Entered on Docket
EDWARD J. EMMONS, CLERK
U.S. BANKRUPTCY COURT
NORTHERN DISTRICT OF CALIFORNIA
Docket #4544 Date Filed: 08/27/2026

Signed and Filed: August 27, 2026



HANNAH L. BLUMENSTIEL
U.S. Bankruptcy Judge

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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 SECOND 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
96	CAMPBELL-LEE FAMILY TRUST	LFM Investor Claim - 73	LEFEVER MATTSON I, LLC	$ 200,000.00	NON-IRA SUBCLAIM - #5097	CAMPBELL-LEE FAMILY TRUST	$ 119,480.00	$ 80,520.00	$ 200,000.00
97	RICHARD L. CANANT AND DIANA M. CANANT, TRUSTEES OF THE CANANT REVOCABLE LIVING TRUST DATED FEB	KSMP Investor Claim - 300	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5098	RICHARD L. CANANT AND DIANA M. CANANT, TRUSTEES OF THE CANANT REVOCABLE LIVING TRUST DATED FEB 1, 2005	$ 663,861.52	$ 697,138.48	$ 1,361,000.00
97	RICHARD L. CANANT AND DIANA M. CANANT, TRUSTEES OF THE CANANT REVOCABLE LIVING TRUST DATED FEB	LFM Proof of Interest - 353	PONDEROSA PINES, LP	$ -					
98	DIANA CANANT	KSMP Investor Claim - 238	KS MATTSON PARTNERS, LP	$ -	IRA SUBCLAIM - #5099	CANANT, DIANA M.	$ 203,000.00	$ 1,000.00	$ 204,000.00
98	DIANA M. CANANT - SEP-IRA	LFM Proof of Interest - 299	DIVI DIVI TREE, L.P.	$ -					
99	RICHARD CANANT	KSMP Investor Claim - 301	KS MATTSON PARTNERS, LP	$ -	IRA SUBCLAIM - #5100	CANANT, RICHARD L.	$ 38,413.00	$ -	$ 38,413.00
99	RICHARD L. CANANT - SEP-IRA	LFM Proof of Interest - 298	DIVI DIVI TREE, L.P.	$ -					
102	THE CAWLEY REVOCABLE SURV. TRUST DTD 4/30/90	KSMP Investor Claim - 224	KS MATTSON PARTNERS, LP	$ 150,000.00	NON-IRA SUBCLAIM - #5103	THE CAWLEY REVOCABLE SURV. TRUST DTD 4/30/90	$ 84,000.00	$ 66,000.00	$ 150,000.00
102	THE CAWLEY REVOCABLE SURV. TRUST DTD 4/30/90	LFM Investor Claim - 693	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 150,000.00					
102	THE CAWLEY REVOCABLE SURV. TRUST DTD 4/30/90	LFM Proof of Interest - 1070	COUNTRY OAKS I, LP	$ -					
103	MICHAEL CESMAT, STACY CESMAT	LFM Investor Claim - 512	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 556,912.00	NON-IRA SUBCLAIM - #5105	CESMAT, MICHAEL & STACY	$ 274,412.50	$ 165,587.50	$ 440,000.00
103	MICHAEL CESMAT, STACY CESMAT	LFM Investor Claim - 513	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 114,550.00					
103	MICHAEL CESMAT, STACY CESMAT	LFM Proof of Interest - 587	BUCK AVENUE APARTMENTS, LP	$ -					
103	MICHAEL CESMAT, STACY CESMAT	LFM Proof of Interest - 587	BUCK AVENUE APARTMENTS, LP	$ -	IRA SUBCLAIM - #5104		$ 355,059.00	$ 29,941.00	$ 385,000.00
104	NICOLE CESMAT	LFM Investor Claim - 1806	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 50,000.00	NON-IRA SUBCLAIM - #5106	CESMAT, NICOLE MARIE	$ 24,687.50	$ 25,312.50	$ 50,000.00
104	NICOLE MARIE CESMAT	LFM Proof of Interest - 1808	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
105	CEDRIC CHAO	KSMP Investor Claim - 560	KS MATTSON PARTNERS, LP	$ 1,550,000.00	NON-IRA SUBCLAIM - #5107	CHAO, CEDRIC	$ 1,132,053.22	$ 667,946.78	$ 1,800,000.00
105	CEDRIC CHAO	LFM Proof of Interest - 1043	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
106	JOHN AND SUSAN CHASE, TRUSTEES OF THE CHASE 1992 FAMILY TRUST	KSMP Investor Claim - 596	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5108	JOHN AND SUSAN CHASE, TRUSTEES OF THE CHASE 1992 FAMILY TRUST	$ 4,935,653.91	$ 2,896,183.09	$ 7,831,837.00
106	JOHN AND SUSAN CHASE, TRUSTEES OF THE CHASE 1992 FAMILY TRUST	LFM Docket 353 - 235	LIVE OAK INVESTMENTS, LP	UNLIQUIDATED					
106	JOHN AND SUSAN CHASE, TRUSTEES OF THE CHASE 1992 FAMILY TRUST	LFM Docket 353 - 65	BUCK AVENUE APARTMENTS, LP	UNLIQUIDATED					
106	JOHN AND SUSAN CHASE, TRUSTEES OF THE CHASE 1992 FAMILY TRUST	LFM Investor Claim - 1334	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
106	JOHN AND SUSAN CHASE, TRUSTEES OF THE CHASE 1992 FAMILY TRUST	LFM Proof of Interest - 1807	BUTCHER ROAD PARTNERS, LLC	$ -					
106	JOHN AND SUSAN CHASE, TRUSTEES OF THE CHASE 1992 FAMILY TRUST	LFM Proof of Interest - 1809	HAGAR PROPERTIES, LP	$ -					
106	JOHN AND SUSAN CHASE, TRUSTEES OF THE CHASE 1992 FAMILY TRUST	LFM Proof of Interest - 1811	PINEWOOD CONDOMINIUMS, LP	$ -					
106	JOHN AND SUSAN CHASE, TRUSTEES OF THE CHASE 1992 FAMILY TRUST	LFM Proof of Interest - 1812	WINDTREE, LP	$ -					
107	SARAH ALEXANDRA SHIELDS, TRUSTEE OF THE CHASE FAMILY TRUST, DATED MAY 22, 2023	KSMP Investor Claim - 600	KS MATTSON PARTNERS, LP	$ 233,332.00	NON-IRA SUBCLAIM - #5109	SARAH ALEXANDRA SHIELDS, TRUSTEE OF THE CHASE FAMILY TRUST, DATED MAY 22, 2023	$ 100,479.24	$ 16,187.43	$ 116,666.67
107	SARAH ALEXANDRA SHIELDS, TRUSTEE OF THE CHASE FAMILY TRUST, DATED MAY 22, 2023	KSMP Investor Claim - 603	KS MATTSON PARTNERS, LP	$ 233,332.00					
107	SARAH ALEXANDRA SHIELDS, TRUSTEE OF THE CHASE FAMILY TRUST, DATED MAY 22, 2023	LFM Proof of Interest - 1144	VALLEY OAK INVESTMENTS, LP	$ -					
109	TOM AND ANNA CHASE	KSMP Investor Claim - 602	KS MATTSON PARTNERS, LP	$ 233,332.00	NON-IRA SUBCLAIM - #5110	CHASE, SUSANNE	$ 86,916.84	$ 29,749.83	$ 116,666.67
109	SUSANNE CHASE	KSMP Investor Claim - 671	KS MATTSON PARTNERS, LP	$ 116,666.00					
109	SUSANNE CHASE	LFM Proof of Interest - 1378	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
110	THE CHE-CHENG FAMILY TRUST DATED JULY 9, 2007	KSMP Investor Claim - 662	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5111	THE CHE-CHENG FAMILY TRUST, DATED JULY 9, 2007	$ 675,316.69	$ 607,975.91	$ 1,283,292.60
110	THE CHE-CHENG FAMILY TRUST DATED JULY 9, 2007	LFM Investor Claim - 1389	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 1,283,290.00					
110	THE CHE-CHENG FAMILY TRUST DATED JULY 9, 2007	LFM Investor Claim - 1408	GOLDEN TREE, LP	$ 428,000.00					
110	THE CHE-CHENG FAMILY TRUST DATED JULY 9, 2007	LFM Investor Claim - 1416	WINDTREE, LP	$ 428,000.00					
110	THE CHE-CHENG FAMILY TRUST DATED JULY 9, 2007	LFM Investor Claim - 1420	NUT PINE, LP	$ 427,293.00					
110	THE CHE-CHENG FAMILY TRUST DATED JULY 9, 2007	LFM Investor Claim - 1612	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 1,283,290.00					
110	THE CHE-CHENG FAMILY TRUST, DATED JULY 9, 2007	LFM Proof of Interest - 1601	GOLDEN TREE, LP	$ -					
111	AH-THAI CHAN & RICHARD CHIN FAMILY TRUST DTD 1/29/13	KSMP Investor Claim - 634	KS MATTSON PARTNERS, LP	$ 12,000.10	NON-IRA SUBCLAIM - #5112	CHIN, AH-THAI & RICHARD	$ 56,666.58	$ 43,333.42	$ 100,000.00
111	AH-THAI CHIN & RICHARD	LFM Docket 353 - 324	RIVER BIRCH, LP	UNLIQUIDATED					
111	AH-THAI CHAN AND RICHARD CHIN FAMILY TRUST DTD 1/29/13	LFM Investor Claim - 1907	RIVER BIRCH, LP	$ 162,000.00					
113	THE JOINT REVOCABLE TRUST OF RICHARD ALLEN CLARIDGE, JR. AND CAPRI LYNN WINSER U/A/D 10/15/09	KSMP Investor Claim - 576	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5114	THE JOINT REVOCABLE TRUST OF RICHARD ALLEN CLARIDGE, JR. AND CAPRI LYNN WINSER U/A/D 10/15/09	$ 488,406.25	$ 571,593.75	$ 1,060,000.00
113	THE JOINT REVOCABLE TRUST OF RICHARD ALLEN CLARIDGE, JR. AND CAPRI LYNN WINSER, U/A/D 10/15/09	LFM Investor Claim - 1298	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
113	THE JOINT REVOCABLE TRUST OF RICHARD ALLEN CLARIDGE, JR. AND CAPRI LYNN WINSER U/A/D 10/15/09	LFM Proof of Interest - 845	GOLDEN TREE, LP	$ -					
114	JOHN RAY CLARK, AS TRUSTEE OF THE JOHN AND LISA CLARK LIVING TRUST, DTD DECEMBER 8, 2008	KSMP Investor Claim - 507	KS MATTSON PARTNERS, LP	$ 480,000.00	NON-IRA SUBCLAIM - #5115	JOHN RAY CLARK, AS TRUSTEE OF THE JOHN AND LISA CLARK LIVING TRUST, DTD DECEMBER 8, 2008	$ 303,342.03	$ 181,657.97	$ 485,000.00
114	JOHN RAY CLARK, AS TRUSTEE OF THE JOHN AND LISA CLARK LIVING TRUST, DTD DECEMBER 8, 2008	LFM Proof of Interest - 1743	WINDTREE, LP	$ -					
115	SCOTT R AND REGINA A CLYDE REVOCABLE TRUST DTD 10/24/2017	LFM Docket 353 - 211	HAGAR PROPERTIES, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5116	SCOTT R AND REGINA A CLYDE REVOCABLE TRUST DTD 10/24/2017	$ 280,244.80	$ 33,250.00	$ 313,494.80

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
115	SCOTT R AND REGINA A CLYDE REVOCABLE TRUST DTD 10/24/2017	LFM Docket 353 - 351	RIVER TREE PARTNERS, LP	UNLIQUIDATED					
115	SCOTT R AND REGINA A CLYDE REVOCABLE TRUST DTD 10/24/2017	LFM Proof of Interest - 1073	HAGAR PROPERTIES, LP	$ -					
116	SYLVIE MAGNES COHEN FAMILY TRUST	KSMP Investor Claim - 137	KS MATTSON PARTNERS, LP	$ 175,000.00	NON-IRA SUBCLAIM - #5117	SYLVIE MAGNES COHEN FAMILY TRUST	$ 62,066.42	$ 112,933.58	$ 175,000.00
116	SYLVIE COHEN, TRUSTEE SYLVIE MAGNES COHEN FAMILY TRUST	KSMP Investor Claim - 140	KS MATTSON PARTNERS, LP	$ 175,000.00					
116	SYLVIE MAGNES COHEN FAMILY TRUST	LFM Docket 353 - 23	AUTUMN WOOD I, LP	UNLIQUIDATED					
116	SYLVIE COHEN, TRUSTEE SYLVIE MAGNES COHEN FAMILY TRUST	LFM Investor Claim - 263	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 175,000.00					
116	SYLVIE MAGNES COHEN FAMILY TRUST	LFM Proof of Interest - 314	AUTUMN WOOD I, LP	$ -					
117	JOSHUA MICAH COLVIN	LFM Investor Claim - 1642	DIVI DIVI TREE, L.P.	$ 344,816.00	IRA SUBCLAIM - #5118	COLVIN, JOSHUA M.	$ 305,500.00	$ -	$ 305,500.00
117	JOSHUA M. COLVIN - IRA	LFM Proof of Interest - 532	DIVI DIVI TREE, L.P.	$ -					
118	MARGARET E COLVIN AND FRED D COLVIN	LFM Proof of Interest - 1865	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -	NON-IRA SUBCLAIM - #5119	COLVIN, MARGARET E. & FRED D.	$ 200,000.00	$ -	$ 200,000.00
118	MARGARET E COLVIN AND FRED D COLVIN	LFM Proof of Interest - 760	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
119	BRENDA COMFORT	LFM Proof of Interest - 608	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5120	COMFORT, BRENDA	$ 23,000.00	$ 1,000.00	$ 24,000.00
119	BRENDA COMFORT	LFM Investor Claim - 466	DIVI DIVI TREE, L.P.	$ 34,198.50					
120	CHERYL COMFORT	KSMP Investor Claim - 158	KS MATTSON PARTNERS, LP	$ 539,500.00	NON-IRA SUBCLAIM - #5122	COMFORT, CHERYL	$ 411,696.00	$ 28,304.00	$ 440,000.00
120	CHERYL COMFORT	LFM Investor Claim - 636	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 440,000.00					
120	CHERYL COMFORT	LFM Investor Claim - 637	DIVI DIVI TREE, L.P.	$ 99,500.00					

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
120	CHERYL COMFORT	LFM Proof of Interest - 821	DIVI DIVI TREE, L.P.	$ -					
120	CHERYL COMFORT	LFM Proof of Interest - 821	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5121		$ 99,500.00	$ -	$ 99,500.00
121	JANICE M CONRAD LIVING TRUST DTD FEBRUARY 23, 2006	KSMP Investor Claim - 425	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5123	JANICE M CONRAD LIVING TRUST DTD FEBRUARY 23, 2006	$ 154,045.58	$ 216,224.92	$ 370,270.50
121	JANICE M CONRAD LIVING TRUST DTD FEBRUARY 23, 2006	LFM Docket 353 - 341	RIVER TREE PARTNERS, LP	UNLIQUIDATED					
121	JANICE M CONRAD LIVING TRUST DTD FEBRUARY 23, 2006	LFM Proof of Interest - 474	RIVER TREE PARTNERS, LP	$ -					
122	JANICE M. CONRAD IRA	KSMP Investor Claim - 236	KS MATTSON PARTNERS, LP	$ -	IRA SUBCLAIM - #5124	CONRAD, JANICE	$ 1,181,800.00	$ 550,700.00	$ 1,732,500.00
122	JANICE CONRAD IRA	LFM Proof of Interest - 465	DIVI DIVI TREE, L.P.	$ -					
123	CATHERINE MCKENZIE COOK	KSMP Investor Claim - 730	KS MATTSON PARTNERS, LP	$ 16,176.00	NON-IRA SUBCLAIM - #5125	COOK, CATHERINE MACKENZIE	$ 9,733.33	$ 10,266.67	$ 20,000.00
123	CATHERINE MACKENZIE COOK	LFM Docket 353 - 278	PINEWOOD CONDOMINIUMS, LP	UNLIQUIDATED					
124	KENNETH J COOK	LFM Docket 353 - 283	PINEWOOD CONDOMINIUMS, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5126	COOK, KENNETH J	$ 9,733.09	$ 10,266.91	$ 20,000.00
126	JOSE F. CORRALES - IRA	KSMP Investor Claim - 150	KS MATTSON PARTNERS, LP	$ 95,602.80	IRA SUBCLAIM - #5127	CORRALES, JOSE F.	$ 53,000.00	$ -	$ 53,000.00
126	JOSE F. CORRALES - IRA	LFM Proof of Interest - 751	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
127	CHARLES P CORREIA	LFM Proof of Interest - 826	NAPA ELM, LP	$ -	NON-IRA SUBCLAIM - #5128	CORREIA, CHARLES P	$ 100,285.14	$ 32,542.86	$ 132,828.00
128	BEN COUGHTRY, WYNNE COUGHTRY	KSMP Investor Claim - 302	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5129	COUGHTRY TRUST	$ 302,480.00	$ 77,520.00	$ 380,000.00
128	COUGHTRY TRUST	KSMP Investor Claim - 428	KS MATTSON PARTNERS, LP	$ -					
128	COUGHTRY TRUST	LFM Proof of Interest - 534	COUNTRY OAKS I, 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
130	LAUREN ANN CRAFT	KSMP Investor Claim - 439	KS MATTSON PARTNERS, LP	$ 115,000.00	NON-IRA SUBCLAIM - #5130	CRAFT, LAUREN ANN	$ 106,375.00	$ 8,625.00	$ 115,000.00
130	LAUREN ANN CRAFT	LFM Docket 353 - 299	RED OAK TREE, LP	UNLIQUIDATED					
130	LAUREN ANN CRAFT	LFM Proof of Interest - 480	RED OAK TREE, LP	$ -					
131	THE CRANE LIVING TRUST	KSMP Investor Claim - 446	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5131	THE CRANE LIVING TRUST	$ 1,099,164.98	$ 415,835.02	$ 1,515,000.00
131	THE CRANE LIVING TRUST	LFM Docket 353 - 66	BUCK AVENUE APARTMENTS, LP	UNLIQUIDATED					
131	THE CRANE LIVING TRUST	LFM Proof of Interest - 894	BUCK AVENUE APARTMENTS, LP	$ -					
132	CHARLES EDGAR CRANE	LFM Docket 353 - 148	COUNTRY OAKS I, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5132	CRANE, CHARLES EDGAR	$ 98,600.00	$ 101,400.00	$ 200,000.00
132	CHARLES EDGAR CRANE	LFM Proof of Interest - 486	COUNTRY OAKS I, LP	$ -					
133	MARIA M. CRANE, TRADITIONAL IRA	KSMP Investor Claim - 440	KS MATTSON PARTNERS, LP	$ -	IRA SUBCLAIM - #5133	CRANE, MARIA M.	$ 14,500.00	$ 1,500.00	$ 16,000.00
133	MARIA M. CRANE, TRADITIONAL IRA	LFM Proof of Interest - 756	DIVI DIVI TREE, L.P.	$ -					
134	STEPHEN M. CRANE SEP IRA	KSMP Investor Claim - 445	KS MATTSON PARTNERS, LP	$ -	IRA SUBCLAIM - #5134	CRANE, STEPHEN M.	$ 415,341.00	$ 1,000.00	$ 416,341.00
134	STEPHEN M. CRANE SEP IRA	LFM Proof of Interest - 879	DIVI DIVI TREE, L.P.	$ -					
135	STEVEN M. CRANE AND MARIA M. CRANE	LFM Docket 353 - 149	COUNTRY OAKS I, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5135	CRANE, STEVEN M. & MARIA M.	$ 365,717.50	$ 294,282.50	$ 660,000.00
135	STEPHEN M. CRANE AND MARIA M. CRANE	LFM Proof of Interest - 869	COUNTRY OAKS I, LP	$ -					
137	DONALD CROOKER	KSMP Investor Claim - 135	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5137	DONALD CROOKER LIVING TRUST	$ 384,388.69	$ 179,508.00	$ 563,896.69
137	DONALD CROOKER	KSMP Investor Claim - 740	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
137	DONALD CROOKER LIVING TRUST	LFM Proof of Interest - 323	BUTCHER ROAD PARTNERS, LLC	$ -					
138	MARGARET A. CROOKER	KSMP Investor Claim - 136	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5139	CROOKER, MARGARET A. (DUKE)	$ 465,048.50	$ 112,612.50	$ 577,661.00
138	MARGARET A. (DUKE) CROOKER	LFM Docket 353 - 78	BUCK AVENUE APARTMENTS, LP	UNLIQUIDATED					
138	MARGARET A. DUKE REVOCABLE TRUST MARGARET CROOKER TRUSTEE	LFM Proof of Interest - 300	BUCK AVENUE APARTMENTS, LP	$ -					
138	MARGARET A. (DUKE) CROOKER - IRA	LFM Proof of Interest - 308	BUTCHER ROAD PARTNERS, LLC	$ -	IRA SUBCLAIM - #5138		$ 206,860.28	$ -	$ 206,860.28
139	MARGARET A. CROOKER - IRA	KSMP Investor Claim - 749	KS MATTSON PARTNERS, LP	$ -					
140	JOSEPH AND TRACEY CURTIS	KSMP Investor Claim - 81	KS MATTSON PARTNERS, LP	$ 150,000.00	NON-IRA SUBCLAIM - #5140	CURTIS, JOSEPH & TRACY	$ 144,967.85	$ 34,032.15	$ 179,000.00
140	JOSEPH AND TRACY CURTIS	LFM Investor Claim - 906	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 150,000.00					
140	JOSEPH AND TRACY CURTIS	LFM Investor Claim - 908	NAPA ELM, LP	$ 150,000.00					
140	JOSEPH AND TRACY CURTIS	LFM Investor Claim - 909	VALLEY OAK INVESTMENTS, LP	$ 150,000.00					
140	JOSEPH AND TRACY CURTIS	LFM Proof of Interest - 1003	NAPA ELM, LP	$ -					
141	INVESTOR-DAVE DACUS	LFM Investor Claim - 431	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 370,589.00	IRA SUBCLAIM - #5141	DACUS, DAVE	$ 91,861.00	$ 27,139.00	$ 119,000.00
141	INVESTOR-DAVE DACUS	KSMP Investor Claim - 12	KS MATTSON PARTNERS, LP	$ 307,748.00					
141	DAVE DACUS	KSMP Investor Claim - 165	KS MATTSON PARTNERS, LP	$ 307,748.00					
142	TARA DACUS	LFM Investor Claim - 430	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 382,300.00	IRA SUBCLAIM - #5142	DACUS, TARA	$ 167,000.00	$ -	$ 167,000.00
142	TARA DACUS	KSMP Investor Claim - 166	KS MATTSON PARTNERS, LP	$ 382,534.00					

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
142	TARA DACUS	KSMP Investor Claim - 8	KS MATTSON PARTNERS, LP	$ 382,534.00					
143	2002 ROBBY A. DALTON AND DANA D. DALTON REVOCABLE TRUST DATED FEBRUARY 8, 2002	KSMP Investor Claim - 209	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5143	2002 ROBBY A. DALTON & DANA D. DALTON REVOCABLE TRUST DATED FEBRUARY 8, 2002	$ 273,072.72	$ 257,646.08	$ 530,718.80
143	2002 ROBBY A. DALTON & DANA D. DALTON REVOCABLE TRUST DATED FEBRUARY 8, 2002	LFM Docket 353 - 303	RED OAK, LP	UNLIQUIDATED					
143	2002 ROBBY A. DALTON & DANA D. DALTON REVOCABLE TRUST DATED FEBRUARY 8, 2002	LFM Proof of Interest - 917	RED OAK, LP	$ -					
143	2002 ROBBY A. DALTON & DANA D. DALTON REVOCABLE TRUST DATED FEBRUARY 8, 2002	LFM Proof of Interest - 923	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
143	2002 ROBBY A. DALTON & DANA D. DALTON REVOCABLE TRUST DATED FEBRUARY 8, 2002	LFM Proof of Interest - 925	BLACK WALNUT, LP	$ -					
144	DANDONA FAMILY TRUST DTD NOV 30, 2005	LFM Docket 353 - 5	AUTUMN WOOD I, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5144	DANDONA FAMILY TRUST DTD NOV 30, 2005	$ 48,666.42	$ 51,333.58	$ 100,000.00
145	TIFFANY BLACKWOOD DAVIDSON	LFM Proof of Interest - 1607	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5145	DAVIDSON, TIFFANY BLACKWOOD	$ 348,000.00	$ -	$ 348,000.00
145	TIFFANY BLACKWOOD DAVIDSON	KSMP Investor Claim - 813	KS MATTSON PARTNERS, LP	$ -					
146	CRAIG H AND KATHRYN M DAVIS LIVING TRUST	KSMP Investor Claim - 508	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5147	CRAIG H. & KATHRYN M. DAVIS LIVING TRUST	$ 177,090.80	$ 204,717.15	$ 381,807.95
146	CRAIG H AND KATHRYN M DAVIS LIVING TRUST	KSMP Investor Claim - 530	KS MATTSON PARTNERS, LP	$ -					
146	CRAIG H AND KATHRYN M DAVIS LIVING TRUST	KSMP Investor Claim - 531	KS MATTSON PARTNERS, LP	$ -					
146	CRAIG H AND KATHRYN M DAVIS LIVING TRUST	KSMP Investor Claim - 533	KS MATTSON PARTNERS, LP	$ -					
146	CRAIG H. & KATHRYN M. DAVIS LIVING TRUST	LFM Docket 353 - 337	RIVER TREE PARTNERS, LP	UNLIQUIDATED					
146	CRAIG H. & KATHRYN M. DAVIS LIVING TRUST	LFM Proof of Interest - 785	RIVER TREE PARTNERS, LP	$ -					
146	CRAIG H. & KATHRYN M. DAVIS LIVING TRUST	LFM Proof of Interest - 785	RIVER TREE PARTNERS, LP	$ -	IRA SUBCLAIM - #5146		$ 33,570.00	$ 1,430.00	$ 35,000.00

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
147	RAY M DAVIS JR.	KSMP Investor Claim - 490	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5149	RAY MARSHALL DAVIS JR., KIM RAE DAVIS AND DAVIS FAMILY TRUST	$ 166,457.42	$ 133,248.62	$ 299,706.04
147	RAY MARSHALL DAVIS JR., KIM RAE DAVIS AND DAVIS FAMILY TRUST	LFM Docket 353 - 236	LIVE OAK INVESTMENTS, LP	UNLIQUIDATED					
147	RAY MARSHALL DAVIS JR., KIM RAE DAVIS AND DAVIS FAMILY TRUST	LFM Docket 353 - 304	RED OAK, LP	UNLIQUIDATED					
147	RAY M DAVIS JR.	LFM Investor Claim - 288	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 608,000.00					
147	RAY MARSHALL DAVIS JR., KIM RAE DAVIS AND DAVIS FAMILY TRUST	LFM Proof of Interest - 232	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
147	RAY MARSHALL DAVIS JR., KIM RAE DAVIS AND DAVIS FAMILY TRUST	LFM Proof of Interest - 232	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -	IRA SUBCLAIM - #5148		$ 260,200.00	$ 136,800.00	$ 397,000.00
149	THOMAS AND LAVINIA DAVIS FAMILY TRUST	KSMP Investor Claim - 660	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5151	THOMAS AND LAVINIA DAVIS FAMILY TRUST	$ 1,074,499.74	$ 525,500.26	$ 1,600,000.00
149	THOMAS AND LAVINIA DAVIS FAMILY TRUST	LFM Docket 353 - 67	BUCK AVENUE APARTMENTS, LP	UNLIQUIDATED					
149	THOMAS AND LAVINIA DAVIS FAMILY TRUST	LFM Proof of Interest - 1732	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
149	THOMAS AND LAVINIA DAVIS FAMILY TRUST	LFM Proof of Interest - 575	BUCK AVENUE APARTMENTS, LP	$ -					
149	THOMAS AND LAVINIA DAVIS FAMILY TRUST	LFM Proof of Interest - 605	AUTUMN WOOD I, LP	$ -					
150	LEAH M. AND DOUGLAS S. DAVIS	KSMP Investor Claim - 88	KS MATTSON PARTNERS, LP	$ 50,000.00	NON-IRA SUBCLAIM - #5152	DAVIS, LEAH M. & DOUGLAS S.	$ 139,033.58	$ 95,966.42	$ 235,000.00
150	DAVIS, LEAH M & DOUGLAS S	LFM Docket 353 - 102	BUCKEYE TREE, LP	UNLIQUIDATED					
150	DAVIS, LEAH M & DOUGLAS S	LFM Docket 353 - 279	PINEWOOD CONDOMINIUMS, LP	UNLIQUIDATED					
150	LEAH M. & DOUGLAS S. DAVIS	LFM Investor Claim - 1902	BUCKEYE TREE, LP	$ 100,000.00					
151	DDS TRUST DATED JULY 6, 2004	KSMP Investor Claim - 395	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5154	DDS TRUST DATED JULY 6, 2004	$ 464,100.00	$ 285,900.00	$ 750,000.00

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
151	DDS TRUST DATED JULY 6, 2004	KSMP Investor Claim - 398	KS MATTSON PARTNERS, LP	$ -					
151	DDS TRUST DATED JULY 6, 2004	KSMP Investor Claim - 402	KS MATTSON PARTNERS, LP	$ -					
151	DDS TRUST DATED JULY 6, 2004	KSMP Investor Claim - 407	KS MATTSON PARTNERS, LP	$ -					
151	DDS TRUST DATED JULY 6, 2004	KSMP Investor Claim - 411	KS MATTSON PARTNERS, LP	$ -					
151	DDS TRUST DATED JULY 6, 2004	LFM Proof of Interest - 895	COUNTRY OAKS I, LP	$ -					
151	DDS TRUST DATED JULY 6, 2004	LFM Proof of Interest - 895	COUNTRY OAKS I, LP	$ -	IRA SUBCLAIM - #5153		$ 324,500.00	$ 1,000.00	$ 325,500.00
152	LAWRENCE & SHIRLEY DECKARD	KSMP Investor Claim - 758	KS MATTSON PARTNERS, LP	$ 50,000.00	NON-IRA SUBCLAIM - #5155	DECKARD, LAWRENCE A. & SHIRLEY	$ 30,250.00	$ 19,750.00	$ 50,000.00
152	LAWRENCE A & SHIRLEY DECKARD	LFM Docket 353 - 116	BUR OAK, LP	UNLIQUIDATED					
152	LAWRENCE A & SHIRLEY DECKARD	LFM Docket 353 - 423	WILLOW OAK, LP	UNLIQUIDATED					
153	JULIAN L. DELGADO AND GLORIA E. REZENTES DELGADO	KSMP Investor Claim - 720	KS MATTSON PARTNERS, LP	$ 1,511,530.00	NON-IRA SUBCLAIM - #5157	DELGADO, JULIAN L. & REZENTES DELGADO, GLORIA E.	$ 885,766.75	$ 104,233.25	$ 990,000.00
153	JULIAN L. DELGADO AND GLORIA E. REZENTES DELGADO	LFM Docket 353 - 483	YELLOW POPLAR, LP	UNLIQUIDATED					
153	JULIAN L. DELGADO AND GLORIA E. REZENTES DELGADO	LFM Investor Claim - 1293	YELLOW POPLAR, LP	$ 266,666.00					
153	JULIAN L. DELGADO AND GLORIA E. REZENTES DELGADO	LFM Investor Claim - 1296	WINDTREE, LP	$ 450,000.00					
153	JULIAN L. DELGADO AND GLORIA E. REZENTES DELGADO	LFM Investor Claim - 1300	LEFEVER MATTSON I, LLC	$ 340,000.00					
153	JULIAN L. DELGADO AND GLORIA E. REZENTES DELGADO	LFM Investor Claim - 1317	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 794,860.00					
153	JULIAN L. DELGADO AND GLORIA E. REZENTES DELGADO	LFM Investor Claim - 1318	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 340,000.00					

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
153	JULIAN L. DELGADO AND GLORIA E. REZENTES DELGADO	LFM Investor Claim - 1669	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 340,000.00					
153	JULIAN L. DELGADO AND GLORIA E. REZENTES DELGADO	LFM Investor Claim - 1670	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 450,000.00					
153	JULIAN L. DELGADO AND GLORIA E. REZENTES DELGADO	LFM Investor Claim - 1671	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 266,666.00					
153	JULIAN L. DELGADO AND GLORIA E. REZENTES DELGADO	LFM Investor Claim - 1297	LEFEVER MATTSON I, LLC	$ 794,860.00	IRA SUBCLAIM - #5156		$ 625,500.00	$ 2,500.00	$ 628,000.00
154	MARIANE DELLACORT FAMILY TRUST	KSMP Investor Claim - 579	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5158	MARIANE DELLACORT FAMILY TRUST	$ 328,672.34	$ 471,327.66	$ 800,000.00
154	MARIANE DELLACORT FAMILY TRUST	KSMP Investor Claim - 581	KS MATTSON PARTNERS, LP	$ -					
154	MARIANE DELLACORT FAMILY TRUST	LFM Docket 353 - 338	RIVER TREE PARTNERS, LP	UNLIQUIDATED					
154	MARIANE DELLACORT FAMILY TRUST	LFM Proof of Interest - 1321	RIVER TREE PARTNERS, LP	$ -					
154	MARIANE DELLACORT FAMILY TRUST	LFM Proof of Interest - 1326	RIVER TREE PARTNERS, LP	$ -					
155	DEBRA ANN DELLACORT-WILLIAMS - IRA	KSMP Investor Claim - 582	KS MATTSON PARTNERS, LP	$ -	IRA SUBCLAIM - #5159	DELLACORT-WILLIAMS, DEBRA ANN	$ 610,052.50	$ 76,447.50	$ 686,500.00
155	DEBRA ANN DELLACORT-WILLIAMS - IRA	LFM Proof of Interest - 1281	DIVI DIVI TREE, L.P.	$ -					
156	THE DENNISON FAMILY TRUST (RONALD WALTON DENNISON AND DEBORAH ANN DENNISON, TRUSTEES,	KSMP Investor Claim - 87	KS MATTSON PARTNERS, LP	$ 1,560,000.00	NON-IRA SUBCLAIM - #5160	THE DENNISON FAMILY TRUST	$ 926,367.34	$ 497,119.66	$ 1,423,487.00
156	THE DENNISON FAMILY TRUST (RONALD WALTON DENNISON AND DEBORAH ANN DENNISON, TRUSTEES,	LFM Proof of Interest - 1062	WINDSCAPE APARTMENTS, LLC	$ -					
157	RONALD W. DENNISON - IRA	KSMP Investor Claim - 213	KS MATTSON PARTNERS, LP	$ 295,382.00	IRA SUBCLAIM - #5161	DENNISON, RONALD W.	$ 294,902.00	$ 480.00	$ 295,382.00
157	RONALD W. DENNISON - IRA	LFM Proof of Interest - 882	DIVI DIVI TREE, L.P.	$ -					
158	RAYMOND SAMUEL DHALIWAL	KSMP Investor Claim - 811	KS MATTSON PARTNERS, LP	$ 450,000.00	NON-IRA SUBCLAIM - #5162	DHALIWAL, RAYMOND SAMUEL	$ 405,340.00	$ 44,660.00	$ 450,000.00

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
158	RAY DHALIWAL	LFM Investor Claim - 629	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 450,000.00					
158	TRUST OF RAYMOND S. DHALIWAL	LFM Investor Claim - 631	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 450,000.00					
158	RAYMOND SAMUEL DHALIWAL	LFM Proof of Interest - 825	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
158	TRUST OF RAYMOND S. DHALIWAL	LFM Proof of Interest - 827	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
159	KAREN DIAZ	KSMP Investor Claim - 5	KS MATTSON PARTNERS, LP	$ 380,450.00	NON-IRA SUBCLAIM - #5163	DIAZ, KAREN	$ 331,730.00	$ 18,270.00	$ 350,000.00
159	KAREN DIAZ	LFM Investor Claim - 1191	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 366,240.00					
160	NELSON DIMARCO AND DEENA DIMARCO REVOCABLE TRUST	KSMP Investor Claim - 666	KS MATTSON PARTNERS, LP	$ 100,000.00	NON-IRA SUBCLAIM - #5164	NELSON DIMARCO AND DEENA DIMARCO REVOCABLE TRUST	$ 61,000.00	$ 39,000.00	$ 100,000.00
160	NELSON DIMARCO AND DEENA DIMARCO REVOCABLE TRUST	LFM Docket 353 - 103	BUCKEYE TREE, LP	UNLIQUIDATED					
160	NELSON DIMARCO AND DEENA DIMARCO REVOCABLE TRUST	LFM Proof of Interest - 607	BUCKEYE TREE, LP	$ -					
164	VU LE	LFM Investor Claim - 165	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 50,000.00	NON-IRA SUBCLAIM - #5167	DO, HOANGHIA & LE, VU	$ 23,355.27	$ 26,644.73	$ 50,000.00
164	HOANGHIA DO & VU LE	LFM Proof of Interest - 1494	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
165	THE JANET BRANDI DOBBS LIVING TRUST, AS AMENDED AUGUST 22, 2015	LFM Docket 353 - 8	AUTUMN WOOD I, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5168	THE JANET BRANDI DOBBS LIVING TRUST, AS AMENDED AUGUST 22, 2015	$ 114,366.42	$ 120,633.58	$ 235,000.00
165	THE JANET BRANDI DOBBS LIVING TRUST, AS AMENDED AUGUST 22, 2015	LFM Proof of Interest - 453	AUTUMN WOOD I, LP	$ -					
166	CHRIS AND JILL DONOHUE	LFM Proof of Interest - 475	RIVER BIRCH, LP	$ -	NON-IRA SUBCLAIM - #5170	DONOHUE, CHRIS & JILL	$ 212,500.00	$ 37,500.00	$ 250,000.00
166	CHRISTOPHER M. DONOHUE	KSMP Investor Claim - 154	KS MATTSON PARTNERS, LP	$ -	IRA SUBCLAIM - #5169		$ 141,800.00	$ 19,700.00	$ 161,500.00
166	CHRISTOPHER M. DONOHUE-IRA	KSMP Investor Claim - 171	KS MATTSON PARTNERS, LP	$ 161,500.00					

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
166	CHRIS AND JILL DONOHUE-IRA	LFM Proof of Interest - 462	DIVI DIVI TREE, L.P.	$ -					
168	KENNETH GEORGE DOW, AKA KEN DOW TRUST	KSMP - 3404475	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5172	KENNETH GEORGE DOW, AKA KEN DOW TRUST	$ 379,261.72	$ -	$ 379,261.72
168	KEN DOW	KSMP Investor Claim - 800	KS MATTSON PARTNERS, LP	$ 530,447.00					
168	KENNETH GEORGE DOW, AKA KEN DOW TRUST	LFM Proof of Interest - 888	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
168	KENNETH GEORGE DOW, AKA KEN DOW TRUST	LFM Proof of Interest - 888	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -	IRA SUBCLAIM - #5171		$ 51,000.00	$ 28,000.00	$ 79,000.00
172	COLE DRIVER	LFM Investor Claim - 1667	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 238,427.00	NON-IRA SUBCLAIM - #5174	DRIVER, COLE	$ 71,713.97	$ 30,621.18	$ 102,335.15
173	GRACE K. DRIVER	LFM Proof of Interest - 755	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -	NON-IRA SUBCLAIM - #5175	DRIVER, GRACE	$ 1,220,800.00	$ 435,450.00	$ 1,656,250.00
173	GRACE DRIVER	LFM Proof of Interest - 761	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
173	GRACE DRIVER	LFM Proof of Interest - 772	AUTUMN WOOD I, LP	$ -					
175	WENDY DRIVER-GUINN	KSMP Investor Claim - 594	KS MATTSON PARTNERS, LP	$ 1,390,810.00	NON-IRA SUBCLAIM - #5177	DRIVER-GUINN, WENDY	$ 1,285,019.01	$ 105,768.00	$ 1,390,787.01
176	DRS TRUST DATED OCTOBER 19, 2019	KSMP Investor Claim - 115	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5178	DRS TRUST DATED OCTOBER 19, 2019	$ 386,360.00	$ 13,640.00	$ 400,000.00
176	DRS TRUST DATED OCTOBER 19, 2019	LFM Proof of Interest - 306	RT GOLDEN HILLS, LP	$ -					
176	DRS TRUST DATED OCTOBER 19, 2019	LFM Proof of Interest - 568	WINDTREE, LP	$ -					
177	WARREN AND JUDITH DUCIOAME	KSMP Investor Claim - 372	KS MATTSON PARTNERS, LP	$ 150,000.00	NON-IRA SUBCLAIM - #5179	DUCIOAME, WARREN & JUDITH	$ 90,750.00	$ 59,250.00	$ 150,000.00
177	WARREN AND JUDITH DUCIOAME	LFM Docket 353 - 368	SCOTCH PINE, LP	UNLIQUIDATED					
177	WARREN AND JUDITH DUCIOAME	LFM Proof of Interest - 524	SCOTCH PINE, 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
178	LIVING TRUST OF CYNTHIA SELBY DUGAN	KSMP Investor Claim - 327	KS MATTSON PARTNERS, LP	$ 100,000.00	NON-IRA SUBCLAIM - #5180	LIVING TRUST OF CYNTHIA SELBY DUGAN	$ 78,500.00	$ 21,500.00	$ 100,000.00
178	CYNTHIA SELBY DUGAN	KSMP Investor Claim - 328	KS MATTSON PARTNERS, LP	$ -					
178	LIVING TRUST OF CYNTHIA SELBY DUGAN	LFM Proof of Interest - 687	PINEWOOD CONDOMINIUMS, LP	$ -					
180	NATALIE DUKE	LFM Docket 353 - 17	AUTUMN WOOD I, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5182	DUKE, NATALIE	$ 90,389.01	$ 14,714.49	$ 105,103.50
180	NATALIE DUKE	LFM Docket 353 - 382	SEQUOIA INVESTMENT PROPERTIES, LP	UNLIQUIDATED					
181	JEFFREY M. EANDI AND MICHELLE EANDI, TRUSTEES OF THE EANDI LIVING TRUST, DTD DECEMBER 8, 2008	KSMP Investor Claim - 510	KS MATTSON PARTNERS, LP	$ 950,000.00	NON-IRA SUBCLAIM - #5183	JEFFREY M. EANDI AND MICHELLE EANDI, TRUSTEES OF THE EANDI LIVING TRUST, DTD DECEMBER 8, 2008	$ 623,342.40	$ 326,657.60	$ 950,000.00
181	JEFFREY M. EANDI AND MICHELLE EANDI, TRUSTEES OF THE EANDI LIVING TRUST, DTD DECEMBER 8, 2008	LFM Proof of Interest - 1744	WINDTREE, LP	$ -					
182	LEWIS AND LISA EANDI, AS TRUSTESS OF THE LEWIS AND LISA EANDI LIVING TRUST, DTD JANUARY 26, 2009	LFM Proof of Interest - 1604	BEACH PINE, LP	$ -	NON-IRA SUBCLAIM - #5184	LEWIS AND LISA EANDI, AS TRUSTESS OF THE LEWIS AND LISA EANDI LIVING TRUST, DTD JANUARY	$ 267,475.00	$ 132,525.00	$ 400,000.00
185	JOSEPH EANDI	LFM Proof of Interest - 1597	BUTCHER ROAD PARTNERS, LLC	$ -	IRA SUBCLAIM - #5186	EANDI, JOSEPH	$ 269,700.00	$ 193,500.00	$ 463,200.00
185	JOSEPH EANDI	KSMP Investor Claim - 702	KS MATTSON PARTNERS, LP	$ 386,800.00					
188	CATHLEEN EDGAR - IRA	LFM Proof of Interest - 427	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5189	EDGAR, CATHLEEN	$ 160,025.00	$ 88,475.00	$ 248,500.00
189	CHARLES EDGAR - IRA	LFM Proof of Interest - 429	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5190	EDGAR, CHARLES	$ 682,898.50	$ 363,101.50	$ 1,046,000.00
190	CHARLES H & CATHLEEN W EDGAR	LFM Docket 353 - 152	COUNTRY OAKS I, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5191	EDGAR, CHARLES H. & CATHLEEN W.	$ 123,250.00	$ 126,750.00	$ 250,000.00
190	CHARLES H & CATHLEEN W EDGAR	LFM Proof of Interest - 425	COUNTRY OAKS I, LP	$ -					
191	ELLIOTT FAMILY REVOCABLE TRUST	KSMP Investor Claim - 650	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5192	ELLIOT FAMILY REVOCABLE TRUST	$ 420,000.00	$ 180,000.00	$ 600,000.00
191	ELLIOT FAMILY REVOCABLE TRUST	LFM Proof of Interest - 562	AUTUMN WOOD I, 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**
192	HUGH ELLIOTT	LFM Proof of Interest - 278	BUTCHER ROAD PARTNERS, LLC	$ -	IRA SUBCLAIM - #5193	ELLIOTT, HUGH	$ 183,000.00	$ 500.00	$ 183,500.00
192	HUGH ELLIOTT	KSMP Investor Claim - 699	KS MATTSON PARTNERS, LP	$ 309,244.00					
193	WARREN AND HOPE ELLIOTT	KSMP Investor Claim - 235	KS MATTSON PARTNERS, LP	$ 150,000.00	NON-IRA SUBCLAIM - #5194	ELLIOTT, WARREN & HOPE	$ 44,583.39	$ 60,911.72	$ 105,495.11
193	WARREN AND HOPE ELLIOTT	LFM Docket 353 - 55	BISHOP PINE, LP	UNLIQUIDATED					
193	WARREN & HOPE ELLIOTT	LFM Investor Claim - 1312	BISHOP PINE, LP	$ -					
193	WARREN AND HOPE ELLIOTT	LFM Proof of Interest - 1768	BISHOP PINE, LP	$ -					