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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 **SEVENTH 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 SEVENTH 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
585	ALEXANDER SUHONOS TRUST	KSMP Investor Claim - 617	KS MATTSON PARTNERS, LP	$ 85,000.00	NON-IRA SUBCLAIM - #5600	ALEXANDER SUHONOS TRUST	$ 138,183.61	$ 70,816.39	$ 209,000.00
585	ALEXANDER SUHONOS TRUST	LFM Docket 353 - 62	BUCK AVENUE APARTMENTS, LP	UNLIQUIDATED					
585	ALEXANDER SUHONOS TRUST	LFM Investor Claim - 1301	BUCK AVENUE APARTMENTS, LP	$ 135,480.00					
585	ALEXANDER SUHONOS TRUST	LFM Investor Claim - 1302	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 85,000.00					
585	ALEXANDER SUHONOS	LFM Investor Claim - 1304	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 24,000.00					
585	ALEXANDER SUHONOS TRUST	LFM Proof of Interest - 1491	BUCK AVENUE APARTMENTS, LP	$ -					
585	ALEXANDER SUHONOS TRUST	LFM Proof of Interest - 1674	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
586	NIKOLAI SUHONOS TRUST	KSMP Investor Claim - 733	KS MATTSON PARTNERS, LP	$ 71,000.00	NON-IRA SUBCLAIM - #5601	NIKOLAI SUHONOS TRUST	$ 47,999.74	$ 52,000.26	$ 100,000.00
586	NIKOLAI SUHONOS TRUST	LFM Docket 353 - 82	BUCK AVENUE APARTMENTS, LP	UNLIQUIDATED					
586	NIKOLAI SUHONOS TRUST	LFM Investor Claim - 1315	BUCK AVENUE APARTMENTS, LP	$ 274,525.00					
586	NIKOLAI SUHONOS TRUST	LFM Proof of Interest - 1322	BUCK AVENUE APARTMENTS, 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
587	THE SUHONOS FAMILY TRUST DATED JANUARY 5, 1999	KSMP Investor Claim - 661	KS MATTSON PARTNERS, LP	$ 100,000.00	NON-IRA SUBCLAIM - #5602	THE SUHONOS FAMILY TRUST DATED JANUARY 5, 1999	$ 1,696,399.34	$ 745,299.74	$ 2,441,699.08
587	THE SUHONOS FAMILY TRUST	KSMP Investor Claim - 696	KS MATTSON PARTNERS, LP	$ 500,000.00					
587	THE SUHONOS FAMILY TRUST	KSMP Investor Claim - 711	KS MATTSON PARTNERS, LP	$ 200,000.00					
587	THE SUHONOS FAMILY TRUST DATED JANUARY 5, 1999	LFM Docket 353 - 138	CAMBRIA PINE, LP	UNLIQUIDATED					
587	THE SUHONOS FAMILY TRUST DATED JANUARY 5, 1999	LFM Docket 353 - 225	HEACOCK PARK APARTMENTS, LP	UNLIQUIDATED					
587	THE SUHONOS FAMILY TRUST DATED JANUARY 5, 1999	LFM Docket 353 - 270	NUT PINE, LP	UNLIQUIDATED					
587	THE SUHONOS FAMILY TRUST DATED JANUARY 5, 1999	LFM Docket 353 - 471	WINDSCAPE APARTMENTS II, LP	UNLIQUIDATED					
587	THE SUHONOS FAMILY TRUST DATED JANUARY 5, 1999	LFM Docket 353 - 485	YELLOW POPLAR, LP	UNLIQUIDATED					
587	THE SUHONOS FAMILY TRUST DATED JANUARY 5, 1999	LFM Docket 353 - 94	BUCK AVENUE APARTMENTS, LP	UNLIQUIDATED					
587	SUHONOS FAMILY TRUST DTD JANUARY 5, 1999	LFM Investor Claim - 1237	HEACOCK PARK APARTMENTS, LP	$ 550,271.00					
587	SUHONOS FAMILY TRUST DTD JANUARY 5, 1999	LFM Investor Claim - 1265	HEACOCK PARK APARTMENTS, LP	$ 550,271.00					
587	SUHONOS FAMILY TRUST DTD JANUARY 5, 1999	LFM Investor Claim - 1316	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 550,271.00					
587	SUHONOS FAMILY TRUST DTD JANUARY 5, 1999	LFM Investor Claim - 1630	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 1,436,030.00					
587	SUHONOS FAMILY TRUST DTD JANUARY 5, 1999	LFM Investor Claim - 1633	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 1,210,970.00					
587	SUHONOS FAMILY TRUST	LFM Investor Claim - 1635	WINDSCAPE APARTMENTS II, LP	$ 1,436,030.00					
587	SUHONOS FAMILY TRUST DATED 1/5/1999	LFM Proof of Interest - 1049	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
587	SUHONOS FAMILY TRUST DATED 1/5/1999	LFM Proof of Interest - 1117	HEACOCK PARK APARTMENTS, LP	$ -					
587	SUHONOS FAMILY TRUST DATED 1/5/1999	LFM Proof of Interest - 1121	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
587	THE SUHONOS FAMILY TRUST DATED JANUARY 5, 1999	LFM Proof of Interest - 1400	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
587	SUHONOS FAMILY TRUST DATED 1/5/1999	LFM Proof of Interest - 1704	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
587	SUHONOS FAMILY TRUST DATED 1/5/1999	LFM Proof of Interest - 1724	WINDSCAPE APARTMENTS II, LP	$ -					
587	THE SUHONOS FAMILY TRUST DATED JANUARY 5, 1999	LFM Proof of Interest - 834	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
587	SUHONOS FAMILY TRUST DATED 1/5/1999	LFM Proof of Interest - 889	CAMBRIA PINE, LP	$ -					
588	CONSTANTINE SUHONOS	LFM Proof of Interest - 1037	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -	IRA SUBCLAIM - #5603	SUHONOS, CONSTANTINE	$ 330,000.00	$ -	$ 330,000.00
588	CONSTANTINE SUHONOS	LFM Proof of Interest - 828	DIVI DIVI TREE, L.P.	$ -					
588	CONSTANTINE SUHONOS	KSMP Investor Claim - 678	KS MATTSON PARTNERS, LP	$ 30,000.00					
588	CONSTANTINE SUHONOS	KSMP Investor Claim - 712	KS MATTSON PARTNERS, LP	$ 250,000.00					
588	CONSTANTINE SUHONOS	KSMP Investor Claim - 714	KS MATTSON PARTNERS, LP	$ 299,599.00					
589	PALINA SUHONOS	LFM Proof of Interest - 819	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5604	SUHONOS, PALINA	$ 89,000.00	$ -	$ 89,000.00
589	PALINA SUHONOS	KSMP Investor Claim - 693	KS MATTSON PARTNERS, LP	$ 89,000.00					

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
591	PACIFIC PREMIER TRUST	KSMP Investor Claim - 528	KS MATTSON PARTNERS, LP	$ 144,461.00	IRA SUBCLAIM - #5606	SULLIVAN, GREGORY & TERRIE	$ 655,004.00	$ 89,830.00	$ 744,834.00
591	MADISON IRA	LFM Proof of Interest - 719	DIVI DIVI TREE, L.P.	$ -					
592	LISA SWARBRICK, TTEE	KSMP Investor Claim - 126	KS MATTSON PARTNERS, LP	$ 938,000.00	NON-IRA SUBCLAIM - #5608	LISA SWARBRICK, TTEE	$ 440,527.67	$ 530,183.40	$ 970,711.07
592	THOMAS J SWARBRICK - IRA	KSMP Investor Claim - 99	KS MATTSON PARTNERS, LP	$ 184,000.00					
592	LISA SWARBRICK, TTEE	LFM Docket 353 - 310	RED OAK, LP	UNLIQUIDATED					
592	LISA SWARBRICK, TTEE	LFM Docket 353 - 51	BISHOP PINE, LP	UNLIQUIDATED					
592	LISA SWARBRICK, TTEE	LFM Docket 353 - 75	BUCK AVENUE APARTMENTS, LP	UNLIQUIDATED					
592	LISA SWARBRICK, TTEE	LFM Investor Claim - 901	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 38,597.50					
592	LISA SWARBRICK, TTEE	LFM Proof of Interest - 1064	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
592	LISA SWARBRICK, TTEE	LFM Proof of Interest - 866	BISHOP PINE, LP	$ -					
592	LISA I SWARBRICK - IRA	KSMP Investor Claim - 124	KS MATTSON PARTNERS, LP	$ 138,000.00	IRA SUBCLAIM - #5607		$ 60,614.00	$ 14,386.00	$ 75,000.00
592	LISA I SWARBRICK - IRA	LFM Proof of Interest - 1048	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
593	THOMAS J. SWARBRICK TRUSTEE AND LISA I. SWARBRICK, TRUSTEE	KSMP Investor Claim - 129	KS MATTSON PARTNERS, LP	$ 1,430,000.00	NON-IRA SUBCLAIM - #5609	THOMAS J. SWARBRICK TRUSTEE AND LISA I. SWARBRICK, TRUSTEE	$ 1,357,041.39	$ 204,001.11	$ 1,561,042.50
593	THOMAS J. SWARBRICK TRUSTEE AND LISA I. SWARBRICK, TRUSTEE	LFM Docket 353 - 110	BUCKEYE TREE, LP	UNLIQUIDATED					
593	THOMAS AND LISA SWARBRICK	LFM Investor Claim - 900	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 43,346.10					
593	THOMAS J. SWARBRICK TRUSTEE AND LISA I. SWARBRICK, TRUSTEE	LFM Proof of Interest - 863	BUCKEYE 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
594	THOMAS J SWARBRICK - IRA	LFM Proof of Interest - 803	BUTCHER ROAD PARTNERS, LLC	$ -	IRA SUBCLAIM - #5610	SWARBRICK, THOMAS J	$ 89,800.00	$ 1,500.00	$ 91,300.00
595	JAMES R & SHIRLEY E SWEETMAN, TTEE	LFM Investor Claim - 657	MONTEREY PINE, LP	$ -	NON-IRA SUBCLAIM - #5611	JAMES R & SHIRLEY E SWEETMAN FAMILY TRUST	$ 78,690.00	$ 50,310.00	$ 129,000.00
596	JAMES R SWEETMAN	LFM Proof of Interest - 1370	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5612	SWEETMAN, JAMES R	$ 188,500.00	$ 1,500.00	$ 190,000.00
596	JAMES R & SHIRLEY E SWEETMAN, TTEE	KSMP Investor Claim - 555	KS MATTSON PARTNERS, LP	$ 390,220.00					
597	SHIRLEY E SWEETMAN	LFM Proof of Interest - 846	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5613	SWEETMAN, SHIRLEY E	$ 27,500.00	$ 1,000.00	$ 28,500.00
597	SHIRLEY E SWEETMAN	LFM Docket 353 - 249	MONTEREY PINE, LP	UNLIQUIDATED					
597	SHIRLEY E SWEETMAN	LFM Proof of Interest - 1366	DIVI DIVI TREE, L.P.	$ -					
598	SYMVEST LLC	KSMP Investor Claim - 116	KS MATTSON PARTNERS, LP	$ 420,399.00	NON-IRA SUBCLAIM - #5614	SYMVEST, LLC	$ 356,000.00	$ -	$ 356,000.00
598	SYMVEST LLC	LFM Proof of Interest - 361	HAGAR PROPERTIES, 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
599	ANEETA TANEJA	KSMP Investor Claim - 468	KS MATTSON PARTNERS, LP	$ 134,636.00	NON-IRA SUBCLAIM - #5616	TANEJA, ANEETA	$ 1,312,810.31	$ 644,962.28	$ 1,957,772.59
599	ANEETA TANEJA	KSMP Investor Claim - 469	KS MATTSON PARTNERS, LP	$ 377,605.00					
599	ANEETA TANEJA	KSMP Investor Claim - 470	KS MATTSON PARTNERS, LP	$ 321,450.00					
599	ANEETA TANEJA	KSMP Investor Claim - 471	KS MATTSON PARTNERS, LP	$ 116,222.00					
599	ANEETA TANEJA	KSMP Investor Claim - 472	KS MATTSON PARTNERS, LP	$ 918,250.00					
599	ANEETA TANEJA	KSMP Investor Claim - 473	KS MATTSON PARTNERS, LP	$ 207,411.00					
599	ANEETA TANEJA	KSMP Investor Claim - 475	KS MATTSON PARTNERS, LP	$ 401,000.00					
599	ANEETA TANEJA	KSMP Investor Claim - 476	KS MATTSON PARTNERS, LP	$ 577,700.00					
599	ANEETA TANEJA	LFM Docket 353 - 165	COUNTRY OAKS I, LP	UNLIQUIDATED					
599	ANEETA TANEJA	LFM Docket 353 - 96	BUCK AVENUE APARTMENTS, LP	UNLIQUIDATED					
599	ANEETA TANEJA	LFM Investor Claim - 1820	HAGAR PROPERTIES, LP	$ -					
599	ANEETA TANEJA	LFM Investor Claim - 1821	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 9,635.86					
599	ANEETA TANEJA	LFM Investor Claim - 1823	DIVI DIVI TREE, L.P.	$ 54,450.00					
599	ANEETA TANEJA	LFM Investor Claim - 1824	VALLEY OAK INVESTMENTS, LP	$ 22,411.20					
599	ANEETA TANEJA	LFM Investor Claim - 1825	BUCK AVENUE APARTMENTS, LP	$ 7,940.57					
599	ANEETA TANEJA	LFM Investor Claim - 1857	DIVI DIVI TREE, L.P.	$ 102,000.00					

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
599	ANEETA TANEJA	LFM Investor Claim - 1859	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 401,000.00					
599	ANEETA TANEJA	LFM Investor Claim - 1860	COUNTRY OAKS I, LP	$ 21,450.00					
599	ANEETA TANEJA	LFM Proof of Interest - 1819	VALLEY OAK INVESTMENTS, LP	$ -					
599	ANEETA TANEJA	LFM Proof of Interest - 722	BUCK AVENUE APARTMENTS, LP	$ -					
599	ANEETA TANEJA	LFM Proof of Interest - 722	BUCK AVENUE APARTMENTS, LP	$ -	IRA SUBCLAIM - #5615		$ 174,863.17	$ 7,000.00	$ 181,863.17
601	DAVID AARON TANNENBAUM & PATRICIA MARIE HURLEY LIVING TRUST DTD 4/29/16	KSMP Investor Claim - 645	KS MATTSON PARTNERS, LP	$ 450,000.00	NON-IRA SUBCLAIM - #5617	DAVID AARON TANNENBAUM & PATRICIA MARIE HURLEY LIVING TRUST DTD 4/29/16	$ 230,625.00	$ 219,375.00	$ 450,000.00
601	DAVID AARON TANNENBAUM AND PATRICIA MARIE HURLEY LIVING TRUST DTD 4/29/16	LFM Litigation Claim - 1568	WINDSCAPE APARTMENTS, LLC	$ 200,000.00					
601	DAVID AARON TANNENBAUM AND PATRICIA MARIE HURLEY LIVING TRUST DTD 4/29/16	LFM Litigation Claim - 1587	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 450,000.00					
601	DAVID AARON TANNENBAUM & PATRICIA MARIE HURLEY LIVING TRUST DTD 4/29/16	LFM Proof of Interest - 1310	GOLDEN TREE, LP	$ -					
602	DOROTHY TAVARES	LFM Investor Claim - 282	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 150,000.00	NON-IRA SUBCLAIM - #5618	TAVARES, DOROTHY	$ 124,800.00	$ 25,200.00	$ 150,000.00
602	DOROTHY TAVARES	LFM Proof of Interest - 334	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
603	CHERYL TAYLOR	LFM Proof of Interest - 485	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5619	TAYLOR, CHERYL	$ 115,290.00	$ 6,710.00	$ 122,000.00
603	RONALD & CHERYL TAYLOR	KSMP Investor Claim - 253	KS MATTSON PARTNERS, LP	$ 100,000.00					
603	CHERYL TAYLOR	KSMP Investor Claim - 756	KS MATTSON PARTNERS, LP	$ 123,317.00					

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
604	DAVID TAYLOR, THERESA TAYLOR	KSMP Investor Claim - 163	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5621	TAYLOR, DAVID L	$ 499,400.00	$ 100,600.00	$ 600,000.00
604	DAVID TAYLOR, THERESA TAYLOR	LFM Investor Claim - 223	LEFEVER MATTSON I, LLC	$ 1,235,450.00					
604	DAVID L TAYLOR	LFM Proof of Interest - 352	HEACOCK PARK APARTMENTS, LP	$ -					
604	DAVID L. TAYLOR - IRA	KSMP Investor Claim - 164	KS MATTSON PARTNERS, LP	$ -	IRA SUBCLAIM - #5620		$ 564,500.00	$ 500.00	$ 565,000.00
604	DAVID L. TAYLOR - IRA	KSMP Investor Claim - 176	KS MATTSON PARTNERS, LP	$ -					
604	DAVID L. TAYLOR - IRA	LFM Proof of Interest - 362	DIVI DIVI TREE, L.P.	$ -					
605	MARK EDWARD TAYLOR - IRA	KSMP Investor Claim - 629	KS MATTSON PARTNERS, LP	$ 482,852.00	IRA SUBCLAIM - #5622	TAYLOR, MARK EDWARD	$ 744,000.00	$ -	$ 744,000.00
605	MARK EDWARD TAYLOR - IRA	KSMP Investor Claim - 631	KS MATTSON PARTNERS, LP	$ 106,832.00					
605	MARK EDWARD TAYLOR - IRA	KSMP Investor Claim - 632	KS MATTSON PARTNERS, LP	$ 160,762.00					
605	MARK EDWARD TAYLOR	LFM Investor Claim - 639	DIVI DIVI TREE, L.P.	$ 750,447.00					
605	MARK EDWARD TAYLOR - IRA	LFM Proof of Interest - 1044	DIVI DIVI TREE, L.P.	$ -					
606	RON E. TAYLOR	LFM Proof of Interest - 484	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5623	TAYLOR, RON E.	$ 37,000.00	$ 86,000.00	$ 123,000.00
606	RON E. TAYLOR	KSMP Investor Claim - 251	KS MATTSON PARTNERS, LP	$ 148,400.00					
607	RONALD E & CHERYL A TAYLOR	KSMP Investor Claim - 252	KS MATTSON PARTNERS, LP	$ 100,000.00	NON-IRA SUBCLAIM - #5624	TAYLOR, RONALD & CHERYL	$ 184,330.74	$ 65,669.26	$ 250,000.00
607	RONALD & CHERYL TAYLOR	LFM Proof of Interest - 492	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
607	RONALD E & CHERYL A TAYLOR	LFM Proof of Interest - 493	WATERTREE I, LP	$ -					

Filed Claims					Allowed Claims				
Ref #	Claimant	Claim No. / Schedule No.	Entity	Total Asserted Amount	Allowed Claim No.	Allowed Claim Claimant	Tranche 1 Amount	Tranche 2 Amount	Total Allowed Claim
607	RONALD E & CHERYL A TAYLOR	LFM Proof of Interest - 497	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
607	RONALD E & CHERYL A TAYLOR	LFM Proof of Interest - 498	RIVER TREE PARTNERS, LP	$ -					
608	THE RICK AND SUSAN TEDFORD LIVING TRUST	KSMP Investor Claim - 297	KS MATTSON PARTNERS, LP	$ 100,000.00	NON-IRA SUBCLAIM - #5625	THE RICK AND SUSAN TEDFORD LIVING TRUST	$ 279,699.91	$ 253,033.92	$ 532,733.83
608	THE RICK AND SUSAN TEDFORD LIVING TRUST	LFM Docket 353 - 322	RED SPRUCE TREE, LP	UNLIQUIDATED					
608	THE RICK AND SUSAN TEDFORD LIVING TRUST	LFM Docket 353 - 392	SEQUOIA INVESTMENT PROPERTIES, LP	UNLIQUIDATED					
608	THE RICK AND SUSAN TEDFORD LIVING TRUST	LFM Proof of Interest - 283	WATERTREE I, LP	$ -					
609	PROVIDENT TRUST GROUP FBO RICKY L. TEDFORD IRA	KSMP Investor Claim - 299	KS MATTSON PARTNERS, LP	$ 325,000.00	IRA SUBCLAIM - #5626	TEDFORD, RICKY L.	$ 314,546.69	$ 8,800.00	$ 323,346.69
609	RICKY L. TEDFORD IRA	LFM Proof of Interest - 517	DIVI DIVI TREE, L.P.	$ -					
610	MICHAEL & JOELLEN TEIFEL	LFM Docket 353 - 144	CHESTNUT OAK, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5627	TEIFEL, MICHAEL & JOELLEN	$ 50,183.07	$ 32,764.46	$ 82,947.53
611	PETE AND VALERIE TENORIO	KSMP Investor Claim - 181	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5628	TENORIO, PETE & VALERIE	$ 57,950.00	$ 37,050.00	$ 95,000.00
611	PETE AND VALERIE TENORIO	LFM Investor Claim - 179	BUCKEYE TREE, LP	$ -					
612	TENORIO, PETE AND VALERIE	LFM Docket 353 - 109	BUCKEYE TREE, 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
613	LINDA THOM	KSMP Investor Claim - 701	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5629	THOM, NICK & LINDA	$ 220,345.00	$ 129,655.00	$ 350,000.00
613	NICK THOM	KSMP Investor Claim - 704	KS MATTSON PARTNERS, LP	$ -					
613	NICK THOM	KSMP Investor Claim - 706	KS MATTSON PARTNERS, LP	$ -					
613	LINDA THOM	LFM Proof of Interest - 1740	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
613	NICK THOM	LFM Proof of Interest - 1741	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
615	ALICE THOMAS	LFM Docket 353 - 26	AUTUMN WOOD I, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5632	THOMAS, ALICE	$ 245,225.48	$ 188,774.52	$ 434,000.00
615	ALICE THOMAS	LFM Proof of Interest - 876	AUTUMN WOOD I, LP	$ -					
615	ALICE D THOMAS	KSMP Investor Claim - 206	KS MATTSON PARTNERS, LP	$ -	IRA SUBCLAIM - #5631		$ 20,500.00	$ -	$ 20,500.00
615	ALICE D THOMAS	KSMP Investor Claim - 207	KS MATTSON PARTNERS, LP	$ -					
615	ALICE D THOMAS	KSMP Investor Claim - 208	KS MATTSON PARTNERS, LP	$ -					
615	ALICE THOMAS PROVIDENT IRA	LFM Proof of Interest - 870	BUTCHER ROAD PARTNERS, LLC	$ -					
616	MARK AND JANICE THOMAS	KSMP Investor Claim - 194	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5634	THOMAS, MARK & JANICE	$ 197,593.50	$ 163,791.58	$ 361,385.08
616	MARK AND JANICE THOMAS	KSMP Investor Claim - 202	KS MATTSON PARTNERS, LP	$ -					
616	MARK AND JANICE THOMAS	LFM Docket 353 - 118	BUR OAK, LP	UNLIQUIDATED					
616	MARK AND JANICE THOMAS	LFM Docket 353 - 292	PINEWOOD CONDOMINIUMS, LP	UNLIQUIDATED					
616	MARK AND JANICE THOMAS	LFM Docket 353 - 431	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
616	MARK AND JANICE THOMAS	LFM Proof of Interest - 495	BUR OAK, LP	$ -					
616	MARK AND JANICE THOMAS	LFM Proof of Interest - 558	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5633		$ 283,020.00	$ 152,980.00	$ 436,000.00
617	PATRICIA A THOMAS	KSMP Investor Claim - 458	KS MATTSON PARTNERS, LP	$ -	IRA SUBCLAIM - #5635	THOMAS, PATRICIA	$ 120,000.00	$ 1,000.00	$ 121,000.00
617	PATRICIA THOMAS - IRA	LFM Proof of Interest - 893	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
618	TIMOTHY THOMAS	KSMP Investor Claim - 441	KS MATTSON PARTNERS, LP	$ -	IRA SUBCLAIM - #5636	THOMAS, TIMOTHY	$ 976,000.00	$ 151,500.00	$ 1,127,500.00
618	TIMOTHY THOMAS - IRA	LFM Proof of Interest - 861	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
619	TIMOTHY D THOMAS AND PATRICIA A THOMAS	KSMP Investor Claim - 467	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5637	THOMAS, TIMOTHY D. & PATRICIA A.	$ 244,659.00	$ -	$ 244,659.00
619	TIMOTHY D THOMAS AND PATRICIA A THOMAS	LFM Proof of Interest - 854	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
620	JUANITA M. THOMPSON	KSMP Investor Claim - 204	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5638	JUANITA M. THOMPSON - LIVING TRUST	$ 288,784.75	$ 111,215.25	$ 400,000.00
620	JUANITA M. THOMPSON - LIVING TRUST	LFM Proof of Interest - 569	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
622	JUANITA THOMPSON - IRA	LFM Proof of Interest - 602	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5639	THOMPSON, JUANITA	$ 108,000.00	$ 500.00	$ 108,500.00
623	DIANN VAN NORTWICK TILLEY TRUST	LFM Docket 353 - 191	GINKO TREE, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5640	DIANN VAN NORTWICK TILLEY TRUST	$ 57,475.00	$ 37,525.00	$ 95,000.00
623	DIANN VAN NORTWICK TILLEY TRUST	LFM Proof of Interest - 1396	GINKO TREE, LP	$ -					
624	RUTH ELAIN TILLMAN	LFM Docket 353 - 223	HEACOCK PARK APARTMENTS, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5641	TILLMAN, RUTH ELAIN	$ 50,560.00	$ 29,440.00	$ 80,000.00

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
626	SHANNEE TONG	KSMP Investor Claim - 652	KS MATTSON PARTNERS, LP	$ 100,000.00	NON-IRA SUBCLAIM - #5643	TONG, SHANNEE	$ 74,200.00	$ 25,800.00	$ 100,000.00
626	SHANNEE TONG	LFM Proof of Interest - 791	RIVER TREE PARTNERS, LP	$ -					
627	THE TORSTENBO FAMILY TRUST DATED AUGUST 13, 1990	KSMP Investor Claim - 310	KS MATTSON PARTNERS, LP	$ 70,000.00	NON-IRA SUBCLAIM - #5644	THE TORSTENBO FAMILY TRUST DATED AUGUST 13, 1990	$ 161,955.00	$ 8,045.00	$ 170,000.00
627	THE TORSTENBO FAMILY TRUST DATED AUGUST 13, 1990	LFM Proof of Interest - 806	RIVER TREE PARTNERS, LP	$ -					
628	MARK TORSTENBO , KRISTIN TORSTENBO	KSMP Investor Claim - 365	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5645	TORSTENBO, MARK O. & KRISTIN E.	$ 136,150.00	$ 13,850.00	$ 150,000.00
628	MARK O AND KRISTIN E TORSTENBO	LFM Proof of Interest - 884	RIVER TREE PARTNERS, LP	$ -					
630	JULIE LYNN TREGER	KSMP Investor Claim - 119	KS MATTSON PARTNERS, LP	$ 385,000.00	NON-IRA SUBCLAIM - #5648	JULIE L. TREGER TRUST	$ 317,459.25	$ 127,414.75	$ 444,874.00
630	JULIE L TREGER TRUST	KSMP Investor Claim - 120	KS MATTSON PARTNERS, LP	$ 65,000.00					
630	JULIE LYNN TREGER	KSMP Investor Claim - 341	KS MATTSON PARTNERS, LP	$ 450,000.00					
630	JULIE LYNN TREGER	KSMP Investor Claim - 342	KS MATTSON PARTNERS, LP	$ 293,500.00					
630	JULIE L. TREGER TRUST	LFM Proof of Interest - 412	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
630	JULIE L. TREGER TRUST	LFM Proof of Interest - 412	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -	IRA SUBCLAIM - #5647		$ 291,500.00	$ 1,000.00	$ 292,500.00
631	TREGER FAMILY TRUST	KSMP Investor Claim - 378	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5650	TREGER FAMILY TRUST	$ 209,500.00	$ 115,500.00	$ 325,000.00
631	TREGER FAMILY TRUST	LFM Docket 353 - 474	WINDSCAPE APARTMENTS II, LP	UNLIQUIDATED					
631	TREGER FAMILY TRUST	LFM Proof of Interest - 1045	WINDSCAPE APARTMENTS II, LP	$ -					
631	TREGER FAMILY TRUST	LFM Proof of Interest - 1045	WINDSCAPE APARTMENTS II, LP	$ -	IRA SUBCLAIM - #5649		$ 121,500.00	$ -	$ 121,500.00

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
632	MATTHEW TREGER	KSMP Investor Claim - 377	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5651	TREGER, MATTHEW	$ 512,275.00	$ 162,725.00	$ 675,000.00
632	MATTHEW S. TREGER	KSMP Investor Claim - 790	KS MATTSON PARTNERS, LP	$ 1,821,470.00					
632	MATTHEW TREGER	LFM Proof of Interest - 1042	BUTCHER ROAD PARTNERS, LLC	$ -					
634	LENORA E TREMBATH	KSMP Investor Claim - 193	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5653	TREMBATH, LENORA E	$ 344,178.05	$ 156,281.95	$ 500,460.00
634	LENORA E TREMBATH	LFM Docket 353 - 405	VACA VILLA APARTMENTS, LP	UNLIQUIDATED					
634	LENORA E TREMBATH	LFM Proof of Interest - 1008	VACA VILLA APARTMENTS, LP	$ -					
636	THE TRINIDAD LIVING TRUST	LFM Proof of Interest - 1683	TRADEWINDS APARTMENTS, LP	$ -	NON-IRA SUBCLAIM - #5654	THE TRINIDAD LIVING TRUST	$ 267,625.00	$ 132,375.00	$ 400,000.00
637	MAE UMBRIAC	LFM Proof of Interest - 1216	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5655	UMBRIAC, MAE	$ 390,035.00	$ 40,565.00	$ 430,600.00
637	MAE UMBRIAC	LFM Litigation Claim - 1364	DIVI DIVI TREE, L.P.	$ 2,019,240.00					

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
638	M. UMBRIAC AND A. TUBLEY, INDIVIDUALLY AND AS TRUSTEES OF THE M. UMBRIAC AND A. TUBLEY	LFM Litigation Claim - 1272	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 2,019,240.00	NON-IRA SUBCLAIM - #5656	UMBRIAC, MAE & TUBLEY, ANDREW DAVID	$ 1,183,723.74	$ 459,259.79	$ 1,642,983.53
638	M. UMBRIAC AND A. TUBLEY, INDIVIDUALLY AND AS TRUSTEES OF THE M. UMBRIAC AND A. TUBLEY	LFM Litigation Claim - 1273	COUNTRY OAKS I, LP	$ 2,019,240.00					
638	M. UMBRIAC AND A. TUBLEY, INDIVIDUALLY AND AS TRUSTEES OF THE M. UMBRIAC AND A. TUBLEY	LFM Litigation Claim - 1274	GOLDEN TREE, LP	$ 2,019,240.00					
638	M. UMBRIAC AND A. TUBLEY, INDIVIDUALLY AND AS TRUSTEES OF THE M. UMBRIAC AND A. TUBLEY	LFM Litigation Claim - 1275	BAY TREE, LP	$ 2,019,240.00					
638	M. UMBRIAC AND A. TUBLEY, INDIVIDUALLY AND AS TRUSTEES OF THE M. UMBRIAC AND A. TUBLEY	LFM Litigation Claim - 1276	DIVI DIVI TREE, L.P.	$ 2,019,240.00					
638	M. UMBRIAC AND A. TUBLEY, INDIVIDUALLY AND AS TRUSTEES OF THE M. UMBRIAC AND A. TUBLEY	LFM Litigation Claim - 1277	FIRETREE I, LP	$ 2,019,240.00					
638	M. UMBRIAC AND A. TUBLEY, INDIVIDUALLY AND AS TRUSTEES OF THE M. UMBRIAC AND A. TUBLEY	LFM Litigation Claim - 1284	FIRETREE II, LP	$ 2,019,240.00					
638	M. UMBRIAC AND A. TUBLEY, INDIVIDUALLY AND AS TRUSTEES OF THE M. UMBRIAC AND A. TUBLEY	LFM Litigation Claim - 1286	FIRETREE III, LP	$ 2,019,240.00					
638	M. UMBRIAC AND A. TUBLEY, INDIVIDUALLY AND AS TRUSTEES OF THE M. UMBRIAC AND A. TUBLEY	LFM Litigation Claim - 1287	WATERTREE I, LP	$ 2,019,240.00					
638	M. UMBRIAC AND A. TUBLEY, INDIVIDUALLY AND AS TRUSTEES OF THE M. UMBRIAC AND A. TUBLEY	LFM Litigation Claim - 1288	AUTUMN WOOD I, LP	$ 2,019,240.00					
638	M. UMBRIAC AND A. TUBLEY, INDIVIDUALLY AND AS TRUSTEES OF THE M. UMBRIAC AND A. TUBLEY	LFM Litigation Claim - 1289	VALLEY OAK INVESTMENTS, LP	$ 2,019,240.00					
638	M. UMBRIAC AND A. TUBLEY, INDIVIDUALLY AND AS TRUSTEES OF THE M. UMBRIAC AND A. TUBLEY	LFM Litigation Claim - 1292	RIVER BIRCH, LP	$ 2,019,240.00					
638	M. UMBRIAC AND A. TUBLEY, INDIVIDUALLY AND AS TRUSTEES OF THE M. UMBRIAC AND A. TUBLEY	LFM Litigation Claim - 1345	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 2,019,240.00					
638	M. UMBRIAC AND A. TUBLEY, INDIVIDUALLY AND AS TRUSTEES OF THE M. UMBRIAC AND A. TUBLEY	LFM Litigation Claim - 1348	COUNTRY OAKS I, LP	$ 2,019,240.00					
638	M. UMBRIAC AND A. TUBLEY, INDIVIDUALLY AND AS TRUSTEES OF THE M. UMBRIAC AND A. TUBLEY	LFM Litigation Claim - 1351	GOLDEN TREE, LP	$ 2,019,240.00					
638	M. UMBRIAC AND A. TUBLEY, INDIVIDUALLY AND AS TRUSTEES OF THE M. UMBRIAC AND A. TUBLEY	LFM Litigation Claim - 1355	BAY TREE, LP	$ 2,019,240.00					

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
638	M. UMBRIAC AND A. TUBLEY, INDIVIDUALLY AND AS TRUSTEES OF THE M. UMBRIAC AND A. TUBLEY	LFM Litigation Claim - 1356	FIRETREE I, LP	$ 2,019,240.00					
638	M. UMBRIAC AND A. TUBLEY, INDIVIDUALLY AND AS TRUSTEES OF THE M. UMBRIAC AND A. TUBLEY	LFM Litigation Claim - 1357	FIRETREE II, LP	$ 2,019,240.00					
638	M. UMBRIAC AND A. TUBLEY, INDIVIDUALLY AND AS TRUSTEES OF THE M. UMBRIAC AND A. TUBLEY	LFM Litigation Claim - 1358	FIRETREE III, LP	$ 2,019,240.00					
638	M. UMBRIAC AND A. TUBLEY, INDIVIDUALLY AND AS TRUSTEES OF THE M. UMBRIAC AND A. TUBLEY	LFM Litigation Claim - 1359	AUTUMN WOOD I, LP	$ 2,019,240.00					
638	M. UMBRIAC AND A. TUBLEY, INDIVIDUALLY AND AS TRUSTEES OF THE M. UMBRIAC AND A. TUBLEY	LFM Litigation Claim - 1362	WATERTREE I, LP	$ 2,019,240.00					
638	M. UMBRIAC AND A. TUBLEY, INDIVIDUALLY AND AS TRUSTEES OF THE M. UMBRIAC AND A. TUBLEY	LFM Litigation Claim - 1363	VALLEY OAK INVESTMENTS, LP	$ 2,019,240.00					
638	M. UMBRIAC AND A. TUBLEY, INDIVIDUALLY AND AS TRUSTEES OF THE M. UMBRIAC AND A. TUBLEY	LFM Litigation Claim - 1369	RIVER BIRCH, LP	$ 2,019,240.00					
638	MAE UMBRIAC AND ANDREW DAVID TUBLEY	LFM Proof of Interest - 1209	COUNTRY OAKS I, LP	$ -					

Filed Claims					Allowed Claims				
Ref #	Claimant	Claim No. / Schedule No.	Entity	Total Asserted Amount	Allowed Claim No.	Allowed Claim Claimant	Tranche 1 Amount	Tranche 2 Amount	Total Allowed Claim
639	THE VAN BLARIGAN FAMILY TRUST - TRUSTEES	KSMP Investor Claim - 227	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5658	THE VAN BLARIGAN FAMILY TRUST - TRUSTEES	$ 2,529,758.50	$ 980,862.50	$ 3,510,621.00
639	SUSAN VAN BLARIGAN	KSMP Investor Claim - 228	KS MATTSON PARTNERS, LP	$ -					
639	JAMES VAN BLARIGAN	KSMP Investor Claim - 229	KS MATTSON PARTNERS, LP	$ -					
639	THE VAN BLARIGAN FAMILY TRUST - TRUSTEES	LFM Proof of Interest - 235	VALLEY OAK INVESTMENTS, LP	$ -					
639	THE VAN BLARIGAN FAMILY TRUST - TRUSTEES	LFM Proof of Interest - 236	MONTEREY PINE, LP	$ -					
639	THE VAN BLARIGAN FAMILY TRUST - TRUSTEES	LFM Proof of Interest - 237	TRADEWINDS APARTMENTS, LP	$ -					
639	THE VAN BLARIGAN FAMILY TRUST - TRUSTEES	LFM Proof of Interest - 239	HAGAR PROPERTIES, LP	$ -					
639	THE VAN BLARIGAN FAMILY TRUST - TRUSTEES	LFM Proof of Interest - 240	RIVER BIRCH, LP	$ -					
639	THE VAN BLARIGAN FAMILY TRUST - TRUSTEES	LFM Proof of Interest - 242	COUNTRY OAKS I, LP	$ -					
639	THE VAN BLARIGAN FAMILY TRUST - TRUSTEES	LFM Proof of Interest - 243	BAY TREE, LP	$ -					
639	THE VAN BLARIGAN FAMILY TRUST - TRUSTEES	LFM Proof of Interest - 244	WINDTREE, LP	$ -					
639	THE VAN BLARIGAN FAMILY TRUST - TRUSTEES	LFM Proof of Interest - 245	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
639	THE VAN BLARIGAN FAMILY TRUST - TRUSTEES	LFM Proof of Interest - 246	PONDEROSA PINES, LP	$ -					
639	THE VAN BLARIGAN FAMILY TRUST - TRUSTEES	LFM Proof of Interest - 247	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
639	THE VAN BLARIGAN FAMILY TRUST - TRUSTEES	LFM Proof of Interest - 248	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
639	THE VAN BLARIGAN FAMILY TRUST - TRUSTEES	LFM Proof of Interest - 249	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
639	THE VAN BLARIGAN FAMILY TRUST - TRUSTEES	LFM Proof of Interest - 251	WATERTREE I, LP	$ -					
639	THE VAN BLARIGAN FAMILY TRUST - TRUSTEES	LFM Proof of Interest - 269	RIVER TREE PARTNERS, LP	$ -					
639	THE VAN BLARIGAN FAMILY TRUST - TRUSTEES	LFM Proof of Interest - 250	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5657		$ 224,263.00	$ 19,737.00	$ 244,000.00
639	THE VAN BLARIGAN FAMILY TRUST - TRUSTEES	LFM Proof of Interest - 265	DIVI DIVI TREE, L.P.	$ -					
640	VANT HUL REVOCABLE LIVING TRUST 5/15/00	LFM Docket 353 - 112	BUCKEYE TREE, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5659	VANT HUL REVOCABLE LIVING TRUST 5/15/00	$ 232,925.00	$ 192,075.00	$ 425,000.00
640	VANT HUL REVOCABLE LIVING TRUST 5/15/00	LFM Docket 353 - 167	COUNTRY OAKS I, LP	UNLIQUIDATED					
640	VANT HUL REVOCABLE LIVING TRUST 5/15/00	LFM Proof of Interest - 369	BUCKEYE TREE, LP	$ -					
642	PRISCILLA VAUGHAN	LFM Proof of Interest - 1690	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5661	VAUGHAN, PRISCILLA	$ 32,573.24	$ 500.00	$ 33,073.24
643	RAMON L. VELASQUEZ	KSMP Investor Claim - 308	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5662	VELASQUEZ, RAMON L.	$ 119,245.25	$ 97,655.75	$ 216,901.00
643	RAMON L. VELASQUEZ	LFM Docket 353 - 119	BUR OAK, LP	UNLIQUIDATED					
643	RAMON L. VELASQUEZ	LFM Docket 353 - 432	WILLOW OAK, LP	UNLIQUIDATED					
643	RAMON L. VELASQUEZ	LFM Proof of Interest - 813	WILLOW OAK, LP	$ -					
645	REUBEN L VELASQUEZ	LFM Docket 353 - 120	BUR OAK, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5664	VELASQUEZ, REUBEN L	$ 51,127.34	$ 33,380.66	$ 84,508.00
645	REUBEN L VELASQUEZ	LFM Docket 353 - 434	WILLOW OAK, LP	UNLIQUIDATED					
645	REUBEN L VELASQUEZ	LFM Proof of Interest - 805	BUR OAK, LP	$ -					
646	RICHARD L VELASQUEZ	KSMP Investor Claim - 343	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5665	VELASQUEZ, RICHARD L	$ 285,700.69	$ 143,363.19	$ 429,063.88

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
646	RICHARD L VELASQUEZ	LFM Docket 353 - 127	BUR OAK, LP	UNLIQUIDATED					
646	RICHARD L VELASQUEZ	LFM Docket 353 - 200	GINKO TREE, LP	UNLIQUIDATED					
646	RICHARD L VELASQUEZ	LFM Docket 353 - 435	WILLOW OAK, LP	UNLIQUIDATED					
646	RICHARD L VELASQUEZ	LFM Proof of Interest - 844	GINKO TREE, LP	$ -					
647	ROWENA VELASQUEZ AND GIL GOTANCO	LFM Docket 353 - 122	BUR OAK, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5666	VELASQUEZ, ROWENA & GOTANCO, GIL	$ 40,689.96	$ 10,014.04	$ 50,704.00
647	ROWENA VELASQUEZ AND GIL GOTANCO	LFM Docket 353 - 436	WILLOW OAK, LP	UNLIQUIDATED					
647	ROWENA VELASQUEZ AND GIL GOTANCO	LFM Proof of Interest - 1108	WILLOW OAK, LP	$ -					
648	JANE VERNALIA	LFM Proof of Interest - 1142	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5667	VERNALIA, JANE	$ 135,440.56	$ -	$ 135,440.56
648	JANE VERNALIA	KSMP Investor Claim - 216	KS MATTSON PARTNERS, LP	$ 135,441.00					
648	JANE VERNALIA	LFM Investor Claim - 1290	DIVI DIVI TREE, L.P.	$ 135,441.00					
648	JANE VERNALIA	LFM Investor Claim - 1373	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 135,441.00					
650	JORGE L VILLARREAL AND ROSALIN P VILLARREAL TRUST	KSMP Investor Claim - 118	KS MATTSON PARTNERS, LP	$ 118,500.00	NON-IRA SUBCLAIM - #5670	JORGE L VILLAREAL AND ROSALIN P VILLAREAL TRUST	$ 100,104.98	$ 17,895.02	$ 118,000.00
650	JORGE L VILLARREAL AND ROSALIN P VILLARREAL TRUST	LFM Proof of Interest - 589	BAY TREE, LP	$ -					
650	JORGE L VILLARREAL AND ROSALIN P VILLARREAL TRUST	LFM Proof of Interest - 611	BAY TREE, LP	$ -					
651	MAIE VORP	KSMP Investor Claim - 121	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5671	VORP, MAIE	$ 124,075.00	$ 115,925.00	$ 240,000.00
651	MAIE VORP	LFM Proof of Interest - 348	GOLDEN TREE, LP	$ -					

Filed Claims					Allowed Claims				
Ref #	Claimant	Claim No. / Schedule No.	Entity	Total Asserted Amount	Allowed Claim No.	Allowed Claim Claimant	Tranche 1 Amount	Tranche 2 Amount	Total Allowed Claim
652	RICHARD VORP, EVEGHENYA VORP	KSMP Investor Claim - 122	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5672	VORP, RICHARD & EVEGHENYA	$ 468,558.50	$ 429,086.50	$ 897,645.00
652	RICHARD VORP, EVEGHENYA VORP	LFM Proof of Interest - 1151	BUCK AVENUE APARTMENTS, LP	$ -					
652	RICHARD VORP, EVEGHENYA VORP	LFM Proof of Interest - 375	WATERTREE I, LP	$ -					

Filed Claims					Allowed Claims				
Ref #	Claimant	Claim No. / Schedule No.	Entity	Total Asserted Amount	Allowed Claim No.	Allowed Claim Claimant	Tranche 1 Amount	Tranche 2 Amount	Total Allowed Claim
653	SYLVIA J. VREELAND	LFM Investor Claim - 1662	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 156,500.00	IRA SUBCLAIM - #5673	VREELAND, SYLVIA J.	$ 140,500.00	$ 16,000.00	$ 156,500.00
653	SYLVIA J. VREELAND	LFM Investor Claim - 1695	WINDSCAPE APARTMENTS I, LP	$ 156,500.00					
653	SYLVIA J. VREELAND	LFM Proof of Interest - 1688	BUTCHER ROAD PARTNERS, LLC	$ -					
653	SYLVIA J. VREELAND TRADITIONAL IRA	KSMP Investor Claim - 606	KS MATTSON PARTNERS, LP	$ 405,718.00					
653	SYLVIA VREELAND INHERITED IRA	KSMP Investor Claim - 607	KS MATTSON PARTNERS, LP	$ 294,496.00					
653	SYLVIA J. VREELAND	LFM Investor Claim - 1697	WINDSCAPE APARTMENTS II, LP	$ 156,500.00					
653	SYLVIA J. VREELAND	LFM Investor Claim - 1699	WINDSCAPE APARTMENTS, LLC	$ 156,500.00					
653	SYLVIA J. VREELAND	LFM Investor Claim - 1701	WINDSCAPE HOLDINGS, LLC	$ 156,500.00					
653	SYLVIA J. VREELAND	LFM Investor Claim - 1881	WINDSCAPE APARTMENTS II, LP	$ 156,500.00					
653	SYLVIA J. VREELAND	LFM Investor Claim - 1882	WINDSCAPE APARTMENTS I, LP	$ 156,500.00					
653	SYLVIA J. VREELAND	LFM Investor Claim - 1883	WINDSCAPE APARTMENTS, LLC	$ 156,500.00					
653	SYLVIA J. VREELAND	LFM Investor Claim - 1884	WINDSCAPE HOLDINGS, LLC	$ 156,500.00					
654	KATHARINA WAGNER	KSMP Investor Claim - 210	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5674	WAGNER LOVING TRUST	$ 197,500.00	$ 12,500.00	$ 210,000.00
654	WAGNER LOVING TRUST	LFM Proof of Interest - 770	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
655	SHARON WALES	KSMP Investor Claim - 143	KS MATTSON PARTNERS, LP	$ 573,182.00	NON-IRA SUBCLAIM - #5676	WALES, SHARON SUE	$ 223,000.00	$ 77,000.00	$ 300,000.00
655	SHARON WALES	KSMP Investor Claim - 36	KS MATTSON PARTNERS, LP	$ 573,182.00					

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
655	SHARON SUE WALES	LFM Investor Claim - 196	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 573,795.00					
655	SHARON SUE WALES	LFM Proof of Interest - 230	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
655	SHARON SUE WALES	LFM Proof of Interest - 230	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -	IRA SUBCLAIM - #5675		$ 245,800.00	$ 135,000.00	$ 380,800.00
656	THE WALKER FAMILY TRUST DTD DECEMBER 15, 2006	KSMP Investor Claim - 101	KS MATTSON PARTNERS, LP	$ 6,411,000.00	NON-IRA SUBCLAIM - #5677	THE WALKER FAMILY TRUST DTD DECEMBER 15, 2006	$ 5,132,353.37	$ 1,533,398.49	$ 6,665,751.86
656	THE WALKER FAMILY TRUST DTD DECEMBER 15, 2006	LFM Docket 353 - 113	BUCKEYE TREE, LP	UNLIQUIDATED					
656	THE WALKER FAMILY TRUST DTD DECEMBER 15, 2006	LFM Docket 353 - 352	RIVER TREE PARTNERS, LP	UNLIQUIDATED					
656	THE WALKER FAMILY TRUST DTD DECEMBER 15, 2006	LFM Docket 353 - 40	BEACH PINE, LP	UNLIQUIDATED					
656	SCOTT & ELIZABETH WALKER TTEE	LFM Investor Claim - 638	LEFEVER MATTSON I, LLC	$ 8,409,180.00					
656	THE WALKER FAMILY TRUST DTD DECEMBER 15, 2006	LFM Proof of Interest - 812	RIVER TREE PARTNERS, LP	$ -					
656	THE WALKER FAMILY TRUST DTD DECEMBER 15, 2006	LFM Proof of Interest - 814	SIENNA POINTE, LLC	$ -					
656	THE WALKER FAMILY TRUST DTD DECEMBER 15, 2006	LFM Proof of Interest - 817	FIRETREE I, LP	$ -					
656	THE WALKER FAMILY TRUST DTD DECEMBER 15, 2006	LFM Proof of Interest - 820	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
656	THE WALKER FAMILY TRUST DTD DECEMBER 15, 2006	LFM Proof of Interest - 822	BEACH PINE, LP	$ -					

Filed Claims					Allowed Claims				
Ref #	Claimant	Claim No. / Schedule No.	Entity	Total Asserted Amount	Allowed Claim No.	Allowed Claim Claimant	Tranche 1 Amount	Tranche 2 Amount	Total Allowed Claim
657	THE WALKER FAMILY TRUST DTD DECEMBER 15, 2006	KSMP Investor Claim - 101	KS MATTSON PARTNERS, LP	$ 6,411,000.00	IRA SUBCLAIM - #5678	WALKER, SCOTT A.	$ 760,534.00	$ 1,000.00	$ 761,534.00
657	SCOTT & ELIZABETH WALKER TTEE	KSMP Investor Claim - 123	KS MATTSON PARTNERS, LP	$ 1,642,000.00					
657	SCOTT A. WALKER - TRADITIONAL IRA	LFM Proof of Interest - 832	DIVI DIVI TREE, L.P.	$ -					
657	SCOTT A. WALKER - SEP IRA	LFM Proof of Interest - 985	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
657	SCOTT A. WALKER - BENEFICIARY IRA	LFM Proof of Interest - 988	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
658	THE WALLEN FAMILY TRUST, DTD SEPTEMBER 30, 2019	KSMP Investor Claim - 512	KS MATTSON PARTNERS, LP	$ 1,740,840.00	NON-IRA SUBCLAIM - #5679	DANIEL AND MARIA WALLEN, INDLLY. AND AS TRUSTEES OF WALLEN FAM. TRUST	$ 227,212.50	$ 47,787.50	$ 275,000.00
658	DANIEL AND MARIA WALLEN, INDLLY. AND AS TRUSTEES OF WALLEN FAM. TRUST	LFM Investor Claim - 1769	PONDEROSA PINES, LP	$ 250,000.00					
658	DANIEL AND MARIA WALLEN, INDLLY. AND AS TRUSTEES OF WALLEN FAM. TRUST	LFM Investor Claim - 1771	RIVER TREE PARTNERS, LP	$ 250,000.00					
658	DANIEL AND MARIA WALLEN, INDLLY. AND AS TRUSTEES OF WALLEN FAM. TRUST	LFM Investor Claim - 1773	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 250,000.00					
658	DANIEL AND MARIA WALLEN, INDLLY. AND AS TRUSTEES OF WALLEN FAM. TRUST	LFM Investor Claim - 1774	HAGAR PROPERTIES, LP	$ 250,000.00					
658	DANIEL AND MARIA WALLEN, INDLLY. AND AS TRUSTEES OF WALLEN FAM. TRUST	LFM Proof of Interest - 1720	PONDEROSA PINES, LP	$ -					
659	TIMOTHY WALLEN AKA TIM WALLEN	KSMP Investor Claim - 371	KS MATTSON PARTNERS, LP	$ 100,000.00	NON-IRA SUBCLAIM - #5681	WALLEN, TIMOTHY	$ 73,750.00	$ 26,250.00	$ 100,000.00
659	TIMOTHY WALLEN	KSMP Investor Claim - 605	KS MATTSON PARTNERS, LP	$ 528,094.00					
659	TIMOTHY WALLEN	LFM Investor Claim - 428	DIVI DIVI TREE, L.P.	$ -					
659	TIMOTHY WALLEN	LFM Investor Claim - 675	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 100,000.00					
659	TIMOTHY WALLEN AKA TIM WALLEN	LFM Proof of Interest - 367	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
659	TIMOTHY WALLEN AKA TIM WALLEN	LFM Proof of Interest - 367	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5680		$ 281,728.00	$ 83,272.00	$ 365,000.00
660	DEBORAH AND ROY WALLOCK	KSMP Investor Claim - 7	KS MATTSON PARTNERS, LP	$ 250,000.00	NON-IRA SUBCLAIM - #5682	WALLOCK, DEBORAH & ROY	$ 246,250.00	$ 3,750.00	$ 250,000.00
660	DEBORAH AND ROY WALLOCK	LFM Proof of Interest - 268	WINDTREE, LP	$ -					
661	PAULETTE BEAULIEU WALTHER FAMILY TRUST	LFM Proof of Interest - 355	DIVI DIVI TREE, L.P.	$ -	NON-IRA SUBCLAIM - #5683	PAULETTE BEAULIEU WALTHER FAMILY TRUST	$ 123,450.00	$ 76,550.00	$ 200,000.00
662	PAULETTE WALTHER	LFM Proof of Interest - 351	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -	IRA SUBCLAIM - #5684	WALTHER, PAULETTE	$ 51,000.00	$ -	$ 51,000.00
662	PAULETTE WALTHER	KSMP Investor Claim - 148	KS MATTSON PARTNERS, LP	$ 200,000.00					
662	PAULETTE BEAULIEU WALTHER	KSMP Investor Claim - 183	KS MATTSON PARTNERS, LP	$ 72,390.00					
663	LING CHIH WANG	LFM Proof of Interest - 1052	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5685	WANG, LING CHIH	$ 64,900.00	$ 1,500.00	$ 66,400.00
663	LING CHIH WANG	KSMP Investor Claim - 323	KS MATTSON PARTNERS, LP	$ 88,278.10					
665	PAMELA A WEBER - IRA	KSMP Investor Claim - 747	KS MATTSON PARTNERS, LP	$ -	IRA SUBCLAIM - #5687	WEBER, PAMELA A	$ 78,720.00	$ 1,500.00	$ 80,220.00
665	PAMELA A WEBER - IRA	LFM Proof of Interest - 1097	DIVI DIVI TREE, L.P.	$ -					
666	WILLIAM AND PAMELA WEBER	KSMP Investor Claim - 748	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5688	WEBER, WILLIAM & PAMELA	$ 380,120.00	$ 49,880.00	$ 430,000.00
666	WILLIAM AND PAMELA WEBER	LFM Proof of Interest - 1814	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
667	WILLIAM H WEBER - IRA	KSMP Investor Claim - 746	KS MATTSON PARTNERS, LP	$ -	IRA SUBCLAIM - #5689	WEBER, WILLIAM H	$ 59,612.00	$ 1,000.00	$ 60,612.00
667	WILLIAM H WEBER - IRA	LFM Proof of Interest - 1103	DIVI DIVI TREE, L.P.	$ -					
669	BRYAN WENDELL	LFM Proof of Interest - 625	RIVER TREE PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5691	WENDELL, BRYAN	$ 161,200.00	$ 38,800.00	$ 200,000.00

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
670	DONA MARIA WESSELLS	KSMP Investor Claim - 723	KS MATTSON PARTNERS, LP	$ 249,665.00	NON-IRA SUBCLAIM - #5692	WESSELLS FAMILY TRUST, 2007	$ 109,500.00	$ 148,500.00	$ 258,000.00
670	WESSELLS FAMILY TRUST, 2007	KSMP Investor Claim - 726	KS MATTSON PARTNERS, LP	$ 249,665.00					
670	WESSELLS FAMILY TRUST, 2007	LFM Investor Claim - 1861	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 292,165.00					
670	WESSELLS FAMILY TRUST, 2007	LFM Proof of Interest - 1692	DIVI DIVI TREE, L.P.	$ -					
673	JOANN WESTGATE	KSMP Investor Claim - 486	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5695	WESTGATE, JOANN	$ 272,502.20	$ 209,997.80	$ 482,500.00
673	JOANN WESTGATE	KSMP Investor Claim - 513	KS MATTSON PARTNERS, LP	$ -					
673	JOANN WESTGATE	KSMP Investor Claim - 517	KS MATTSON PARTNERS, LP	$ -					
673	JOANN WESTGATE	LFM Proof of Interest - 924	COUNTRY OAKS I, LP	$ -					
673	JOANN WESTGATE	LFM Proof of Interest - 924	COUNTRY OAKS I, LP	$ -	IRA SUBCLAIM - #5694		$ 22,200.00	$ 7,800.00	$ 30,000.00
674	WICHAEL DECLARATION OF TRUST DTD 7/27/1987	KSMP Investor Claim - 506	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5696	WICHAEL DECLARATION OF TRUST DTD 7/27/1987	$ 482,237.98	$ 324,478.96	$ 806,716.94
674	WICHAEL DECLARATION OF TRUST DTD 7/27/1987	KSMP Investor Claim - 511	KS MATTSON PARTNERS, LP	$ -					
674	WICHAEL DECLARATION OF TRUST DTD 7/27/1987	KSMP Investor Claim - 515	KS MATTSON PARTNERS, LP	$ -					
674	WICHAEL DECLARATION OF TRUST DTD 7/27/1987	LFM Docket 353 - 228	HEACOCK PARK APARTMENTS, LP	UNLIQUIDATED					
674	WICHAEL DECLARATION OF TRUST DTD 7/27/1987	LFM Docket 353 - 258	MONTEREY PINE, LP	UNLIQUIDATED					
674	WICHAEL DECLARATION OF TRUST DTD 7/27/1987	LFM Docket 353 - 99	BUCK AVENUE APARTMENTS, LP	UNLIQUIDATED					
674	WICHAEL DECLARATION OF TRUST DTD 7/27/1987	LFM Proof of Interest - 297	BUCK AVENUE APARTMENTS, 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
675	MARION WICHAEL	KSMP Investor Claim - 105	KS MATTSON PARTNERS, LP	$ -	IRA SUBCLAIM - #5697	WICHAEL, MARION	$ 264,000.00	$ 51,000.00	$ 315,000.00
675	MARION WICHAEL - IRA	KSMP Investor Claim - 320	KS MATTSON PARTNERS, LP	$ -					
675	MARION WICHAEL - IRA	LFM Proof of Interest - 296	DIVI DIVI TREE, L.P.	$ -					
677	DONALD E. WILCOX	KSMP Investor Claim - 448	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5698	WILCOX, DONALD E.	$ 98,600.00	$ 101,400.00	$ 200,000.00
677	DONALD E. WILCOX	LFM Docket 353 - 169	COUNTRY OAKS I, LP	UNLIQUIDATED					
677	DONALD E. WILCOX	LFM Proof of Interest - 479	COUNTRY OAKS I, LP	$ -					