Entered on Docket
EDWARD J. EMMONS, CLERK
U.S. BANKRUPTCY COURT
NORTHERN DISTRICT OF CALIFORNIA
Docket #4510 Date Filed: 08/03/2026

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Signed and Filed: August 3, 2026

HANNAH L. BLUMENSTIEL
U.S. Bankruptcy Judge

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 DISALLOWING AND EXPUNGING PROOFS OF CLAIM PURSUANT TO FIRST OMNIBUS OBJECTION TO CLAIMS (DUPLICATE CLAIMS)** **[Re: Dkt. No. 4322]**

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Upon consideration of the *First Omnibus Objection to Claims (Duplicate Claims)* [Dkt. No. 4322] (the "Omnibus Objection")[1], filed on May 13, 2026 by consolidated debtor LeFever Mattson (the "Consolidated Debtor"),[2] in the above-captioned substantively consolidated chapter 11 case; and this Court having jurisdiction to consider the Omnibus Objection and the relief requested therein 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 Bankruptcy Local Rule 5011-1(a); and consideration of the Omnibus Objection and the requested relief requested therein 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 Omnibus Objection as provided to the parties listed therein is reasonable and sufficient under the circumstances, and it appearing that no other or further notice need be provided; and this Court having determined that the legal and factual bases set forth in the Omnibus Objection establish just cause for the relief sought; and upon all of the proceedings had before this Court, and after due deliberation and sufficient cause appearing therefor,

IT IS HEREBY ORDERED THAT:

1. The Omnibus Objection is sustained.

2. The Claims listed in the column headed "Duplicate Claims" in **Exhibit 1** hereto are disallowed and expunged.

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[1] Capitalized terms used but not defined herein shall have the meaning ascribed to them in the Omnibus Objection.

[2] On March 6, 2026, the Court entered the *Order Substantively Consolidating Debtors and KSMP Investment Entities and Granting Related Relief* [Dkt. 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 three KSMP-affiliated entities (Perris Freeway Plaza, LP, Specialty Properties Partners, LP, and Treehouse Investments, LP), forming the "Consolidated Debtor." 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 Omnibus 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.*

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3. This Court shall retain jurisdiction to resolve any disputes or controversies arising from this Order.

** END OF ORDER **

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Court Service List

All ECF participants.

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Exhibit 1

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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				