Entered on Docket
EDWARD J. EMMONS, CLERK
U.S. BANKRUPTCY COURT
NORTHERN DISTRICT OF CALIFORNIA
Docket #4553 Date Filed: 09/02/2026

Signed and Filed: September 2, 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 FIFTH 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
395	BERNADETTE D MARTINEZ MADISON IRA #M1612124 (PENSCO 080000009494)	KSMP Investor Claim - 280	KS MATTSON PARTNERS, LP	$ -	IRA SUBCLAIM - #5408	MARTINEZ, BERNADETTE D.	$ 661,557.00	$ 111,318.00	$ 772,875.00
395	BERNADETTE D MARTINEZ PROVIDENT IRA #3000540 (POLYCOMP #044319)	KSMP Investor Claim - 282	KS MATTSON PARTNERS, LP	$ -					
395	BERNADETTE MARTINEZ IRA	LFM Proof of Interest - 457	BUTCHER ROAD PARTNERS, LLC	$ -					
395	BERNADETTE D. MARTINEZ IRA	LFM Proof of Interest - 467	DIVI DIVI TREE, L.P.	$ -					
396	ELIZABETH NAOMI MARTINEZ - IRA	KSMP Investor Claim - 356	KS MATTSON PARTNERS, LP	$ -	IRA SUBCLAIM - #5409	MARTINEZ, ELIZABETH NAOMI	$ 52,706.81	$ 23,460.00	$ 76,166.81
396	ELIZABETH NAOMI MARTINEZ - IRA	LFM Proof of Interest - 1849	DIVI DIVI TREE, L.P.	$ -					
396	ELIZABETH NAOMI MARTINEZ - IRA	LFM Proof of Interest - 1850	DIVI DIVI TREE, L.P.	$ -					
397	LUIS URBANO MARTINEZ - IRA	LFM Proof of Interest - 1851	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5410	MARTINEZ, LUIS URBANO	$ 45,010.06	$ 19,756.00	$ 64,766.06
397	LUIS URBANO MARTINEZ - IRA	LFM Proof of Interest - 1852	DIVI DIVI TREE, L.P.	$ -					
398	BRIAN MATANGELO	LFM Proof of Interest - 789	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5411	MATANGELO, BRIAN	$ 116,500.00	$ -	$ 116,500.00
398	BRIAN MATANGELO	LFM Investor Claim - 505	DIVI DIVI TREE, L.P.	$ 116,500.00					
403	MAYER FAMILY LIVING TRUST	LFM Proof of Interest - 574	AUTUMN WOOD I, LP	$ -	NON-IRA SUBCLAIM - #5412	MAYER FAMILY LIVING TRUST	$ 460,916.40	$ 57,083.60	$ 518,000.00
404	THE MAYER FAMILY LIVING TRUST	KSMP Investor Claim - 488	KS MATTSON PARTNERS, LP	$ 621,000.00	IRA SUBCLAIM - #5413	MAYER, JASON	$ 103,000.00	$ -	$ 103,000.00
404	JASON MAYER - IRA	LFM Proof of Interest - 567	DIVI DIVI TREE, L.P.	$ -					
405	LELAND MCABEE SEP-IRA WITH MADISON TRUST	KSMP Investor Claim - 268	KS MATTSON PARTNERS, LP	$ 219,500.00	NON-IRA SUBCLAIM - #5414	LELAND MCABEE/ THE MCABEE FAMILY TRUST	$ 121,895.60	$ 89,104.40	$ 211,000.00
405	LELAND MCABEE/ THE MCABEE FAMILY TRUST	KSMP Investor Claim - 273	KS MATTSON PARTNERS, LP	$ 211,000.00					

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
405	TERESA MCABEE	KSMP Investor Claim - 278	KS MATTSON PARTNERS, LP	$ 53,000.00					
405	LELAND MCABEE/ THE MCABEE FAMILY TRUST	LFM Proof of Interest - 920	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
406	LELAND MCABEE	LFM Proof of Interest - 1224	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5415	MCABEE, LELAND	$ 489,000.00	$ 500.00	$ 489,500.00
406	LELAND MCABEE	LFM Proof of Interest - 839	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
406	LELAND MCABEE SEP-IRA WITH PACIFIC PREMIER TRUST	KSMP Deed of Trust Claim - 276	KS MATTSON PARTNERS, LP	$ 460,000.00					
406	LELAND MCABEE SEP-IRA WITH PACIFIC PREMIER TRUST	KSMP Investor Claim - 272	KS MATTSON PARTNERS, LP	$ 200,000.00					
406	LELAND MCABEE SEP-IRA WITH PACIFIC PREMIER TRUST	KSMP Investor Claim - 274	KS MATTSON PARTNERS, LP	$ 70,000.00					
407	TERESA MCABEE	LFM Proof of Interest - 1354	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -	IRA SUBCLAIM - #5416	MCABEE, TERESA	$ 52,000.00	$ 1,000.00	$ 53,000.00
410	AUDREY MCCOY TRUST	KSMP Investor Claim - 543	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5419	AUDREY MCCOY TRUST	$ 126,087.50	$ 133,912.50	$ 260,000.00
411	AUDREY MCCOY TRUST	KSMP Investor Claim - 543	KS MATTSON PARTNERS, LP	$ -	IRA SUBCLAIM - #5420	MCCOY, AUDREY E.	$ 152,660.00	$ 10,340.00	$ 163,000.00
411	1280 AUDREY E MCCOY IRA MADISON TRUST	KSMP Investor Claim - 558	KS MATTSON PARTNERS, LP	$ -					
411	AUDREY E. MCCOY IRA MADISON TRUST	LFM Proof of Interest - 1280	DIVI DIVI TREE, L.P.	$ -					
412	JOHN MCFADDEN	KSMP Investor Claim - 815	KS MATTSON PARTNERS, LP	$ 150,000.00	NON-IRA SUBCLAIM - #5421	MCFADDEN, JOHN N. & SMITH-MCFADDEN, JERI	$ 91,500.00	$ 58,500.00	$ 150,000.00
412	JOHN N MCFADDEN & JERI SMITH-MCFADDEN	LFM Docket 353 - 251	MONTEREY PINE, LP	UNLIQUIDATED					
413	IRENE W MCGILL	KSMP Investor Claim - 283	KS MATTSON PARTNERS, LP	$ 555,025.00	NON-IRA SUBCLAIM - #5423	MCGILL, IRENE	$ 246,992.50	$ 93,007.50	$ 340,000.00
413	I MCGILL FAMILY TRUST	KSMP Investor Claim - 284	KS MATTSON PARTNERS, LP	$ 555,025.00					

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
413	IRENE MCGILL IRA	KSMP Investor Claim - 285	KS MATTSON PARTNERS, LP	$ 555,025.00					
413	IRENE MCGILL	LFM Proof of Interest - 478	WINDSCAPE APARTMENTS I, LP	$ -					
413	IRENE MCGILL	LFM Proof of Interest - 478	WINDSCAPE APARTMENTS I, LP	$ -	IRA SUBCLAIM - #5422		$ 139,500.00	$ 10,500.00	$ 150,000.00
414	MICHELLE TRAYNOR MCMULLEN	KSMP Investor Claim - 489	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5424	MCMULLEN, MICHELLE TRAYNOR	$ 431,074.73	$ 380,324.54	$ 811,399.27
414	MICHELLE TRAYNOR MCMULLEN	KSMP Investor Claim - 495	KS MATTSON PARTNERS, LP	$ -					
414	MICHELLE TRAYNOR MCMULLEN	KSMP Investor Claim - 505	KS MATTSON PARTNERS, LP	$ -					
414	MICHELLE TRAYNOR MCMULLEN	LFM Docket 353 - 293	PINEWOOD CONDOMINIUMS, LP	UNLIQUIDATED					
414	MICHELLE TRAYNOR MCMULLEN	LFM Docket 353 - 420	VALLEY OAK INVESTMENTS, LP	UNLIQUIDATED					
414	MICHELLE TRAYNOR MCMULLEN	LFM Docket 353 - 98	BUCK AVENUE APARTMENTS, LP	UNLIQUIDATED					
414	MICHELLE TRAYNOR MCMULLEN	LFM Proof of Interest - 784	VALLEY OAK INVESTMENTS, LP	$ -					
415	PATRICK W. MCMULLEN - IRA	KSMP Investor Claim - 532	KS MATTSON PARTNERS, LP	$ -	IRA SUBCLAIM - #5425	MCMULLEN, PATRICK W.	$ 480,344.00	$ 341,156.00	$ 821,500.00
415	PATRICK W. MCMULLEN - 1031 EXCHANGE	KSMP Investor Claim - 535	KS MATTSON PARTNERS, LP	$ -					
415	PATRICK W. MCMULLEN - IRA	LFM Proof of Interest - 780	DIVI DIVI TREE, L.P.	$ -					
416	THOMAS R MCPHAIL FAMILY TRUST	KSMP Investor Claim - 138	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5426	THOMAS R MCPHAIL FAMILY TRUST	$ 65,625.00	$ 34,375.00	$ 100,000.00
416	THOMAS R MCPHAIL FAMILY TRUST	LFM Proof of Interest - 354	DIVI DIVI TREE, L.P.	$ -					
417	KRISTINA FOX	KSMP Investor Claim - 97	KS MATTSON PARTNERS, LP	$ 250,000.00	NON-IRA SUBCLAIM - #5427	MELICK, KRISTINA	$ 500,000.00	$ -	$ 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
417	KRISTINA MELICK	LFM Investor Claim - 204	VALLEY OAK INVESTMENTS, LP	$ 250,000.00					
417	KRISTINA FOX	LFM Investor Claim - 902	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 250,000.00					
417	KRISTINA MELICK	LFM Proof of Interest - 1283	VALLEY OAK INVESTMENTS, LP	$ -					
417	KRISTINA MELICK	LFM Proof of Interest - 1813	VALLEY OAK INVESTMENTS, LP	$ -					
418	RISA MEYER	KSMP Investor Claim - 527	KS MATTSON PARTNERS, LP	$ 240,000.00	NON-IRA SUBCLAIM - #5428	MEYER, RISA	$ 912,074.08	$ 141,019.76	$ 1,053,093.84
418	RISA MEYER	KSMP Investor Claim - 686	KS MATTSON PARTNERS, LP	$ 300,000.00					
418	RISA MEYER	KSMP Investor Claim - 687	KS MATTSON PARTNERS, LP	$ 255,000.00					
418	RISA MEYER	KSMP Investor Claim - 688	KS MATTSON PARTNERS, LP	$ 264,000.00					
418	RISA MEYER	LFM Investor Claim - 592	WINDSCAPE APARTMENTS, LLC	$ 300,000.00					
418	RISA MEYER	LFM Investor Claim - 593	WINDSCAPE APARTMENTS, LLC	$ 240,000.00					
418	RISA MEYER	LFM Investor Claim - 595	YELLOW POPLAR, LP	$ 255,000.00					
418	RISA MEYER	LFM Investor Claim - 596	RIVER BIRCH, LP	$ 264,000.00					
418	RISA MEYER	LFM Proof of Interest - 621	WINDSCAPE APARTMENTS, LLC	$ -					
418	RISA MEYER	LFM Proof of Interest - 622	WINDSCAPE APARTMENTS, LLC	$ -					
418	RISA MEYER	LFM Proof of Interest - 682	RIVER BIRCH, LP	$ -					
418	RISA MEYER	LFM Proof of Interest - 683	YELLOW POPLAR, LP	$ -					

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419	TODD AND LORI MICHERO	KSMP Investor Claim - 562	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5430	MICHERO, TODD & LORI	$ 127,317.90	$ 8,062.60	$ 135,380.50
419	TODD AND LORI MICHERO	KSMP Investor Claim - 563	KS MATTSON PARTNERS, LP	$ -					
419	TODD AND LORI MICHERO	KSMP Investor Claim - 565	KS MATTSON PARTNERS, LP	$ -					
419	TODD AND LORI MICHERO	LFM Proof of Interest - 983	DIVI DIVI TREE, L.P.	$ -					
419	TODD AND LORI MICHERO	LFM Proof of Interest - 983	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5429		$ 77,000.00	$ 1,000.00	$ 78,000.00
420	TAMARA D. MIGLIOZZI	LFM Proof of Interest - 1560	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5431	MIGLIOZZI, TAMARA D.	$ 237,500.00	$ 73,000.00	$ 310,500.00
420	TAMARA MIGLIOZZI	KSMP Investor Claim - 186	KS MATTSON PARTNERS, LP	$ -					
420	TAMARA D. MIGLIOZZI	KSMP Investor Claim - 478	KS MATTSON PARTNERS, LP	$ 410,715.00					
420	TAMARA D. MIGLIOZZI PLAINTIFF	LFM Investor Claim - 53	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 410,715.00					
421	MIHELICH FAMILY TRUST	LFM Docket 353 - 334	RIVER BIRCH, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5432	MIHELICH FAMILY TRUST	$ 81,509.85	$ 61,073.48	$ 142,583.33
422	BRYAN & KIM MIHELICH	LFM Proof of Interest - 357	RIVER TREE PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5433	MIHELICH, BRYAN & KIM	$ 125,700.00	$ 24,300.00	$ 150,000.00
423	FRANK, ROSEMARIE MIHELICH	LFM Proof of Interest - 313	GOLDEN TREE, LP	$ -	NON-IRA SUBCLAIM - #5434	MIHELICH, FRANK & ROSEMARIE	$ 105,394.75	$ 55,980.13	$ 161,374.88
424	MELANIE A. MILITANO	LFM Proof of Interest - 489	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5435	MILITANO, MELANIE A.	$ 260,000.00	$ -	$ 260,000.00
424	MELANIE MILITANO	KSMP Investor Claim - 529	KS MATTSON PARTNERS, LP	$ 262,052.00					
424	MELANIE A. MILITANO	LFM Investor Claim - 482	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 262,052.00					
425	MILLER FAMILY TRUST JENNIFER LOCKLIN, TTEE	KSMP Investor Claim - 573	KS MATTSON PARTNERS, LP	$ 200,000.00	NON-IRA SUBCLAIM - #5436	MILLER FAMILY TRUST JENNIFER LOCKLIN, TTEE	$ 96,000.26	$ 103,999.74	$ 200,000.00

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
425	MILLER FAMILY TRUST JENNIFER LOCKLIN, TTEE	LFM Docket 353 - 80	BUCK AVENUE APARTMENTS, LP	UNLIQUIDATED					
425	MILLER FAMILY TRUST JENNIFER LOCKLIN, TTEE	LFM Investor Claim - 1236	BUCK AVENUE APARTMENTS, LP	$ 200,000.00					
425	MILLER FAMILY TRUST JENNIFER LOCKLIN, TTEE	LFM Investor Claim - 1853	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 200,000.00					
426	JACOB T. MING & SHIRLEY M. DONG	KSMP Investor Claim - 152	KS MATTSON PARTNERS, LP	$ 660,000.00	NON-IRA SUBCLAIM - #5437	MING, JACOB T. & DONG, SHIRLEY M.	$ 318,902.07	$ 337,903.93	$ 656,806.00
426	JACOB T. MING & SHIRLEY M. DONG	LFM Docket 353 - 339	RIVER TREE PARTNERS, LP	UNLIQUIDATED					
426	JACOB T. MING & SHIRLEY M. DONG	LFM Proof of Interest - 303	COUNTRY OAKS I, LP	$ -					
427	ODETTE L. MITTONE	LFM Docket 353 - 366	SCOTCH PINE, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5438	MITTONE, ODETTE L.	$ 58,500.00	$ 41,500.00	$ 100,000.00
427	ODETTE L. MITTONE	LFM Proof of Interest - 921	SCOTCH PINE, LP	$ -					
428	MONEY FAMILY LIVING TRUST MILTON & BETTY MONEY, TTEE	LFM Proof of Interest - 867	BUTCHER ROAD PARTNERS, LLC	$ -	IRA SUBCLAIM - #5439	MONEY FAMILY LIVING TRUST MILTON & BETTY MONEY, TTEE	$ 62,771.99	$ 76,665.00	$ 139,436.99
428	MONEY FAMILY LIVING TRUST MILTON & BETTY MONEY, TTEE	KSMP Investor Claim - 14	KS MATTSON PARTNERS, LP	$ -					
429	GREGORY SCOTT MONTALVO LIVING TRUST DTD	KSMP Investor Claim - 15	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5440	THE GREGORY SCOTT MONTALVO LIVING TRUST	$ 943,810.21	$ 414,931.49	$ 1,358,741.70
429	THE GREGORY SCOTT MONTALVO LIVING TRUST	KSMP Investor Claim - 80	KS MATTSON PARTNERS, LP	$ -					
429	GREGORY SCOTT MONTALVO LIVING TRUST DTD	KSMP Investor Claim - 91	KS MATTSON PARTNERS, LP	$ -					
429	THE GREGORY SCOTT MONTALVO LIVING TRUST	LFM Docket 353 - 227	HEACOCK PARK APARTMENTS, LP	UNLIQUIDATED					
429	THE GREGORY SCOTT MONTALVO LIVING TRUST	LFM Docket 353 - 24	AUTUMN WOOD I, LP	UNLIQUIDATED					
429	THE GREGORY SCOTT MONTALVO LIVING TRUST	LFM Proof of Interest - 748	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
429	THE GREGORY SCOTT MONTALVO LIVING TRUST	LFM Proof of Interest - 749	TRADEWINDS APARTMENTS, LP	$ -					
429	THE GREGORY SCOTT MONTALVO LIVING TRUST	LFM Proof of Interest - 771	BUCK AVENUE APARTMENTS, LP	$ -					
430	JOHN MONTOYA	LFM Proof of Interest - 1115	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5441	MONTOYA, JOHN	$ 25,717.24	$ 7,356.00	$ 33,073.24
431	LORI MORGAN TRUST	KSMP Investor Claim - 544	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5442	LORI MORGAN TRUST	$ 202,587.50	$ 147,412.50	$ 350,000.00
431	LORI MORGAN TRUST	KSMP Investor Claim - 546	KS MATTSON PARTNERS, LP	$ -					
431	LORI MORGAN TRUST	LFM Docket 353 - 76	BUCK AVENUE APARTMENTS, LP	UNLIQUIDATED					
431	LORI MORGAN TRUST	LFM Proof of Interest - 1352	BUCK AVENUE APARTMENTS, LP	$ -					
432	DANA D. MORGAN - TRADITIONAL IRA	KSMP Investor Claim - 218	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5444	MORGAN, DANA D. (FORMERLY DALTON)	$ 59,500.00	$ 40,500.00	$ 100,000.00
432	DANA D. MORGAN	KSMP Investor Claim - 220	KS MATTSON PARTNERS, LP	$ -					
432	DANA MORGAN (DANA D. DALTON)	LFM Proof of Interest - 926	DIVI DIVI TREE, L.P.	$ -					
432	DANA D. MORGAN (DANA D. DALTON)	LFM Proof of Interest - 919	BUTCHER ROAD PARTNERS, LLC	$ -	IRA SUBCLAIM - #5443		$ 174,000.00	$ -	$ 174,000.00
433	MICHAEL M MORSE AND SUSAN M MORSE, TTEES OF MORSE FAMILY TRUST	KSMP Investor Claim - 362	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5445	MICHAEL M MORSE AND SUSAM M MORSE TRUSTEES OF THE THE MORSE FAMILY TRUST	$ 720,120.26	$ 354,879.74	$ 1,075,000.00
433	MICHAEL M MORSE AND SUSAM M MORSE TRUSTEES OF THE THE MORSE FAMILY TRUST	LFM Docket 353 - 380	SEQUOIA INVESTMENT PROPERTIES, LP	UNLIQUIDATED					
433	MICHAEL M MORSE AND SUSAM M MORSE TRUSTEES OF THE THE MORSE FAMILY TRUST	LFM Docket 353 - 81	BUCK AVENUE APARTMENTS, LP	UNLIQUIDATED					
433	MICHAEL M MORSE AND SUSAN M MORSE, TTEES OF MORSE FAMILY TRUST	LFM Investor Claim - 499	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
433	MICHAEL M MORSE AND SUSAN M MORSE TRUSTEES OF THE THE MORSE FAMILY TRUST	LFM Proof of Interest - 583	WATERTREE 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
434	MICHAEL MORSE, TRUSTEE OF MARIE A MORSE FAMILY TRUST	KSMP Investor Claim - 483	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5446	MICHAEL MORSE, TRUSTEE MARIE A MORSE FAMILY TRUST	$ 234,432.00	$ 253,968.00	$ 488,400.00
434	MICHAEL MORSE, TRUSTEE MARIE A MORSE FAMILY TRUST	LFM Docket 353 - 345	RIVER TREE PARTNERS, LP	UNLIQUIDATED					
434	MICHAEL MORSE, TRUSTEE MARIE A MORSE FAMILY TRUST	LFM Investor Claim - 511	RIVER TREE PARTNERS, LP	$ -					
434	MICHAEL MORSE, TRUSTEE MARIE A MORSE FAMILY TRUST	LFM Proof of Interest - 582	RIVER TREE PARTNERS, LP	$ -					
435	SHELLEY MORSE, MARTIN MORSE	KSMP Investor Claim - 133	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5447	MORSE FAMILY 2007 REVOCABLE TRUST	$ 212,802.00	$ 187,198.00	$ 400,000.00
435	SHELLEY MORSE, MARTIN MORSE	LFM Investor Claim - 896	BAY TREE, LP	$ 200,000.00					
435	MORSE FAMILY 2007 REVOCABLE TRUST	LFM Investor Claim - 897	COUNTRY OAKS I, LP	$ 200,000.00					
435	MORSE FAMILY 2007 REVOCABLE TRUST	LFM Proof of Interest - 541	BAY TREE, LP	$ -					
436	MARK JEFFREY MORSE	KSMP Investor Claim - 315	KS MATTSON PARTNERS, LP	$ -	IRA SUBCLAIM - #5448	MORSE, MARK	$ 199,500.00	$ 500.00	$ 200,000.00
436	MARK MORSE	LFM Investor Claim - 898	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 200,000.00					
436	MARK MORSE - IRA	LFM Proof of Interest - 891	DIVI DIVI TREE, L.P.	$ -					
437	MICHAEL MORSE	KSMP Investor Claim - 350	KS MATTSON PARTNERS, LP	$ 798,205.00	NON-IRA SUBCLAIM - #5450	MORSE, MICHAEL	$ 615,132.00	$ 334,868.00	$ 950,000.00
437	MICHAEL MORSE	KSMP Investor Claim - 359	KS MATTSON PARTNERS, LP	$ 950,000.00					
437	MICHAEL MORSE, TRUSTEE MORSE FAMILY TRUST	LFM Proof of Interest - 585	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
437	MADISON TRUST COMPANY FBO, MICHAEL MORSE IRA	LFM Proof of Interest - 581	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5449		$ 598,500.00	$ 1,500.00	$ 600,000.00
437	MICHAEL MORSE	LFM Proof of Interest - 584	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
438	MADISON TRUST COMPANY FBO, MICHAEL MORSE IRA	KSMP Investor Claim - 392	KS MATTSON PARTNERS, LP	$ -					
439	NADYNE MOTHERAL, AS TRUSTEE OF THE MOTHERAL BYPASS TRUST, DTD APRIL 7, 2010	KSMP Investor Claim - 499	KS MATTSON PARTNERS, LP	$ 100,000.00	NON-IRA SUBCLAIM - #5451	NADYNE MOTHERAL, AS TRUSTEE OF THE MOTHERAL BYPASS TRUST, DTD APRIL 7, 2010	$ 70,157.00	$ 29,843.00	$ 100,000.00
439	NADYNE MOTHERAL, AS TRUSTEE OF THE MOTHERAL BYPASS TRUST, DTD APRIL 7, 2010	LFM Proof of Interest - 1581	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
440	MC MUELLER LIVING TRUST	KSMP Investor Claim - 690	KS MATTSON PARTNERS, LP	$ 722,800.00	NON-IRA SUBCLAIM - #5452	MC MUELLER LIVING TRUST	$ 665,561.34	$ 48,769.00	$ 714,330.34
441	MULLIN FAMILY TRUST DATED JANUARY 15, 2008, JOHN A. MULLIN AND KATHLEEN M. MULLIN TTEE	KSMP Investor Claim - 479	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5453	MULLIN FAMILY TRUST DATED JANUARY 15, 2008, JOHN A. MULLIN & KATHLEEN M. MULLIN, TTEE	$ 1,392,717.30	$ 957,282.70	$ 2,350,000.00
441	MULLIN FAMILY TRUST DATED JANUARY 15, 2008, JOHN A. MULLIN & KATHLEEN M. MULLIN, TTEE	KSMP Investor Claim - 721	KS MATTSON PARTNERS, LP	$ -					
441	MULLIN FAMILY TRUST DATED JANUARY 15, 2008, JOHN A. MULLIN & KATHLEEN M. MULLIN, TTEE	LFM Docket 353 - 287	PINEWOOD CONDOMINIUMS, LP	UNLIQUIDATED					
441	MULLIN FAMILY TRUST DATED JANUARY 15, 2008, JOHN A. MULLIN & KATHLEEN M. MULLIN, TTEE	LFM Docket 353 - 416	VALLEY OAK INVESTMENTS, LP	UNLIQUIDATED					
441	MULLIN FAMILY TRUST DATED JANUARY 15, 2008, JOHN A. MULLIN & KATHLEEN M. MULLIN, TTEE	LFM Docket 353 - 59	BLACK WALNUT, LP	UNLIQUIDATED					
441	MULLIN FAMILY TRUST DATED JANUARY 15, 2008, JOHN A. MULLIN & KATHLEEN M. MULLIN, TTEE	LFM Investor Claim - 1257	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 100,000.00					
441	MULLIN FAMILY TRUST DATED JANUARY 15, 2008, JOHN A. MULLIN & KATHLEEN M. MULLIN, TTEE	LFM Investor Claim - 645	PINEWOOD CONDOMINIUMS, LP	$ -					
441	MULLIN FAMILY TRUST DATED JANUARY 15, 2008, JOHN A. MULLIN & KATHLEEN M. MULLIN, TTEE	LFM Investor Claim - 664	DIVI DIVI TREE, L.P.	$ -					
441	MULLIN FAMILY TRUST DATED JANUARY 15, 2008, JOHN A. MULLIN & KATHLEEN M. MULLIN, TTEE	LFM Investor Claim - 665	VALLEY OAK INVESTMENTS, LP	$ -					
441	MULLIN FAMILY TRUST DATED JANUARY 15, 2008, JOHN A. MULLIN & KATHLEEN M. MULLIN, TTEE	LFM Investor Claim - 666	PONDEROSA PINES, LP	$ -					
441	MULLIN FAMILY TRUST DATED JANUARY 15, 2008, JOHN A. MULLIN & KATHLEEN M. MULLIN, TTEE	LFM Investor Claim - 667	SEQUOIA INVESTMENT PROPERTIES, LP	$ -					
441	MULLIN FAMILY TRUST DATED JANUARY 15, 2008, JOHN A. MULLIN & KATHLEEN M. MULLIN, TTEE	LFM Investor Claim - 668	BLACK WALNUT, 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
441	MULLIN FAMILY TRUST DATED JANUARY 15, 2008, JOHN A. MULLIN & KATHLEEN M. MULLIN, TTEE	LFM Investor Claim - 669	FIRETREE I, LP	$ -					
441	MULLIN FAMILY TRUST DATED JANUARY 15, 2008, JOHN A. MULLIN & KATHLEEN M. MULLIN, TTEE	LFM Investor Claim - 670	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
441	MULLIN FAMILY TRUST DATED JANUARY 15, 2008, JOHN A. MULLIN & KATHLEEN M. MULLIN, TTEE	LFM Proof of Interest - 875	BLACK WALNUT, LP	$ -					
442	2005 JEFFREY B. MURPHY & MICHELLE L MURPHY REVOC. TRUST	KSMP Investor Claim - 184	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5454	2005 JEFFREY B. MURPHY & MICHELLE L MURPHY REVOC. TRUST	$ 215,700.71	$ 572,969.94	$ 788,670.65
442	2005 JEFFREY B. MURPHY & MICHELLE L MURPHY REVOC. TRUST	LFM Docket 353 - 203	HAGAR PROPERTIES, LP	UNLIQUIDATED					
442	2005 JEFFREY B. MURPHY & MICHELLE L MURPHY REVOC. TRUST	LFM Docket 353 - 260	NUT PINE, LP	UNLIQUIDATED					
442	2005 JEFFREY B. MURPHY & MICHELLE L MURPHY REVOC. TRUST	LFM Docket 353 - 396	TRADEWINDS, LP	UNLIQUIDATED					
442	2005 JEFFREY B. MURPHY & MICHELLE L MURPHY REVOC. TRUST	LFM Proof of Interest - 471	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
445	MORTON AND ROBIN NEWMAN FAMILY TRUST DATED MAY 1, 2003	KSMP Investor Claim - 217	KS MATTSON PARTNERS, LP	$ 250,000.00	NON-IRA SUBCLAIM - #5457	MORTON AND ROBIN NEWMAN FAMILY TRUST DATED MAY 1, 2003	$ 140,439.00	$ 109,561.00	$ 250,000.00
445	MORTON NEWMAN	LFM Investor Claim - 1252	LEFEVER MATTSON I, LLC	$ 250,000.00					
445	MORTON AND ROBIN NEWMAN FAMILY TRUST	LFM Investor Claim - 1858	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 250,000.00					
445	MORTON AND ROBIN NEWMAN FAMILY TRUST	LFM Investor Claim - 1906	RIVER TREE PARTNERS, LP	$ 250,000.00					
445	MORTON AND ROBIN NEWMAN FAMILY TRUST DATED MAY 1, 2003	LFM Proof of Interest - 610	RIVER TREE PARTNERS, LP	$ -					
446	JODY CRAIG NICCOLSON	LFM Docket 353 - 376	SEQUOIA INVESTMENT PROPERTIES, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5458	NICCOLSON, JODY CRAIG	$ 90,389.01	$ 14,714.49	$ 105,103.50
446	JODY CRAIG NICCOLSON	LFM Docket 353 - 9	AUTUMN WOOD I, LP	UNLIQUIDATED					
447	NANCY NICCOLSON	LFM Docket 353 - 16	AUTUMN WOOD I, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5459	NICCOLSON, NANCY	$ 90,389.01	$ 14,714.49	$ 105,103.50

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
447	NANCY NICCOLSON	LFM Docket 353 - 381	SEQUOIA INVESTMENT PROPERTIES, LP	UNLIQUIDATED					
448	NIELSEN FAMILY TRUST	KSMP Investor Claim - 421	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5461	NIELSEN, DALLAS	$ 84,975.66	$ 49,906.34	$ 134,882.00
448	DALLAS NIELSEN	KSMP Investor Claim - 427	KS MATTSON PARTNERS, LP	$ -					
448	DALLAS NIELSEN	LFM Proof of Interest - 253	DIVI DIVI TREE, L.P.	$ -					
448	DALLAS NIELSEN	LFM Proof of Interest - 253	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5460		$ 42,239.50	$ 10,386.00	$ 52,625.50
451	KARYN JOANNE NIKAS	KSMP Investor Claim - 810	KS MATTSON PARTNERS, LP	$ 150,000.00	NON-IRA SUBCLAIM - #5462	TRUST OF KARYN JOANNE NIKAS	$ 132,600.00	$ 17,400.00	$ 150,000.00
451	KARYN JOANNE NIKAS	LFM Investor Claim - 632	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 150,000.00					
451	TRUST OF KARYN JOANNE NIKAS	LFM Investor Claim - 634	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 150,000.00					
451	KARYN JOANNE NIKAS	LFM Investor Claim - 842	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 150,000.00					
451	KARYN JOANNE NIKAS	LFM Proof of Interest - 829	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
451	TRUST OF KARYN JOANNE NIKAS	LFM Proof of Interest - 830	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
453	FRANCES O BRIEN TTEE FRANCES C. O BRIEN TRUST	LFM Docket 353 - 305	RED OAK, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5464	FRANCES O BRIEN TTEE FRANCES C. O BRIEN TRUST	$ 103,150.00	$ 66,850.00	$ 170,000.00
453	FRANCES O BRIEN TTEE FRANCES C. O BRIEN TRUST	LFM Docket 353 - 306	RED OAK, LP	UNLIQUIDATED					
453	FRANCES C. OBRIEN	LFM Proof of Interest - 922	WINDSCAPE APARTMENTS II, LP	$ -					
454	LAURA GOFF OCONNOR	LFM Docket 353 - 157	COUNTRY OAKS I, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5466	O'CONNOR, LAURA GOFF	$ 180,784.45	$ 124,860.80	$ 305,645.25
454	LAURA GOFF OCONNOR	LFM Investor Claim - 1374	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
454	LAURA GOFF OCONNOR	LFM Proof of Interest - 1149	COUNTRY OAKS I, LP	$ -					
454	LAURA GOFF OCONNOR VIA MADISON TRUST COMPANY, CUSTODIAN INHERITED IRAFBO LAURA GOFF	LFM Proof of Interest - 1146	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5465		$ 59,200.00	$ 4,550.00	$ 63,750.00
455	DAVID AND NUALA ODONNELL TRUST	KSMP Investor Claim - 237	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5467	DAVID AND NUALA ODONNELL TRUST	$ 263,130.00	$ 286,870.00	$ 550,000.00
455	DAVID AND NUALA ODONNELL TRUST	LFM Proof of Interest - 272	BUTCHER ROAD PARTNERS, LLC	$ -					
456	DAVID ODONNELL	LFM Proof of Interest - 270	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5468	O'DONNELL, DAVID	$ 162,549.57	$ 10,150.00	$ 172,699.57
457	NUALA ASSUMPTA ODONNELL	LFM Proof of Interest - 271	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5469	O'DONNELL, NUALA ASSUMPTA	$ 151,447.55	$ 9,500.00	$ 160,947.55
458	KATHERINE DAY	KSMP Investor Claim - 774	KS MATTSON PARTNERS, LP	$ 1,200,000.00	NON-IRA SUBCLAIM - #5470	OGG, KATHERINE	$ 567,532.11	$ 493,332.64	$ 1,060,864.75
458	KATHERINE OGG	LFM Docket 353 - 219	HEACOCK PARK APARTMENTS, LP	UNLIQUIDATED					
458	KATHERINE OGG	LFM Docket 353 - 241	LIVE OAK INVESTMENTS, LP	UNLIQUIDATED					
458	KATHERINE OGG	LFM Docket 353 - 346	RIVER TREE PARTNERS, LP	UNLIQUIDATED					
458	KATHERINE OGG	LFM Proof of Interest - 350	RIVER TREE PARTNERS, LP	$ -					
459	OLSON DECLARATION OF TRUST DATED 05/21/10	LFM Docket 353 - 268	NUT PINE, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5471	OLSON DECLARATION OF TRUST DATED 05/21/10	$ 56,300.00	$ 43,700.00	$ 100,000.00
459	BRADLEY AND LORI OLSON	LFM Investor Claim - 1377	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
459	OLSON DECLARATION OF TRUST DATED 05/21/10	LFM Proof of Interest - 1122	NUT PINE, LP	$ -					
460	AMY W. OLSON	LFM Proof of Interest - 850	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5472	OLSON, AMY W.	$ 24,000.00	$ 1,000.00	$ 25,000.00
461	JOHN AND AMY OLSON	KSMP Investor Claim - 416	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5473	OLSON, JOHN & AMY	$ 459,784.11	$ 483,737.06	$ 943,521.17

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
461	AMY W OLSON -- IRA	KSMP Investor Claim - 604	KS MATTSON PARTNERS, LP	$ -					
461	JOHN & AMY OLSON	LFM Docket 353 - 19	AUTUMN WOOD I, LP	UNLIQUIDATED					
461	JOHN & AMY OLSON	LFM Docket 353 - 198	GINKO TREE, LP	UNLIQUIDATED					
461	JOHN & AMY OLSON	LFM Docket 353 - 36	BEACH PINE, LP	UNLIQUIDATED					
461	JOHN & AMY OLSON	LFM Docket 353 - 384	SEQUOIA INVESTMENT PROPERTIES, LP	UNLIQUIDATED					
461	JOHN & AMY OLSON	LFM Docket 353 - 53	BISHOP PINE, LP	UNLIQUIDATED					
461	JOHN & AMY OLSON	LFM Docket 353 - 83	BUCK AVENUE APARTMENTS, LP	UNLIQUIDATED					
461	JOHN & AMY OLSON	LFM Proof of Interest - 849	RIVER TREE PARTNERS, LP	$ -					
462	JOHN B. OLSON	LFM Proof of Interest - 851	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5474	OLSON, JOHN B.	$ 92,752.00	$ 1,000.00	$ 93,752.00
462	JOHN B OLSON IRA	KSMP Investor Claim - 552	KS MATTSON PARTNERS, LP	$ -					
464	HAIDEE OROPALLO	KSMP Investor Claim - 338	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5476	OROPALLO, HAIDEE	$ 90,571.03	$ 95,599.38	$ 186,170.41
464	HAIDEE OROPALLO	LFM Docket 353 - 452	WINDSCAPE APARTMENTS I, LP	UNLIQUIDATED					
464	HAIDEE OROPALLO	LFM Proof of Interest - 1654	WINDSCAPE APARTMENTS I, LP	$ -					
465	STEVEN AND DESIREE OSTERBACK TRUST, AND TANYA ROGERS	LFM Docket 353 - 162	COUNTRY OAKS I, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5477	STEVEN AND DESIREE OSTERBACK TRUST, AND TANYA ROGERS	$ 47,600.00	$ 101,400.00	$ 149,000.00
465	STEVEN AND DESIREE OSTERBACK TRUST, DTD APRIL 20. 2016, AND TANYA ROGERS	LFM Investor Claim - 1901	COUNTRY OAKS I, LP	$ 210,000.00					
465	STEVEN AND DESIREE OSTERBACK TRUST, DTD APRIL 20, 2016, AND TANYA ROGERS	LFM Investor Claim - 413	COUNTRY OAKS I, LP	$ 210,000.00					

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
465	STEVEN AND DESIREE OSTERBACK TRUST, AND TANYA ROGERS	LFM Proof of Interest - 762	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
465	STEVEN AND DESIREE OSTERBACK TRUST, AND TANYA ROGERS	LFM Proof of Interest - 763	COUNTRY OAKS I, LP	$ -					
466	GLEN OTTINGER	LFM Investor Claim - 1908	WATERTREE I, LP	$ 78,600.00	NON-IRA SUBCLAIM - #5478	OTTINGER, GLEN	$ 49,800.00	$ 25,200.00	$ 75,000.00
466	GLEN OTTINGER	LFM Investor Claim - 529	WATERTREE I, LP	$ 78,600.00					
467	GLEN AND CASEY OTTINGER	KSMP Investor Claim - 647	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5479	OTTINGER, GLEN & CASEY	$ 25,625.00	$ 24,375.00	$ 50,000.00
467	GLEN AND CASEY OTTINGER	LFM Investor Claim - 472	GOLDEN TREE, LP	$ 52,500.00					
472	2008 PALMIERI FAMILY TRUST	KSMP Investor Claim - 444	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5483	2008 PALMIERI FAMILY TRUST TRUSTEES JAMES & DEBORAH PALMIERI	$ 147,000.00	$ 63,000.00	$ 210,000.00
472	2008 PALMIERI FAMILY TRUST	LFM Proof of Interest - 679	RIVER TREE PARTNERS, LP	$ -					
473	DEBORAH T PALMIERI IRA	KSMP Investor Claim - 451	KS MATTSON PARTNERS, LP	$ -	IRA SUBCLAIM - #5484	PALMIERI, DEB T.	$ 148,500.00	$ 1,000.00	$ 149,500.00
473	DEBORAH T. PALMIERI IRA	LFM Proof of Interest - 586	DIVI DIVI TREE, L.P.	$ -					
474	REGINA V PARKINSON - IRA	LFM Proof of Interest - 1118	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5485	PARKINSON, REGINA V	$ 574,500.00	$ 1,000.00	$ 575,500.00
475	WILLIAM AND REGINA V PARKINSON	KSMP Investor Claim - 385	KS MATTSON PARTNERS, LP	$ -	NON-IRA SUBCLAIM - #5486	PARKINSON, WILLIAM & REGINA V.	$ 133,516.39	$ 75,638.61	$ 209,155.00
475	WILLIAM AND REGINA V PARKINSON	LFM Docket 353 - 128	BUR OAK, LP	UNLIQUIDATED					
475	WILLIAM AND REGINA V PARKINSON	LFM Docket 353 - 428	WILLOW OAK, LP	UNLIQUIDATED					
475	WILLIAM AND REGINA V PARKINSON	LFM Proof of Interest - 1111	WILLOW OAK, LP	$ -					
476	RICHARD PARRO	LFM Docket 353 - 22	AUTUMN WOOD I, LP	UNLIQUIDATED	NON-IRA SUBCLAIM - #5487	PARRO, RICHARD	$ 917,029.19	$ 232,299.74	$ 1,149,328.93

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
476	RICHARD PARRO	LFM Docket 353 - 87	BUCK AVENUE APARTMENTS, LP	UNLIQUIDATED					
476	RICHARD PARRO	LFM Proof of Interest - 1914	DIVI DIVI TREE, L.P.	$ -					
477	PROVIDENT TRUST GROUP LLC FBO RICHARD PARRO IRA# 044137	KSMP Investor Claim - 393	KS MATTSON PARTNERS, LP	$ 1,059,560.00					
477	RICH PARRO	KSMP Investor Claim - 397	KS MATTSON PARTNERS, LP	$ 678,003.00					
479	REBECCA L. PAVONE	LFM Proof of Interest - 624	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5488	PAVONE, REBECCA L.	$ 223,188.00	$ 7,812.00	$ 231,000.00
479	REBECCA L. PAVONE	KSMP Investor Claim - 289	KS MATTSON PARTNERS, LP	$ 241,958.00					
479	REBECCA L. PAVONE	KSMP Investor Claim - 492	KS MATTSON PARTNERS, LP	$ 241,958.00					
480	MARGARET PERKINS	KSMP Investor Claim - 764	KS MATTSON PARTNERS, LP	$ 300,000.00	NON-IRA SUBCLAIM - #5489	PERKINS, MARGARET	$ 198,300.00	$ 101,700.00	$ 300,000.00
480	MARGARET PERKINS	LFM Investor Claim - 500	RIVER TREE PARTNERS, LP	$ 150,000.00					
480	MARGARET PERKINS	LFM Investor Claim - 501	COUNTRY OAKS I, LP	$ 150,000.00					
480	MARGARET PERKINS	LFM Proof of Interest - 557	RIVER TREE PARTNERS, LP	$ -					
480	MARGARET PERKINS	LFM Proof of Interest - 560	COUNTRY OAKS I, LP	$ -					
482	GARY PERSH	KSMP Investor Claim - 212	KS MATTSON PARTNERS, LP	$ 203,911.00	NON-IRA SUBCLAIM - #5491	PERSH, GARY	$ 337,400.00	$ 162,600.00	$ 500,000.00
482	GARY PERSH	KSMP Investor Claim - 70	KS MATTSON PARTNERS, LP	$ 500,000.00					
482	GARY PERSH	LFM Proof of Interest - 261	DIVI DIVI TREE, L.P.	$ -					
482	GARY PERSH	LFM Proof of Interest - 261	DIVI DIVI TREE, L.P.	$ -	IRA SUBCLAIM - #5490		$ 106,499.00	$ 96,560.00	$ 203,059.00

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
483	BRIAN & VALERIE PETERSON	KSMP Investor Claim - 707	KS MATTSON PARTNERS, LP	$ 100,000.00	NON-IRA SUBCLAIM - #5492	PETERSON, BRIAN & VALERIE	$ 82,600.00	$ 17,400.00	$ 100,000.00
483	BRIAN & VALERIE PETERSON	LFM Proof of Interest - 1136	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
485	GWEN PIERCY	KSMP Investor Claim - 809	KS MATTSON PARTNERS, LP	$ 2,000.00	NON-IRA SUBCLAIM - #5494	PIERCY, GWEN	$ 159,477.50	$ 123,649.24	$ 283,126.74
485	GWEN PIERCY	LFM Proof of Interest - 1702	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					
485	GWEN PIERCY	LFM Proof of Interest - 1702	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -	IRA SUBCLAIM - #5493		$ 31,389.00	$ 5,611.00	$ 37,000.00
486	TINA PIERINI	LFM Proof of Interest - 853	WATERTREE I, LP	$ -	NON-IRA SUBCLAIM - #5495	PIERINI, TINA	$ 34,100.00	$ 15,900.00	$ 50,000.00
487	ALISON AND JOE PIMENTEL III	KSMP Investor Claim - 376	KS MATTSON PARTNERS, LP	$ 50,000.00	NON-IRA SUBCLAIM - #5496	PIMENTEL, ALISON & JOE III	$ 25,625.00	$ 24,375.00	$ 50,000.00
487	ALISON AND JOE PIMENTEL III	LFM Proof of Interest - 799	GOLDEN TREE, LP	$ -					
490	RICK D. POLING, JUDITH A. POLING	KSMP Investor Claim - 796	KS MATTSON PARTNERS, LP	$ 250,000.00	NON-IRA SUBCLAIM - #5499	POLING, RICK D. & JUDITH A.	$ 562,500.00	$ 187,500.00	$ 750,000.00
490	RICK POLING , JUDITH POLING	KSMP Investor Claim - 799	KS MATTSON PARTNERS, LP	$ 500,000.00					
490	RICK D. POLING & JUDITH A. POLING	LFM Investor Claim - 287	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ 750,000.00					
490	RICK D. POLING & JUDITH A. POLING	LFM Proof of Interest - 339	LEFEVER MATTSON, A CALIFORNIA CORPORATION	$ -					