KELLER BENVENUTTI KIM LLP
TOBIAS S. KELLER (Cal. Bar No. 151445)
(tkeller@kbkllp.com)
DAVID A. TAYLOR (Cal. Bar No. 247433)
(dtaylor@kbkllp.com)
DARA L. SILVEIRA (Cal. Bar No. 274923)
(dsilveira@kbkllp.com)
THOMAS B. RUPP (Cal. Bar No. 278041)
(trupp@kbkllp.com)
101 Montgomery Street, Suite 1950
San Francisco, California 94104
Telephone: (415) 496-6723
Facsimile: (650) 636-9251

Attorneys for Michael I. Goldberg, as Trustee of the LFM Plan Recovery Trust

UNITED STATES BANKRUPTCY COURT

NORTHERN DISTRICT OF CALIFORNIA

SANTA ROSA DIVISION

In re: LEFEVER MATTSON, Consolidated Debtor.	Case No. 24-10545 (CN) (Substantively Consolidated) Chapter 11 **SUPPLEMENTAL DECLARATION OF JOSEPH ZAGAJESKI IN SUPPORT OF FIRST OMNIBUS OBJECTION TO CLAIMS (DUPLICATE CLAIMS)** **Date:** August 20, 2026 **Time:** 10:00 a.m. (Pacific Time) **Place**: **In Person or Zoom Appearances** United States Bankruptcy Court 450 Golden Gate Avenue 16th Floor, Courtroom 19 San Francisco, CA 94102 **Response Deadline: June 18, 2026**

KELLER BENVENUTTI KIM LLP
101 MONTGOMERY STREET, SUITE 1950
SAN FRANCISCO, CALIFORNIA 94104

I, Joseph Zagajeski, hereby declare as follows:

1. I am a Managing Director of Development Specialists, Inc. ("DSI"), a leading provider of management consulting and financial advisory services, including turnaround consulting, fiduciary roles, and financial restructuring services, with numerous offices throughout the country.

2. I submit this supplemental declaration pursuant to 28 U.S.C. § 1746 in support of the *Consolidated Debtor's First Omnibus Objection to Claims (Duplicate Claims)* [Dkt. No. 4322] (the "Objection")[1] filed on May 13, 2026. As stated in my declaration in support of the Objection [Dkt. No. 4323], Exhibit 1 to the Objection was prepared by the DSI team and the Consolidated Debtor's professionals, management, and employees under my direction and overall supervision.

3. In my current position, I am responsible for overseeing the resolution of Non-Investor Claims filed against the Consolidated Debtor.[2] My area of responsibility includes the effort by DSI, in coordination with the Plan Recovery Trustee,[3] to review and assess the validity of Non-Investor Claims. I am generally familiar with the Consolidated Debtor's day-to-day operations, financing arrangements, business affairs, and books and records. Except as otherwise indicated, all facts as set forth in this supplemental declaration are based on my personal knowledge, information supplied to me prior to the Effective Date by other members of the Consolidated Debtor's management, employees, and professionals, or learned from my review of relevant documents or upon my opinion based upon my experience and knowledge of the

[1] Capitalized terms used but not otherwise herein defined have the meanings ascribed to them in the Objection.

[2] Prior to the Effective Date, J.S. Held, LLC ("JS Held") oversaw the resolution of Non-Investor Claims filed against KSMP, *see* Dkt. No. 4327, and DSI oversaw those filed against the LFM Debtors. DSI, in collaboration with the Plan Recovery Trustee's other professionals, is now overseeing the resolution of all Non-Investor Claims.

[3] On May 14, 2026 (the "Effective Date"), the *Third Amended Chapter 11 Plan of Liquidation, as Modified* [Dkt. No. 4151] (the "Plan"), confirmed by the Court on April 23, 2026 [Dkt. No. 4225] (the "Confirmation Order"), became effective. *See* Dkt. No. 4335. On the Effective Date, the Plan Recovery Trustee was automatically substituted for the Consolidated Debtor with respect to the Objection. Confirmation Order, ¶ 14. The Confirmation Order authorizes the Plan Recovery Trustee to "continue, prosecute, or otherwise resolve such actions in accordance with the Plan and Plan Recovery Trustee Agreement." *Id.*

KELLER BENVENUTTI KIM LLP
101 MONTGOMERY STREET, SUITE 1950
SAN FRANCISCO, CALIFORNIA 94104

Consolidated Debtor's operations and financial condition. If called upon to testify, I could and would testify competently to the facts set forth herein. I am authorized by the Plan Recovery Trustee to submit this supplemental declaration.

4. I am informed and believe that the Consolidated Debtor's claims and noticing agent, Kutzman Carson Consultants, LLC dba Verita Global ("Verita"), assigns a claim number to each claim it receives (the "Verita Claim Number"), which is different from one assigned by the Court if a claim is filed directly on the claims register (the "Court Claim Number"). I understand that each amended claim receives a new Verita Claim Number.

5. The Exhibit 1 attached to the Objection included only the Verita Claim Number. Attached hereto is a revised Exhibit 1 ("Revised Exhibit 1") that pairs the Verita Claim Number with the Court Claim Number, where applicable.

I declare under the penalty of perjury under the laws of the United States of America that the foregoing is true and correct. Executed on July 28, 2026.

/s/ Joseph Zagajeski
Joseph Zagajeski

KELLER BENVENUTTI KIM LLP
101 MONTGOMERY STREET, SUITE 1950
SAN FRANCISCO, CALIFORNIA 94104

Exhibit 1

KELLER BENVENUTTI KIM LLP
101 MONTGOMERY STREET, SUITE 1950
SAN FRANCISCO, CALIFORNIA 94104

LeFever Mattson
Case No. 24-10545 (Substantively Consolidated)
Amended Duplicate Claims Exhibit

Secured Claims - Duplicate Claims

		Duplicate Claims					Surviving Claims			
			Claims Register (If Applicable)					Claims Register (If Applicable)		
Claimant	Debtor	Verita Claim No.	Case No.	Court Claim No.	Date Filed	Claim Amount	Verita Claim No.	Case No.	Court Claim No.	Claim Amount
Sonoma County Tax Collector	LM	131	24-10506	2-1	12/19/24	48,076.74	131	24-10506	2-1	48,076.74
Sonoma County Tax Collector	LM	102	24-10494	3-1	12/17/24	48,076.74				
Sonoma County Tax Collector	LM	132	24-10506	4-1	12/19/24	76,244.76	132	24-10506	4-1	76,244.76
Sonoma County Tax Collector	LM	103	24-10494	6-1	12/17/24	76,244.76				
Sonoma County Tax Collector	LM	134	24-10506	5-1	12/19/24	21,384.52	134	24-10506	5-1	21,384.52
Sonoma County Tax Collector	LM	104	24-10494	5-1	12/17/24	21,384.52				
Umpqua Bank, Successor in Interest to Sacramento Bank of Commerce, a Division of Redding Bank of Commerce	LM	198			01/14/25	UNLIQUIDATED	198			UNLIQUIDATED
Umpqua Bank, Successor in Interest to Sacramento Bank of Commerce, a Division of Redding Bank of Commerce	LM	199			01/14/25	UNLIQUIDATED				