Entered on Docket
EDWARD J. EMMONS, CLERK
U.S. BANKRUPTCY COURT
NORTHERN DISTRICT OF CALIFORNIA
Docket #4581 Date Filed: 09/28/2026

Signed and Filed: September 28, 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:	Case No. 24-10545 HLB
LEFEVER MATTSON,	(Substantively Consolidated)
Consolidated Debtor.	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 each investor, listed in the column identified as "Allowed Claims" on **Schedule 1** attached hereto

[1] A capitalized term used but not defined herein shall have the m

(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.

7. The hearing on the Motion, scheduled for October 1, 2026 at 10:00 a.m. (Pacific Time), is vacated.

**** 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**
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
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
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	$ -					

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**
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	$ -					
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.	$ -					

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
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	$ -					
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					

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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	$ -					
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

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**
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	$ -					
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	$ -					

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**
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