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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 **FIFTH 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 FIFTH 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
395	BERNADETTE D MARTINEZ MADISON IRA #M1612124 (PENSCO 080000009494)	KSMP Investor Claim - 280	KS MATTSON PARTNERS, LP	$ -	IRA SUBCLAIM - #5408	MARTINEZ, BERNADETTE D.	$ 661,557.00	$ 111,318.00	$ 772,875.00
395	BERNADETTE D MARTINEZ PROVIDENT IRA #3000540 (POLYCOMP #044319)	KSMP Investor Claim - 282	KS MATTSON PARTNERS, LP	$ -					
395	BERNADETTE MARTINEZ IRA	LFM Proof of Interest - 457	BUTCHER ROAD PARTNERS, LLC	$ -					
395	BERNADETTE D. MARTINEZ IRA	LFM Proof of Interest - 467	DIVI DIVI TREE, L.P.	$ -					
396	ELIZABETH NAOMI MARTINEZ - IRA	KSMP Investor Claim - 356	KS MATTSON PARTNERS, LP	$ -	IRA SUBCLAIM - #5409	MARTINEZ, ELIZABETH NAOMI	$ 52,706.81	$ 23,460.00	$ 76,166.81
396	ELIZABETH NAOMI MARTINEZ - IRA	LFM Proof of Interest - 1849	DIVI DIVI TREE, L.P.	$ -					
396	ELIZABETH NAOMI MARTINEZ - IRA	LFM Proof of Interest - 1850	DIVI DIVI TREE, L.P.	$ -					
397	LUIS URBANO MARTINEZ - IRA	LFM Proof of Interest - 1851	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5410	MARTINEZ, LUIS URBANO	$ 45,010.06	$ 19,756.00	$ 64,766.06
397	LUIS URBANO MARTINEZ - IRA	LFM Proof of Interest - 1852	DIVI DIVI TREE, L.P.	$ -					
398	BRIAN MATANGELO	LFM Proof of Interest - 789	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5411	MATANGELO, BRIAN	$ 116,500.00	$ -	$ 116,500.00
398	BRIAN MATANGELO	LFM Investor Claim - 505	DIVI DIVI TREE, L.P.	$ 116,500.00					
403	MAYER FAMILY LIVING TRUST	LFM Proof of Interest - 574	AUTUMN WOOD I, LP	$ -	NON-IRA SUBCLAIM - #5412	MAYER FAMILY LIVING TRUST	$ 460,916.40	$ 57,083.60	$ 518,000.00
404	THE MAYER FAMILY LIVING TRUST	KSMP Investor Claim - 488	KS MATTSON PARTNERS, LP	$ 621,000.00	IRA SUBCLAIM - #5413	MAYER, JASON	$ 103,000.00	$ -	$ 103,000.00
404	JASON MAYER - IRA	LFM Proof of Interest - 567	DIVI DIVI TREE, L.P.	$ -					
405	LELAND MCABEE SEP-IRA WITH MADISON TRUST	KSMP Investor Claim - 268	KS MATTSON PARTNERS, LP	$ 219,500.00	NON-IRA SUBCLAIM - #5414	LELAND MCABEE/ THE MCABEE FAMILY TRUST	$ 121,895.60	$ 89,104.40	$ 211,000.00
405	LELAND MCABEE/ THE MCABEE FAMILY TRUST	KSMP Investor Claim - 273	KS MATTSON PARTNERS, LP	$ 211,000.00					

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
405	TERESA MCABEE	KSMP Investor Claim - 278	KS MATTSON PARTNERS, LP	$ 53,000.00					
405	LELAND MCABEE/ THE MCABEE FAMILY TRUST	LFM Proof of Interest - 920	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
406	LELAND MCABEE	LFM Proof of Interest - 1224	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5415	MCABEE, LELAND	$ 489,000.00	$ 500.00	$ 489,500.00
406	LELAND MCABEE	LFM Proof of Interest - 839	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
406	LELAND MCABEE SEP-IRA WITH PACIFIC PREMIER TRUST	KSMP Deed of Trust Claim - 276	KS MATTSON PARTNERS, LP	$ 460,000.00					
406	LELAND MCABEE SEP-IRA WITH PACIFIC PREMIER TRUST	KSMP Investor Claim - 272	KS MATTSON PARTNERS, LP	$ 200,000.00					
406	LELAND MCABEE SEP-IRA WITH PACIFIC PREMIER TRUST	KSMP Investor Claim - 274	KS MATTSON PARTNERS, LP	$ 70,000.00					
407	TERESA MCABEE	LFM Proof of Interest - 1354	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -	IRA SUBCLAIM - #5416	MCABEE, TERESA	$ 52,000.00	$ 1,000.00	$ 53,000.00

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
410	AUDREY MCCOY TRUST	KSMP Investor Claim - 543	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5419	AUDREY MCCOY TRUST	$ 126,087.50	$ 133,912.50	$ 260,000.00
411	AUDREY MCCOY TRUST	KSMP Investor Claim - 543	KS MATTSON PARTNERS, LP	$ -	IRA SUBCLAIM - #5420	MCCOY, AUDREY E.	$ 152,660.00	$ 10,340.00	$ 163,000.00
411	1280 AUDREY E MCCOY IRA MADISON TRUST	KSMP Investor Claim - 558	KS MATTSON PARTNERS, LP	$ -					
411	AUDREY E. MCCOY IRA MADISON TRUST	LFM Proof of Interest - 1280	DIVI DIVI TREE, L.P.	$ -					
412	JOHN MCFADDEN	KSMP Investor Claim - 815	KS MATTSON PARTNERS, LP	$ 150,000.00	NON-IRA SUBCLAIM - #5421	MCFADDEN, JOHN N. & SMITH-MCFADDEN, JERI	$ 91,500.00	$ 58,500.00	$ 150,000.00
412	JOHN N MCFADDEN & JERI SMITH-MCFADDEN	LFM Docket 353 - 251	MONTEREY PINE, LP	UNLIQUIDATED					
413	IRENE W MCGILL	KSMP Investor Claim - 283	KS MATTSON PARTNERS, LP	$ 555,025.00	NON-IRA SUBCLAIM - #5423	MCGILL, IRENE	$ 246,992.50	$ 93,007.50	$ 340,000.00
413	I MCGILL FAMILY TRUST	KSMP Investor Claim - 284	KS MATTSON PARTNERS, LP	$ 555,025.00					
413	IRENE MCGILL IRA	KSMP Investor Claim - 285	KS MATTSON PARTNERS, LP	$ 555,025.00					
413	IRENE MCGILL	LFM Proof of Interest - 478	WINDSCAPE APARTMENTS I, LP	$ -					
413	IRENE MCGILL	LFM Proof of Interest - 478	WINDSCAPE APARTMENTS I, LP	$ -	IRA SUBCLAIM - #5422		$ 139,500.00	$ 10,500.00	$ 150,000.00
414	MICHELLE TRAYNOR MCMULLEN	KSMP Investor Claim - 489	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5424	MCMULLEN, MICHELLE TRAYNOR	$ 431,074.73	$ 380,324.54	$ 811,399.27
414	MICHELLE TRAYNOR MCMULLEN	KSMP Investor Claim - 495	KS MATTSON PARTNERS, LP	$ -					
414	MICHELLE TRAYNOR MCMULLEN	KSMP Investor Claim - 505	KS MATTSON PARTNERS, LP	$ -					
414	MICHELLE TRAYNOR MCMULLEN	LFM Docket 353 - 293	PINEWOOD CONDOMINIUMS, LP	UNLIQUIDATED					
414	MICHELLE TRAYNOR MCMULLEN	LFM Docket 353 - 420	VALLEY OAK INVESTMENTS, LP	UNLIQUIDATED					

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
414	MICHELLE TRAYNOR MCMULLEN	LFM Docket 353 - 98	BUCK AVENUE APARTMENTS, LP	UNLIQUIDATED					
414	MICHELLE TRAYNOR MCMULLEN	LFM Proof of Interest - 784	VALLEY OAK INVESTMENTS, LP	$ -					
415	PATRICK W. MCMULLEN - IRA	KSMP Investor Claim - 532	KS MATTSON PARTNERS, LP	$ -	IRA SUBCLAIM - #5425	MCMULLEN, PATRICK W.	$ 480,344.00	$ 341,156.00	$ 821,500.00
415	PATRICK W. MCMULLEN - 1031 EXCHANGE	KSMP Investor Claim - 535	KS MATTSON PARTNERS, LP	$ -					
415	PATRICK W. MCMULLEN - IRA	LFM Proof of Interest - 780	DIVI DIVI TREE, L.P.	$ -					

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
416	THOMAS R MCPHAIL FAMILY TRUST	KSMP Investor Claim - 138	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5426	THOMAS R MCPHAIL FAMILY TRUST	$ 65,625.00	$ 34,375.00	$ 100,000.00
416	THOMAS R MCPHAIL FAMILY TRUST	LFM Proof of Interest - 354	DIVI DIVI TREE, L.P.	$ -					
417	KRISTINA FOX	KSMP Investor Claim - 97	KS MATTSON PARTNERS, LP	$ 250,000.00	NON-IRA SUBCLAIM - #5427	MELICK, KRISTINA	$ 500,000.00	$ -	$ 500,000.00
417	KRISTINA MELICK	LFM Investor Claim - 204	VALLEY OAK INVESTMENTS, LP	$ 250,000.00					
417	KRISTINA FOX	LFM Investor Claim - 902	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 250,000.00					
417	KRISTINA MELICK	LFM Proof of Interest - 1283	VALLEY OAK INVESTMENTS, LP	$ -					
417	KRISTINA MELICK	LFM Proof of Interest - 1813	VALLEY OAK INVESTMENTS, LP	$ -					
418	RISA MEYER	KSMP Investor Claim - 527	KS MATTSON PARTNERS, LP	$ 240,000.00	NON-IRA SUBCLAIM - #5428	MEYER, RISA	$ 912,074.08	$ 141,019.76	$ 1,053,093.84
418	RISA MEYER	KSMP Investor Claim - 686	KS MATTSON PARTNERS, LP	$ 300,000.00					
418	RISA MEYER	KSMP Investor Claim - 687	KS MATTSON PARTNERS, LP	$ 255,000.00					
418	RISA MEYER	KSMP Investor Claim - 688	KS MATTSON PARTNERS, LP	$ 264,000.00					
418	RISA MEYER	LFM Investor Claim - 592	WINDSCAPE APARTMENTS, LLC	$ 300,000.00					
418	RISA MEYER	LFM Investor Claim - 593	WINDSCAPE APARTMENTS, LLC	$ 240,000.00					
418	RISA MEYER	LFM Investor Claim - 595	YELLOW POPLAR, LP	$ 255,000.00					
418	RISA MEYER	LFM Investor Claim - 596	RIVER BIRCH, LP	$ 264,000.00					
418	RISA MEYER	LFM Proof of Interest - 621	WINDSCAPE APARTMENTS, LLC	$ -					

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
418	RISA MEYER	LFM Proof of Interest - 622	WINDSCAPE APARTMENTS, LLC	$ -					
418	RISA MEYER	LFM Proof of Interest - 682	RIVER BIRCH, LP	$ -					
418	RISA MEYER	LFM Proof of Interest - 683	YELLOW POPLAR, LP	$ -					
419	TODD AND LORI MICHERO	KSMP Investor Claim - 562	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5430	MICHERO, TODD & LORI	$ 127,317.90	$ 8,062.60	$ 135,380.50
419	TODD AND LORI MICHERO	KSMP Investor Claim - 563	KS MATTSON PARTNERS, LP	$ -					
419	TODD AND LORI MICHERO	KSMP Investor Claim - 565	KS MATTSON PARTNERS, LP	$ -					
419	TODD AND LORI MICHERO	LFM Proof of Interest - 983	DIVI DIVI TREE, L.P.	$ -					
419	TODD AND LORI MICHERO	LFM Proof of Interest - 983	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5429		$ 77,000.00	$ 1,000.00	$ 78,000.00
420	TAMARA D. MIGLIOZZI	LFM Proof of Interest - 1560	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5431	MIGLIOZZI, TAMARA D.	$ 237,500.00	$ 73,000.00	$ 310,500.00
420	TAMARA MIGLIOZZI	KSMP Investor Claim - 186	KS MATTSON PARTNERS, LP	$ -					
420	TAMARA D. MIGLIOZZI	KSMP Investor Claim - 478	KS MATTSON PARTNERS, LP	$ 410,715.00					
420	TAMARA D. MIGLIOZZI PLAINTIFF	LFM Investor Claim - 53	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 410,715.00					
421	MIHELICH FAMILY TRUST	LFM Docket 353 - 334	RIVER BIRCH, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5432	MIHELICH FAMILY TRUST	$ 81,509.85	$ 61,073.48	$ 142,583.33
422	BRYAN & KIM MIHELICH	LFM Proof of Interest - 357	RIVER TREE PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5433	MIHELICH, BRYAN & KIM	$ 125,700.00	$ 24,300.00	$ 150,000.00
423	FRANK, ROSEMARIE MIHELICH	LFM Proof of Interest - 313	GOLDEN TREE, LP	$ -	NON-IRA SUBCLAIM - #5434	MIHELICH, FRANK & ROSEMARIE	$ 105,394.75	$ 55,980.13	$ 161,374.88
424	MELANIE A. MILITANO	LFM Proof of Interest - 489	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5435	MILITANO, MELANIE A.	$ 260,000.00	$ -	$ 260,000.00

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
424	MELANIE MILITANO	KSMP Investor Claim - 529	KS MATTSON PARTNERS, LP	$ 262,052.00					
424	MELANIE A. MILITANO	LFM Investor Claim - 482	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 262,052.00					
425	MILLER FAMILY TRUST JENNIFER LOCKLIN, TTEE	KSMP Investor Claim - 573	KS MATTSON PARTNERS, LP	$ 200,000.00	NON-IRA SUBCLAIM - #5436	MILLER FAMILY TRUST JENNIFER LOCKLIN, TTEE	$ 96,000.26	$ 103,999.74	$ 200,000.00
425	MILLER FAMILY TRUST JENNIFER LOCKLIN, TTEE	LFM Docket 353 - 80	BUCK AVENUE APARTMENTS, LP	UNLIQUIDATED					
425	MILLER FAMILY TRUST JENNIFER LOCKLIN, TTEE	LFM Investor Claim - 1236	BUCK AVENUE APARTMENTS, LP	$ 200,000.00					
425	MILLER FAMILY TRUST JENNIFER LOCKLIN, TTEE	LFM Investor Claim - 1853	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 200,000.00					
426	JACOB T. MING & SHIRLEY M. DONG	KSMP Investor Claim - 152	KS MATTSON PARTNERS, LP	$ 660,000.00	NON-IRA SUBCLAIM - #5437	MING, JACOB T. & DONG, SHIRLEY M.	$ 318,902.07	$ 337,903.93	$ 656,806.00
426	JACOB T. MING & SHIRLEY M. DONG	LFM Docket 353 - 339	RIVER TREE PARTNERS, LP	UNLIQUIDATED					
426	JACOB T. MING & SHIRLEY M. DONG	LFM Proof of Interest - 303	COUNTRY OAKS I, LP	$ -					
427	ODETTE L. MITTONE	LFM Docket 353 - 366	SCOTCH PINE, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5438	MITTONE, ODETTE L.	$ 58,500.00	$ 41,500.00	$ 100,000.00
427	ODETTE L. MITTONE	LFM Proof of Interest - 921	SCOTCH PINE, LP	$ -					
428	MONEY FAMILY LIVING TRUST MILTON & BETTY MONEY, TTEE	LFM Proof of Interest - 867	BUTCHER ROAD PARTNERS, LLC	$ -	IRA SUBCLAIM - #5439	MONEY FAMILY LIVING TRUST MILTON & BETTY MONEY, TTEE	$ 62,771.99	$ 76,665.00	$ 139,436.99
428	MONEY FAMILY LIVING TRUST MILTON & BETTY MONEY, TTEE	KSMP Investor Claim - 14	KS MATTSON PARTNERS, LP	$ -					
429	GREGORY SCOTT MONTALVO LIVING TRUST DTD	KSMP Investor Claim - 15	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5440	THE GREGORY SCOTT MONTALVO LIVING TRUST	$ 943,810.21	$ 414,931.49	$ 1,358,741.70
429	THE GREGORY SCOTT MONTALVO LIVING TRUST	KSMP Investor Claim - 80	KS MATTSON PARTNERS, LP	$ -					
429	GREGORY SCOTT MONTALVO LIVING TRUST DTD	KSMP Investor Claim - 91	KS MATTSON PARTNERS, LP	$ -					

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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
429	THE GREGORY SCOTT MONTALVO LIVING TRUST	LFM Docket 353 - 227	HEACOCK PARK APARTMENTS, LP	UNLIQUIDATED					
429	THE GREGORY SCOTT MONTALVO LIVING TRUST	LFM Docket 353 - 24	AUTUMN WOOD I, LP	UNLIQUIDATED					
429	THE GREGORY SCOTT MONTALVO LIVING TRUST	LFM Proof of Interest - 748	HEACOCK PARK APARTMENTS, LP	$ -					
429	THE GREGORY SCOTT MONTALVO LIVING TRUST	LFM Proof of Interest - 749	TRADEWINDS APARTMENTS, LP	$ -					
429	THE GREGORY SCOTT MONTALVO LIVING TRUST	LFM Proof of Interest - 771	BUCK AVENUE APARTMENTS, LP	$ -					
430	JOHN MONTOYA	LFM Proof of Interest - 1115	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5441	MONTOYA, JOHN	$ 25,717.24	$ 7,356.00	$ 33,073.24
431	LORI MORGAN TRUST	KSMP Investor Claim - 544	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5442	LORI MORGAN TRUST	$ 202,587.50	$ 147,412.50	$ 350,000.00
431	LORI MORGAN TRUST	KSMP Investor Claim - 546	KS MATTSON PARTNERS, LP	$ -					
431	LORI MORGAN TRUST	LFM Docket 353 - 76	BUCK AVENUE APARTMENTS, LP	UNLIQUIDATED					
431	LORI MORGAN TRUST	LFM Proof of Interest - 1352	BUCK AVENUE APARTMENTS, LP	$ -					
432	DANA D. MORGAN - TRADITIONAL IRA	KSMP Investor Claim - 218	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5444	MORGAN, DANA D. (FORMERLY DALTON)	$ 59,500.00	$ 40,500.00	$ 100,000.00
432	DANA D. MORGAN	KSMP Investor Claim - 220	KS MATTSON PARTNERS, LP	$ -					
432	DANA MORGAN (DANA D. DALTON)	LFM Proof of Interest - 926	DIVI DIVI TREE, L.P.	$ -					
432	DANA D. MORGAN (DANA D. DALTON)	LFM Proof of Interest - 919	BUTCHER ROAD PARTNERS, LLC	$ -	IRA SUBCLAIM - #5443		$ 174,000.00	$ -	$ 174,000.00
433	MICHAEL M MORSE AND SUSAN M MORSE, TTEES OF MORSE FAMILY TRUST	KSMP Investor Claim - 362	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5445	MICHAEL M MORSE AND SUSAM M MORSE TRUSTEES OF THE THE MORSE FAMILY TRUST	$ 720,120.26	$ 354,879.74	$ 1,075,000.00
433	MICHAEL M MORSE AND SUSAM M MORSE TRUSTEES OF THE THE MORSE FAMILY TRUST	LFM Docket 353 - 380	SEQUOIA INVESTMENT PROPERTIES, LP	UNLIQUIDATED					

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
433	MICHAEL M MORSE AND SUSAM M MORSE TRUSTEES OF THE THE MORSE FAMILY TRUST	LFM Docket 353 - 81	BUCK AVENUE APARTMENTS, LP	UNLIQUIDATED					
433	MICHAEL M MORSE AND SUSAN M MORSE, TTEES OF MORSE FAMILY TRUST	LFM Investor Claim - 499	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
433	MICHAEL M MORSE AND SUSAN M MORSE TRUSTEES OF THE THE MORSE FAMILY TRUST	LFM Proof of Interest - 583	WATERTREE I, LP	$ -					
434	MICHAEL MORSE, TRUSTEE OF MARIE A MORSE FAMILY TRUST	KSMP Investor Claim - 483	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5446	MICHAEL MORSE, TRUSTEE MARIE A MORSE FAMILY TRUST	$ 234,432.00	$ 253,968.00	$ 488,400.00
434	MICHAEL MORSE, TRUSTEE MARIE A MORSE FAMILY TRUST	LFM Docket 353 - 345	RIVER TREE PARTNERS, LP	UNLIQUIDATED					
434	MICHAEL MORSE, TRUSTEE MARIE A MORSE FAMILY TRUST	LFM Investor Claim - 511	RIVER TREE PARTNERS, LP	$ -					
434	MICHAEL MORSE, TRUSTEE MARIE A MORSE FAMILY TRUST	LFM Proof of Interest - 582	RIVER TREE PARTNERS, LP	$ -					
435	SHELLEY MORSE, MARTIN MORSE	KSMP Investor Claim - 133	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5447	MORSE FAMILY 2007 REVOCABLE TRUST	$ 212,802.00	$ 187,198.00	$ 400,000.00
435	SHELLEY MORSE, MARTIN MORSE	LFM Investor Claim - 896	BAY TREE, LP	$ 200,000.00					
435	MORSE FAMILY 2007 REVOCABLE TRUST	LFM Investor Claim - 897	COUNTRY OAKS I, LP	$ 200,000.00					
435	MORSE FAMILY 2007 REVOCABLE TRUST	LFM Proof of Interest - 541	BAY TREE, LP	$ -					
436	MARK JEFFREY MORSE	KSMP Investor Claim - 315	KS MATTSON PARTNERS, LP	$ -	IRA SUBCLAIM - #5448	MORSE, MARK	$ 199,500.00	$ 500.00	$ 200,000.00
436	MARK MORSE	LFM Investor Claim - 898	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 200,000.00					
436	MARK MORSE - IRA	LFM Proof of Interest - 891	DIVI DIVI TREE, L.P.	$ -					
437	MICHAEL MORSE	KSMP Investor Claim - 350	KS MATTSON PARTNERS, LP	$ 798,205.00	NON-IRA SUBCLAIM - #5450	MORSE, MICHAEL	$ 615,132.00	$ 334,868.00	$ 950,000.00
437	MICHAEL MORSE	KSMP Investor Claim - 359	KS MATTSON PARTNERS, LP	$ 950,000.00					

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
437	MICHAEL MORSE, TRUSTEE MORSE FAMILY TRUST	LFM Proof of Interest - 585	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
437	MADISON TRUST COMPANY FBO, MICHAEL MORSE IRA	LFM Proof of Interest - 581	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5449		$ 598,500.00	$ 1,500.00	$ 600,000.00
437	MICHAEL MORSE	LFM Proof of Interest - 584	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
438	MADISON TRUST COMPANY FBO, MICHAEL MORSE IRA	KSMP Investor Claim - 392	KS MATTSON PARTNERS, LP	$ -					
439	NADYNE MOTHERAL, AS TRUSTEE OF THE MOTHERAL BYPASS TRUST, DTD APRIL 7, 2010	KSMP Investor Claim - 499	KS MATTSON PARTNERS, LP	$ 100,000.00	NON-IRA SUBCLAIM - #5451	NADYNE MOTHERAL, AS TRUSTEE OF THE MOTHERAL BYPASS TRUST, DTD APRIL 7, 2010	$ 70,157.00	$ 29,843.00	$ 100,000.00
439	NADYNE MOTHERAL, AS TRUSTEE OF THE MOTHERAL BYPASS TRUST, DTD APRIL 7, 2010	LFM Proof of Interest - 1581	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
440	MC MUELLER LIVING TRUST	KSMP Investor Claim - 690	KS MATTSON PARTNERS, LP	$ 722,800.00	NON-IRA SUBCLAIM - #5452	MC MUELLER LIVING TRUST	$ 665,561.34	$ 48,769.00	$ 714,330.34

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
441	MULLIN FAMILY TRUST DATED JANUARY 15, 2008, JOHN A. MULLIN AND KATHLEEN M. MULLIN TTEE	KSMP Investor Claim - 479	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5453	MULLIN FAMILY TRUST DATED JANUARY 15, 2008, JOHN A. MULLIN & KATHLEEN M. MULLIN, TTEE	$ 1,392,717.30	$ 957,282.70	$ 2,350,000.00
441	MULLIN FAMILY TRUST DATED JANUARY 15, 2008, JOHN A. MULLIN & KATHLEEN M. MULLIN, TTEE	KSMP Investor Claim - 721	KS MATTSON PARTNERS, LP	$ -					
441	MULLIN FAMILY TRUST DATED JANUARY 15, 2008, JOHN A. MULLIN & KATHLEEN M. MULLIN, TTEE	LFM Docket 353 - 287	PINEWOOD CONDOMINIUMS, LP	UNLIQUIDATED					
441	MULLIN FAMILY TRUST DATED JANUARY 15, 2008, JOHN A. MULLIN & KATHLEEN M. MULLIN, TTEE	LFM Docket 353 - 416	VALLEY OAK INVESTMENTS, LP	UNLIQUIDATED					
441	MULLIN FAMILY TRUST DATED JANUARY 15, 2008, JOHN A. MULLIN & KATHLEEN M. MULLIN, TTEE	LFM Docket 353 - 59	BLACK WALNUT, LP	UNLIQUIDATED					
441	MULLIN FAMILY TRUST DATED JANUARY 15, 2008, JOHN A. MULLIN & KATHLEEN M. MULLIN, TTEE	LFM Investor Claim - 1257	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 100,000.00					
441	MULLIN FAMILY TRUST DATED JANUARY 15, 2008, JOHN A. MULLIN & KATHLEEN M. MULLIN, TTEE	LFM Investor Claim - 645	PINEWOOD CONDOMINIUMS, LP	$ -					
441	MULLIN FAMILY TRUST DATED JANUARY 15, 2008, JOHN A. MULLIN & KATHLEEN M. MULLIN, TTEE	LFM Investor Claim - 664	DIVI DIVI TREE, L.P.	$ -					
441	MULLIN FAMILY TRUST DATED JANUARY 15, 2008, JOHN A. MULLIN & KATHLEEN M. MULLIN, TTEE	LFM Investor Claim - 665	VALLEY OAK INVESTMENTS, LP	$ -					
441	MULLIN FAMILY TRUST DATED JANUARY 15, 2008, JOHN A. MULLIN & KATHLEEN M. MULLIN, TTEE	LFM Investor Claim - 666	PONDEROSA PINES, LP	$ -					
441	MULLIN FAMILY TRUST DATED JANUARY 15, 2008, JOHN A. MULLIN & KATHLEEN M. MULLIN, TTEE	LFM Investor Claim - 667	SEQUOIA INVESTMENT PROPERTIES, LP	$ -					
441	MULLIN FAMILY TRUST DATED JANUARY 15, 2008, JOHN A. MULLIN & KATHLEEN M. MULLIN, TTEE	LFM Investor Claim - 668	BLACK WALNUT, LP	$ -					
441	MULLIN FAMILY TRUST DATED JANUARY 15, 2008, JOHN A. MULLIN & KATHLEEN M. MULLIN, TTEE	LFM Investor Claim - 669	FIRETREE I, LP	$ -					
441	MULLIN FAMILY TRUST DATED JANUARY 15, 2008, JOHN A. MULLIN & KATHLEEN M. MULLIN, TTEE	LFM Investor Claim - 670	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
441	MULLIN FAMILY TRUST DATED JANUARY 15, 2008, JOHN A. MULLIN & KATHLEEN M. MULLIN, TTEE	LFM Proof of Interest - 875	BLACK WALNUT, LP	$ -					
442	2005 JEFFREY B. MURPHY & MICHELLE L MURPHY REVOC. TRUST	KSMP Investor Claim - 184	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5454	2005 JEFFREY B. MURPHY & MICHELLE L MURPHY REVOC. TRUST	$ 215,700.71	$ 572,969.94	$ 788,670.65

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
442	2005 JEFFREY B. MURPHY & MICHELLE L MURPHY REVOC. TRUST	LFM Docket 353 - 203	HAGAR PROPERTIES, LP	UNLIQUIDATED					
442	2005 JEFFREY B. MURPHY & MICHELLE L MURPHY REVOC. TRUST	LFM Docket 353 - 260	NUT PINE, LP	UNLIQUIDATED					
442	2005 JEFFREY B. MURPHY & MICHELLE L MURPHY REVOC. TRUST	LFM Docket 353 - 396	TRADEWINDS, LP	UNLIQUIDATED					
442	2005 JEFFREY B. MURPHY & MICHELLE L MURPHY REVOC. TRUST	LFM Proof of Interest - 471	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
445	MORTON AND ROBIN NEWMAN FAMILY TRUST DATED MAY 1, 2003	KSMP Investor Claim - 217	KS MATTSON PARTNERS, LP	$ 250,000.00	NON-IRA SUBCLAIM - #5457	MORTON AND ROBIN NEWMAN FAMILY TRUST DATED MAY 1, 2003	$ 140,439.00	$ 109,561.00	$ 250,000.00
445	MORTON NEWMAN	LFM Investor Claim - 1252	LEFEVER MATTSON I, LLC	$ 250,000.00					
445	MORTON AND ROBIN NEWMAN FAMILY TRUST	LFM Investor Claim - 1858	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 250,000.00					
445	MORTON AND ROBIN NEWMAN FAMILY TRUST	LFM Investor Claim - 1906	RIVER TREE PARTNERS, LP	$ 250,000.00					
445	MORTON AND ROBIN NEWMAN FAMILY TRUST DATED MAY 1, 2003	LFM Proof of Interest - 610	RIVER TREE PARTNERS, LP	$ -					
446	JODY CRAIG NICCOLSON	LFM Docket 353 - 376	SEQUOIA INVESTMENT PROPERTIES, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5458	NICCOLSON, JODY CRAIG	$ 90,389.01	$ 14,714.49	$ 105,103.50
446	JODY CRAIG NICCOLSON	LFM Docket 353 - 9	AUTUMN WOOD I, LP	UNLIQUIDATED					

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
447	NANCY NICCOLSON	LFM Docket 353 - 16	AUTUMN WOOD I, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5459	NICCOLSON, NANCY	$ 90,389.01	$ 14,714.49	$ 105,103.50
447	NANCY NICCOLSON	LFM Docket 353 - 381	SEQUOIA INVESTMENT PROPERTIES, LP	UNLIQUIDATED					
448	NIELSEN FAMILY TRUST	KSMP Investor Claim - 421	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5461	NIELSEN, DALLAS	$ 84,975.66	$ 49,906.34	$ 134,882.00
448	DALLAS NIELSEN	KSMP Investor Claim - 427	KS MATTSON PARTNERS, LP	$ -					
448	DALLAS NIELSEN	LFM Proof of Interest - 253	DIVI DIVI TREE, L.P.	$ -					
448	DALLAS NIELSEN	LFM Proof of Interest - 253	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5460		$ 42,239.50	$ 10,386.00	$ 52,625.50
451	KARYN JOANNE NIKAS	KSMP Investor Claim - 810	KS MATTSON PARTNERS, LP	$ 150,000.00	NON-IRA SUBCLAIM - #5462	TRUST OF KARYN JOANNE NIKAS	$ 132,600.00	$ 17,400.00	$ 150,000.00
451	KARYN JOANNE NIKAS	LFM Investor Claim - 632	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 150,000.00					
451	TRUST OF KARYN JOANNE NIKAS	LFM Investor Claim - 634	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 150,000.00					
451	KARYN JOANNE NIKAS	LFM Investor Claim - 842	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 150,000.00					
451	KARYN JOANNE NIKAS	LFM Proof of Interest - 829	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
451	TRUST OF KARYN JOANNE NIKAS	LFM Proof of Interest - 830	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
453	FRANCES O BRIEN TTEE FRANCES C. O BRIEN TRUST	LFM Docket 353 - 305	RED OAK, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5464	FRANCES O BRIEN TTEE FRANCES C. O BRIEN TRUST	$ 103,150.00	$ 66,850.00	$ 170,000.00
453	FRANCES O BRIEN TTEE FRANCES C. O BRIEN TRUST	LFM Docket 353 - 306	RED OAK, LP	UNLIQUIDATED					
453	FRANCES C. OBRIEN	LFM Proof of Interest - 922	WINDSCAPE APARTMENTS II, LP	$ -					
454	LAURA GOFF OCONNOR	LFM Docket 353 - 157	COUNTRY OAKS I, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5466	O'CONNOR, LAURA GOFF	$ 180,784.45	$ 124,860.80	$ 305,645.25

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
454	LAURA GOFF OCONNOR	LFM Investor Claim - 1374	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
454	LAURA GOFF OCONNOR	LFM Proof of Interest - 1149	COUNTRY OAKS I, LP	$ -					
454	LAURA GOFF OCONNOR VIA MADISON TRUST COMPANY, CUSTODIAN INHERITED IRAFBO LAURA GOFF	LFM Proof of Interest - 1146	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5465		$ 59,200.00	$ 4,550.00	$ 63,750.00
455	DAVID AND NUALA ODONNELL TRUST	KSMP Investor Claim - 237	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5467	DAVID AND NUALA ODONNELL TRUST	$ 263,130.00	$ 286,870.00	$ 550,000.00
455	DAVID AND NUALA ODONNELL TRUST	LFM Proof of Interest - 272	BUTCHER ROAD PARTNERS, LLC	$ -					
456	DAVID ODONNELL	LFM Proof of Interest - 270	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5468	O'DONNELL, DAVID	$ 162,549.57	$ 10,150.00	$ 172,699.57
457	NUALA ASSUMPTA ODONNELL	LFM Proof of Interest - 271	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5469	O'DONNELL, NUALA ASSUMPTA	$ 151,447.55	$ 9,500.00	$ 160,947.55
458	KATHERINE DAY	KSMP Investor Claim - 774	KS MATTSON PARTNERS, LP	$ 1,200,000.00	NON-IRA SUBCLAIM - #5470	OGG, KATHERINE	$ 567,532.11	$ 493,332.64	$ 1,060,864.75
458	KATHERINE OGG	LFM Docket 353 - 219	HEACOCK PARK APARTMENTS, LP	UNLIQUIDATED					
458	KATHERINE OGG	LFM Docket 353 - 241	LIVE OAK INVESTMENTS, LP	UNLIQUIDATED					
458	KATHERINE OGG	LFM Docket 353 - 346	RIVER TREE PARTNERS, LP	UNLIQUIDATED					
458	KATHERINE OGG	LFM Proof of Interest - 350	RIVER TREE PARTNERS, LP	$ -					
459	OLSON DECLARATION OF TRUST DATED 05/21/10	LFM Docket 353 - 268	NUT PINE, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5471	OLSON DECLARATION OF TRUST DATED 05/21/10	$ 56,300.00	$ 43,700.00	$ 100,000.00
459	BRADLEY AND LORI OLSON	LFM Investor Claim - 1377	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
459	OLSON DECLARATION OF TRUST DATED 05/21/10	LFM Proof of Interest - 1122	NUT PINE, LP	$ -					
460	AMY W. OLSON	LFM Proof of Interest - 850	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5472	OLSON, AMY W.	$ 24,000.00	$ 1,000.00	$ 25,000.00

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
461	JOHN AND AMY OLSON	KSMP Investor Claim - 416	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5473	OLSON, JOHN & AMY	$ 459,784.11	$ 483,737.06	$ 943,521.17
461	AMY W OLSON -- IRA	KSMP Investor Claim - 604	KS MATTSON PARTNERS, LP	$ -					
461	JOHN & AMY OLSON	LFM Docket 353 - 19	AUTUMN WOOD I, LP	UNLIQUIDATED					
461	JOHN & AMY OLSON	LFM Docket 353 - 198	GINKO TREE, LP	UNLIQUIDATED					
461	JOHN & AMY OLSON	LFM Docket 353 - 36	BEACH PINE, LP	UNLIQUIDATED					
461	JOHN & AMY OLSON	LFM Docket 353 - 384	SEQUOIA INVESTMENT PROPERTIES, LP	UNLIQUIDATED					
461	JOHN & AMY OLSON	LFM Docket 353 - 53	BISHOP PINE, LP	UNLIQUIDATED					
461	JOHN & AMY OLSON	LFM Docket 353 - 83	BUCK AVENUE APARTMENTS, LP	UNLIQUIDATED					
461	JOHN & AMY OLSON	LFM Proof of Interest - 849	RIVER TREE PARTNERS, LP	$ -					
462	JOHN B. OLSON	LFM Proof of Interest - 851	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5474	OLSON, JOHN B.	$ 92,752.00	$ 1,000.00	$ 93,752.00
462	JOHN B OLSON IRA	KSMP Investor Claim - 552	KS MATTSON PARTNERS, LP	$ -					
464	HAIDEE OROPALLO	KSMP Investor Claim - 338	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5476	OROPALLO, HAIDEE	$ 90,571.03	$ 95,599.38	$ 186,170.41
464	HAIDEE OROPALLO	LFM Docket 353 - 452	WINDSCAPE APARTMENTS I, LP	UNLIQUIDATED					
464	HAIDEE OROPALLO	LFM Proof of Interest - 1654	WINDSCAPE APARTMENTS I, LP	$ -					
465	STEVEN AND DESIREE OSTERBACK TRUST, AND TANYA ROGERS	LFM Docket 353 - 162	COUNTRY OAKS I, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5477	STEVEN AND DESIREE OSTERBACK TRUST, AND TANYA ROGERS	$ 47,600.00	$ 101,400.00	$ 149,000.00
465	STEVEN AND DESIREE OSTERBACK TRUST, DTD APRIL 20. 2016, AND TANYA ROGERS	LFM Investor Claim - 1901	COUNTRY OAKS I, LP	$ 210,000.00					

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
465	STEVEN AND DESIREE OSTERBACK TRUST, DTD APRIL 20, 2016, AND TANYA ROGERS	LFM Investor Claim - 413	COUNTRY OAKS I, LP	$ 210,000.00					
465	STEVEN AND DESIREE OSTERBACK TRUST, AND TANYA ROGERS	LFM Proof of Interest - 762	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
465	STEVEN AND DESIREE OSTERBACK TRUST, AND TANYA ROGERS	LFM Proof of Interest - 763	COUNTRY OAKS I, LP	$ -					
466	GLEN OTTINGER	LFM Investor Claim - 1908	WATERTREE I, LP	$ 78,600.00	NON-IRA SUBCLAIM - #5478	OTTINGER, GLEN	$ 49,800.00	$ 25,200.00	$ 75,000.00
466	GLEN OTTINGER	LFM Investor Claim - 529	WATERTREE I, LP	$ 78,600.00					
467	GLEN AND CASEY OTTINGER	KSMP Investor Claim - 647	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5479	OTTINGER, GLEN & CASEY	$ 25,625.00	$ 24,375.00	$ 50,000.00
467	GLEN AND CASEY OTTINGER	LFM Investor Claim - 472	GOLDEN TREE, LP	$ 52,500.00					
472	2008 PALMIERI FAMILY TRUST	KSMP Investor Claim - 444	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5483	2008 PALMIERI FAMILY TRUST TRUSTEES JAMES & DEBORAH PALMIERI	$ 147,000.00	$ 63,000.00	$ 210,000.00
472	2008 PALMIERI FAMILY TRUST	LFM Proof of Interest - 679	RIVER TREE 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
473	DEBORAH T PALMIERI IRA	KSMP Investor Claim - 451	KS MATTSON PARTNERS, LP	$ -	IRA SUBCLAIM - #5484	PALMIERI, DEB T.	$ 148,500.00	$ 1,000.00	$ 149,500.00
473	DEBORAH T. PALMIERI IRA	LFM Proof of Interest - 586	DIVI DIVI TREE, L.P.	$ -					
474	REGINA V PARKINSON - IRA	LFM Proof of Interest - 1118	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5485	PARKINSON, REGINA V	$ 574,500.00	$ 1,000.00	$ 575,500.00
475	WILLIAM AND REGINA V PARKINSON	KSMP Investor Claim - 385	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5486	PARKINSON, WILLIAM & REGINA V.	$ 133,516.39	$ 75,638.61	$ 209,155.00
475	WILLIAM AND REGINA V PARKINSON	LFM Docket 353 - 128	BUR OAK, LP	UNLIQUIDATED					
475	WILLIAM AND REGINA V PARKINSON	LFM Docket 353 - 428	WILLOW OAK, LP	UNLIQUIDATED					
475	WILLIAM AND REGINA V PARKINSON	LFM Proof of Interest - 1111	WILLOW OAK, LP	$ -					
476	RICHARD PARRO	LFM Docket 353 - 22	AUTUMN WOOD I, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5487	PARRO, RICHARD	$ 917,029.19	$ 232,299.74	$ 1,149,328.93
476	RICHARD PARRO	LFM Docket 353 - 87	BUCK AVENUE APARTMENTS, LP	UNLIQUIDATED					
476	RICHARD PARRO	LFM Proof of Interest - 1914	DIVI DIVI TREE, L.P.	$ -					
477	PROVIDENT TRUST GROUP LLC FBO RICHARD PARRO IRA# 044137	KSMP Investor Claim - 393	KS MATTSON PARTNERS, LP	$ 1,059,560.00					
477	RICH PARRO	KSMP Investor Claim - 397	KS MATTSON PARTNERS, LP	$ 678,003.00					
479	REBECCA L. PAVONE	LFM Proof of Interest - 624	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5488	PAVONE, REBECCA L.	$ 223,188.00	$ 7,812.00	$ 231,000.00
479	REBECCA L. PAVONE	KSMP Investor Claim - 289	KS MATTSON PARTNERS, LP	$ 241,958.00					
479	REBECCA L. PAVONE	KSMP Investor Claim - 492	KS MATTSON PARTNERS, LP	$ 241,958.00					
480	MARGARET PERKINS	KSMP Investor Claim - 764	KS MATTSON PARTNERS, LP	$ 300,000.00	NON-IRA SUBCLAIM - #5489	PERKINS, MARGARET	$ 198,300.00	$ 101,700.00	$ 300,000.00

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
480	MARGARET PERKINS	LFM Investor Claim - 500	RIVER TREE PARTNERS, LP	$ 150,000.00					
480	MARGARET PERKINS	LFM Investor Claim - 501	COUNTRY OAKS I, LP	$ 150,000.00					
480	MARGARET PERKINS	LFM Proof of Interest - 557	RIVER TREE PARTNERS, LP	$ -					
480	MARGARET PERKINS	LFM Proof of Interest - 560	COUNTRY OAKS I, LP	$ -					
482	GARY PERSH	KSMP Investor Claim - 212	KS MATTSON PARTNERS, LP	$ 203,911.00	NON-IRA SUBCLAIM - #5491	PERSH, GARY	$ 337,400.00	$ 162,600.00	$ 500,000.00
482	GARY PERSH	KSMP Investor Claim - 70	KS MATTSON PARTNERS, LP	$ 500,000.00					
482	GARY PERSH	LFM Proof of Interest - 261	DIVI DIVI TREE, L.P.	$ -					
482	GARY PERSH	LFM Proof of Interest - 261	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5490		$ 106,499.00	$ 96,560.00	$ 203,059.00
483	BRIAN & VALERIE PETERSON	KSMP Investor Claim - 707	KS MATTSON PARTNERS, LP	$ 100,000.00	NON-IRA SUBCLAIM - #5492	PETERSON, BRIAN & VALERIE	$ 82,600.00	$ 17,400.00	$ 100,000.00
483	BRIAN & VALERIE PETERSON	LFM Proof of Interest - 1136	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
485	GWEN PIERCY	KSMP Investor Claim - 809	KS MATTSON PARTNERS, LP	$ 2,000.00	NON-IRA SUBCLAIM - #5494	PIERCY, GWEN	$ 159,477.50	$ 123,649.24	$ 283,126.74
485	GWEN PIERCY	LFM Proof of Interest - 1702	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
485	GWEN PIERCY	LFM Proof of Interest - 1702	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -	IRA SUBCLAIM - #5493		$ 31,389.00	$ 5,611.00	$ 37,000.00
486	TINA PIERINI	LFM Proof of Interest - 853	WATERTREE I, LP	$ -	NON-IRA SUBCLAIM - #5495	PIERINI, TINA	$ 34,100.00	$ 15,900.00	$ 50,000.00

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
487	ALISON AND JOE PIMENTEL III	KSMP Investor Claim - 376	KS MATTSON PARTNERS, LP	$ 50,000.00	NON-IRA SUBCLAIM - #5496	PIMENTEL, ALISON & JOE III	$ 25,625.00	$ 24,375.00	$ 50,000.00
487	ALISON AND JOE PIMENTEL III	LFM Proof of Interest - 799	GOLDEN TREE, LP	$ -					
664	WARD PITMAN IRA	KSMP Investor Claim - 401	KS MATTSON PARTNERS, LP	$ 98,917.90	NON-IRA SUBCLAIM - #5686	WARD M. & ANNE C. PITMAN TRUST	$ 1,179,367.46	$ 662,081.18	$ 1,841,448.64
664	ANNE PITMAN IRA	KSMP Investor Claim - 404	KS MATTSON PARTNERS, LP	$ 806,139.00					
664	WARD M. AND ANNE C. PITMAN TRUST DTD 1/11/2006	KSMP Investor Claim - 514	KS MATTSON PARTNERS, LP	$ 15,560,300.00					
664	WARD M. AND ANNE C. PITMAN, INDIVIDUALLY AND AS TRUSTEES	LFM Docket 353 - 168	COUNTRY OAKS I, LP	UNLIQUIDATED					
664	WARD M. AND ANNE C. PITMAN, INDIVIDUALLY AND AS TRUSTEES	LFM Investor Claim - 1784	DIVI DIVI TREE, L.P.	$ 1,743,050.00					
664	WARD M. AND ANNE C. PITMAN, INDIVIDUALLY AND AS TRUSTEES	LFM Investor Claim - 1791	COUNTRY OAKS I, LP	$ 1,743,050.00					
664	WARD M. AND ANNE C. PITMAN, INDIVIDUALLY AND AS TRUSTEES	LFM Investor Claim - 1792	FIRETREE I, LP	$ 1,743,050.00					
664	WARD M. AND ANNE C. PITMAN, INDIVIDUALLY AND AS TRUSTEES	LFM Investor Claim - 1793	FIRETREE III, LP	$ 1,743,050.00					
664	WARD M. AND ANNE C. PITMAN, INDIVIDUALLY AND AS TRUSTEES	LFM Investor Claim - 1794	FIRETREE II, LP	$ 1,743,050.00					
664	WARD M. AND ANNE C. PITMAN, INDIVIDUALLY AND AS TRUSTEES	LFM Investor Claim - 1795	GOLDEN TREE, LP	$ 1,743,050.00					
664	WARD M. AND ANNE C. PITMAN, INDIVIDUALLY AND AS TRUSTEES	LFM Investor Claim - 1796	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 1,743,050.00					
664	WARD M. AND ANNE C. PITMAN, INDIVIDUALLY AND AS TRUSTEES	LFM Investor Claim - 1797	PONDEROSA PINES, LP	$ 1,743,050.00					
664	WARD M. AND ANNE C. PITMAN, INDIVIDUALLY AND AS TRUSTEES	LFM Investor Claim - 1798	RIVER BIRCH, LP	$ 1,743,050.00					
664	WARD M. AND ANNE C. PITMAN, INDIVIDUALLY AND AS TRUSTEES	LFM Investor Claim - 1799	WINDSCAPE APARTMENTS II, LP	$ 1,743,050.00					

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
664	WARD M. AND ANNE C. PITMAN, INDIVIDUALLY AND AS TRUSTEES	LFM Investor Claim - 1800	RIVER TREE PARTNERS, LP	$ 1,743,050.00					
664	WARD M. AND ANNE C. PITMAN, INDIVIDUALLY AND AS TRUSTEES	LFM Investor Claim - 1801	WINDSCAPE APARTMENTS I, LP	$ 1,743,050.00					
664	WARD M. AND ANNE C. PITMAN, INDIVIDUALLY AND AS TRUSTEES	LFM Investor Claim - 1802	WINDSCAPE APARTMENTS, LLC	$ 1,743,050.00					
664	WARD M. AND ANNE C. PITMAN, INDIVIDUALLY AND AS TRUSTEES	LFM Investor Claim - 1803	WINDSCAPE HOLDINGS, LLC	$ 1,743,050.00					
664	WARD M. AND ANNE C. PITMAN, INDIVIDUALLY AND AS TRUSTEES	LFM Investor Claim - 1804	WINDTREE, LP	$ 1,743,050.00					
664	WARD M. AND ANNE C. PITMAN, INDIVIDUALLY AND AS TRUSTEES	LFM Investor Claim - 1805	YELLOW POPLAR, LP	$ 1,743,050.00					
664	WARD M. AND ANNE C. PITMAN, INDIVIDUALLY AND AS TRUSTEES	LFM Proof of Interest - 1734	RIVER TREE PARTNERS, LP	$ -					
488	WARD M. AND ANNE C. PITMAN, INDIVIDUALLY AND AS TRUSTEES	LFM Proof of Interest - 1734	RIVER TREE PARTNERS, LP	$ -	IRA SUBCLAIM - #5497	PITMAN, ANNE	$ 185,000.00	$ 6,000.00	$ 191,000.00
489	WARD M. AND ANNE C. PITMAN, INDIVIDUALLY AND AS TRUSTEES	LFM Proof of Interest - 1734	RIVER TREE PARTNERS, LP	$ -	IRA SUBCLAIM - #5498	PITMAN, WARD	$ 29,000.00	$ -	$ 29,000.00
490	RICK D. POLING, JUDITH A. POLING	KSMP Investor Claim - 796	KS MATTSON PARTNERS, LP	$ 250,000.00	NON-IRA SUBCLAIM - #5499	POLING, RICK D. & JUDITH A.	$ 562,500.00	$ 187,500.00	$ 750,000.00
490	RICK POLING , JUDITH POLING	KSMP Investor Claim - 799	KS MATTSON PARTNERS, LP	$ 500,000.00					
490	RICK D. POLING & JUDITH A. POLING	LFM Investor Claim - 287	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 750,000.00					
490	RICK D. POLING & JUDITH A. POLING	LFM Proof of Interest - 339	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					