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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 **EIGHTH 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 EIGHTH 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
678	DANIEL L AND LINDA S WILLIAMS	KSMP Investor Claim - 185	KS MATTSON PARTNERS, LP	$ 150,000.00	NON-IRA SUBCLAIM - #5699	THE WILLIAMS FAMILY TRUST	$ 626,920.00	$ 73,080.00	$ 700,000.00
678	THE WILLIAMS FAMILY TRUST	LFM Proof of Interest - 565	AUTUMN WOOD I, LP	$ -					
679	DANIEL L AND LINDA S WILLIAMS	KSMP Investor Claim - 185	KS MATTSON PARTNERS, LP	$ 150,000.00	NON-IRA SUBCLAIM - #5700	WILLIAMS, DANIEL L. & LINDA S.	$ 147,075.00	$ 2,925.00	$ 150,000.00
680	DANIEL LEE WILLIAMS IRA	LFM Proof of Interest - 563	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -	IRA SUBCLAIM - #5701	WILLIAMS, DANIEL LEE	$ 499,500.00	$ -	$ 499,500.00
680	DANIEL LEE WILLIAMS IRA	LFM Proof of Interest - 564	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
681	ELIZABETH WILLIAMS	LFM Docket 353 - 201	GINKO TREE, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5702	WILLIAMS, ELIZABETH	$ 61,500.00	$ 38,500.00	$ 100,000.00
681	ELIZABETH F. WILLIAMS	LFM Investor Claim - 779	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 3,864.00					
681	ELIZABETH WILLIAMS	LFM Proof of Interest - 571	GINKO TREE, LP	$ -					
682	THE ELLIS R WILLIAMS FAMILY TRUST	KSMP Investor Claim - 653	KS MATTSON PARTNERS, LP	$ 150,000.00	NON-IRA SUBCLAIM - #5703	WILLIAMS, ELLIS	$ 93,750.00	$ 56,250.00	$ 150,000.00
682	ELLIS R WILLIAMS	LFM Investor Claim - 1344	VACA VILLA APARTMENTS, LP	$ 150,000.00					
682	ELLIS WILLIAMS	LFM Proof of Interest - 1145	VACA VILLA APARTMENTS, LP	$ -					
683	ERIC J. WILLIAMS AND MARY P. WILLIAMS	KSMP Investor Claim - 182	KS MATTSON PARTNERS, LP	$ 250,000.00	NON-IRA SUBCLAIM - #5704	WILLIAMS, ERIC J. & MARY P.	$ 243,500.00	$ 6,500.00	$ 250,000.00
684	MICHAEL AND DEBRA WILLIAMS	LFM Docket 353 - 318	RED SPRUCE TREE, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5705	WILLIAMS, MICHAEL & DEBRA	$ 61,000.00	$ 39,000.00	$ 100,000.00
684	MICHAEL AND DEBRA WILLIAMS	LFM Proof of Interest - 1295	RED SPRUCE TREE, LP	$ -					
685	KATHY F WILSON REVOCABLE TRUST, FORMERLY KATHY F BUCCIARELLI REVOCABLE TRUST	KSMP Investor Claim - 347	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5706	KATHY F WILSON REVOCABLE TRUST	$ 80,200.00	$ 19,800.00	$ 100,000.00
685	KATHY F WILSON REVOCABLE TRUST	LFM Proof of Interest - 446	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
689	MARK D WINGER AND JACQUE L WINGER	KSMP - 3404480	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5707	WINGER, MARK D. & JACQUE L.	$ 697,884.09	$ 34,800.00	$ 732,684.09
689	MARK D WINGER AND JACQUE L WINGER	KSMP - 3404481	KS MATTSON PARTNERS, LP	$ -					
689	MARK D WINGER AND JACQUE L WINGER	KSMP Investor Claim - 611	KS MATTSON PARTNERS, LP	$ 732,684.00					
689	MARK AND JACQUE WINGER	LFM Investor Claim - 1626	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 750,000.00					
689	MARK D WINGER AND JACQUE L WINGER	LFM Proof of Interest - 1672	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
690	EVERETT WINSER SEPARATE PROPERTY TRUST	KSMP Investor Claim - 437	KS MATTSON PARTNERS, LP	$ 350,000.00	NON-IRA SUBCLAIM - #5708	EVERETT WINSER SEPARATE PROPERTY TRUST	$ 391,568.75	$ 438,431.25	$ 830,000.00
690	EVERETT WINSER SEPARATE PROPERTY TRUST	LFM Proof of Interest - 373	WINDTREE, LP	$ -					
690	EVERETT WINSER SEPARATE PROPERTY TRUST	LFM Proof of Interest - 873	WINDTREE, LP	$ -					
691	ELOISA WINSER	LFM Investor Claim - 578	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 374,063.00	NON-IRA SUBCLAIM - #5709	WINSER, ELOISA	$ 303,162.50	$ 196,837.50	$ 500,000.00
691	ELOISA WINSER	LFM Proof of Interest - 1610	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
692	TUFF WITARAMA	LFM Proof of Interest - 619	HAGAR PROPERTIES, LP	$ -	NON-IRA SUBCLAIM - #5710	WITARAMA, TUFF	$ 20,565.22	$ 56,000.00	$ 76,565.22
694	JAMES E. & KAREN R. WOFFORD TTEE OR	LFM Docket 353 - 193	GINKO TREE, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5711	JAMES E. & KAREN R. WOFFORD TTEE OR	$ 42,700.00	$ 27,300.00	$ 70,000.00
694	JAMES E. & KAREN R. WOFFORD TTEE OR	LFM Investor Claim - 434	GINKO TREE, LP	$ 251,521.00					
695	ANTHONY J. WOLD	KSMP Investor Claim - 391	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5712	WOLD, ANTHONY J.	$ 655,515.22	$ 269,394.46	$ 924,909.68
695	ANTHONY J. WOLD	KSMP Investor Claim - 396	KS MATTSON PARTNERS, LP	$ -					
695	ANTHONY J. WOLD / JODENE R. WOLD	KSMP Investor Claim - 613	KS MATTSON PARTNERS, LP	$ -					

Filed Claims					Allowed Claims				
Ref #	Claimant	Claim No. / Schedule No.	Entity	Total Asserted Amount	Allowed Claim No.	Allowed Claim Claimant	Tranche 1 Amount	Tranche 2 Amount	Total Allowed Claim
695	ANTHONY J. WOLD / JODENE R. WOLD	KSMP Investor Claim - 614	KS MATTSON PARTNERS, LP	$ -					
695	ANTHONY J. WOLD / JODENE R. WOLD	KSMP Investor Claim - 615	KS MATTSON PARTNERS, LP	$ -					
695	ANTHONY J. WOLD / JODENE R. WOLD	KSMP Investor Claim - 648	KS MATTSON PARTNERS, LP	$ -					
695	ANTHONY J. WOLD / JODENE R. WOLD	KSMP Investor Claim - 649	KS MATTSON PARTNERS, LP	$ -					
695	ANTHONY J. WOLD / JODENE R. WOLD	KSMP Investor Claim - 651	KS MATTSON PARTNERS, LP	$ -					
695	ANTHONY J. WOLD / JODENE R. WOLD	KSMP Investor Claim - 692	KS MATTSON PARTNERS, LP	$ -					
695	ANTHONY J. WOLD	LFM Docket 353 - 100	BUCK AVENUE APARTMENTS, LP	UNLIQUIDATED					
695	ANTHONY J. WOLD	LFM Docket 353 - 188	FOXTAIL PINE, LP	UNLIQUIDATED					
695	ANTHONY WOLD / JODENE WOLD	LFM Investor Claim - 1264	VALLEY OAK INVESTMENTS, LP	$ 301,896.00					
695	ANTHONY J. WOLD	LFM Proof of Interest - 786	BUCK AVENUE APARTMENTS, LP	$ -					
695	ANTHONY J. WOLD	LFM Proof of Interest - 788	FIRETREE I, LP	$ -					
696	JEANNE WONDRA	KSMP Litigation Claim - 628	KS MATTSON PARTNERS, LP	$ 173,000.00	NON-IRA SUBCLAIM - #5713	WONDRA, JEANNE	$ 129,858.78	$ 43,141.22	$ 173,000.00
696	JEANNE WONDRA	LFM Litigation Claim - 1600	WINDSCAPE APARTMENTS, LLC	$ 173,000.00					
696	JEANNE WONDRA	LFM Litigation Claim - 1602	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 173,000.00					
696	JEANNE WONDRA	LFM Proof of Interest - 1311	PONDEROSA PINES, LP	$ -					
697	CATHERINE WOOL	KSMP Investor Claim - 354	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5715	WOOL, CATHERINE	$ 289,842.50	$ 210,157.50	$ 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
697	CATHERINE WOOL	LFM Proof of Interest - 522	BUCK AVENUE APARTMENTS, LP	$ -					
697	CATHERINE WOOL	LFM Proof of Interest - 522	BUCK AVENUE APARTMENTS, LP	$ -	IRA SUBCLAIM - #5714		$ 128,000.00	$ -	$ 128,000.00
698	DUANE WRIGHT AND BERNADETTE MARTINEZ	KSMP Investor Claim - 277	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5717	DUANE WRIGHT & BERNADETT MARTINEZ TTEE	$ 681,962.50	$ 353,037.50	$ 1,035,000.00
698	WRIGHT & MARTINEZ FAMILY TRUST DUANE WRIGHT & BERNADETTE MARTINEZ TTEE	KSMP Investor Claim - 281	KS MATTSON PARTNERS, LP	$ -					
698	DUANE WRIGHT & BERNADETT MARTINEZ TTEE	LFM Docket 353 - 101	BUCK AVENUE APARTMENTS, LP	UNLIQUIDATED					
698	DUANE WRIGHT & BERNADETT MARTINEZ TTEE	LFM Proof of Interest - 439	HEACOCK PARK APARTMENTS, LP	$ -					
698	DUANE WRIGHT & BERNADETT MARTINEZ TTEE	LFM Proof of Interest - 439	HEACOCK PARK APARTMENTS, LP	$ -	IRA SUBCLAIM - #5716		$ 91,147.50	$ 58,852.50	$ 150,000.00
699	WRIGHT BYPASS TRUST, CHARLES A. WRIGHT	KSMP Investor Claim - 108	KS MATTSON PARTNERS, LP	$ 768,843.00	NON-IRA SUBCLAIM - #5718	WRIGHT BYPASS TRUST	$ 464,486.50	$ 52,830.00	$ 517,316.50
699	CHARLES A. WRIGHT	LFM Investor Claim - 459	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 768,843.00					
699	WRIGHT BYPASS TRUST	LFM Proof of Interest - 448	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
700	DUANE S WRIGHT IRA # M19071899	KSMP Investor Claim - 279	KS MATTSON PARTNERS, LP	$ -	IRA SUBCLAIM - #5719	WRIGHT, DUANE S	$ 205,000.00	$ 500.00	$ 205,500.00
700	DUANE S WRIGHT IRA	LFM Proof of Interest - 437	DIVI DIVI TREE, L.P.	$ -					
702	NANCY WYLIE	LFM Proof of Interest - 856	GOLDEN TREE, LP	$ -	NON-IRA SUBCLAIM - #5720	WYLIE, NANCY	$ 29,625.00	$ 30,375.00	$ 60,000.00
705	SUZANNE YEP	KSMP Investor Claim - 344	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5723	YEP REVOCABLE TRUST	$ 80,800.00	$ 19,200.00	$ 100,000.00
705	YEP REVOCABLE TRUST	LFM Proof of Interest - 435	COUNTRY OAKS I, LP	$ -					
706	THE YI FAMILY 2008 TRUST, UTD APRIL 15, 2008	LFM Docket 353 - 171	COUNTRY OAKS I, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5724	THE YI FAMILY 2008 TRUST, UTD APRIL 15, 2008	$ 98,600.00	$ 101,400.00	$ 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
706	THE YI FAMILY 2008 TRUST, UTD APRIL 15, 2008	LFM Proof of Interest - 280	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
707	YOUNG FAMILY TRUST	KSMP Investor Claim - 156	KS MATTSON PARTNERS, LP	$ 265,000.00	NON-IRA SUBCLAIM - #5725	YOUNG, GAYLE	$ 275,111.37	$ 189,888.63	$ 465,000.00
707	GAYLE YOUNG	LFM Docket 353 - 172	COUNTRY OAKS I, LP	UNLIQUIDATED					
707	YOUNG FAMILY TRUST	LFM Investor Claim - 207	COUNTRY OAKS I, LP	$ 200,000.00					
707	GAYLE YOUNG	LFM Proof of Interest - 315	COUNTRY OAKS I, LP	$ -					
708	KENT A. ZBORAY, TTEE KENT ZBORAY LIVING TRUST	KSMP Investor Claim - 30	KS MATTSON PARTNERS, LP	$ 75,000.00	NON-IRA SUBCLAIM - #5726	KENT ZBORAY, TTEE KENT ZBORAY LIVING TRUST	$ 103,693.36	$ 95,446.64	$ 199,140.00
708	KENT A. ZBORAY, TTEE KENT ZBORAY LIVING TRUST	KSMP Investor Claim - 89	KS MATTSON PARTNERS, LP	$ 100,000.00					
708	KENT A. ZBORAY, TTEE KENT ZBORAY LIVING TRUST	KSMP Investor Claim - 90	KS MATTSON PARTNERS, LP	$ 80,000.00					
708	KENT ZBORAY, TTEE KENT ZBORAY LIVING TRUST	LFM Docket 353 - 284	PINEWOOD CONDOMINIUMS, LP	UNLIQUIDATED					
708	KENT ZBORAY, TTEE KENT ZBORAY LIVING TRUST	LFM Docket 353 - 331	RIVER BIRCH, LP	UNLIQUIDATED					
708	KENT ZBORAY, TTEE KENT ZBORAY LIVING TRUST	LFM Docket 353 - 49	BISHOP PINE, LP	UNLIQUIDATED					
708	KENT A ZBORAY, TTEE KENT ZBORAY LIVING TRUST	LFM Investor Claim - 447	WINDTREE, LP	$ 80,000.00					
708	KENT A ZBORAY, TTEE KENT ZBORAY LIVING TRUST	LFM Investor Claim - 449	BISHOP PINE, LP	$ 100,000.00					
708	KENT A ZBORAY, TTEE KENT ZBORAY LIVING TRUST	LFM Investor Claim - 452	PINEWOOD CONDOMINIUMS, LP	$ 75,000.00					
708	KENT A ZBORAY, TTEE KENT ZBORAY LIVING TRUST	LFM Investor Claim - 454	RIVER BIRCH, LP	$ 75,000.00					
708	KENT ZBORAY, TTEE KENT ZBORAY LIVING TRUST	LFM Proof of Interest - 847	WINDTREE, 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
709	LYDIA R. ZBORAY REVOCABLE TRUST DTD 10/17/17	KSMP Investor Claim - 222	KS MATTSON PARTNERS, LP	$ 100,000.00	NON-IRA SUBCLAIM - #5727	LYDIA R. ZBORAY REVOCABLE TRUST DTD 10/17/17	$ 262,000.00	$ 188,000.00	$ 450,000.00
709	LYDIA R. ZBORAY REVOCABLE TRUST DTD 10/17/17	LFM Docket 353 - 254	MONTEREY PINE, LP	UNLIQUIDATED					
709	LYDIA R. ZBORAY REVOCABLE TRUST DTD 10/17/17	LFM Docket 353 - 286	PINEWOOD CONDOMINIUMS, LP	UNLIQUIDATED					
709	LYDIA R. ZBORAY REVOCABLE TRUST DTD 10/17/17	LFM Docket 353 - 333	RIVER BIRCH, LP	UNLIQUIDATED					
709	LYDIA R. ZBORAY REVOCABLE TRUST DTD 10/17/17	LFM Docket 353 - 467	WINDSCAPE APARTMENTS II, LP	UNLIQUIDATED					
709	LYDIA A. HAGENBACH, TTEE LYDIA R. ZBORAY REVOCABLE TST DTD 10/17/17	LFM Investor Claim - 1735	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 100,000.00					
709	LYDIA R. ZBORAY REVOCABLE TRUST DTD 10/17/17	LFM Proof of Interest - 865	MONTEREY PINE, LP	$ -					
710	ZEBULUN INVESTMENTS, LLC	LFM Proof of Interest - 1376	GOLDEN TREE, LP	$ -	NON-IRA SUBCLAIM - #5728	ZEBULUN INVESTMENTS, LLC	$ 48,537.03	$ 51,462.97	$ 100,000.00
711	JENNIFER ZHAO	KSMP Investor Claim - 9	KS MATTSON PARTNERS, LP	$ 525,300.00	NON-IRA SUBCLAIM - #5729	ZHAO, JENNIFER	$ 351,000.00	$ 149,000.00	$ 500,000.00
711	JENNIFER ZHAO	LFM Proof of Interest - 1047	WATERTREE I, LP	$ -					