	$ -					
384	THOMAS J MACK	LFM Investor Claim - 1247	BUTCHER ROAD PARTNERS, LLC	$ 104,580.00					
384	THOMAS J MACK	LFM Investor Claim - 1249	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 137,174.00					
384	THOMAS J MACK	LFM Investor Claim - 1251	DIVI DIVI TREE, L.P.	$ 36,744.00					
384	THOMAS J MACK IRA	LFM Proof of Interest - 1477	BUTCHER ROAD PARTNERS, LLC	$ -					
384	THOMAS J MACK IRA	LFM Proof of Interest - 1484	DIVI DIVI TREE, L.P.	$ -					
385	THE KHURRAM MAHMOOD TRUST	LFM Investor Claim - 57	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 300,000.00	NON-IRA SUBCLAIM - #5396	THE KHURRAM MAHMOOD TRUST	$ 154,050.00	$ 145,950.00	$ 300,000.00
385	THE KHURRAM MAHMOOD TRUST	LFM Proof of Interest - 366	COUNTRY OAKS I, LP	$ -					
386	HETTIE MALECH	KSMP Investor Claim - 715	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5397	MALECH, FREDRICK & HETTIE	$ 315,791.72	$ 143,590.28	$ 459,382.00
386	FREDRICK MALECH	KSMP Investor Claim - 743	KS MATTSON PARTNERS, LP	$ -					
386	FREDRICK MALECH	LFM Proof of Interest - 1497	GOLDEN TREE, LP	$ -					
386	HETTIE MALECH	LFM Proof of Interest - 1682	GOLDEN TREE, LP	$ -					
387	WILLIAM G. MANOR AS TRUSTEE OF THE WILLIAM G. MANOR REVOCABLE LIVING TRUST	KSMP Investor Claim - 784	KS MATTSON PARTNERS, LP	$ 950,000.00	NON-IRA SUBCLAIM - #5398	WILLIAM G. MANOR AS TRUSTEE OF THE WILLIAM G. MANOR REVOCABLE LIVING TRUST	$ 952,457.94	$ 297,542.05	$ 1,249,999.99
387	WILLIAM G. MANOR AS TRUSTEE OF THE WILLIAM G. MANOR REVOCABLE LIVING TRUST	LFM Docket 353 - 301	RED OAK TREE, LP	UNLIQUIDATED					
387	WILLIAM G. MANOR AS TRUSTEE OF THE WILLIAM G. MANOR REVOCABLE LIVING TRUST	LFM Proof of Interest - 545	RED OAK TREE, LP	$ -					

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
388	SIDNEY C. MAR	KSMP Investor Claim - 291	KS MATTSON PARTNERS, LP	$ 247,000.00	NON-IRA SUBCLAIM - #5400	MAR, SIDNEY C.	$ 537,776.74	$ 409,223.26	$ 947,000.00
388	SIDNEY C. MAR	KSMP Investor Claim - 292	KS MATTSON PARTNERS, LP	$ 101,500.00					
388	SIDNEY C. MAR	KSMP Investor Claim - 293	KS MATTSON PARTNERS, LP	$ 300,000.00					
388	SIDNEY C. MAR	KSMP Investor Claim - 294	KS MATTSON PARTNERS, LP	$ 600,000.00					
388	SIDNEY C. MAR	LFM Docket 353 - 390	SEQUOIA INVESTMENT PROPERTIES, LP	UNLIQUIDATED					
388	SIDNEY C. MAR	LFM Docket 353 - 91	BUCK AVENUE APARTMENTS, LP	UNLIQUIDATED					
388	SIDNEY C. MAR	LFM Investor Claim - 1182	RIVER TREE PARTNERS, LP	$ 125,000.00					
388	SIDNEY C. MAR	LFM Investor Claim - 1183	DIVI DIVI TREE, L.P.	$ 600,000.00					
388	SIDNEY C. MAR	LFM Investor Claim - 1184	BAY TREE, LP	$ 50,000.00					
388	SIDNEY C. MAR	LFM Investor Claim - 1186	BUCK AVENUE APARTMENTS, LP	$ 400,000.00					
388	SIDNEY C. MAR	LFM Investor Claim - 1215	SEQUOIA INVESTMENT PROPERTIES, LP	$ 400,000.00					
388	SIDNEY MAR	LFM Investor Claim - 737	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 2,000,000.00					
388	SIDNEY C. MAR	LFM Proof of Interest - 1036	BAY TREE, LP	$ -					
388	SIDNEY C. MAR	LFM Proof of Interest - 1036	BAY TREE, LP	$ -	IRA SUBCLAIM - #5399		$ 701,000.00	$ 500.00	$ 701,500.00

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
390	LYN MARRINER	LFM Investor Claim - 83	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 280,000.00	NON-IRA SUBCLAIM - #5402	MARRINER, LYN	$ 132,306.90	$ 94,693.10	$ 227,000.00
391	MARY LOU MARTIN	KSMP - 3404484	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5403	MARTIN, MARY LOU	$ 43,000.00	$ 7,000.00	$ 50,000.00
391	MARY LOU MARTIN	KSMP Investor Claim - 399	KS MATTSON PARTNERS, LP	$ 61,500.00					
391	MARY LOU MARTIN	LFM Proof of Interest - 1076	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
392	ERNEST ADRIAN AND THERESA ANN MARTINEZ, AS TRUSTEES, UNDER THE MARTINEZ FAMILY TRUST, DATED	KSMP Investor Claim - 92	KS MATTSON PARTNERS, LP	$ -	IRA SUBCLAIM - #5404	ERNEST ADRIAN AND THERESA ANN MARTINEZ TRUSTEES	$ 91,788.74	$ 33,211.26	$ 125,000.00
392	ERNEST ADRIAN AND THERESA ANN MARTINEZ, AS TRUSTEES, UNDER THE MARTINEZ FAMILY TRUST, DATED	LFM Proof of Interest - 1736	WATERTREE I, LP	$ -					
393	LUIS URBANO MARTINEZ - IRA	KSMP Investor Claim - 355	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5405	LUIS U. MARTINEZ AND ELIZABETH N. MARTINEZ, TRUSTEE OF THE LUIS URBANO MARTINEZ AND	$ 842,526.45	$ 349,040.52	$ 1,191,566.97
393	TRUSTEES, LUIS MARTINEZ AND ELIZABETH MARTINEZ LIVING TRUST	KSMP Investor Claim - 381	KS MATTSON PARTNERS, LP	$ -					
393	TRUSTEES, LUIS MARTINEZ AND ELIZABETH MARTINEZ LIVING TRUST	KSMP Investor Claim - 382	KS MATTSON PARTNERS, LP	$ -					
393	TRUSTEES, LUIS MARTINEZ AND ELIZABETH MARTINEZ LIVING TRUST	KSMP Investor Claim - 383	KS MATTSON PARTNERS, LP	$ -					
393	LUIS U. MARTINEZ AND ELIZABETH N. MARTINEZ, TRUSTEE OF THE LUIS URBANO MARTINEZ AND	KSMP Investor Claim - 388	KS MATTSON PARTNERS, LP	$ -					
393	TRUSTEES, LUIS MARTINEZ AND ELIZABETH MARTINEZ LIVING TRUST	KSMP Investor Claim - 394	KS MATTSON PARTNERS, LP	$ -					
393	LUIS U. MARTINEZ AND ELIZABETH N. MARTINEZ, TRUSTEE OF THE LUIS URBANO MARTINEZ AND	LFM Docket 353 - 379	SEQUOIA INVESTMENT PROPERTIES, LP	UNLIQUIDATED					
393	LUIS U. MARTINEZ AND ELIZABETH N. MARTINEZ, TRUSTEE OF THE LUIS URBANO MARTINEZ AND	LFM Docket 353 - 77	BUCK AVENUE APARTMENTS, LP	UNLIQUIDATED					
393	LUIS U. MARTINEZ AND ELIZABETH N. MARTINEZ, TRUSTEE OF THE LUIS URBANO MARTINEZ AND	LFM Proof of Interest - 1845	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
393	LUIS U. MARTINEZ AND ELIZABETH N. MARTINEZ, TRUSTEE OF THE LUIS URBANO MARTINEZ AND	LFM Proof of Interest - 1846	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					

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
393	LUIS U. MARTINEZ AND ELIZABETH N. MARTINEZ, TRUSTEE OF THE LUIS URBANO MARTINEZ AND	LFM Proof of Interest - 1847	BUCK AVENUE APARTMENTS, LP	$ -					
393	LUIS U. MARTINEZ AND ELIZABETH N. MARTINEZ, TRUSTEE OF THE LUIS URBANO MARTINEZ AND	LFM Proof of Interest - 1848	BUCK AVENUE APARTMENTS, LP	$ -					
394	THE JO ANN MARTINEZ LIVING TRUST	KSMP Investor Claim - 438	KS MATTSON PARTNERS, LP	$ 500,000.00	NON-IRA SUBCLAIM - #5407	THE JO ANN MARTINEZ LIVING TRUST	$ 609,331.50	$ 75,668.50	$ 685,000.00
394	THE JO ANN MARTINEZ LIVING TRUST	KSMP Investor Claim - 464	KS MATTSON PARTNERS, LP	$ -					
394	THE JO ANN MARTINEZ LIVING TRUST	KSMP Investor Claim - 474	KS MATTSON PARTNERS, LP	$ -					
394	THE JO ANN MARTINEZ LIVING TRUST	KSMP Investor Claim - 477	KS MATTSON PARTNERS, LP	$ -					
394	JO ANN MARTINEZ	KSMP Investor Claim - 736	KS MATTSON PARTNERS, LP	$ 227,500.00					
394	JO ANN MARTINEZ	KSMP Investor Claim - 737	KS MATTSON PARTNERS, LP	$ 888,000.00					
394	THE JO ANN MARTINEZ LIVING TRUST	KSMP Investor Claim - 750	KS MATTSON PARTNERS, LP	$ 526,000.00					
394	THE JO ANN MARTINEZ LIVING TRUST	KSMP Investor Claim - 752	KS MATTSON PARTNERS, LP	$ 197,500.00					
394	THE JO ANN MARTINEZ LIVING TRUST	LFM Proof of Interest - 1126	RIVER TREE PARTNERS, LP	$ -					
394	THE JO ANN MARTINEZ LIVING TRUST	LFM Proof of Interest - 1126	RIVER TREE PARTNERS, LP	$ -	IRA SUBCLAIM - #5406		$ 965,000.00	$ -	$ 965,000.00