Debra I. Grassgreen (CA Bar No. 169978)
John D. Fiero (CA Bar No. 136557)
Jason H. Rosell (CA Bar No. 269126)
Brooke E. Wilson (CA Bar No. 354614)
PACHULSKI STANG ZIEHL & JONES LLP
One Sansome Street, Suite 3430
San Francisco, California 94104
Telephone: (415) 263-7000
Email: dgrassgreen@pszjlaw.com
jfiero@pszjlaw.com
jrosell@pszjlaw.com
bwilson@pszjlaw.com

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 **SIXTH 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

Debra I. Grassgreen (CA Bar No. 169978)
John D. Fiero (CA Bar No. 136557)
Jason H. Rosell (CA Bar No. 269126)
Brooke E. Wilson (CA Bar No. 354614)
PACHULSKI STANG ZIEHL & JONES LLP
One Sansome Street, Suite 3430
San Francisco, California 94104
Telephone: (415) 263-7000
Email: dgrassgreen@pszjlaw.com
jfiero@pszjlaw.com
jrosell@pszjlaw.com
bwilson@pszjlaw.com

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 SIXTH 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
491	DALE EVERETT POLLOCK AND JOANNA ELIZABETH POLLOCK REVOCABLE TRUST	KSMP Investor Claim - 349	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5500	DALE EVERETT POLLOCK AND JOANNA ELIZABETH POLLOCK REVOCABLE TRUST, RESTATED JUNE 24, 2019	$ 265,169.80	$ 96,270.00	$ 361,439.80
491	DALE EVERETT POLLOCK AND JOANNA ELIZABETH POLLOCK REVOCABLE TRUST, RESTATED JUNE 24, 2019	LFM Proof of Interest - 347	YELLOW POPLAR, LP	$ -					
493	GREG POULIOS	KSMP Investor Claim - 669	KS MATTSON PARTNERS, LP	$ 4,587,560.00	NON-IRA SUBCLAIM - #5501	POULIOS, GREG	$ 70,300.00	$ 29,700.00	$ 100,000.00
494	KAY POULIOS	KSMP Investor Claim - 655	KS MATTSON PARTNERS, LP	$ 1,081,710.00	NON-IRA SUBCLAIM - #5502	POULIOS, KAY	$ 160,225.00	$ 164,775.00	$ 325,000.00
494	KAY POULIOS	LFM Investor Claim - 1639	GOLDEN TREE, LP	$ 350,000.00					
494	KAY POULIOS	LFM Investor Claim - 1655	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 350,000.00					
494	KAY POULIOS	LFM Investor Claim - 1657	WINDSCAPE APARTMENTS I, LP	$ 350,000.00					
494	KAY POULIOS	LFM Investor Claim - 1659	WINDSCAPE APARTMENTS II, LP	$ 350,000.00					
494	KAY POULIOS	LFM Investor Claim - 1660	WINDSCAPE APARTMENTS, LLC	$ 350,000.00					
494	KAY POULIOS	LFM Investor Claim - 1661	WINDSCAPE HOLDINGS, LLC	$ 350,000.00					
494	KAY POULIOS	LFM Proof of Interest - 1713	GOLDEN TREE, LP	$ -					
495	TERRE PRICE - IRA	KSMP Investor Claim - 106	KS MATTSON PARTNERS, LP	$ -	IRA SUBCLAIM - #5503	PRICE, TERRE E	$ 687,000.00	$ 3,000.00	$ 690,000.00
495	TERRE E PRICE - ROTH IRA	KSMP Investor Claim - 109	KS MATTSON PARTNERS, LP	$ -					
495	TERRE PRICE - IRA	LFM Investor Claim - 224	DIVI DIVI TREE, L.P.	$ 971,445.00					
495	TERRE E PRICE - TRAD IRA	LFM Proof of Interest - 1285	DIVI DIVI TREE, L.P.	$ -					
495	TERRE E PRICE - ROTH IRA	LFM Proof of Interest - 526	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
497	QUIGGLE FAMILY TRUST	KSMP Investor Claim - 461	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5505	QUIGGLE FAMILY TRUST	$ 191,511.89	$ 128,488.11	$ 320,000.00
497	QUIGGLE FAMILY TRUST	LFM Proof of Interest - 490	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
498	DEXTER QUIGGLE	LFM Proof of Interest - 579	BUTCHER ROAD PARTNERS, LLC	$ -	IRA SUBCLAIM - #5506	QUIGGLE, DEXTER	$ 668,005.00	$ 54,995.00	$ 723,000.00
498	DEXTER QUIGGLE	LFM Proof of Interest - 580	DIVI DIVI TREE, L.P.	$ -					
498	DEXTER QUIGGLE	KSMP Investor Claim - 457	KS MATTSON PARTNERS, LP	$ -					
501	WILLIAM J & CHERYL A REESE	KSMP Investor Claim - 734	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5510	REESE, CHERYL	$ 186,478.21	$ 19,342.79	$ 205,821.00
501	CHERYL REESE IRA	LFM Proof of Interest - 990	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5509		$ 30,000.00	$ -	$ 30,000.00
502	WILLIAM J REESE	KSMP Investor Claim - 705	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5512	REESE, WILLIAM	$ 300,155.25	$ 116,046.75	$ 416,202.00
502	WILLIAM J & CHERYL A REESE	KSMP Investor Claim - 734	KS MATTSON PARTNERS, LP	$ -					
502	WILLIAM REESE	LFM Proof of Interest - 883	VALLEY OAK INVESTMENTS, LP	$ -					
502	WILLIAM REESE IRA	LFM Proof of Interest - 1137	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5511		$ 144,000.00	$ -	$ 144,000.00
502	WILLIAM REESE IRA	LFM Proof of Interest - 1138	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
503	CHERYL A REESE	KSMP Investor Claim - 718	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5513	REESE, WILLIAM J. & CHERYL A.	$ 756,872.50	$ 393,127.50	$ 1,150,000.00
503	WILLIAM J & CHERYL A REESE	KSMP Investor Claim - 734	KS MATTSON PARTNERS, LP	$ -					
503	WILLIAM J & CHERYL A REESE	LFM Docket 353 - 2	AUTUMN WOOD I, LP	UNLIQUIDATED					
503	WILLIAM J & CHERYL A REESE	LFM Docket 353 - 372	SEQUOIA INVESTMENT PROPERTIES, LP	UNLIQUIDATED					
503	WILLIAM J & CHERYL A REESE	LFM Docket 353 - 63	BUCK AVENUE APARTMENTS, LP	UNLIQUIDATED					
503	WILLIAM J & CHERYL A REESE	LFM Proof of Interest - 1027	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
503	WILLIAM J & CHERYL A REESE	LFM Proof of Interest - 1658	COUNTRY OAKS I, LP	$ -					
504	NANCY THELAN REHKOPF	LFM Proof of Interest - 1072	HEACOCK PARK APARTMENTS, LP	$ -	NON-IRA SUBCLAIM - #5514	REHKOPF, NANCY THELAN	$ 282,857.81	$ 178,942.19	$ 461,800.00
505	GRAHAM REID	KSMP Investor Claim - 550	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5515	REID, GRAHAM	$ 25,123.00	$ 24,877.00	$ 50,000.00
505	GRAHAM REID	LFM Investor Claim - 1678	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
505	GRAHAM REID	LFM Investor Claim - 1681	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
505	GRAHAM REID	LFM Proof of Interest - 1611	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
506	MATTHEW REINHART, LEAH REINHART	KSMP Investor Claim - 83	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5516	REINHART, MATTHEW & LEAH	$ 112,050.00	$ 112,950.00	$ 225,000.00
506	MATTHEW C. AND LEAH E. REINHART	LFM Proof of Interest - 1899	FIRETREE I, LP	$ -					
507	DAVID RENAUD, THE RENAUD FAMILY TRUST	KSMP Investor Claim - 86	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5517	THE RENAUD FAMILY TRUST	$ 807,984.10	$ 392,015.90	$ 1,200,000.00
507	THE RENAUD FAMILY TRUST	LFM Docket 353 - 39	BEACH PINE, 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
507	THE RENAUD FAMILY TRUST	LFM Proof of Interest - 745	BEACH PINE, LP	$ -					
508	DAVID RENAUD - IRA	LFM Proof of Interest - 599	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5518	RENAUD, DAVID	$ 1,462,006.00	$ 195,494.00	$ 1,657,500.00
509	KIM RENAUD - IRA	LFM Proof of Interest - 573	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5519	RENAUD, KIM	$ 37,252.00	$ 32,248.00	$ 69,500.00
510	MARY RENNIE	KSMP Investor Claim - 330	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5520	MARY E. RENNIE REVOCABLE TRUST DATED MARCH 5, 2015	$ 369,187.02	$ 140,812.98	$ 510,000.00
510	MARY E. RENNIE REVOCABLE TRUST DATED MARCH 5, 2015	KSMP Investor Claim - 375	KS MATTSON PARTNERS, LP	$ -					
510	MARY RENNIE DIVI DIVI IRA	KSMP Investor Claim - 432	KS MATTSON PARTNERS, LP	$ -					
510	MARY E. RENNIE REVOCABLE TRUST DATED MARCH 5, 2015	LFM Proof of Interest - 768	BUCK AVENUE APARTMENTS, LP	$ -					
510	MARY E. RENNIE REVOCABLE TRUST DATED MARCH 5, 2015	LFM Proof of Interest - 795	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
510	MARY E. RENNIE REVOCABLE TRUST DATED MARCH 5, 2015	LFM Proof of Interest - 796	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
510	MARY E. RENNIE TRUST OF 2015	LFM Proof of Interest - 798	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
511	MARY E. RENNIE	LFM Docket 353 - 288	PINEWOOD CONDOMINIUMS, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5522	RENNIE, MARY E.	$ 175,192.36	$ 156,550.00	$ 331,742.36
511	MARY E. RENNIE	LFM Proof of Interest - 739	PINEWOOD CONDOMINIUMS, LP	$ -					
511	MARY RENNIE	LFM Proof of Interest - 764	DIVI DIVI TREE, L.P.	$ -					
511	MARY RENNIE IRA (MADISON TRUST)	LFM Proof of Interest - 765	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5521		$ 20,000.00	$ 1,000.00	$ 21,000.00

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
512	JAY RESENDEZ	LFM Investor Claim - 561	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 139,184.00	IRA SUBCLAIM - #5523	RESENDEZ, JAY	$ 95,000.00	$ 5,000.00	$ 100,000.00
512	JAY RESENDEZ	KSMP Investor Claim - 357	KS MATTSON PARTNERS, LP	$ 139,184.00					
513	KELLY RESENDEZ	KSMP Investor Claim - 10	KS MATTSON PARTNERS, LP	$ 200,000.00	NON-IRA SUBCLAIM - #5525	RESENDEZ, KELLY	$ 57,400.00	$ 42,600.00	$ 100,000.00
513	KELLY RESENDEZ	LFM Docket 353 - 31	BEACH PINE, LP	UNLIQUIDATED					
513	KELLY RESENDEZ	LFM Proof of Interest - 1818	BEACH PINE, LP	$ -					
513	KELLY RESENDEZ	LFM Proof of Interest - 1818	BEACH PINE, LP	$ -	IRA SUBCLAIM - #5524		$ 95,000.00	$ 5,000.00	$ 100,000.00
514	DEBRA REYNOLDS - IRA	LFM Proof of Interest - 948	BUTCHER ROAD PARTNERS, LLC	$ -	IRA SUBCLAIM - #5526	REYNOLDS, DEBRA	$ 64,500.00	$ -	$ 64,500.00
515	RANDALL N. REYNOLDS	LFM Docket 353 - 108	BUCKEYE TREE, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5528	REYNOLDS, RANDALL N.	$ 187,527.18	$ 118,050.42	$ 305,577.60
515	RANDALL N. REYNOLDS	LFM Proof of Interest - 916	DIVI DIVI TREE, L.P.	$ -					
515	RANDALL N. REYNOLDS	KSMP Investor Claim - 766	KS MATTSON PARTNERS, LP	$ -	IRA SUBCLAIM - #5527		$ 426,205.00	$ 59,475.00	$ 485,680.00
515	RANDALL N. REYNOLDS	LFM Proof of Interest - 916	DIVI DIVI TREE, L.P.	$ -					
516	THE DOLORES IRENE RHOADS LIVING TRUST, DATED APRIL 4, 2019	KSMP Investor Claim - 769	KS MATTSON PARTNERS, LP	$ 6,276,640.00	NON-IRA SUBCLAIM - #5529	DOLORES IRENE RHOADS, INDIVIDUALLY AND AS TRUSTEE	$ 800,710.62	$ 428,165.08	$ 1,228,875.70
516	DOLORES IRENE RHOADS, INDIVIDUALLY AND AS TRUSTEE	LFM Docket 353 - 220	HEACOCK PARK APARTMENTS, LP	UNLIQUIDATED					
516	DOLORES IRENE RHOADS, INDIVIDUALLY AND AS TRUSTEE	LFM Docket 353 - 289	PINEWOOD CONDOMINIUMS, LP	UNLIQUIDATED					
516	DOLORES IRENE RHOADS, INDIVIDUALLY AND AS TRUSTEE	LFM Docket 353 - 454	WINDSCAPE APARTMENTS I, LP	UNLIQUIDATED					
516	DOLORES IRENE RHOADS, INDIVIDUALLY AND AS TRUSTEE OF DOLORES IRENE RHOADS LIVING	LFM Investor Claim - 1761	HEACOCK PARK APARTMENTS, LP	$ 900,000.00					

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
516	DOLORES IRENE RHOADS, INDIVIDUALLY AND AS TRUSTEE OF DOLORES IRENE RHOADS LIVING	LFM Investor Claim - 1764	AUTUMN WOOD I, LP	$ 900,000.00					
516	DOLORES IRENE RHOADS, INDIVIDUALLY AND AS TRUSTEE OF DOLORES IRENE RHOADS LIVING	LFM Investor Claim - 1767	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 900,000.00					
516	DOLORES IRENE RHOADS, INDIVIDUALLY AND AS TRUSTEE OF DOLORES IRENE RHOADS LIVING	LFM Investor Claim - 1770	PINEWOOD CONDOMINIUMS, LP	$ 900,000.00					
516	DOLORES IRENE RHOADS, INDIVIDUALLY AND AS TRUSTEE OF DOLORES IRENE RHOADS LIVING	LFM Investor Claim - 1772	RIVER TREE PARTNERS, LP	$ 900,000.00					
516	DOLORES IRENE RHOADS, INDIVIDUALLY AND AS TRUSTEE OF DOLORES IRENE RHOADS LIVING	LFM Investor Claim - 1776	WINDSCAPE APARTMENTS, LLC	$ 900,000.00					
516	DOLORES IRENE RHOADS, INDIVIDUALLY AND AS TRUSTEE OF DOLORES IRENE RHOADS LIVING	LFM Investor Claim - 1777	WINDSCAPE APARTMENTS I, LP	$ 900,000.00					
516	DOLORES IRENE RHOADS, INDIVIDUALLY AND AS TRUSTEE OF DOLORES IRENE RHOADS LIVING	LFM Investor Claim - 1779	WINDSCAPE APARTMENTS II, LP	$ 900,000.00					
516	DOLORES IRENE RHOADS, INDIVIDUALLY AND AS TRUSTEE OF DOLORES IRENE RHOADS LIVING	LFM Investor Claim - 1780	WINDSCAPE HOLDINGS, LLC	$ 900,000.00					
516	DOLORES IRENE RHOADS, INDIVIDUALLY AND AS TRUSTEE	LFM Proof of Interest - 1733	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
517	THE ROBERT RHOADS LIVING TRUST DTD MARCH 11, 2011	KSMP Investor Claim - 771	KS MATTSON PARTNERS, LP	$ 4,033,890.00	NON-IRA SUBCLAIM - #5531	ROBERT DEAN RHOADS, TRUSTEE	$ 628,810.00	$ 271,990.00	$ 900,800.00
517	ROBERT DEAN RHOADS, TRUSTEE	LFM Docket 353 - 222	HEACOCK PARK APARTMENTS, LP	UNLIQUIDATED					
517	ROBERT DEAN RHOADS, TRUSTEE OF ROBERT DONALD RHOADS LIVING TRUST	LFM Investor Claim - 1700	WINDSCAPE APARTMENTS II, LP	$ 825,000.00					
517	ROBERT DEAN RHOADS, TRUSTEE OF ROBERT DONALD RHOADS LIVING TRUST	LFM Investor Claim - 1703	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 825,000.00					
517	ROBERT DEAN RHOADS, TRUSTEE OF ROBERT DONALD RHOADS LIVING TRUST	LFM Investor Claim - 1706	FIRETREE I, LP	$ 825,000.00					
517	ROBERT DEAN RHOADS, TRUSTEE OF ROBERT DONALD RHOADS LIVING TRUST	LFM Investor Claim - 1707	WATERTREE I, LP	$ 825,000.00					
517	ROBERT DEAN RHOADS, TRUSTEE	LFM Proof of Interest - 1730	WATERTREE I, LP	$ -					
517	ROBERT RHOADS IRA	KSMP Investor Claim - 621	KS MATTSON PARTNERS, LP	$ 316,392.00	IRA SUBCLAIM - #5530		$ 91,955.00	$ 6,500.00	$ 98,455.00
519	PATRICIA M RILEY, TRUSTEE	KSMP Investor Claim - 466	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5533	RILEY, PATRICIA M.	$ 706,265.70	$ 780,636.30	$ 1,486,902.00
519	BRR PMR	KSMP Investor Claim - 538	KS MATTSON PARTNERS, LP	$ 961,902.00					
519	PATRICIA M. RILEY	LFM Docket 353 - 146	CHESTNUT OAK, LP	UNLIQUIDATED					
519	PATRICIA M. RILEY	LFM Docket 353 - 221	HEACOCK PARK APARTMENTS, LP	UNLIQUIDATED					
519	PATRICIA M. RILEY	LFM Docket 353 - 350	RIVER TREE PARTNERS, LP	UNLIQUIDATED					
519	PATRICIA M. RILEY	LFM Docket 353 - 387	SEQUOIA INVESTMENT PROPERTIES, LP	UNLIQUIDATED					
519	PATRICIA M RILEY, TRUSTEE	LFM Investor Claim - 209	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 961,902.00					
519	PATRICIA M. RILEY	LFM Investor Claim - 461	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 961,902.00					

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
519	PATRICIA M. RILEY	LFM Proof of Interest - 487	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
519	PATRICIA M. RILEY	LFM Proof of Interest - 852	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
519	PATRICIA M. RILEY	LFM Proof of Interest - 855	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
522	KAREN W ROBINSON	LFM Docket 353 - 412	VALLEY OAK INVESTMENTS, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5535	ROBINSON, KAREN W	$ 205,374.94	$ 156,201.00	$ 361,575.94
522	KAREN W ROBINSON	LFM Proof of Interest - 996	VALLEY OAK INVESTMENTS, LP	$ -					
524	JAMES H. ROGERS AND JORGINE ALLAN ROGERS REVOCABLE LIVING TRUST	KSMP Investor Claim - 597	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5537	JAMES H. ROGERS AND JORGINE ALLAN ROGERS REVOCABLE LIVING TRUST	$ 440,876.77	$ 325,916.23	$ 766,793.00
524	JAMES H. ROGERS AND JORGINE ALLAN ROGERS REVOCABLE LIVING TRUST	LFM Docket 353 - 187	FOXTAIL PINE, LP	UNLIQUIDATED					
524	JAMES H. ROGERS AND JORGINE ALLAN ROGERS REVOCABLE LIVING TRUST	LFM Proof of Interest - 1133	FOXTAIL PINE, LP	$ -					
525	THE ROGERS FAMILY TRUST DTD 11/14/2019	KSMP Investor Claim - 370	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5538	THE ROGERS FAMILY TRUST DTD 11/14/2019	$ 112,894.50	$ 37,105.50	$ 150,000.00
525	THE ROGERS FAMILY TRUST DTD 11/14/2019	LFM Proof of Interest - 370	HEACOCK PARK APARTMENTS, LP	$ -					
526	DIANE P. ROGSTAD	KSMP Investor Claim - 462	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5540	ROGSTAD, DIANE P.	$ 36,875.00	$ 13,125.00	$ 50,000.00
526	DAVID ROGSTADS IRA M1607127 IN MADISON TRUST	KSMP Investor Claim - 484	KS MATTSON PARTNERS, LP	$ -					
526	DIANE P. ROGSTAD	LFM Proof of Interest - 1267	DIVI DIVI TREE, L.P.	$ -					
526	DIANE P. ROGSTAD	LFM Proof of Interest - 1267	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5539		$ 831,500.00	$ 491,000.00	$ 1,322,500.00

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
527	FRANK & MARY LOUISE ROSSI LIVING TRUST DATED 10/26/92 AMENDED 5/22/13	KSMP Investor Claim - 223	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5541	FRANK & MARY LOUISE ROSSI LIVING TRUST DATED 10/26/92 AMENDED 5/22/13	$ 166,895.96	$ 113,104.04	$ 280,000.00
527	FRANK & MARY LOUISE ROSSI LIVING TRUST DATED 10/26/92 AMENDED 5/22/13	LFM Proof of Interest - 359	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
528	MARK J. AND LORI D. ROSSI LIVING TRUST 06-01-2000	LFM Docket 353 - 15	AUTUMN WOOD I, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5542	MARK J. AND LORI D. ROSSI LIVING TRUST 06-01-2000	$ 339,093.67	$ 294,701.70	$ 633,795.37
528	MARK J. AND LORI D. ROSSI LIVING TRUST 06-01-2000	LFM Proof of Interest - 521	WATERTREE I, LP	$ -					
529	FRANK ROSSI - IRA	LFM Proof of Interest - 525	BUTCHER ROAD PARTNERS, LLC	$ -	IRA SUBCLAIM - #5543	ROSSI, FRANK	$ 27,645.00	$ 2,355.00	$ 30,000.00
530	LORI D. ROSSI - IRA	LFM Proof of Interest - 342	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5544	ROSSI, LORI D.	$ 109,500.00	$ 1,500.00	$ 111,000.00
531	MARK J. ROSSI - IRA	KSMP Investor Claim - 298	KS MATTSON PARTNERS, LP	$ -	IRA SUBCLAIM - #5545	ROSSI, MARK J.	$ 557,698.00	$ 1,000.00	$ 558,698.00
531	MARK J. ROSSI - IRA	LFM Proof of Interest - 340	DIVI DIVI TREE, L.P.	$ -					
532	MARY LOUISE ROSSI - IRA	LFM Proof of Interest - 356	BUTCHER ROAD PARTNERS, LLC	$ -	IRA SUBCLAIM - #5546	ROSSI, MARY LOUISE	$ 104,032.00	$ 7,968.00	$ 112,000.00
533	RANDALL D. ROTH IRA	KSMP Investor Claim - 685	KS MATTSON PARTNERS, LP	$ 1,614,330.00	NON-IRA SUBCLAIM - #5548	ROTH, RANDALL D.	$ 183,416.40	$ 115,850.07	$ 299,266.47
533	THE RANDALL D. ROTH AND DIANE L. ROTH REVOCABLE LIVING TRUST, DATED JULY 12, 2002,	KSMP Investor Claim - 777	KS MATTSON PARTNERS, LP	$ 546,054.00					
533	RANDALL D. ROTH	LFM Docket 353 - 367	SCOTCH PINE, LP	UNLIQUIDATED					
533	RANDALL D. AND DIANE ROTH, INDIVIDUALLY AND AS TRUSTEE OF RANDALL D. ROTH AND DIANE L. ROTH	LFM Investor Claim - 1691	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 730,000.00					
533	RANDALL D. AND DIANE ROTH, INDIVIDUALLY AND AS TRUSTEE OF RANDALL D. ROTH AND DIANE L. ROTH	LFM Investor Claim - 1693	GOLDEN TREE, LP	$ 730,000.00					
533	RANDALL D. AND DIANE ROTH, INDIVIDUALLY AND AS TRUSTEE OF RANDALL D. ROTH AND DIANE L. ROTH	LFM Investor Claim - 1709	DIVI DIVI TREE, L.P.	$ 730,000.00					
533	RANDALL D. AND DIANE ROTH, INDIVIDUALLY AND AS TRUSTEE OF RANDALL D. ROTH AND DIANE L. ROTH	LFM Investor Claim - 1711	WINDSCAPE APARTMENTS, LLC	$ 730,000.00					

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
533	RANDALL D. AND DIANE ROTH, INDIVIDUALLY AND AS TRUSTEE OF RANDALL D. ROTH AND DIANE L. ROTH	LFM Investor Claim - 1712	WINDSCAPE APARTMENTS I, LP	$ 730,000.00					
533	RANDALL D. AND DIANE ROTH, INDIVIDUALLY AND AS TRUSTEE OF RANDALL D. ROTH AND DIANE L. ROTH	LFM Investor Claim - 1714	WINDSCAPE HOLDINGS, LLC	$ 730,000.00					
533	RANDALL D. AND DIANE ROTH, INDIVIDUALLY AND AS TRUSTEE OF RANDALL D. ROTH AND DIANE L. ROTH	LFM Investor Claim - 1717	WINDSCAPE APARTMENTS II, LP	$ 730,000.00					
533	RANDALL D. ROTH	LFM Proof of Interest - 1715	GOLDEN TREE, LP	$ -					
533	RANDALL D. ROTH	LFM Proof of Interest - 1715	GOLDEN TREE, LP	$ -	IRA SUBCLAIM - #5547		$ 279,175.00	$ 150,325.00	$ 429,500.00
535	RUTH E MALECH LIMITED PARTNERSHIP #1	KSMP Investor Claim - 485	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5549	RUTH E. MALECH LIMITED PARTNERSHIP #1	$ 154,790.59	$ 145,209.41	$ 300,000.00
535	RUTH E MALECH LIMITED PARTNERSHIP #1	LFM Proof of Interest - 1123	SEQUOIA INVESTMENT PROPERTIES, LP	$ -					
536	KONSTANTIN SABOUROV	KSMP Investor Claim - 797	KS MATTSON PARTNERS, LP	$ 85,000.00	NON-IRA SUBCLAIM - #5550	SABOUROV, KONSTANTIN	$ 43,562.50	$ 41,437.50	$ 85,000.00
536	KONSTANTIN SABOUROV	LFM Proof of Interest - 609	GOLDEN TREE, LP	$ -					
537	SUSAN J. SANDBERG & PETER J. SANDBERG	KSMP Investor Claim - 572	KS MATTSON PARTNERS, LP	$ 60,000.00	NON-IRA SUBCLAIM - #5551	SANDBERG, SUSAN J. & PETER J.	$ 30,250.00	$ 19,750.00	$ 50,000.00
537	SUSAN J SANDBERG & PETER J SANDBERG	LFM Docket 353 - 123	BUR OAK, LP	UNLIQUIDATED					
537	SUSAN J SANDBERG & PETER J SANDBERG	LFM Docket 353 - 430	WILLOW OAK, 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
538	RAYMOND MUSCAT	KSMP Investor Claim - 211	KS MATTSON PARTNERS, LP	$ 400,000.00	NON-IRA SUBCLAIM - #5552	SANO, LAURIE J. & MUSCAT, RAYMOND	$ 190,740.00	$ 199,260.00	$ 390,000.00
538	RAYMOND MUSCAT	KSMP Investor Claim - 215	KS MATTSON PARTNERS, LP	$ 400,000.00					
538	LAURIE J. SANO & RAYMOND MUSCAT	LFM Docket 353 - 60	BLACK WALNUT, LP	UNLIQUIDATED					
538	LAURIE J. SANO & RAYMOND MUSCAT	LFM Investor Claim - 423	BLACK WALNUT, LP	$ 400,000.00					
538	LAURIE J. SANO & RAYMOND MUSCAT	LFM Proof of Interest - 1019	BLACK WALNUT, LP	$ -					
539	THE CHINNASAMY SARAVANAKUMAR AND BRINDHADEVI SENGOTTAIYAN JOINT LIVING TRUST	KSMP Investor Claim - 93	KS MATTSON PARTNERS, LP	$ 100,000.00	NON-IRA SUBCLAIM - #5553	THE CHINNASAMY SARAVANAKUMAR AND BRINDHADEVI SENGOTTAIYAN JOINT LIVING TRUST	$ 38,333.98	$ 61,666.02	$ 100,000.00
539	THE CHINNASAMY SARAVANAKUMAR AND BRINDHADEVI SENGOTTAIYAN JOINT LIVING TRUST	LFM Proof of Interest - 365	DIVI DIVI TREE, L.P.	$ -					
540	CHINNASAMY SARAVANAKUMAR	KSMP Investor Claim - 94	KS MATTSON PARTNERS, LP	$ 100,000.00	NON-IRA SUBCLAIM - #5554	SARAVANAKUMAR, CHINNASAMY & SENGOTTAIYAN, BRINDHADEVI	$ 100,000.00	$ -	$ 100,000.00
540	CHINNASAMY SARAVANAKUMAR AND BRINDHADEVI SENGOTTAIYAN	LFM Proof of Interest - 360	BUTCHER ROAD PARTNERS, LLC	$ -					
542	THE SCHENK FAMILY LIVING TRUST	KSMP Investor Claim - 379	KS MATTSON PARTNERS, LP	$ 100,000.00	NON-IRA SUBCLAIM - #5556	THE SCHENK FAMILY LIVING TRUST	$ 214,941.68	$ 54,800.00	$ 269,741.68
542	THE SCHENK FAMILY LIVING TRUST	KSMP Investor Claim - 708	KS MATTSON PARTNERS, LP	$ 130,000.00					
542	THE SCHENK FAMILY LIVING TRUST	KSMP Investor Claim - 710	KS MATTSON PARTNERS, LP	$ 100,000.00					
542	THE SCHENK FAMILY LIVING TRUST	LFM Proof of Interest - 612	HAGAR PROPERTIES, LP	$ -					
543	WALTER SCHENK	KSMP Investor Claim - 539	KS MATTSON PARTNERS, LP	$ 352,000.00	NON-IRA SUBCLAIM - #5557	SCHENK, WALTER	$ 352,000.00	$ -	$ 352,000.00
543	WALTER SCHENK	LFM Proof of Interest - 377	DIVI DIVI TREE, L.P.	$ -					
544	NANCY L. SCHIBLER	LFM Proof of Interest - 995	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -	IRA SUBCLAIM - #5558	SCHIBLER, NANCY L.	$ 28,491.24	$ 4,582.00	$ 33,073.24

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
544	NANCY SCHIBLER	LFM Investor Claim - 837	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 35,558.40					
545	SCHROYER FAMILY TRUST	KSMP Investor Claim - 729	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5560	SCHROYER FAMILY TRUST	$ 823,790.29	$ 497,218.29	$ 1,321,008.58
545	SCHROYER FAMILY TRUST	LFM Docket 353 - 89	BUCK AVENUE APARTMENTS, LP	UNLIQUIDATED					
545	SCHROYER FAMILY TRUST	LFM Proof of Interest - 1622	BUCK AVENUE APARTMENTS, LP	$ -					
545	SCHROYER FAMILY TRUST	LFM Proof of Interest - 1622	BUCK AVENUE APARTMENTS, LP	$ -	IRA SUBCLAIM - #5559		$ 501,777.32	$ 18,100.00	$ 519,877.32
547	LAURA C. SCOTT	KSMP Investor Claim - 290	KS MATTSON PARTNERS, LP	$ 300,000.00	NON-IRA SUBCLAIM - #5562	SCOTT, LAURA (WEINHAGEN)	$ 195,255.32	$ 189,744.68	$ 385,000.00
547	LAURA SCOTT (WEINHAGEN)	LFM Docket 353 - 388	SEQUOIA INVESTMENT PROPERTIES	UNLIQUIDATED					
547	LAURA SCOTT (WEINHAGEN)	LFM Docket 353 - 90	BUCK AVENUE APARTMENTS, LP	UNLIQUIDATED					
547	LAURA SCOTT (WEINHAGEN)	LFM Proof of Interest - 317	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
547	LAURA SCOTT (WEINHAGEN)	LFM Proof of Interest - 547	BUTCHER ROAD PARTNERS, LLC	$ -	IRA SUBCLAIM - #5561		$ 51,000.00	$ 8,500.00	$ 59,500.00
549	LOUIS SERGI AND AMANDA SERGI	KSMP Investor Claim - 107	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5563	SERGI, LOUIS & AMANDA	$ 71,875.00	$ 28,125.00	$ 100,000.00
549	LOUIS SERGI AND AMANDA SERGI	LFM Proof of Interest - 862	BAY 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
550	STEPHEN R. SERGI AND ANNE PRISCO	KSMP Investor Claim - 243	KS MATTSON PARTNERS, LP	$ 150,927.00	NON-IRA SUBCLAIM - #5565	SERGI, STEPHEN R. & PRISCO, ANNE	$ 869,332.00	$ 333,079.00	$ 1,202,411.00
550	STEPHEN R. SERGI AND ANNE PRISCO	LFM Docket 353 - 348	RIVER TREE PARTNERS, LP	UNLIQUIDATED					
550	STEPHEN R. SERGI AND ANNE PRISCO	LFM Proof of Interest - 1022	RIVER TREE PARTNERS, LP	$ -					
550	STEPHEN R. SERGI AND ANNE PRISCO	LFM Proof of Interest - 1022	RIVER TREE PARTNERS, LP	$ -	IRA SUBCLAIM - #5564		$ 74,000.00	$ 1,000.00	$ 75,000.00
551	SHELDON FAMILY TRUST DTD JANUARY 31, 2007	KSMP Investor Claim - 363	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5566	SHELDON FAMILY TRUST DTD JANUARY 31, 2007	$ 28,825.00	$ 21,175.00	$ 50,000.00
551	SHELDON FAMILY TRUST DTD JANUARY 31, 2007	LFM Proof of Interest - 808	COUNTRY OAKS I, LP	$ -					
552	DAVID J SHELKEY	KSMP Investor Claim - 779	KS MATTSON PARTNERS, LP	$ 100,000.00	NON-IRA SUBCLAIM - #5567	SHELKEY, DAVID J. & KORY	$ 78,968.75	$ 21,031.25	$ 100,000.00
552	DAVID J SHELKEY & KORY SHELKEY	LFM Investor Claim - 647	PONDEROSA PINES, LP	$ 100,000.00					
555	LAURENCE SKEGG	KSMP Investor Claim - 189	KS MATTSON PARTNERS, LP	$ 50,000.00	NON-IRA SUBCLAIM - #5569	SKEGG, LAURENCE	$ 72,544.45	$ 77,455.55	$ 150,000.00
555	LAURENCE SKEGG	KSMP Investor Claim - 190	KS MATTSON PARTNERS, LP	$ 50,000.00					
555	LAURENCE SKEGG	KSMP Investor Claim - 191	KS MATTSON PARTNERS, LP	$ 50,000.00					
555	LAURENCE SKEGG	LFM Proof of Interest - 1046	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
556	THE SLOAN REVOCABLE TRUST, DATED NOVEMBER 16, 2005	KSMP Investor Claim - 612	KS MATTSON PARTNERS, LP	$ 3,462,720.00	NON-IRA SUBCLAIM - #5570	NANCY M. SLOAN, INDIVIDUALLY AND AS TRUSTEE OF SLOAN REV. TRUST	$ 662,576.60	$ 152,423.40	$ 815,000.00
556	NANCY M. SLOAN, INDIVIDUALLY AND AS TRUSTEE OF SLOAN REV. TRUST	LFM Docket 353 - 391	SEQUOIA INVESTMENT PROPERTIES, LP	UNLIQUIDATED					
556	NANCY M. SLOAN, INDIVIDUALLY AND AS TRUSTEE OF SLOAN REV. TRUST	LFM Docket 353 - 92	BUCK AVENUE APARTMENTS, LP	UNLIQUIDATED					
556	NANCY M. SLOAN, INDIVIDUALLY AND AS TRUSTEE OF SLOAN REV. TRUST	LFM Investor Claim - 1785	BUCK AVENUE APARTMENTS, LP	$ 500,000.00					

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
556	NANCY M. SLOAN, INDIVIDUALLY AND AS TRUSTEE OF SLOAN REV. TRUST	LFM Investor Claim - 1787	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 500,000.00					
556	NANCY M. SLOAN, INDIVIDUALLY AND AS TRUSTEE OF SLOAN REV. TRUST	LFM Investor Claim - 1788	RIVER TREE PARTNERS, LP	$ 500,000.00					
556	NANCY M. SLOAN, INDIVIDUALLY AND AS TRUSTEE OF SLOAN REV. TRUST	LFM Investor Claim - 1789	SEQUOIA INVESTMENT PROPERTIES, LP	$ 500,000.00					
556	NANCY M. SLOAN, INDIVIDUALLY AND AS TRUSTEE OF SLOAN REV. TRUST	LFM Investor Claim - 1790	VALLEY OAK INVESTMENTS, LP	$ 500,000.00					
556	NANCY M. SLOAN, INDIVIDUALLY AND AS TRUSTEE OF SLOAN REV. TRUST	LFM Proof of Interest - 1841	VALLEY OAK INVESTMENTS, LP	$ -					
557	THE SLYTER REVOCABLE TRUST	LFM Proof of Interest - 1016	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -	NON-IRA SUBCLAIM - #5571	THE SLYTER REVOCABLE TRUST	$ 82,500.00	$ 27,000.00	$ 109,500.00
558	KATHY L. SLYTER	LFM Proof of Interest - 952	BUTCHER ROAD PARTNERS, LLC	$ -	IRA SUBCLAIM - #5572	SLYTER, KATHY L.	$ 17,000.00	$ -	$ 17,000.00
559	RICK & KATHY SLYTER	KSMP Investor Claim - 725	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5573	SLYTER, RICK & KATHY	$ 91,530.90	$ 98,469.10	$ 190,000.00
559	RICK & KATHY SLYTER	LFM Proof of Interest - 944	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
560	RICK E. SLYTER	LFM Proof of Interest - 918	BUTCHER ROAD PARTNERS, LLC	$ -	IRA SUBCLAIM - #5574	SLYTER, RICK E.	$ 17,500.00	$ -	$ 17,500.00

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
561	KM SMITH AND PL SMITH REVOCABLE LIVING TRUST SEPT 20TH 2001	KSMP Investor Claim - 599	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5575	KEVAN SMITH & LING SMITH LIVING TRUST, SEPT 20TH 2001	$ 2,862,877.03	$ 1,827,122.97	$ 4,690,000.00
561	KEVAN SMITH & LING SMITH LIVING TRUST, SEPT 20TH 2001	LFM Docket 353 - 12	AUTUMN WOOD I, LP	UNLIQUIDATED					
561	KEVAN SMITH & LING SMITH LIVING TRUST, SEPT 20TH 2001	LFM Docket 353 - 377	SEQUOIA INVESTMENT PROPERTIES, LP	UNLIQUIDATED					
561	KEVAN SMITH & LING SMITH LIVING TRUST, SEPT 20TH 2001	LFM Docket 353 - 470	WINDSCAPE APARTMENTS II, LP	UNLIQUIDATED					
561	KEVAN SMITH & LING SMITH LIVING TRUST, SEPT 20TH 2001	LFM Docket 353 - 72	BUCK AVENUE APARTMENTS, LP	UNLIQUIDATED					
561	KEVAN SMITH & LING SMITH LIVING TRUST, SEPT 20TH 2001	LFM Proof of Interest - 1071	HAGAR PROPERTIES, LP	$ -					
561	KEVAN SMITH & LING SMITH LIVING TRUST, SEPT 20TH 2001	LFM Proof of Interest - 1075	WINDSCAPE APARTMENTS II, LP	$ -					
561	KEVAN SMITH & LING SMITH LIVING TRUST, SEPT 20TH 2001	LFM Proof of Interest - 1077	BUCK AVENUE APARTMENTS, LP	$ -					
561	KEVAN SMITH & LING SMITH LIVING TRUST, SEPT 20TH 2001	LFM Proof of Interest - 1078	BUTCHER ROAD PARTNERS, LLC	$ -					
561	KEVAN SMITH & LING SMITH LIVING TRUST, SEPT 20TH 2001	LFM Proof of Interest - 1080	SEQUOIA INVESTMENT PROPERTIES, LP	$ -					
561	KEVAN SMITH & LING SMITH LIVING TRUST, SEPT 20TH 2001	LFM Proof of Interest - 1081	DIVI DIVI TREE, L.P.	$ -					
561	KEVAN SMITH & LING SMITH LIVING TRUST, SEPT 20TH 2001	LFM Proof of Interest - 1082	VALLEY OAK INVESTMENTS, LP	$ -					
561	KEVAN SMITH & LING SMITH LIVING TRUST, SEPT 20TH 2001	LFM Proof of Interest - 1083	PONDEROSA PINES, LP	$ -					
561	KEVAN SMITH & LING SMITH LIVING TRUST, SEPT 20TH 2001	LFM Proof of Interest - 1086	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
561	KEVAN SMITH & LING SMITH LIVING TRUST, SEPT 20TH 2001	LFM Proof of Interest - 1090	AUTUMN WOOD I, LP	$ -					
561	KEVAN SMITH & LING SMITH LIVING TRUST, SEPT 20TH 2001	LFM Proof of Interest - 1091	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
561	KEVAN SMITH & LING SMITH LIVING TRUST, SEPT 20TH 2001	LFM Proof of Interest - 1092	COUNTRY OAKS I, LP	$ -					
561	KEVAN SMITH & LING SMITH LIVING TRUST, SEPT 20TH 2001	LFM Proof of Interest - 1093	WINDSCAPE APARTMENTS, LLC	$ -					
561	KEVAN SMITH & LING SMITH LIVING TRUST, SEPT 20TH 2001	LFM Proof of Interest - 1095	RIVER TREE PARTNERS, LP	$ -					
561	KEVAN SMITH & LING SMITH LIVING TRUST, SEPT 20TH 2001	LFM Proof of Interest - 1096	RT CAPITOL MALL, LP	$ -					
561	KEVAN SMITH & LING SMITH LIVING TRUST, SEPT 20TH 2001	LFM Proof of Interest - 1098	WINDSCAPE HOLDINGS, LLC	$ -					
561	KEVAN SMITH & LING SMITH LIVING TRUST, SEPT 20TH 2001	LFM Proof of Interest - 1099	GOLDEN TREE, LP	$ -					
561	KEVAN SMITH & LING SMITH LIVING TRUST, SEPT 20TH 2001	LFM Proof of Interest - 1102	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
562	KEVAN SMITH - MADISON TRUST IRA	LFM Proof of Interest - 1061	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5576	SMITH, KEVAN	$ 466,500.00	$ 500.00	$ 467,000.00
562	KEVAN SMITH - MADISON TRUST ROTH	LFM Proof of Interest - 1100	DIVI DIVI TREE, L.P.	$ -					
563	KEVAN SMITH - MADISON TRUST ROTH	KSMP Investor Claim - 434	KS MATTSON PARTNERS, LP	$ -					
563	KEVAN SMITH - MADISON TRUST IRA	KSMP Investor Claim - 540	KS MATTSON PARTNERS, LP	$ -					
564	PIKLING SMITH - MADISON TRUST IRA	KSMP Investor Claim - 767	KS MATTSON PARTNERS, LP	$ -	IRA SUBCLAIM - #5577	SMITH, PIKLING	$ 832,000.00	$ 500.00	$ 832,500.00
564	PIKLING SMITH - MADISON TRUST ROTH	KSMP Investor Claim - 768	KS MATTSON PARTNERS, LP	$ -					
564	PIKLING SMITH - MADISON TRUST IRA	LFM Proof of Interest - 1110	DIVI DIVI TREE, L.P.	$ -					
564	PIKLING SMITH - MADISON TRUST ROTH	LFM Proof of Interest - 1114	DIVI DIVI TREE, L.P.	$ -					
565	PAULINA POLLY SO	KSMP Investor Claim - 568	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5578	SO, PAULINA POLLY	$ 141,580.00	$ 17,400.00	$ 158,980.00

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
565	PAULINA POLLY SO	LFM Proof of Interest - 840	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
566	SOLOMON FAMILY TRUST	KSMP Investor Claim - 96	KS MATTSON PARTNERS, LP	$ 850,000.00	NON-IRA SUBCLAIM - #5579	SOLOMON FAMILY TRUST	$ 812,866.58	$ 43,333.42	$ 856,200.00
566	SOLOMON FAMILY TRUST	LFM Docket 353 - 335	RIVER BIRCH, LP	UNLIQUIDATED					
566	SOLOMON FAMILY TRUST	LFM Proof of Interest - 469	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
567	VICTORIA KOERNER	KSMP Investor Claim - 465	KS MATTSON PARTNERS, LP	$ 132,134.00	NON-IRA SUBCLAIM - #5580	THE VICTORINE V SOLOVIEFF LIVING TRUST	$ 103,008.92	$ 29,125.00	$ 132,133.92
567	VICTORIA EUGENIE KOERNER TTE, THE VICTORINE V. SOLOVIEFF LIVING TRUST	LFM Investor Claim - 1168	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 132,134.00					
567	VICTORIA EUGENIE KOERNER TTE, THE VICTORINE V. SOLOVIEFF LIVING TRUST	LFM Investor Claim - 1172	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 132,134.00					
567	THE VICTORINE V SOLOVIEFF LIVING TRUST	LFM Proof of Interest - 1244	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
568	EKATERINA ALEXANDRA SOWERS	KSMP Investor Claim - 373	KS MATTSON PARTNERS, LP	$ 83,333.30	NON-IRA SUBCLAIM - #5581	SOWERS, EKATERINA ALEXANDRA (KOERNER)	$ 188,640.53	$ 39,866.80	$ 228,507.33
568	EKATERINA ALEXANDRA SOWERS	KSMP Investor Claim - 522	KS MATTSON PARTNERS, LP	$ 145,174.00					
568	EKATERINA ALEXANDRA (KOERNER) SOWERS	LFM Docket 353 - 6	AUTUMN WOOD I, LP	UNLIQUIDATED					
568	EKATERINA ALEXANDRA SOWERS	LFM Investor Claim - 1170	AUTUMN WOOD I, LP	$ 83,333.30					
568	EKATERINA ALEXANDRA SOWERS	LFM Investor Claim - 1175	BUTCHER ROAD PARTNERS, LLC	$ 145,174.00					
568	EKATERINA ALEXANDRA (KOERNER) SOWERS	LFM Proof of Interest - 1055	AUTUMN WOOD I, LP	$ -					
568	EKATERINA ALEXANDRA (KOERNER) SOWERS	LFM Proof of Interest - 1087	BUTCHER ROAD PARTNERS, LLC	$ -					
569	PHILIP SPEAKE, SHANNON SPEAKE	KSMP Investor Claim - 681	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5582	SPEAKE, PHILIP & SHANNON	$ 82,600.00	$ 17,400.00	$ 100,000.00

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
569	PHILIP SPEAKE, SHANNON SPEAKE	LFM Proof of Interest - 358	RIVER TREE PARTNERS, LP	$ -					
571	JOHN STALLKNECHT	KSMP Investor Claim - 114	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5585	STALLKNECHT, JOHN	$ 407,585.00	$ 342,415.00	$ 750,000.00
571	JOHN STALLKNECHT	KSMP Investor Claim - 717	KS MATTSON PARTNERS, LP	$ -					
571	JOHN STALLKNECHT	LFM Proof of Interest - 307	GOLDEN TREE, LP	$ -					
572	GAIL STANDIFORD	KSMP Investor Claim - 318	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5586	GAIL STANDIFORD, TRUSTEE FOR STANDIFORD FAMILY TRUST	$ 852,374.00	$ 527,626.00	$ 1,380,000.00
572	GAIL STANDIFORD, TTEE	KSMP Investor Claim - 321	KS MATTSON PARTNERS, LP	$ -					
572	GAIL STANDIFORD, TRUSTEE FOR STANDIFORD FAMILY TRUST	KSMP Investor Claim - 322	KS MATTSON PARTNERS, LP	$ -					
572	VICTOR STANDIFORD	KSMP Investor Claim - 329	KS MATTSON PARTNERS, LP	$ -					
572	GAIL STANDIFORD, TRUSTEE FOR STANDIFORD FAMILY TRUST	LFM Docket 353 - 137	CAMBRIA PINE, LP	UNLIQUIDATED					
572	GAIL STANDIFORD, TRUSTEE FOR STANDIFORD FAMILY TRUST	LFM Docket 353 - 224	HEACOCK PARK APARTMENTS, LP	UNLIQUIDATED					
572	GAIL STANDIFORD, TRUSTEE FOR STANDIFORD FAMILY TRUST	LFM Docket 353 - 256	MONTEREY PINE, LP	UNLIQUIDATED					
572	GAIL STANDIFORD, TRUSTEE FOR STANDIFORD FAMILY TRUST	LFM Docket 353 - 320	RED SPRUCE TREE, LP	UNLIQUIDATED					
572	GAIL STANDIFORD, TRUSTEE FOR STANDIFORD FAMILY TRUST	LFM Proof of Interest - 1120	CAMBRIA PINE, LP	$ -					
572	GAIL STANDIFORD, TTEE	LFM Proof of Interest - 1696	WINDTREE, LP	$ -					
573	VICTOR STANDIFORD	KSMP Investor Claim - 329	KS MATTSON PARTNERS, LP	$ -	IRA SUBCLAIM - #5587	STANDIFORD, GAIL	$ 97,429.00	$ -	$ 97,429.00
574	JASON STANDIFORD	KSMP Investor Claim - 130	KS MATTSON PARTNERS, LP	$ 240,000.00	NON-IRA SUBCLAIM - #5588	STANDIFORD, JASON	$ 141,542.50	$ 98,457.50	$ 240,000.00

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
574	JASON STANDIFORD	KSMP Investor Claim - 408	KS MATTSON PARTNERS, LP	$ 240,000.00					
574	JASON STANDIFORD	LFM Proof of Interest - 1731	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
575	JESSICA STANDIFORD	KSMP Investor Claim - 697	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5589	STANDIFORD, JESSICA	$ 118,796.87	$ 31,203.13	$ 150,000.00
575	JESSICA STANDIFORD	LFM Proof of Interest - 1728	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
575	JESSICA STANDIFORD	LFM Proof of Interest - 790	PONDEROSA PINES, LP	$ -					
576	VICTOR STANDIFORD	KSMP Investor Claim - 329	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5590	STANDIFORD, VICTOR	$ 360,000.00	$ -	$ 360,000.00
577	STANFORD CAPITAL LLC	KSMP Investor Claim - 571	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5591	STANFORD CAPITAL, LLC	$ 650,000.00	$ -	$ 650,000.00
577	STANFORD CAPITAL LLC	LFM Proof of Interest - 1104	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
578	JEFFREY C. STARK - IRA	KSMP Investor Claim - 256	KS MATTSON PARTNERS, LP	$ 835,724.00	IRA SUBCLAIM - #5592	STARK, JEFFREY C.	$ 598,000.00	$ 1,000.00	$ 599,000.00
578	JEFFREY C. STARK - IRA	LFM Proof of Interest - 312	DIVI DIVI TREE, L.P.	$ -					
579	JEROME F AND ANNE L STASIK	KSMP Investor Claim - 641	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5593	STASIK, JEROME F. & ANNE L.	$ 69,332.92	$ 31,237.07	$ 100,569.99
579	JEROME F AND ANNE L STASIK	LFM Docket 353 - 48	BISHOP PINE, LP	UNLIQUIDATED					
579	JEROME F AND ANNE L STASIK	LFM Proof of Interest - 1132	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
580	THOMAS J. STICE AND PHYLLIS ANN STICE FAMILY TRUST	KSMP Investor Claim - 127	KS MATTSON PARTNERS, LP	$ 200,000.00	NON-IRA SUBCLAIM - #5594	THOMAS J. STICE AND PHYLLIS ANN STICE FAMILY TRUST	$ 172,400.00	$ 27,600.00	$ 200,000.00
580	THOMAS J. STICE AND PHYLLIS ANN STICE FAMILY TRUST	LFM Proof of Interest - 577	VALLEY OAK INVESTMENTS, LP	$ -					
581	MARGARITA STOTT LEGACY TRUST DATED APRIL 13, 2006	KSMP Investor Claim - 778	KS MATTSON PARTNERS, LP	$ 400,000.00	NON-IRA SUBCLAIM - #5595	MARGARITA STOTT LEGACY TRUST DATED APRIL 13, 2006	$ 210,400.00	$ 189,600.00	$ 400,000.00

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
581	MARGARITA STOTT LEGACY TRUST DATED APRIL 13, 2006	LFM Proof of Interest - 1107	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
581	MARGARITA STOTT LEGACY TRUST DATED APRIL 13, 2006	LFM Proof of Interest - 1350	COUNTRY OAKS I, LP	$ -					
582	CHARLES STOTT	KSMP Investor Claim - 674	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5597	STOTT, CHARLES	$ 107,600.00	$ 92,400.00	$ 200,000.00
582	CHARLES STOTT	KSMP Investor Claim - 694	KS MATTSON PARTNERS, LP	$ -					
582	CHARLES STOTT	LFM Proof of Interest - 1835	COUNTRY OAKS I, LP	$ -					
582	CHARLES STOTT	LFM Proof of Interest - 1835	COUNTRY OAKS I, LP	$ -	IRA SUBCLAIM - #5596		$ 98,500.00	$ 1,500.00	$ 100,000.00
583	CARLA J. STRICKFADEN IRA	KSMP Investor Claim - 168	KS MATTSON PARTNERS, LP	$ 472,640.00	IRA SUBCLAIM - #5598	STRICKFADEN, CARLA J.	$ 358,000.00	$ 1,000.00	$ 359,000.00
583	CARLA J. STRICKFADEN IRA	LFM Investor Claim - 559	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
583	CARLA J. STRICKFADEN IRA	LFM Proof of Interest - 419	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
584	PETER S. STRICKLAND TRUST DTD MAY 4, 2012	KSMP Investor Claim - 403	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5599	PETER S. STRICKLAND TRUST DTD MAY 4, 2012	$ 2,082,183.47	$ 1,334,335.28	$ 3,416,518.75
584	PETER S. STRICKLAND TRUST, DATED MAY 4, 2012	KSMP Investor Claim - 735	KS MATTSON PARTNERS, LP	$ 15,011,400.00					
584	PETER S. STRICKLAND TRUST, DATED MAY 4, 2012	KSMP Investor Claim - 738	KS MATTSON PARTNERS, LP	$ 15,011,400.00					
584	PETER S. STRICKLAND TRUST DTD MAY 4, 2012	LFM Docket 353 - 312	RED OAK, LP	UNLIQUIDATED					
584	PETER S. STRICKLAND TRUST DTD MAY 4, 2012	LFM Docket 353 - 347	RIVER TREE PARTNERS, LP	UNLIQUIDATED					
584	PETER S. STRICKLAND TRUST DTD MAY 4, 2012	LFM Docket 353 - 37	BEACH PINE, LP	UNLIQUIDATED					
584	PETER S. STRICKLAND TRUST DTD MAY 4, 2012	LFM Docket 353 - 385	SEQUOIA INVESTMENT PROPERTIES, LP	UNLIQUIDATED					
584	PETER S. STRICKLAND TRUST DTD MAY 4, 2012	LFM Docket 353 - 84	BUCK AVENUE APARTMENTS, LP	UNLIQUIDATED					
584	PETER S. STRICKLAND, INDLLY. AND AS TRUSTEES OF PETER S. STRICKLAND TRUST DATED MAY 4,	LFM Investor Claim - 1755	BAY TREE, LP	$ 3,416,520.00					
584	PETER S. STRICKLAND, INDLLY. AND AS TRUSTEES OF PETER S. STRICKLAND TRUST DATED MAY 4,	LFM Investor Claim - 1756	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 3,416,520.00					
584	PETER S. STRICKLAND, INDLLY. AND AS TRUSTEES OF PETER S. STRICKLAND TRUST DATED MAY 4,	LFM Investor Claim - 1757	BAY TREE, LP	$ 3,416,520.00					
584	PETER S. STRICKLAND, INDLLY. AND AS TRUSTEES OF PETER S. STRICKLAND TRUST DATED MAY 4,	LFM Investor Claim - 1758	HEACOCK PARK APARTMENTS, LP	$ 3,416,520.00					
584	PETER S. STRICKLAND, INDLLY. AND AS TRUSTEES OF PETER S. STRICKLAND TRUST DATED MAY 4,	LFM Investor Claim - 1759	BUCK AVENUE APARTMENTS, LP	$ 3,416,520.00					
584	PETER S. STRICKLAND, INDLLY. AND AS TRUSTEES OF PETER S. STRICKLAND TRUST DATED MAY 4,	LFM Investor Claim - 1760	PONDEROSA PINES, LP	$ 3,416,520.00					
584	PETER S. STRICKLAND, INDLLY. AND AS TRUSTEES OF PETER S. STRICKLAND TRUST DATED MAY 4,	LFM Investor Claim - 1762	RIVER TREE PARTNERS, LP	$ 3,416,520.00					
584	PETER S. STRICKLAND, INDLLY. AND AS TRUSTEES OF PETER S. STRICKLAND TRUST DATED MAY 4,	LFM Investor Claim - 1763	RED OAK, LP	$ 3,416,520.00					

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
584	PETER S. STRICKLAND, INDLLY. AND AS TRUSTEES OF PETER S. STRICKLAND TRUST DATED MAY 4,	LFM Investor Claim - 1765	SEQUOIA INVESTMENT PROPERTIES, LP	$ 3,416,520.00					
584	PETER S. STRICKLAND, INDLLY. AND AS TRUSTEES OF PETER S. STRICKLAND TRUST DATED MAY 4,	LFM Investor Claim - 1766	VALLEY OAK INVESTMENTS, LP	$ 3,416,520.00					
584	PETER S. STRICKLAND, INDLLY. AND AS TRUSTEES OF PETER S. STRICKLAND TRUST DATED MAY 4,	LFM Investor Claim - 1786	WATERTREE I, LP	$ 3,416,520.00					
584	PETER S. STRICKLAND, INDLLY. AND AS TRUSTEES OF PETER S. STRICKLAND TRUST DATED MAY 4,	LFM Investor Claim - 1863	BEACH PINE, LP	$ 3,416,520.00					
584	PETER S. STRICKLAND, INDLLY. AND AS TRUSTEES OF PETER S. STRICKLAND TRUST DATED MAY 4,	LFM Investor Claim - 1864	HAGAR PROPERTIES, LP	$ 3,416,520.00					
584	PETER S. STRICKLAND TRUST DTD MAY 4, 2012	LFM Proof of Interest - 1840	BEACH PINE, LP	$ -					