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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 **NINTH OMNIBUS MOTION OF THE LFM PLAN RECOVERY TRUSTEE TO ALLOW CONSENSUALLY RESOLVED INVESTOR CLAIMS** **Date:** October 1, 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: September 17, 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 the 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: August 21, 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 NINTH 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
17	THE ANDERSON 2001 REVOCABLE TRUST	KSMP Investor Claim - 654	KS MATTSON PARTNERS, LP	$ 3,849,150.00	NON-IRA SUBCLAIM - #5016	THE ANDERSON 2001 REVOCABLE TRUST	$ 692,176.46	$ 1,629,037.72	$ 2,321,214.18
17	GRAHAM ANDERSON	KSMP Investor Claim - 682	KS MATTSON PARTNERS, LP	$ 538,951.00					
17	THE ANDERSON 2001 REVOCABLE TRUST	KSMP Investor Claim - 683	KS MATTSON PARTNERS, LP	$ 405,000.00					
17	THE ANDERSON 2001 REVOCABLE TRUST	KSMP Investor Claim - 684	KS MATTSON PARTNERS, LP	$ 397,373.00					
17	THE ANDERSON 2001 REVOCABLE TRUST	LFM Docket 353 - 234	LIVE OAK INVESTMENTS, LP	UNLIQUIDATED					
17	THE ANDERSON 2001 REVOCABLE TRUST	LFM Docket 353 - 275	PINEWOOD CONDOMINIUMS, LP	UNLIQUIDATED					
17	THE ANDERSON 2001 REVOCABLE TRUST	LFM Docket 353 - 371	SEQUOIA INVESTMENT PROPERTIES, LP	UNLIQUIDATED					
17	THE ANDERSON 2001 REVOCABLE TRUST	LFM Investor Claim - 1188	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 397,373.00					
17	THE ANDERSON 2001 REVOCABLE TRUST	LFM Investor Claim - 1211	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 405,000.00					
17	THE ANDERSON 2001 REVOCABLE TRUST	LFM Investor Claim - 1240	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 3,500,000.00					
17	THE ANDERSON 2001 REVOCABLE TRUST	LFM Investor Claim - 1269	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 200,000.00					
17	THE ANDERSON 2001 REVOCABLE TRUST	LFM Investor Claim - 1605	LIVE OAK INVESTMENTS, LP	$ 300,000.00					
17	THE ANDERSON 2001 REVOCABLE TRUST	LFM Investor Claim - 1609	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 300,000.00					
17	THE ANDERSON 2001 REVOCABLE TRUST	LFM Proof of Interest - 878	LIVE OAK INVESTMENTS, LP	$ -					
17	THE ANDERSON 2001 REVOCABLE TRUST	LFM Proof of Interest - 880	DIVI DIVI TREE, L.P.	$ -					
49	BENSON FAMILY 1999 TRUST	LFM Docket 353 - 56	BLACK WALNUT, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5049	BENSON FAMILY 1999 TRUST	$ 337,792.64	$ 247,233.54	$ 585,026.18

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**
58	JOHN BINDER	KSMP Investor Claim - 219	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5060	BINDER, JOHN	$ 83,950.00	$ 64,550.00	$ 148,500.00
58	JOHN BINDER	LFM Proof of Interest - 368	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
58	JOHN BINDER	LFM Proof of Interest - 463	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
148	THE CHARLES RICHARD DAVIS LIVING TRUST	KSMP Investor Claim - 498	KS MATTSON PARTNERS, LP	$ 1,090,000.00	NON-IRA SUBCLAIM - #5150	THE CHARLES RICHARD DAVIS LIVING TRUST	$ 709,209.15	$ 55,790.85	$ 765,000.00
148	THE CHARLES RICHARD DAVIS LIVING TRUST	KSMP Investor Claim - 751	KS MATTSON PARTNERS, LP	$ 1,250,000.00					
148	THE CHARLES RICHARD DAVIS LIVING TRUST	LFM Proof of Interest - 1614	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
161	THE DIRECTO FAMILY TRUST	KSMP Investor Claim - 387	KS MATTSON PARTNERS, LP	$ 24,667.00	NON-IRA SUBCLAIM - #5165	THE DIRECTO FAMILY TRUST	$ 282,124.26	$ 140,875.74	$ 423,000.00
161	JOSE AND TERESA DIRECTO	LFM - 3385454	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
161	JOSE AND TERESA DIRECTO	LFM Investor Claim - 385	HOME TAX SERVICE OF AMERICA, INC.	$ 24,667.00					
161	JOSE M & TERESA DIRECTO	LFM Proof of Interest - 598	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
161	THE DIRECTO FAMILY TRUST	LFM Proof of Interest - 601	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
179	CYNTHIA SELBY DUGAN	LFM Proof of Interest - 753	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -	IRA SUBCLAIM - #5181	DUGAN, CYNTHIA SELBY	$ 122,000.00	$ -	$ 122,000.00

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
184	EANDI FAMILY PROPERTIES, LLC	KSMP Investor Claim - 703	KS MATTSON PARTNERS, LP	$ 2,752,200.00	NON-IRA SUBCLAIM - #5185	EANDI FAMILY PROPERTIES, LLC	$ 1,890,775.00	$ 811,425.00	$ 2,702,200.00
184	EANDI FAMILY PROPERTIES, LLC	LFM Proof of Interest - 1738	GOLDEN TREE, LP	$ -					
186	CHARLEE EAVES	KSMP Investor Claim - 410	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5187	EAVES, CHARLEE	$ 133,324.43	$ 90,775.57	$ 224,100.00
186	CHARLEE EAVES	LFM Proof of Interest - 1035	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
187	CHARLES EDGAR IRA	KSMP Investor Claim - 255	KS MATTSON PARTNERS, LP	$ 1,042,200.00	NON-IRA SUBCLAIM - #5188	C & C EDGAR TRUST	$ 689,112.80	$ 260,887.20	$ 950,000.00
187	C & C EDGAR TRUST	KSMP Investor Claim - 257	KS MATTSON PARTNERS, LP	$ 550,000.00					
187	C & C EDGAR TRUST	KSMP Investor Claim - 260	KS MATTSON PARTNERS, LP	$ 566,500.00					
187	CATHLEEN EDGAR IRA	KSMP Investor Claim - 261	KS MATTSON PARTNERS, LP	$ 246,439.00					
187	C & C EDGAR TRUST	KSMP Investor Claim - 263	KS MATTSON PARTNERS, LP	$ 250,000.00					
187	C & C EDGAR TRUST	KSMP Investor Claim - 264	KS MATTSON PARTNERS, LP	$ 350,000.00					
187	C & C EDGAR TRUST	LFM Proof of Interest - 418	BAY 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
214	FOX FAMILY TRUST DATED 5/24/2002	KSMP Investor Claim - 332	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5216	FOX FAMILY TRUST DATED 5/24/2002	$ 1,230,197.97	$ 674,391.67	$ 1,904,589.64
214	FOX FAMILY TRUST DATED 5/24/2002	LFM Docket 353 - 238	LIVE OAK INVESTMENTS, LP	UNLIQUIDATED					
214	FOX FAMILY TRUST DATED 5/24/2002	LFM Docket 353 - 373	SEQUOIA INVESTMENT PROPERTIES, LP	UNLIQUIDATED					
214	FOX FAMILY TRUST DATED 5/24/2002	LFM Docket 353 - 443	WINDSCAPE APARTMENTS I, LP	UNLIQUIDATED					
214	FOX FAMILY TRUST DATED 5/24/2002	LFM Investor Claim - 414	WINDTREE, LP	$ 150,000.00					
214	FOX FAMILY TRUST DATED 5/24/2002	LFM Investor Claim - 421	WINDTREE, LP	$ 150,000.00					
214	FOX FAMILY TRUST DATED 5/24/2002	LFM Proof of Interest - 443	DIVI DIVI TREE, L.P.	$ -					
220	THE ARTHUR J. AND MARYANNE TRUST	LFM Proof of Interest - 766	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5223	THE ARTHUR J. AND MARYANNE TRUST	$ 123,000.00	$ -	$ 123,000.00
221	ARTHUR GAMEZ	LFM Investor Claim - 674	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 444,164.00	NON-IRA SUBCLAIM - #5224	GAMEZ, ARTHUR	$ 358,918.11	$ 85,245.91	$ 444,164.02
231	JOSEPH A GIACINTO, JR	LFM Proof of Interest - 743	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5233	GIACINTO, JOSEPH A., JR.	$ 659,000.00	$ -	$ 659,000.00
231	JOSEPH A GIACINTO, JR.	LFM Investor Claim - 424	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 660,817.00					
232	JOSEPH A GIACINTO, JR	KSMP Investor Claim - 358	KS MATTSON PARTNERS, LP	$ 660,817.00	NON-IRA SUBCLAIM - #5234	THE JOSEPH A GIACINTO, JR. & REBECCA GIACINTO REVOCABLE TRUST DTD 9/29/2005	$ 669,873.94	$ 251,279.22	$ 921,153.16
232	THE JOSEPH A GIACINTO, JR. & REBECCA GIACINTO REVOCABLE TRUST DTD 9/29/2005	KSMP Investor Claim - 369	KS MATTSON PARTNERS, LP	$ 531,455.00					
232	THE JOSEPH A GIACINTO, JR. & REBECCA GIACINTO REVOCABLE TRUST DTD 9/29/2005	LFM Proof of Interest - 807	RIVER BIRCH, LP	$ -					
260	STEPHANIE GRANADOS	LFM Investor Claim - 1158	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 175,000.00	NON-IRA SUBCLAIM - #5266	GRANADOS, STEPHANIE J.	$ 54,846.47	$ 32,653.53	$ 87,500.00
260	STEPHANIE J. GRANADOS	LFM Proof of Interest - 1079	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**
262	CINDY GREEN	LFM Proof of Interest - 504	BUTCHER ROAD PARTNERS, LLC	$ -	IRA SUBCLAIM - #5268	GREEN, CINDY	$ 60,000.00	$ -	$ 60,000.00
264	THOMAS & CINDY GREEN	KSMP Investor Claim - 449	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5270	GREEN, THOMAS & CINDY	$ 184,909.96	$ 140,636.04	$ 325,546.00
264	THOMAS & CINDY GREEN	LFM Docket 353 - 409	VALLEY OAK INVESTMENTS, LP	UNLIQUIDATED					
264	THOMAS & CINDY GREEN	LFM Proof of Interest - 483	VALLEY OAK INVESTMENTS, LP	$ -					
279	SAMUEL HALEY AND SHERIDAN HALEY	KSMP Investor Claim - 679	KS MATTSON PARTNERS, LP	$ 1,234,840.00	NON-IRA SUBCLAIM - #5286	HALEY, SAMUEL & SHERIDAN	$ 526,886.54	$ 48,113.46	$ 575,000.00
279	SAMUEL HALEY AND SHERIDAN HALEY	LFM Investor Claim - 1330	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 402,423.00					
279	SAMUEL HALEY AND SHERIDAN HALEY	LFM Investor Claim - 1367	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 1,452,150.00					
285	HANSON FAMILY TRUST	KSMP Investor Claim - 547	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5291	RICHARD VICTOR HANSON AND KAREN DENISE HANSON, TRUSTEE	$ 545,233.58	$ 271,766.42	$ 817,000.00
285	HANSON FAMILY TRUST	KSMP Investor Claim - 551	KS MATTSON PARTNERS, LP	$ -					
285	HANSON FAMILY TRUST	KSMP Investor Claim - 553	KS MATTSON PARTNERS, LP	$ -					
285	HANSON FAMILY TRUST	KSMP Investor Claim - 556	KS MATTSON PARTNERS, LP	$ -					
285	RICHARD VICTOR HANSON AND KAREN DENISE HANSON, TRUSTEE	LFM Docket 353 - 281	PINEWOOD CONDOMINIUMS, LP	UNLIQUIDATED					
285	HANSON FAMILY 2002 TRUST, DATED JANUARY 23, 2002	LFM Proof of Interest - 781	PINEWOOD CONDOMINIUMS, 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
295	HAYES FAMILY TRUST, ESTABLISHED 8/17/2016	KSMP Investor Claim - 659	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5302	HAYES FAMILY TRUST, ESTABLISHED 8/17/2016	$ 1,330,691.75	$ 344,308.25	$ 1,675,000.00
295	HAYES FAMILY TRUST, ESTABLISHED 8/17/2016	LFM Proof of Interest - 1444	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
295	HAYES FAMILY TRUST, ESTABLISHED 8/17/2016	LFM Proof of Interest - 1447	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
295	HAYES FAMILY TRUST, ESTABLISHED 8/17/2016	LFM Proof of Interest - 1452	GOLDEN TREE, LP	$ -					
295	HAYES FAMILY TRUST, ESTABLISHED 8/17/2016	LFM Proof of Interest - 1450	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5301		$ 443,000.00	$ 2,000.00	$ 445,000.00
295	HAYES FAMILY TRUST, ESTABLISHED 8/17/2016	LFM Proof of Interest - 1451	DIVI DIVI TREE, L.P.	$ -					
351	JENNIFER LACEY AND EUGENE LACEY	KSMP Investor Claim - 804	KS MATTSON PARTNERS, LP	$ 1,549,700.00	NON-IRA SUBCLAIM - #5365	LACEY, JENNIFER & EUGENE	$ 892,780.00	$ 287,220.00	$ 1,180,000.00
351	JENNIFER & EUGENE LACEY	LFM Proof of Interest - 1830	GOLDEN TREE, LP	$ -					
351	JENNIFER & EUGENE LACEY	LFM Proof of Interest - 1830	GOLDEN TREE, LP	$ -	IRA SUBCLAIM - #5364		$ 206,691.00	$ 32,309.00	$ 239,000.00
356	FRANCINE LEATHERWOOD	LFM Proof of Interest - 1282	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5370	LEATHERWOOD, FRANCINE	$ 92,011.00	$ 5,989.00	$ 98,000.00
471	RICHARD D & NOVA J PAGE	LFM Investor Claim - 51	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 65,000.00	NON-IRA SUBCLAIM - #5482	PAGE, RICHARD D. & NOVA J.	$ 40,320.00	$ 24,680.00	$ 65,000.00
471	RICHARD D. PAGE & NOVA J. PAGE	LFM Proof of Interest - 376	WATERTREE I, LP	$ -					
500	FAZALE RAHMAN RANA AND AMY DONNA PINNOW RANA FAMILY LIVING TRUST C/O FAZALE RANA AND AMY	KSMP Investor Claim - 117	KS MATTSON PARTNERS, LP	$ 2,013,440.00	NON-IRA SUBCLAIM - #5508	FAZALE RAHMAN RANA AND AMY DONNA PINNOW RANA FAMILY LIVING TRUST C/O FAZALE RANA AND AMY RANA, TRUSTEES	$ 1,479,601.77	$ 128,842.00	$ 1,608,443.77
500	FAZALE RAHMAN RANA AND AMY DONNA PINNOW RANA FAMILY LIVING TRUST C/O FAZALE RANA AND AMY	LFM Proof of Interest - 537	AUTUMN WOOD I, LP	$ -					
523	STEVEN RODRIGUEZ	KSMP Investor Claim - 759	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5536	RODRIGUEZ, STEVEN	$ 47,097.50	$ 2,902.50	$ 50,000.00
523	STEVEN RODRIGUEZ	LFM Proof of Interest - 1826	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**
541	DAN AND GEORGIA SCHARFF	KSMP Investor Claim - 65	KS MATTSON PARTNERS, LP	$ 200,000.00	NON-IRA SUBCLAIM - #5555	SCHARFF, DAN & GEORGIA	$ 92,350.00	$ 107,650.00	$ 200,000.00
625	STEPHANIE TIMMERMAN, EDWARD TIMMERMAN	KSMP Investor Claim - 11	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5642	TIMMERMAN, STEPHANIE & EDWARD	$ 60,500.00	$ 39,500.00	$ 100,000.00
625	STEPHANIE TIMMERMAN, EDWARD TIMMERMAN	LFM Investor Claim - 222	BUTCHER ROAD PARTNERS, LLC	$ -					
633	RAYMOND H. TREMBATH	KSMP Investor Claim - 199	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5652	RAYMOND H, TREMBATH TRUST	$ 159,306.16	$ 299,193.84	$ 458,500.00
633	RAYMOND H, TREMBATH TRUST	LFM Docket 353 - 27	AUTUMN WOOD I, LP	UNLIQUIDATED					
633	RAYMOND H, TREMBATH TRUST	LFM Docket 353 - 406	VACA VILLA APARTMENTS, LP	UNLIQUIDATED					
633	RAYMOND H. TREMBATH TRUST	LFM Proof of Interest - 371	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
649	ALFRED VIEIRA AND CLAUDIA VIEIRA REVOCABLE LIVING TRUST	LFM Docket 353 - 325	RIVER BIRCH, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5669	ALFRED VIEIRA AND CLAUDIA VIEIRA REVOCABLE LIVING TRUST	$ 86,813.33	$ 43,186.67	$ 130,000.00
649	ALFRED VIEIRA AND CLAUDIA VIEIRA REVOCABLE LIVING TRUST	LFM Investor Claim - 78	RIVER BIRCH, LP	$ 154,990.00					
649	ALFRED A. VIEIRA	LFM Investor Claim - 79	BUTCHER ROAD PARTNERS, LLC	$ 238,605.00					
649	ALFRED VIEIRA AND CLAUDIA VIEIRA REVOCABLE LIVING TRUST	LFM Proof of Interest - 231	RIVER BIRCH, LP	$ -					
649	ALFRED VIEIRA AND CLAUDIA VIEIRA REVOCABLE LIVING TRUST	LFM Proof of Interest - 231	RIVER BIRCH, LP	$ -	IRA SUBCLAIM - #5668		$ 120,000.00	$ -	$ 120,000.00