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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

DECLARATION OF MICHAEL I. GOLDBERG IN SUPPORT OF MOTION FOR ENTRY OF AN ORDER EXTENDING DEADLINE FOR TRUSTEE OF THE LFM PLAN RECOVERY TRUST TO RESOLVE PROOFS OF INTEREST AND OBJECT TO CLAIMS

Date: November 5, 2026
Time: 10:00 a.m. (Pacific Time)
Place: **In-Person or Zoom Appearances**
United States Bankruptcy Court
450 Golden Gate Avenue
16th Floor, Courtroom 19
San Francisco, CA 94102

KELLER BENVENUTTI KIM LLP
101 MONTGOMERY STREET, SUITE 1950
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I, Michael I. Goldberg, do hereby declare as follows:

1. I am the Plan Recovery Trustee (the "Trustee")[1] of the LFM Plan Recovery Trust (the "Trust") formed pursuant to the *Third Amended Chapter 11 Plan of Liquidation, as Modified* [Dkt. No. 4151] (the "Plan") in the above-captioned chapter 11 case (the "Chapter 11 Case") of consolidated debtor LeFever Mattson (the "Consolidated Debtor").[2] I submit this declaration (the "Declaration") in support of the *Motion for Entry of an Order Extending Deadline for Trustee of the LFM Plan Recovery Trust to Resolve Proofs of Interest and Object to Claims* (the "Motion"),[3] filed contemporaneously herewith.

2. The Trustee's responsibilities include facilitating the prosecution or settlement of objections to Proofs of Claim and the reconciliation or settlement of Proofs of Interest, and, as a result, I am familiar with the Consolidated Debtor's historical day-to-day operations, financing arrangements, business affairs, and books and records. Except as otherwise indicated herein, all facts set forth in this Declaration are based upon my personal knowledge, the knowledge of Consolidated Debtor's current and former employees working alongside me on this matter pursuant to post-Effective Date retention agreements, my discussions with members of Consolidated Debtor's former management team and the Consolidated Debtor's various other advisors and counsel, and my review of relevant documents and information prepared by the Consolidated Debtor and its advisers during the Chapter 11 Case. If called upon to testify, I would testify competently to the facts set forth in this Declaration. I am authorized to submit this declaration.

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[1] On May 14, 2026 (the "Effective Date"), the Plan, confirmed by the Court on April 23, 2026 [Dkt. No. 4225] (the "Confirmation Order"), became effective. *See* Dkt. No. 4335. As of the Effective Date, the Trustee retains all rights to institute, commence, file, pursue, prosecute, enforce, abandon, settle, compromise, release, waive, dismiss, or withdraw, as appropriate, any and all Causes of Action[.]" Confirmation Order, ¶ 13.

[2] On March 6, 2026, the Court entered the *Order Substantively Consolidating Debtors and KSMP Investment Entities and Granting Related Relief* [Dkt. No. 3914] (the "Substantive Consolidation Order"), which substantively consolidated the estates of LeFever Mattson, a California corporation and its affiliated debtors (the "LFM Debtors"), KS Mattson Partners, LP ("KSMP," and together with the LFM Debtors, the "Debtors") and three KSMP-affiliated entities (Perris Freeway Plaza, LP, Specialty Properties Partners, LP, and Treehouse Investments, LP), forming the "Consolidated Debtor."

[3] Capitalized terms used but not otherwise herein defined have the meanings ascribed to them in the Motion.

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3. 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 of the Motion, more than 1,900 proofs of claim (the "Proofs of Claim") and 800 proofs of interest ("Proofs of Interest") have been filed in this Chapter 11 Case. The Trustee and his advisors have been diligently working to reconcile the Proofs of Claim and Proofs of Interest in accordance with the Plan to enable a distribution to creditors as soon as possible. In the approximately five months since the Effective Date, the Trustee has resolved more than 2,000 Proofs of Interest, Proofs of Claim asserted by investors, and scheduled interests (collectively, the "Investor Claims") to allow claims for more than 570 investors, and the Trustee has expunged, reduced through settlement, or otherwise resolved approximately 250 Proofs of Claims and scheduled claims (collectively, the "Non-Investor Claims") asserting approximately $65 million in claims. Much of this reconciliation process has been without contest before this Court.

4. The Trustee has filed three omnibus objections to claims (the "Omnibus Objections") thus far in the Chapter 11 Case. Through the prosecution of the Omnibus Objections, approximately 250 Non-Investor Claims have been modified, disallowed and/or expunged, reducing the amounts asserted against the LFM Debtors by approximately $65 million.

5. Further, the Trustee has filed nine omnibus motions to allow consensually resolved the Investor Claims thus far, representing more than 2,000 Investor Claims that have been resolved in this fashion.

6. Notwithstanding this progress, approximately 150 Investor Claims (the "Remaining Investor Claims") and 1,000 Non-Investor Claims (the "Remaining Non-Investor Claims") remain unresolved. The Trustee expects many of the Remaining Investor Claims and Remaining Non-Investor Claims to be some of the most fact-specific and time-consuming to resolve. The Non-Investor Claims include, but not limited to, trade claims, tax claims, secured lender claims, and claims by tenants of properties previously owned by the Debtors.

[Signature on Next Page]

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct. Executed on this fifteenth day of October, 2026.

/s/ Michael I. Goldberg

Michael I. Goldberg

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