

**KELLER BENVENUTTI KIM LLP**  
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**KELLER BENVENUTTI KIM LLP**  
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*Attorneys for the Debtors and  
 Debtors in Possession*

**UNITED STATES BANKRUPTCY COURT**  
**NORTHERN DISTRICT OF CALIFORNIA**  
**SANTA ROSA DIVISION**

In re:

LEFEVER MATTSON, a California  
 corporation, *et al.*,<sup>1</sup>

Debtors.

Case No. 24-10545 (CN) (Lead Case)

(Jointly Administered)

Chapter 11

**SUPPLEMENTAL DECLARATION  
 OF DAVID A. TAYLOR RELATING  
 TO APPLICATION OF DEBTORS  
 FOR ORDER AUTHORIZING THE  
 EMPLOYMENT OF KELLER  
 BENVENUTTI KIM LLP AS  
 GENERAL BANKRUPTCY COUNSEL  
 TO THE DEBTORS**

In re:

KS MATTSON PARTNERS, LP,

Debtor.

<sup>1</sup> The last four digits of LeFever Mattson's tax identification number are 7537. The last four digits of the tax identification number for KS Mattson Partners, LP ("KSMP") are 5060. KSMP's address for service is c/o Stapleton Group, 514 Via de la Valle, Solana Beach, CA 92075. The address for service on LeFever Mattson and all other Debtors is 6359 Auburn Blvd., Suite B, Citrus Heights, CA 95621. Due to the large number of debtor entities in these Chapter 11 Cases, a complete list of the Debtors and the last four digits of their federal tax identification numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors' claims and noticing agent at <https://veritaglot>

I, David A. Taylor, hereby declare pursuant to 28 U.S.C. § 1746:

1. I am an attorney with Keller Benvenuti Kim LLP (the “Firm”), a law firm with offices at 101 Montgomery Street, Suite 1950, San Francisco, California 94104.

2. I submit this Declaration as a supplement to my declaration dated October 10, 2024 [Dkt. No. 140] in support of the *Application of Debtors for Order Authorizing the Employment of Keller Benvenuti Kim LLP as General Bankruptcy Counsel to the Debtors* [Dkt. No. 139] (the “Retention Application”). On October 21, 2024, the Court entered the *Order Authorizing the Employment of Keller Benvenuti Kim LLP as General Bankruptcy Counsel to the Debtors* [Dkt. No. 179].

3. As disclosed in the Retention Application, in the normal course of its business, the Firm may adjust its billing rates. Effective January 1, 2026, the Firm has increased its hourly rates as follows:<sup>2</sup>

<u>Professional</u>	<u>Title</u>	<u>2026 Rate</u>
Tobias S. Keller	Partner	\$1,200
David A. Taylor	Partner	\$1,000
Dara L. Silveira	Partner	\$825
Thomas B. Rupp	Partner	\$775
Gabrielle L. Albert	Senior Counsel	\$725
Jay Minga	Senior Counsel	\$725
Tyler Davis	Associate	\$625
Alice Giang	Associate	\$575
Colin Mitsuoka	Paralegal Trainee	\$350
Priscila Chen Hsu	Paralegal Trainee	\$350
Marian Walker	Paralegal Trainee	\$350
Alexander Hahn	Paralegal Trainee	\$350

<sup>2</sup> The rates for other attorneys at the Firm who are not listed herein also have changed, and these revised rates will be applied should these attorneys begin working on this case.

1 I declare under penalty of perjury that, to the best of my knowledge and after reasonable  
2 inquiry, the foregoing is true and correct. Executed this eighteenth day of December, 2025, in San  
3 Francisco, California.

4  
5 Dated: December 18, 2025

/s/ David A. Taylor  
David A. Taylor