Entered on Docket
EDWARD J. EMMONS, CLERK
U.S. BANKRUPTCY COURT
NORTHERN DISTRICT OF CALIFORNIA
Docket #4543 Date Filed: 08/27/2026

Signed and Filed: August 27, 2026



HANNAH L. BLUMENSTIEL
U.S. Bankruptcy Judge

Debra I. Grassgreen (CA Bar No. 169978)
John D. Fiero (CA Bar No. 136557)
Jason H. Rosell (CA Bar No. 269126)
Brooke E. Wilson (CA Bar No. 354614
PACHULSKI STANG ZIEHL & JONE
One Sansome Street, Suite 3430
San Francisco, California 94104
Telephone: (415) 263-7000
Email: dgrassgreen@pszjlaw.com
jfiero@pszjlaw.com
jrosell@pszjlaw.com
bwilson@pszjlaw.com

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 FIRST 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 m

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
2	JOANN ACH	LFM Proof of Interest - 344	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5001	ACH, JOANN	$ 15,300.00	$ 8,700.00	$ 24,000.00
3	JONATHAN ACH	LFM Proof of Interest - 523	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5002	ACH, JONATHAN	$ 142,210.00	$ 76,790.00	$ 219,000.00
4	FARIDEH AFRAKHTEH	KSMP Investor Claim - 781	KS MATTSON PARTNERS, LP	$ 802,622.00	NON-IRA SUBCLAIM - #5003	AFRAKHTEH, FARIDEH	$ 458,851.68	$ 341,914.68	$ 800,766.36
6	JOSHUA AKIN , MADISON AKIN	LFM Investor Claim - 438	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 100,000.00	NON-IRA SUBCLAIM - #5004	AKIN, MADISON & JOSHUA	$ 88,000.00	$ 12,000.00	$ 100,000.00
6	MADISON & JOSHUA AKIN	LFM Proof of Interest - 440	YELLOW POPLAR, LP	$ -					
7	KENNETH W. ALBERS	KSMP Investor Claim - 422	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5005	ALBERS, KENNETH W.	$ 202,672.72	$ 118,516.60	$ 321,189.32
7	KENNETH W. ALBERS	KSMP Investor Claim - 423	KS MATTSON PARTNERS, LP	$ -					
7	KENNETH W. ALBERS	KSMP Investor Claim - 426	KS MATTSON PARTNERS, LP	$ -					
7	KENNETH W. ALBERS	LFM Docket 353 - 183	FOXTAIL PINE, LP	UNLIQUIDATED					
7	KENNETH W. ALBERS	LFM Docket 353 - 336	RIVER TREE PARTNERS, LP	UNLIQUIDATED					
7	KENNETH W. ALBERS	LFM Investor Claim - 630	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 25,000.00					
7	KENNETH W. ALBERS	LFM Proof of Interest - 691	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
7	KENNETH W. ALBERS	LFM Proof of Interest - 692	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
8	KENNETH W. ALBERS & MARCIA ALBERS	KSMP Investor Claim - 417	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5006	ALBERS, KENNETH W. & MARCIA	$ 419,329.12	$ 369,893.72	$ 789,222.84
8	KENNETH W. ALBERS & MARCIA ALBERS	KSMP Investor Claim - 420	KS MATTSON PARTNERS, LP	$ -					
8	KENNETH W. ALBERS, MARCIA ALBERS	LFM Proof of Interest - 591	RIVER TREE 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
8	KENNETH W. ALBERS, MARCIA ALBERS	LFM Proof of Interest - 752	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
9	MARCIA ALBERS	KSMP Investor Claim - 424	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5008	ALBERS, MARCIA (NEE DEICHERT)	$ 289,615.56	$ 176,134.50	$ 465,750.06
9	MARCIA ALBERS (NEE DEICHERT)	KSMP Investor Claim - 430	KS MATTSON PARTNERS, LP	$ -					
9	MARCIA ALBERS (NEE DEICHERT)	KSMP Investor Claim - 435	KS MATTSON PARTNERS, LP	$ -					
9	MARCIA ALBERS (NEE DEICHERT)	KSMP Investor Claim - 436	KS MATTSON PARTNERS, LP	$ -					
9	MARCIA ALBERS (NEE DEICHERT)	KSMP Investor Claim - 442	KS MATTSON PARTNERS, LP	$ -					
9	MARCIA ALBERS (NEE DEICHERT)	LFM Docket 353 - 217	HEACOCK PARK APARTMENTS, LP	UNLIQUIDATED					
9	MARCIA ALBERS	LFM Investor Claim - 597	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 25,000.00					
9	MARCIA ALBERS (NEE DEICHERT)	LFM Proof of Interest - 688	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
9	MARCIA ALBERS (NEE DEICHERT)	LFM Proof of Interest - 689	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
9	MARCIA ALBERS (NEE DEICHERT)	LFM Proof of Interest - 690	HEACOCK PARK APARTMENTS, LP	$ -					
9	MARCIA ANN ALBERS (NEE DEICHERT) - IRA	LFM Proof of Interest - 1867	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -	IRA SUBCLAIM - #5007		$ 78,800.00	$ 6,200.00	$ 85,000.00
11	COLEEN M ALLEN IRA	KSMP Investor Claim - 412	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5010	COLEEN M ALLEN LIVING TRUST DTD 8/11/2009	$ 565,600.00	$ 378,300.00	$ 943,900.00
11	COLEEN M ALLEN LIVING TRUST DATED 8/11/2009	KSMP Investor Claim - 414	KS MATTSON PARTNERS, LP	$ -					
11	COLEEN M ALLEN LIVING TRUST DTD 8/11/2009 PART 2 OF 2	LFM Proof of Interest - 1737	COUNTRY OAKS I, LP	$ -					
11	COLEEN M ALLEN LIVING TRUST DTD 8/11/2009 PART 1 OF 2	LFM Proof of Interest - 993	BUCK AVENUE APARTMENTS, 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
12	COLEEN M ALLEN (IRA ACCOUNT W/ PROVIDENT)	LFM Proof of Interest - 1299	DIVI DIVI TREE, L.P.	$ -	NON-IRA SUBCLAIM - #5011	ALLEN, COLEEN M.	$ 197,708.00	$ 97,292.00	$ 295,000.00
13	GLENN ALLEN	KSMP Investor Claim - 816	KS MATTSON PARTNERS, LP	$ 1,000,000.00	NON-IRA SUBCLAIM - #5012	ALLEN, GLENN	$ 936,320.00	$ 113,680.00	$ 1,050,000.00
14	RONALD ALLEN , KAREN ALLEN	LFM Investor Claim - 514	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 350,000.00	NON-IRA SUBCLAIM - #5013	ALLEN, RONALD G. & KAREN MARIE	$ 251,000.00	$ 99,000.00	$ 350,000.00
14	RONALD G. ALLEN, KAREN MARIE ALLEN	LFM Proof of Interest - 594	FIRETREE I, LP	$ -					
15	THE RAVINDRA AMBATIPUDI AND KAMALA SISTLA REVOCABLE LIVING TRUST DATED SEPTEMBER 29, 2005	KSMP Investor Claim - 519	KS MATTSON PARTNERS, LP	$ 100,000.00	NON-IRA SUBCLAIM - #5014	THE RAVINDRA AMBATIPUDI AND KAMALA SISTLA REVOCABLE LIVING TRUST DATED SEPTEMBER 29, 2005	$ 56,900.00	$ 43,100.00	$ 100,000.00
15	THE RAVINDRA AMBATIPUDI AND KAMALA SISTLA REVOCABLE LIVING TRUST DATED SEPTEMBER 29, 2005	LFM Docket 353 - 38	BEACH PINE, LP	UNLIQUIDATED					
15	RAVINDRA AMBATIPUDI & KAMALA SISTLA TTEE	LFM Investor Claim - 1228	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 100,000.00					
15	THE RAVINDRA AMBATIPUDI AND KAMALA SISTLA REVOCABLE LIVING TRUST DATED SEPTEMBER 29, 2005	LFM Proof of Interest - 1119	BEACH PINE, LP	$ -					
19	GRAHAM ANDERSON	LFM Investor Claim - 678	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 538,951.00	IRA SUBCLAIM - #5018	ANDERSON, GRAHAM	$ 547,721.81	$ -	$ 547,721.81
21	LANA ARONS PLAINTIFF	KSMP Investor Claim - 389	KS MATTSON PARTNERS, LP	$ 300,000.00	NON-IRA SUBCLAIM - #5020	ARONS, LANA	$ 130,252.64	$ 169,747.36	$ 300,000.00
22	GREGORY VENANCIO ARTHUR AND LORI HESTER ARTHUR	KSMP Investor Claim - 151	KS MATTSON PARTNERS, LP	$ 250,000.00	NON-IRA SUBCLAIM - #5021	ARTHUR, GREGORY VENANCIO & LORI HESTER	$ 333,500.00	$ 166,500.00	$ 500,000.00
22	GREGORY VENANCIO ARTHUR AND LORI HESTER ARTHUR	KSMP Investor Claim - 155	KS MATTSON PARTNERS, LP	$ 250,000.00					
22	GREGORY VENANCIO ARTHUR AND LORI HESTER ARTHUR	LFM Proof of Interest - 252	NUT PINE, LP	$ -					
23	THE AUTRY LOPEZ FAMILY REVOCABLE TRUST DTD 7/11/00	KSMP Investor Claim - 306	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5022	MICHAEL AUTRY & GLORIA LOPEZ, TRUSTEES	$ 247,968.90	$ 167,031.10	$ 415,000.00
23	THE AUTRY LOPEZ FAMILY REVOCABLE TRUST DTD 7/11/00	KSMP Investor Claim - 307	KS MATTSON PARTNERS, LP	$ -					
23	MICHAEL AUTRY & GLORIA LOPEZ, TRUSTEES	LFM Docket 353 - 276	PINEWOOD CONDOMINIUMS, LP	UNLIQUIDATED					

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
23	MICHAEL AUTRY & GLORIA LOPEZ, TRUSTEES	LFM Docket 353 - 302	RED OAK, LP	UNLIQUIDATED					
23	MICHAEL AUTRY & GLORIA LOPEZ, TRUSTEES	LFM Proof of Interest - 451	PINEWOOD CONDOMINIUMS, LP	$ -					
24	TTEE AVILA FAMILY TRUST	KSMP Investor Claim - 205	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5023	AVILA FAMILY TRUST TTEE	$ 83,810.00	$ 86,190.00	$ 170,000.00
24	AVILA FAMILY TRUST TTEE	LFM Docket 353 - 147	COUNTRY OAKS I, LP	UNLIQUIDATED					
24	TTEE AVILA FAMILY TRUST	LFM Proof of Interest - 363	COUNTRY OAKS I, LP	$ -					
25	GUADALUPE J. AVILA REVOCABLE TRUST	LFM Investor Claim - 1261	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 568,000.00	NON-IRA SUBCLAIM - #5024	GUADALUPE J. AVILA REVOCABLE TRUST	$ 400,000.00	$ -	$ 400,000.00
25	GUADALUPE J. AVILA REVOCABLE TRUST	LFM Proof of Interest - 1260	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
26	JAVIER AVILA - IRA	KSMP Investor Claim - 188	KS MATTSON PARTNERS, LP	$ -	IRA SUBCLAIM - #5025	AVILA, JAVIER	$ 411,500.00	$ 500.00	$ 412,000.00
26	JAVIER AVILA	LFM Investor Claim - 276	DIVI DIVI TREE, L.P.	$ 413,211.00					
26	JAVIER AVILA - IRA	LFM Proof of Interest - 536	DIVI DIVI TREE, L.P.	$ -					
27	JOY M. AXELSON TRUST	LFM Docket 353 - 213	HEACOCK PARK APARTMENTS, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5026	JOY M. AXELSON TRUST	$ 83,700.00	$ 66,300.00	$ 150,000.00
27	JOY M. AXELSON TRUST	LFM Proof of Interest - 539	HEACOCK PARK APARTMENTS, LP	$ -					
28	THOMAS AZZALINA, JR. OR ROBIN L. AZZALINA REVOCABLE TRUST DTD 05/03/2000	KSMP Investor Claim - 578	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5027	THOMAS AZZALINA, JR. OR ROBIN L. AZZALINA REVOCABLE TRUST DTD 05/03/2000	$ 310,850.00	$ 239,150.00	$ 550,000.00
28	THOMAS AZZALINA, JR. OR ROBIN L. AZZALINA REVOCABLE TRUST DTD 05/03/2000	LFM Docket 353 - 111	BUCKEYE TREE, LP	UNLIQUIDATED					
28	THOMAS AZZALINA, JR. OR ROBIN L. AZZALINA REVOCABLE TRUST DTD 05/03/2000	LFM Docket 353 - 272	NUT PINE, LP	UNLIQUIDATED					
28	THOMAS AZZALINA, JR. OR ROBIN L. AZZALINA REVOCABLE TRUST DTD 05/03/2000	LFM Proof of Interest - 872	BUCKEYE 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
29	MADISON TRUST COMPANY CUSTODIAN FBO ROBIN AZZALINA MTC ACCOUNT #M1609152	LFM Proof of Interest - 285	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5028	AZZALINA, ROBIN	$ 188,500.00	$ 1,500.00	$ 190,000.00
30	MADISON TRUST COMPANY CUSTODIAN FBO THOMAS AZZALINA MTC ACCOUNT #M1606138	LFM Proof of Interest - 823	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5029	AZZALINA, THOMAS	$ 181,373.00	$ 54,700.00	$ 236,073.00
31	ADRIENNE HANNAH BAILEY	KSMP Investor Claim - 785	KS MATTSON PARTNERS, LP	$ 298,780.00	NON-IRA SUBCLAIM - #5030	BAILEY, ADRIENNE HANNAH	$ 281,936.20	$ 16,843.80	$ 298,780.00
31	ADRIENNE HANNAH BAILEY	LFM Docket 353 - 298	RED OAK TREE, LP	UNLIQUIDATED					
31	ADRIENNE HANNAH BAILEY	LFM Proof of Interest - 481	RED OAK TREE, LP	$ -					
32	THOMAS J & SARENA M BAILEY	KSMP Investor Claim - 405	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5031	BAILEY, THOMAS J. & SARENA M.	$ 96,400.00	$ 3,600.00	$ 100,000.00
32	THOMAS J & SARENA M BAILEY	LFM Proof of Interest - 1398	BUCKEYE TREE, LP	$ -					
33	THE CHRISTOPHER JOSEPH BANNON AND SARAH YOURD BANNON FAMILY TRUST	KSMP Investor Claim - 100	KS MATTSON PARTNERS, LP	$ 200,000.00	NON-IRA SUBCLAIM - #5032	YOURD BANNON FAMILY TRUST	$ 59,990.19	$ 142,871.56	$ 202,861.75
33	YOURD BANNON FAMILY TRUST	LFM Docket 353 - 261	NUT PINE, LP	UNLIQUIDATED					
33	YOURD BANNON FAMILY TRUST	LFM Docket 353 - 43	BISHOP PINE, LP	UNLIQUIDATED					
33	DTD 09/10/2010 YOURD BANNON FAMILY TRUST	LFM Investor Claim - 201	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 96,000.00					
33	YOURD BANNON FAMILY TRUST	LFM Proof of Interest - 234	NUT PINE, LP	$ -					
34	BARELA LIVING TRUST	KSMP Investor Claim - 326	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5033	BARELA LIVING TRUST DATED 7/7/99	$ 283,333.42	$ 216,666.58	$ 500,000.00
34	BARELA LIVING TRUST DATED 7/7/99	LFM Docket 353 - 326	RIVER BIRCH, LP	UNLIQUIDATED					
34	BARELA LIVING TRUST	LFM Investor Claim - 696	LEFEVER MATTSON I, LLC	$ -					
34	BARELA LIVING TRUST	LFM Proof of Interest - 604	RIVER BIRCH, 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
35	NORA BASSO	LFM Docket 353 - 18	AUTUMN WOOD I, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5034	BASSO, NORA	$ 90,389.01	$ 14,714.49	$ 105,103.50
35	NORA BASSO	LFM Docket 353 - 383	SEQUOIA INVESTMENT PROPERTIES, LP	UNLIQUIDATED					
36	BAUMGARTNER FAMILY TRUST IRA	LFM Proof of Interest - 913	BUTCHER ROAD PARTNERS, LLC	$ -	IRA SUBCLAIM - #5035	BAUMGARTNER FAMILY TRUST IRA	$ 47,500.00	$ 4,000.00	$ 51,500.00
37	STACIE BAUMGARTNER	KSMP Investor Claim - 500	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5037	BAUMGARTNER, STACIE	$ 1,000,857.99	$ 291,218.43	$ 1,292,076.41
37	STACIE BAUMGARTNER	LFM Docket 353 - 437	WINDSCAPE APARTMENTS I, LP	UNLIQUIDATED					
37	STACIE BAUMGARTNER	LFM Investor Claim - 835	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 290.00					
37	STACIE BAUMGARTNER	LFM Proof of Interest - 1030	RT GOLDEN HILLS, LP	$ -					
37	STACIE BAUMGARTNER	LFM Proof of Interest - 1106	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
37	STACIE BAUMGARTNER	LFM Proof of Interest - 1258	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
37	STACIE BAUMGARTNER	LFM Proof of Interest - 950	GOLDEN TREE, LP	$ -					
37	STACIE BAUMGARTNER	LFM Proof of Interest - 957	WINDSCAPE APARTMENTS I, LP	$ -					
37	STACIE BAUMGARTNER	LFM Proof of Interest - 968	BAY TREE, LP	$ -					
37	STACIE BAUMGARTNER	LFM Proof of Interest - 986	AUTUMN WOOD I, LP	$ -					
37	STACIE BAUMGARTNER- IRA	LFM Proof of Interest - 1023	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5036		$ 256,580.51	$ 8,419.49	$ 265,000.00
38	STACIE BAUMGARTNER - IRA DIVI	KSMP Investor Claim - 487	KS MATTSON PARTNERS, LP	$ -					
39	TODD BAUMGARTNER	KSMP Investor Claim - 286	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5039	BAUMGARTNER, TODD	$ 1,126,599.97	$ 334,503.44	$ 1,461,103.41

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
39	TODD BAUMGARTNER	KSMP Investor Claim - 287	KS MATTSON PARTNERS, LP	$ -					
39	TODD BAUMGARTNER	KSMP Investor Claim - 288	KS MATTSON PARTNERS, LP	$ -					
39	TODD BAUMGARTNER	LFM Docket 353 - 438	WINDSCAPE APARTMENTS I, LP	UNLIQUIDATED					
39	TODD BAUMGARTNER	LFM Docket 353 - 439	WINDSCAPE APARTMENTS I, LP	UNLIQUIDATED					
39	TODD BAUMGARTNER	LFM Proof of Interest - 914	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
39	TODD BAUMGARTNER DIVI DIVI IRA	LFM Proof of Interest - 915	HEACOCK PARK APARTMENTS, LP	$ -					
39	TODD BAUMGARTNER DIVI DIVI IRA	LFM Proof of Interest - 915	HEACOCK PARK APARTMENTS, LP	$ -	IRA SUBCLAIM - #5038		$ 73,500.00	$ 1,500.00	$ 75,000.00
40	STEVE AND KAREN BEACH	KSMP Investor Claim - 84	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5040	BEACH, STEVE & KAREN	$ 27,866.21	$ 55,467.12	$ 83,333.33
40	STEVE AND KAREN BEACH	LFM Proof of Interest - 797	BISHOP PINE, LP	$ -					
41	SANDRA BEALS	KSMP Investor Claim - 131	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5041	BEALS, SANDRA	$ 329,860.00	$ 70,140.00	$ 400,000.00
41	SANDRA BEALS	LFM Investor Claim - 441	RIVER TREE PARTNERS, LP	$ 340,000.00					
41	SANDRA BEALS	LFM Investor Claim - 442	RIVER TREE PARTNERS, LP	$ 342,382.00					
42	EVELYN BEAUCHAMP	KSMP Investor Claim - 400	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5043	BEAUCHAMP, EVELYN C	$ 946,931.74	$ 260,749.56	$ 1,207,681.30
42	STEPHAN F AND EVELYN C BEAUCHAMP	KSMP Investor Claim - 415	KS MATTSON PARTNERS, LP	$ -					
42	EVELYN BEAUCHAMP	LFM Investor Claim - 279	BUCK AVENUE APARTMENTS, LP	$ 56,250.00					
42	EVELYN C BEAUCHAMP	LFM Proof of Interest - 1140	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
42	EVELYN C BEAUCHAMP	LFM Proof of Interest - 1140	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -	NON-IRA SUBCLAIM - #5042		$ 250,000.00	$ -	$ 250,000.00
43	STEPHAN AND EVELYN BEAUCHAMP	KSMP Investor Claim - 336	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5045	BEAUCHAMP, STEPHAN & EVELYN	$ 1,051,663.48	$ 627,452.71	$ 1,679,116.19
43	STEPHAN F BEAUCHAMP AND EVELYN C BEAUCHAMP	KSMP Investor Claim - 351	KS MATTSON PARTNERS, LP	$ -					
43	STEPHAN F BEAUCHAMP AND EVELYN C BEAUCHAMP REVOCABLE FAMILY TRUST	KSMP Investor Claim - 491	KS MATTSON PARTNERS, LP	$ -					
43	STEPHAN BEAUCHAMP, EVELYN BEAUCHAMP	LFM Investor Claim - 218	BUCK AVENUE APARTMENTS, LP	$ 146,585.00					
43	STEVE AND EVELYN BEAUCHAMP	LFM Investor Claim - 281	BUCK AVENUE APARTMENTS, LP	$ 146,585.00					
43	STEPHAN AND EVELYN BEAUCHAMP	LFM Proof of Interest - 1127	BAY TREE, LP	$ -					
43	STEPHAN FRANK BEAUCHAMP AND EVELYN COLLEEN BEAUCHAMP	LFM Proof of Interest - 304	VALLEY OAK INVESTMENTS, LP	$ -					
43	STEPHAN AND EVELYN BEAUCHAMP	LFM Proof of Interest - 1127	BAY TREE, LP	$ -	IRA SUBCLAIM - #5044		$ 125,000.00	$ -	$ 125,000.00
44	STEPHEN FRANK BEAUCHAMP - IRA	LFM Proof of Interest - 335	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5046	BEAUCHAMP, STEPHEN FRANK	$ 211,400.00	$ 5,100.00	$ 216,500.00
46	TAFFE BENNETT FAMILY TRUST	KSMP Investor Claim - 433	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5047	TAFFE BENNETT FAMILY TRUST	$ 1,583,826.75	$ 791,173.25	$ 2,375,000.00
46	TAFFE BENNETT FAMILY TRUST	LFM Docket 353 - 164	COUNTRY OAKS I, LP	UNLIQUIDATED					
46	TAFFE BENNETT FAMILY TRUST	LFM Docket 353 - 291	PINEWOOD CONDOMINIUMS, LP	UNLIQUIDATED					
46	TAFFE BENNETT FAMILY TRUST	LFM Docket 353 - 473	WINDSCAPE APARTMENTS II, LP	UNLIQUIDATED					
46	TAFFE BENNETT FAMILY TRUST	LFM Docket 353 - 95	BUCK AVENUE APARTMENTS, LP	UNLIQUIDATED					
46	TAFFE BENNETT FAMILY TRUST	LFM Proof of Interest - 912	HEACOCK PARK APARTMENTS, 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
46	TAFFE BENNETT FAMILY TRUST	LFM Proof of Interest - 969	VALLEY OAK INVESTMENTS, LP	$ -					
46	TAFFE BENNETT FAMILY TRUST	LFM Proof of Interest - 978	COUNTRY OAKS I, LP	$ -					
50	LOUIE BERTORELLI, IRA	KSMP Deed of Trust Claim - 780	KS MATTSON PARTNERS, LP	$ 250,000.00	IRA SUBCLAIM - #5050	BERTORELLI, LOUIE	$ 238,000.00	$ 2,000.00	$ 240,000.00
50	LOUIE BERTORELLI, IRA	LFM Proof of Interest - 1606	BUTCHER ROAD PARTNERS, LLC	$ -					
50	LOUIE BERTORELLI	LFM Proof of Interest - 1569	COUNTRY OAKS I, LP	$ -					
51	DENISE BERTORELLI	LFM Proof of Interest - 1594	COUNTRY OAKS I, LP	$ -	NON-IRA SUBCLAIM - #5051	BERTORELLI, LOUIE & DENISE	$ 639,560.93	$ 355,670.07	$ 995,231.00
52	COLLEEN F BICANDI	KSMP Investor Claim - 180	KS MATTSON PARTNERS, LP	$ 100,000.00	NON-IRA SUBCLAIM - #5052	BICANDI, COLLEEN F	$ 85,600.00	$ 14,400.00	$ 100,000.00
52	COLLEEN F BICANDI	LFM Proof of Interest - 380	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
53	DEBBIE E BICANDI	KSMP Investor Claim - 169	KS MATTSON PARTNERS, LP	$ 324,325.00	NON-IRA SUBCLAIM - #5054	BICANDI, DEBBIE E	$ 38,012.50	$ 11,987.50	$ 50,000.00
53	DEBBIE E BICANDI	KSMP Investor Claim - 178	KS MATTSON PARTNERS, LP	$ 175,000.00					
53	DEBBIE E BICANDI	KSMP Investor Claim - 179	KS MATTSON PARTNERS, LP	$ 63,000.00					
53	DEBBIE E BICANDI	LFM Proof of Interest - 379	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -	IRA SUBCLAIM - #5053		$ 89,950.00	$ 1,675.00	$ 91,625.00
54	JANE BICANDI - IRA	KSMP Investor Claim - 246	KS MATTSON PARTNERS, LP	$ -	IRA SUBCLAIM - #5055	BICANDI, JANE	$ 355,508.00	$ 10,992.00	$ 366,500.00
54	JANE BICANDI - IRA	LFM Proof of Interest - 620	DIVI DIVI TREE, L.P.	$ -					
55	MICHAEL A. BICANDI	KSMP Investor Claim - 248	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5057	BICANDI, MICHAEL A.	$ 736,945.00	$ 164,055.00	$ 901,000.00
55	MICHAEL A. BICANDI (IRA)	KSMP Investor Claim - 249	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
55	MICHAEL A. BICANDI	LFM Proof of Interest - 626	HAGAR PROPERTIES, LP	$ -					
55	MICHAEL A. BICANDI	LFM Proof of Interest - 627	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5056		$ 1,099,000.00	$ 1,000.00	$ 1,100,000.00
56	MITCHEL E BICANDI	LFM Proof of Interest - 381	BUTCHER ROAD PARTNERS, LLC	$ -	IRA SUBCLAIM - #5058	BICANDI, MITCHEL	$ 508,750.00	$ 56,250.00	$ 565,000.00
56	MITCHEL BICANDI	LFM Proof of Interest - 382	DIVI DIVI TREE, L.P.	$ -					
56	MITCHEL E BICANDI	KSMP Investor Claim - 170	KS MATTSON PARTNERS, LP	$ 175,000.00					
56	MITCHEL E BICANDI	KSMP Investor Claim - 177	KS MATTSON PARTNERS, LP	$ 63,000.00					
57	MITCHEL E & DEBBIE E BICANDI	KSMP Investor Claim - 482	KS MATTSON PARTNERS, LP	$ 10,477.00	NON-IRA SUBCLAIM - #5059	BICANDI, MITCHEL & DEBORAH	$ 449,837.50	$ 350,162.50	$ 800,000.00
57	MITCHEL & DEBORAH BICANDI	LFM Proof of Interest - 420	AUTUMN WOOD I, LP	$ -					
59	LINDA E BJORKLUND LIVING TRUST DTD JULY 13, 2015	KSMP Investor Claim - 368	KS MATTSON PARTNERS, LP	$ 131,034.00	NON-IRA SUBCLAIM - #5062	LINDA E. BJORKLUND LIVING TRUST DTD JULY 13, 2015	$ 56,050.00	$ 38,950.00	$ 95,000.00
59	LINDA E. BJORKLUND LIVING TRUST DTD JULY 13, 2015	LFM Docket 353 - 457	WINDSCAPE APARTMENTS II, LP	UNLIQUIDATED					
59	LINDA E BJORKLUND LIVING TRUST DTD JULY 13, 2015	LFM Investor Claim - 1250	DIVI DIVI TREE, L.P.	$ 412,997.00					
59	LINDA E BJORKLUND LIVING TRUST DTD JULY 13, 2015	LFM Investor Claim - 1255	DIVI DIVI TREE, L.P.	$ 415,001.00					
59	LINDA E BJORKLUND LIVING TRUST DTD JULY 13, 2015	LFM Investor Claim - 1271	DIVI DIVI TREE, L.P.	$ 353,744.00					
59	LINDA E BJORKLUND LIVING TRUST DTD JULY 13, 2015	LFM Investor Claim - 1421	WINDSCAPE APARTMENTS, LLC	$ 95,000.00					
59	LINDA BJORKLUND LIVING TRUST DTD JULY 13, 2015	LFM Investor Claim - 292	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 130,000.00					
59	LINDA E. BJORKLUND LIVING TRUST DTD JULY 13, 2015	LFM Proof of Interest - 546	WINDSCAPE APARTMENTS II, 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
59	LINDA E. BJORKLUND LIVING TRUST DTD JULY 13, 2015	LFM Proof of Interest - 546	WINDSCAPE APARTMENTS II, LP	$ -	IRA SUBCLAIM - #5061		$ 927,800.00	$ 252,000.00	$ 1,179,800.00
60	THE MARGERY BLACKWOOD TRUST AGREEMENT	LFM Proof of Interest - 1129	BUTCHER ROAD PARTNERS, LLC	$ -	NON-IRA SUBCLAIM - #5063	THE MARGERY BLACKWOOD TRUST AGREEMENT	$ 197,546.00	$ 156,464.00	$ 354,010.00
60	THE MARGERY BLACKWOOD TRUST AGREEMENT	LFM Proof of Interest - 794	BUTCHER ROAD PARTNERS, LLC	$ -					
61	THOMAS H BLACKWOOD JR	LFM Proof of Interest - 1616	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5064	BLACKWOOD, THOMAS H., JR.	$ 348,000.00	$ -	$ 348,000.00
61	THOMAS H BLACKWOOD JR	KSMP Investor Claim - 635	KS MATTSON PARTNERS, LP	$ -					
61	THOMAS H BLACKWOOD JR.	LFM Proof of Interest - 868	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
62	TIM AND LESLIE BLANCHARD	LFM Docket 353 - 125	BUR OAK, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5065	BLANCHARD, TIM & LESLIE	$ 60,500.00	$ 39,500.00	$ 100,000.00
62	TIM AND LESLIE BLANCHARD	LFM Docket 353 - 422	WILLOW OAK, LP	UNLIQUIDATED					
62	TIM AND LESLIE BLANCHARD	LFM Proof of Interest - 572	WILLOW OAK, LP	$ -					
63	KEITH BLATTMAN IRA	KSMP Investor Claim - 325	KS MATTSON PARTNERS, LP	$ -	IRA SUBCLAIM - #5066	BLATTMAN, KEITH	$ 650,000.00	$ -	$ 650,000.00
63	KEITH BLATTMAN	LFM Investor Claim - 705	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
63	KEITH BLATTMAN IRA	LFM Proof of Interest - 1084	DIVI DIVI TREE, L.P.	$ -					
63	KEITH BLATTMAN IRA	LFM Proof of Interest - 769	DIVI DIVI TREE, L.P.	$ -					
64	KEITH AND MARIA BLATTMAN	KSMP Investor Claim - 324	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5067	BLATTMAN, KEITH & MARIA	$ 195,999.75	$ 104,000.25	$ 300,000.00
64	KEITH AND MARIA BLATTMAN	LFM Docket 353 - 189	GINKO TREE, LP	UNLIQUIDATED					
64	KEITH AND MARIA BLATTMAN	LFM Docket 353 - 277	PINEWOOD CONDOMINIUMS, LP	UNLIQUIDATED					

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
64	KEITH AND MARIA BLATTMAN	LFM Investor Claim - 697	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
64	KEITH AND MARIA BLATTMAN	LFM Proof of Interest - 600	SPRUCE PINE, LP	$ -					
65	BRIGG BLOOMQUIST	LFM Investor Claim - 1382	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 50,000.00	NON-IRA SUBCLAIM - #5068	BLOOMQUIST, BRIGG	$ 34,346.50	$ 15,653.50	$ 50,000.00
66	BOBETSKY FAMILY TRUST	KSMP Investor Claim - 153	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5069	BOBETSKY FAMILY TRUST	$ 602,732.50	$ 547,267.50	$ 1,150,000.00
66	BOBETSKY FAMILY TRUST	KSMP Investor Claim - 174	KS MATTSON PARTNERS, LP	$ -					
66	BOBETSKY FAMILY TRUST	KSMP Investor Claim - 175	KS MATTSON PARTNERS, LP	$ -					
66	BOBETSKY FAMILY TRUST	KSMP Investor Claim - 675	KS MATTSON PARTNERS, LP	$ -					
66	BOBETSKY FAMILY TRUST	KSMP Investor Claim - 742	KS MATTSON PARTNERS, LP	$ -					
66	BOBETSKY FAMILY TRUST	LFM Docket 353 - 458	WINDSCAPE APARTMENTS II, LP	UNLIQUIDATED					
66	BOBETSKY FAMILY TRUST	LFM Docket 353 - 64	BUCK AVENUE APARTMENTS, LP	UNLIQUIDATED					
66	BOBETSKY FAMILY TRUST	LFM Investor Claim - 1634	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 1,500,000.00					
66	BOBETSKY FAMILY TRUST	LFM Investor Claim - 1636	WINDSCAPE APARTMENTS II, LP	$ 1,500,000.00					
66	BOBETSKY FAMILY TRUST	LFM Investor Claim - 727	BAY TREE, LP	$ 200,000.00					
66	BOBETSKY FAMILY TRUST	LFM Proof of Interest - 804	WINDSCAPE APARTMENTS II, LP	$ -					
67	VALERIE BOBETSKY IRA	KSMP Investor Claim - 676	KS MATTSON PARTNERS, LP	$ -	IRA SUBCLAIM - #5070	BOBETSKY, VALERIE	$ 201,188.00	$ 21,812.00	$ 223,000.00
67	VALERIE BOBETSKY	LFM Investor Claim - 730	DIVI DIVI TREE, L.P.	$ 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
67	VALERIE BOBETSKY IRA	LFM Proof of Interest - 802	DIVI DIVI TREE, L.P.	$ -					
68	WILLIAM BOBETSKY IRA	KSMP Investor Claim - 187	KS MATTSON PARTNERS, LP	$ -	IRA SUBCLAIM - #5071	BOBETSKY, WILLIAM	$ 363,496.00	$ 414,504.00	$ 778,000.00
68	WILLIAM BOBETSKY IRA	KSMP Investor Claim - 677	KS MATTSON PARTNERS, LP	$ -					
68	WILLIAM BOBETSKY	LFM Investor Claim - 729	DIVI DIVI TREE, L.P.	$ 1,000,000.00					
68	WILLIAM BOBETSKY	LFM Investor Claim - 899	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 1,000,000.00					
68	WILLIAM BOBETSKY IRA	LFM Proof of Interest - 801	DIVI DIVI TREE, L.P.	$ -					
69	GARRY L. & TAMMERA D. BOGARDUS	LFM Docket 353 - 327	RIVER BIRCH, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5072	BOGARDUS, GARRY L. & TAMMERA D.	$ 56,666.58	$ 43,333.42	$ 100,000.00
69	GARRY L. & TAMMERA D. BOGARDUS	LFM Proof of Interest - 1074	RIVER BIRCH, LP	$ -					
70	CAROLYNN BONDY-VILLA	KSMP Investor Claim - 665	KS MATTSON PARTNERS, LP	$ -	IRA SUBCLAIM - #5073	BONDY-VILLA, CAROLYNN	$ 169,200.00	$ -	$ 169,200.00
70	CAROLYNN BONDY - VILLA - IRA	LFM Proof of Interest - 540	BUTCHER ROAD PARTNERS, LLC	$ -					
71	ERIN KENDRA BOUAYAD-AGHA	KSMP Investor Claim - 348	KS MATTSON PARTNERS, LP	$ 379,789.00	IRA SUBCLAIM - #5074	BOUAYAD-AGHA, ERIN	$ 378,500.00	$ -	$ 378,500.00
71	ERIN KENDRA BOUAYAD-AGHA	LFM Investor Claim - 54	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 379,789.00					
71	ERIN BOUAYAD-AGHA IRA	LFM Proof of Interest - 538	DIVI DIVI TREE, L.P.	$ -					
72	DALE T BOUTIETTE AND ALLA GERSHBERG, TRUSTEES OF THE DALE T BOUTIETTE AND ALLA GERSHBERG	LFM Docket 353 - 407	VALLEY OAK INVESTMENTS, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5075	DALE T BOUTIETTE AND ALLA GERSHBERG, TRUSTEES OF THE DALE T BOUTIETTE AND ALLA GERSHBERG LIVING TRUST	$ 136,777.28	$ 113,730.72	$ 250,508.00
72	DALE BOUTIETTE, ALLA GERSHBERG TTEE	LFM Investor Claim - 227	VALLEY OAK INVESTMENTS, LP	$ 250,000.00					
72	DALE T BOUTIETTE AND ALLA GERSHBERG, TRUSTEES OF THE DALE T BOUTIETTE AND ALLA GERSHBERG	LFM Proof of Interest - 345	VALLEY OAK INVESTMENTS, 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
73	KENNITH M. BOWEN AND PEGGY L. BOWEN	KSMP Investor Claim - 782	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5076	BOWEN, KENNITH M. & PEGGY L.	$ 100,549.60	$ 33,450.40	$ 134,000.00
73	KENNITH M BOWEN	LFM Proof of Interest - 1556	PONDEROSA PINES, LP	$ -					
74	THE BRADSHAW FAMILY REV. TRUST	KSMP Investor Claim - 569	KS MATTSON PARTNERS, LP	$ 2,397,070.00	NON-IRA SUBCLAIM - #5077	THE BRADSHAW FAMILY REV. TRUST	$ 2,244,127.16	$ 152,940.00	$ 2,397,067.16
74	THE BRADSHAW FAMILY REV. TRUST	LFM Investor Claim - 1749	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 2,397,070.00					
74	THE BRADSHAW FAMILY REV. TRUST	LFM Proof of Interest - 1748	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
76	BRANDVEIN REVOCABLE FAMILY TRUST	KSMP Investor Claim - 167	KS MATTSON PARTNERS, LP	$ 390,000.00	NON-IRA SUBCLAIM - #5079	BRANDVEIN REVOCABLE FAMILY TRUST	$ 212,550.00	$ 177,450.00	$ 390,000.00
76	BRANDVEIN REVOCABLE FAMILY TRUST	LFM Proof of Interest - 254	BAY TREE, LP	$ -					
78	DIMITRY BREUS	LFM Proof of Interest - 815	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5080	BREUS, DIMITRY	$ 121,500.00	$ -	$ 121,500.00
78	DIMITRY BREUS	KSMP Investor Claim - 331	KS MATTSON PARTNERS, LP	$ 182,315.00					
78	DIMITRY BREUS	KSMP Investor Claim - 333	KS MATTSON PARTNERS, LP	$ 35,089.00					
78	DIMITRY BREUS	LFM Investor Claim - 623	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 182,315.00					
79	BRIGGS FAMILY TRUST	KSMP Investor Claim - 360	KS MATTSON PARTNERS, LP	$ 600,000.00	NON-IRA SUBCLAIM - #5081	BRIGGS FAMILY TRUST	$ 569,840.00	$ 30,160.00	$ 600,000.00
79	BRIGGS FAMILY TRUST	LFM Investor Claim - 644	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 600,000.00					
79	BRIGGS FAMILY TRUST	LFM Proof of Interest - 321	AUTUMN WOOD I, LP	$ -					
80	BROOKE SAMPLE SEPARATE	KSMP Investor Claim - 145	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5082	BROOKE SAMPLE SEPARATE PROPERTY TRUST	$ 847,850.00	$ 202,150.00	$ 1,050,000.00
80	BROOKE SAMPLE SEPARATE	KSMP Investor Claim - 146	KS MATTSON PARTNERS, LP	$ 350,000.00					

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
80	BROOKE SAMPLE SEPARATE	KSMP Investor Claim - 147	KS MATTSON PARTNERS, LP	$ -					
80	BROOKE SAMPLE SEPARATE	LFM Proof of Interest - 337	GOLDEN TREE, LP	$ -					
81	MITZI A. BROWN, TTEE	KSMP Investor Claim - 85	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5083	MITZI A. BROWN, TTEE	$ 239,888.75	$ 115,111.25	$ 355,000.00
81	MITZI A. BROWN, TTEE	LFM Docket 353 - 197	GINKO TREE, LP	UNLIQUIDATED					
81	MITZI A. BROWN, TTEE	LFM Proof of Interest - 1001	GINKO TREE, LP	$ -					
82	JOHN D & LAUREL E. BRUCE TTEE	KSMP Investor Claim - 536	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5084	JOHN D & LAUREL E. BRUCE TTEE	$ 570,590.13	$ 402,864.05	$ 973,454.18
82	JOHN D & LAUREL E. BRUCE TTEE	LFM Docket 353 - 250	MONTEREY PINE, LP	UNLIQUIDATED					
82	JOHN D & LAUREL E. BRUCE TTEE	LFM Docket 353 - 264	NUT PINE, LP	UNLIQUIDATED					
82	JOHN D & LAUREL E. BRUCE TTEE	LFM Docket 353 - 71	BUCK AVENUE APARTMENTS, LP	UNLIQUIDATED					
82	JOHN D. & LAUREL E. BRUCE TTEE	LFM Proof of Interest - 1088	BISHOP PINE, LP	$ -					
82	JOHN D & LAUREL E. BRUCE TTEE	LFM Proof of Interest - 1130	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
83	JEFFREY BRUCE, KASHELLE BRUCE	KSMP Investor Claim - 618	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5085	BRUCE, JEFFREY & KASHELLE	$ 51,875.00	$ 48,125.00	$ 100,000.00
83	JEFFREY BRUCE, KASHELLE BRUCE	LFM Proof of Interest - 811	GOLDEN TREE, LP	$ -					
84	JOHN D BRUCE	LFM Proof of Interest - 927	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5086	BRUCE, JOHN D	$ 31,192.00	$ 13,808.00	$ 45,000.00
84	JOHN D BRUCE	KSMP Investor Claim - 534	KS MATTSON PARTNERS, LP	$ -					
85	LAUREL E. BRUCE	LFM Proof of Interest - 930	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5087	BRUCE, LAUREL E.	$ 22,825.00	$ 1,175.00	$ 24,000.00

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
85	LAUREL E. BRUCE	KSMP Investor Claim - 537	KS MATTSON PARTNERS, LP	$ -					
88	CHRIS D. AND MARIA E. BUSHEY	LFM Docket 353 - 246	MONTEREY PINE, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5089	BUSHEY, CHRIS D. & MARIA E.	$ 59,170.00	$ 37,830.00	$ 97,000.00
88	CHRIS D. AND MARIA E. BUSHEY	LFM Investor Claim - 1909	MONTEREY PINE, LP	$ 226,474.00					
88	CHRIS D. AND MARIA E. BUSHEY	LFM Proof of Interest - 515	MONTEREY PINE, LP	$ -					
89	BUTLER TRUST NOVEMBER 6, 1996	LFM Docket 353 - 139	CHESTNUT OAK, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5090	BUTLER TRUST NOVEMBER 6, 1996	$ 72,769.40	$ 47,510.60	$ 120,280.00
89	BUTLER TRUST NOVEMBER 6, 1996	LFM Proof of Interest - 496	CHESTNUT OAK, LP	$ -					
90	DONALD L. AND SIERRA S. BUTLER FAMILY TRUST, DTD 11/7/1997	KSMP Investor Claim - 575	KS MATTSON PARTNERS, LP	$ 70,000.00	NON-IRA SUBCLAIM - #5091	DONALD L. AND SIERRA S. BUTLER FAMILY TRUST, DTD 11/7/1997	$ 70,000.00	$ -	$ 70,000.00
90	DONALD L. AND SIERRA S. BUTLER FAMILY TRUST, DTD 11/7/1997	LFM Proof of Interest - 1089	WINDTREE, LP	$ -					
91	MAX DYLAN BUTLER	LFM Proof of Interest - 520	RIVER BIRCH, LP	$ -	NON-IRA SUBCLAIM - #5092	BUTLER, MAX DYLAN	$ 183,200.00	$ 16,800.00	$ 200,000.00
92	MANUEL AND THERESITA CABACUNGAN, TRUSTEES	LFM Docket 353 - 34	BEACH PINE, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5093	MANUEL AND THERESITA CABACUNGAN, TRUSTEES	$ 239,042.80	$ 151,695.20	$ 390,738.00
92	MANUEL AND THERESITA CABACUNGAN, TRUSTEES	LFM Docket 353 - 440	WINDSCAPE APARTMENTS I, LP	UNLIQUIDATED					
92	MANUEL AND THERESITA CABACUNGAN, TRUSTEES	LFM Investor Claim - 1279	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 390,738.00					
92	MANUEL AND THERESITA CABACUNGAN, TRUSTEES	LFM Proof of Interest - 1395	WINDSCAPE APARTMENTS I, LP	$ -					
93	BRANDEE CAIN	LFM Proof of Interest - 747	AUTUMN WOOD I, LP	$ -	NON-IRA SUBCLAIM - #5094	CAIN, BRANDEE	$ 15,250.00	$ 134,750.00	$ 150,000.00
94	CALDIE FAMILY REVOCABLE 2022 TRUST	KSMP Investor Claim - 493	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5095	CALDIE FAMILY REVOCABLE 2022 TRUST	$ 548,960.00	$ 51,040.00	$ 600,000.00
94	CALDIE FAMILY REVOCABLE 2022 TRUST	LFM Investor Claim - 712	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 600,000.00					

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**
94	CALDIE FAMILY REVOCABLE 2022 TRUST	LFM Proof of Interest - 887	AUTUMN WOOD I, LP	$ -					
95	CALTON FAMILY TRUST	KSMP Investor Claim - 303	KS MATTSON PARTNERS, LP	$ 600,000.00	NON-IRA SUBCLAIM - #5096	CALTON FAMILY TRUST	$ 551,280.00	$ 48,720.00	$ 600,000.00
95	JAMES CALTON, WENDY CALTON	LFM Investor Claim - 643	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 600,000.00					
95	CALTON FAMILY TRUST	LFM Proof of Interest - 284	AUTUMN WOOD I, LP	$ -					