Entered on Docket
EDWARD J. EMMONS, CLERK
U.S. BANKRUPTCY COURT
NORTHERN DISTRICT OF CALIFORNIA
Docket #4511 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11 **ORDER DISALLOWING AND EXPUNGING PROOFS OF CLAIM PURSUANT TO SECOND OMNIBUS OBJECTION TO CLAIMS (AMENDED AND SUPERSEDED CLAIMS)** **[Re: Dkt. No. 4325]**

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Upon consideration of the *Second Omnibus Objection to Claims (Amended and Superseded Claims)* [Dkt. No. 4325] (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 The Claims listed in the column headed "Amended + Superseded Claims" in **Exhibit 1** hereto are disallowed and expunged.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

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Amended Amended + Superseded Claims Exhibit

Secured Claims - Amended + Superseded Claims

	Amended + Superseded Claims						Surviving Claims			
		Verita Claim No.	Claims Register (If Applicable)					Claims Register (If Applicable)		
Claimant	Debtor	or Scheduled ID	Case No.	Court Claim No.	Date Filed	Claim Amount	Verita Claim No.	Case No.	Court Claim No.	Claim Amount
Amanda Henry as Trustee For the Frank Bragg Revocable Trust Dated June 5, 2002	KSMP	226			09/26/25	1,287,531.91	226			1,287,531.91
Amanda Henry as Trustee For the Frank Bragg Revocable Trust dated June 5, 2002	LM	628			02/07/25	1,249,282.68				
Frank Bragg Revocable Trust	LM	314590			na	1,005,000.00				
Comerica Bank	LM	508			02/05/25	UNLIQUIDATED	508			UNLIQUIDATED
Comerica Bank	LM	314588			na	1,656,270.00				
Comerica Bank	LM	506			02/05/25	UNLIQUIDATED	506			UNLIQUIDATED
Comerica Bank	LM	314515			na	494,730.00				
Comerica Bank	LM	510			02/05/25	UNLIQUIDATED	510			UNLIQUIDATED
Comerica Bank	LM	314663			na	916,167.00				
Duggans Mission Chapel	KSMP	225			09/26/25	5,367,440.12	225			5,367,440.12
Duggans Mission Chapel	LM	383			01/30/25	5,089,289.54				
Duggans Mission Chapel	LM	314664			na	4,875,000.00				
KeyBank National Association, as Special Servicer to Computershare Trust Company, NA, as Trustee for the Registered Holders	LM	1778	24-10545	57-1	02/14/25	UNLIQUIDATED	1778	24-10545	57-1	UNLIQUIDATED
KeyBank National Association, as Special Servicer to Computershare Trust Company, NA, as Trustee for the Registered Holders	LM	1532			02/14/25	UNLIQUIDATED				
Greystone Servicing Company LLC, as Servicer for Freddie Mac Small Balance Loan Program	LM	314608			na	2,691,144.39				
KeyBank National Association, as Special Servicer to U.S. Bank Trust Company, NA, as Trustee for the Registered Holders	LM	1689	24-10545	54-1	02/14/25	UNLIQUIDATED	1689	24-10545	54-1	UNLIQUIDATED
KeyBank National Association, as Special Servicer to U.S. Bank Trust Company, NA, as Trustee for the Registered Holders	LM	1522			02/14/25	UNLIQUIDATED				
Greystone Servicing Company LLC, as Servicer for Freddie Mac Small Balance Loan Program	LM	314580			na	1,295,178.02				
KeyBank National Association, as Special Servicer to U.S. Bank National Association, as Trustee, for the benefit of Holders	LM	1752	24-10545	51-1	02/14/25	UNLIQUIDATED	1752	24-10545	51-1	UNLIQUIDATED
KeyBank National Association, as Special Servicer to U.S. Bank National Association, as Trustee, for the benefit of Holders	LM	1414			02/14/25	UNLIQUIDATED				
Greystone Servicing Company LLC, as Servicer for Freddie Mac Small Balance Loan Program	LM	314581			na	1,622,574.69				
KeyBank National Association, as Special Servicer to U.S. Bank Trust Company, NA, as Trustee for the Registered Holders	LM	1816	24-10545	56-1	02/14/25	UNLIQUIDATED	1816	24-10545	56-1	UNLIQUIDATED
KeyBank National Association, as Special Servicer to U.S. Bank National Association, as Trustee for the Registered Holders	LM	1526			02/14/25	UNLIQUIDATED				
Greystone Servicing Company LLC, as Servicer for Freddie Mac Small Balance Loan Program	LM	314582			na	2,063,923.05				
KeyBank National Association, as Special Servicer to U.S. Bank Trust Company, NA, as Trustee for the Registered Holders	LM	1687	24-10545	53-1	02/14/25	UNLIQUIDATED	1687	24-10545	53-1	UNLIQUIDATED
KeyBank National Association, as Special Servicer to U.S. Bank Trust Company, NA, as Trustee for the Registered Holders	LM	1557			02/14/25	UNLIQUIDATED				
Greystone Servicing Company LLC, as Servicer for Freddie Mac Small Balance Loan Program	LM	314598			na	6,512,077.56				
KeyBank National Association, as Special Servicer to U.S. Bank Trust Company, NA, as Trustee for the Registered Holders	LM	1822	24-10545	55-1	02/14/25	UNLIQUIDATED	1822	24-10545	55-1	UNLIQUIDATED
KeyBank National Association, as Special Servicer to U.S. Bank National Association, as Trustee for the Registered Holders	LM	1562			02/14/25	UNLIQUIDATED				
KeyBank National Association, as Special Servicer to U.S. Bank Trust Company, NA, as Trustee for the Registered Holders	LM	1415			02/14/25	UNLIQUIDATED				
Greystone Servicing Company LLC, as Servicer for Freddie Mac Small Balance Loan Program	LM	314620			na	4,013,392.65				
KeyBank National Association, as Special Servicer to U.S. Bank Trust Company, NA, as Trustee for the Registered Holders	LM	1775	24-10545	59-1	02/14/25	UNLIQUIDATED	1775	24-10545	59-1	UNLIQUIDATED
KeyBank National Association, as Special Servicer to U.S. Bank Trust Company, NA, as Trustee for the Registered Holders	LM	1547			02/14/25	UNLIQUIDATED				
Greystone Servicing Company LLC, as Servicer for Freddie Mac Small Balance Loan Program	LM	314658			na	3,894,908.59				
Leland McAbee	LM	741			02/10/25	316,300.00	741			316,300.00
Mr Cooper	LM	315589			na	460,000.00				
Leland McAbee	LM	741			02/10/25	460,000.00	741			460,000.00
Leland McAbee Sep-IRA with Pacific Premier Trust	KSMP	276			09/29/25	460,000.00				
PENSCO Trust Company FBO Leland McAbee IRA dated as of June 5, 2002	LM	315595			na	460,000.00				
Michael R. and Ana Cavanaugh, as Trustees of the Michael R. and Ana R. Cavanaugh Family Trust Dated October 20, 2004	LM	144	24-10530	1-1	12/19/24	1,350,646.62	144	24-10530	1-1	1,350,646.62
Michael & Ana Cavanaugh	LM	314622			na	1,400,000.00				
Nationstar Mortgage LLC	LM	1391			02/14/25	134,563.83	1391			134,563.83
Mr Cooper	LM	314517			na	133,324.34				
NexBank	LM	503			02/05/25	UNLIQUIDATED	503			UNLIQUIDATED
NexBank	LM	502			02/05/25	UNLIQUIDATED				
NexBank	LM	315590			na	1,915,793.86				
RePrep Financial Mortgage Investors, LLC	KSMP	34	24-10715	11-1	08/13/25	2,668,644.00	34	24-10530	11-1	2,668,644.00
RePrep Financial Mortgage Investors, LLC	KSMP	315547			na	2,325,000.00				
Solano County Tax Collector	LM	734			02/11/25	9,369.82	734			9,369.82
Solano County Tax Collector	LM	527			02/06/25	9,369.82				
Placer County Tax Collector	LM	1967	24-10545	70-2	05/05/26	-	1967	24-10545	70-2	-
Placer County Tax Collector	LM	1932	24-10545	70-1	12/12/25	33,245.42				
Sonoma County Tax Collector	LM	22	24-10417	3-2	09/24/24	2,426.24	22	24-10417	3-2	2,426.24
Sonoma County Tax Collector	LM	2	24-10417	3-1	09/18/24	2,426.24				
Sonoma County Tax Collector	LM	25	24-10417	4-2	09/24/24	54,746.96	25	24-10417	4-2	54,746.96
Sonoma County Tax Collector	LM	3	24-10417	4-1	09/18/24	54,746.96				
Sonoma County Tax Collector	LM	24	24-10417	5-2	09/24/24	11,851.50	24	24-10417	5-2	11,851.50
Sonoma County Tax Collector	LM	4	24-10417	5-1	09/18/24	11,851.50				

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

Secured Claims - Amended + Superseded Claims

		Amended + Superseded Claims					Surviving Claims			
		Verita Claim No.	Claims Register (If Applicable)					Claims Register (If Applicable)		
Claimant	Debtor	or Scheduled ID	Case No.	Court Claim No.	Date Filed	Claim Amount	Verita Claim No.	Case No.	Court Claim No.	Claim Amount
Sonoma County Tax Collector	LM	31	24-10417	6-2	09/24/24	59,223.90	31	24-10417	6-2	59,223.90
Sonoma County Tax Collector	LM	6	24-10417	6-1	09/18/24	59,223.90				
Sonoma County Tax Collector	LM	34	24-10417	16-2	09/24/24	51,139.52	34	24-10417	16-2	51,139.52
Sonoma County Tax Collector	LM	7	24-10417	16-1	09/18/24	51,139.52				
Sonoma County Tax Collector	LM	1936	24-10417	8-3	12/24/25	82,016.89	1936	24-10417	8-3	82,016.89
Sonoma County Tax Collector	LM	29	24-10417	8-2	09/24/24	24,552.74				
Sonoma County Tax Collector	LM	9	24-10417	8-1	09/18/24	24,552.74				
Sonoma County Tax Collector	LM	27	24-10417	9-2	09/24/24	2,546.78	27	24-10417	9-2	2,546.78
Sonoma County Tax Collector	LM	13	24-10417	9-1	09/18/24	2,546.78				
Sonoma County Tax Collector	LM	36	24-10417	13-2	09/24/24	16,191.50	36	24-10417	13-2	16,191.50
Sonoma County Tax Collector	LM	15	24-10417	13-1	09/18/24	16,191.50				
Sonoma County Tax Collector	LM	21	24-10417	10-2	09/24/24	77,106.36	21	24-10417	10-2	77,106.36
Sonoma County Tax Collector	LM	20	24-10417	10-1	09/18/24	77,106.36				
Sonoma County Tax Collector	KSMP	53	24-10715	23-2	08/27/25	293,927.36	53	24-10715	23-2	293,927.36
Sonoma County Tax Collector	KSMP	42	24-10715	23-1	08/27/25	254,821.10				
Susan Leeming	LM	30	24-10417	17-1	09/19/24	325,000.00	30	24-10417	17-1	325,000.00
James Walker	LM	314665			na	325,000.00				
U.S. Bank NA, Successor Trustee to Bank of America NA, Successor in Interest to LaSalle Bank NA, as Trustee,	LM	1939	24-10545	73-1	12/31/25	309,623.64	1939	24-10545	73-1	309,623.64
U.S. Bank NA, Successor Trustee to Bank of America NA, Successor in Interest to LaSalle Bank NA, as Trustee,	LM	1929	24-10545	69-1	12/10/25	332,615.44				
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				
Umpqua Bank	LM	314570			na	7,077,345.33				
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				
Umpqua Bank	LM	314601			na	3,274,165.82				
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				
Umpqua Bank	LM	314632			na	3,946,156.18				
Virginia Ghilarducci	LM	110			12/18/24	1,400,000.00	110			1,400,000.00
Virginia Ghilarducci Trustee	LM	314630			na	1,400,000.00				
Wells Fargo Bank, National Association, as Trustee for Bear Stearns Asset Backed Securities I LLC,	LM	1938	24-10545	72-1	12/30/25	296,726.98	1938	24-10545	72-1	296,726.98
Wells Fargo Bank, National Association, as Trustee for Bear Stearns Asset Backed Securities I LLC,	LM	1931	24-10545	67-1	12/10/25	318,850.84				