Via First-Class Mail / Email

RE: LeFever Mattson, *et al.,* Chapter 11 Case No. 24-10545 (CN) (Jointly Administered)

To All Holders of Claims Entitled to Vote on the Plan:

You have received this letter and the enclosed materials because you are entitled to vote on the *Third Amended Joint Chapter 11 Plan of Liquidation* [Docket No. 3108] (as may be altered, amended, modified, or supplemented from time to time, the "Plan").[1]

LeFever Mattson, a California corporation, ("LFM") and certain of its affiliated debtors and debtors in possession (collectively, the "LFM Debtors") filed voluntary petitions for relief under chapter 11 of Title 11 of the United States Code in the United States Bankruptcy Court for the Northern District of California (the "Bankruptcy Court") on August 6, 2024; September 12, 2024; and October 2, 2024. On November 22, 2024, LFM and Debtor Windtree, LP filed an involuntary chapter 11 petition against KS Mattson Partners, LP ("KSMP," and together with the LFM Debtors, the "Debtors"), and an order for relief granting the involuntary petition was entered by the Bankruptcy Court on June 9, 2025.

On December 10, 2025, the Bankruptcy Court entered an order [Docket No. 3105] (the "Solicitation Procedures Order") (a) authorizing the Debtors and the Official Committee of Unsecured Creditors (the "Committee," and together with the Debtors, the "Plan Proponents") to solicit votes on the Plan; (b) approving the *Third Amended Disclosure Statement in Support of Third Amended Joint Chapter 11 Plan of Liquidation* [Docket No. 3109] (as may be amended, supplemented, or modified from time to time, the "Disclosure Statement") as containing "adequate information" pursuant to section 1125 of the Bankruptcy Code; (c) approving the solicitation materials and documents to be included in the solicitation packages (the "Solicitation Packages"); and (d) approving procedures for soliciting, receiving, and tabulating votes on the Plan.

YOU ARE RECEIVING THIS LETTER BECAUSE YOU ARE ENTITLED TO VOTE ON THE PLAN. THEREFORE, YOU SHOULD READ THIS LETTER CAREFULLY AND DISCUSS IT WITH YOUR ATTORNEY. IF YOU DO NOT HAVE AN ATTORNEY, YOU MAY WISH TO CONSULT ONE.

In addition to this cover letter, the enclosed materials comprise your Solicitation Package and were approved by the Bankruptcy Court for distribution to Holders of Claims in connection with the solicitation of votes to accept or reject the Plan. **The Disclosure Statement and the Plan are available free of charge on the Debtors' case website at https://veritaglobal.net/lm. If you would like to receive paper copies of any of these documents, please reach out to the Claims and Noticing Agent (as defined below) using their below contact information.** The Solicitation Package consists of the following, as applicable:

1. this letter;
2. the Solicitation Procedures Order (excluding exhibits);
3. the Plan Summary – only in Solicitation Packages served on Investors in Class 5;
4. the Confirmation Notice;

[1] Capitalized terms not otherwise defined herein shall have the same meanings ascribed to them in the Plan or the Disclosure Statement, as applicable.

5. a Ballot for holders of claims in Classes entitled to vote, including instructions set forth therein regarding how to complete the Ballot;

6. a Ballot return envelope; and

7. Investor Claim Settlement Offer Letter – only in Solicitation Packages served on Investors in Class 5.

The Debtors and the Committee believe that the Plan, as proposed, provides the best possible outcome for all investor and creditor constituencies, and that the acceptance of the Plan is in the best interests of the Debtors' estates, Holders of Claims, including Investors, and all other parties-in-interest. Moreover, the Debtors and the Committee believe that any alternative other than confirmation of the Plan is not feasible and would result in extensive delays, increased administrative expenses, and lesser recoveries than those contemplated under the Plan.

THE DEBTORS AND COMMITTEE STRONGLY URGE YOU TO PROPERLY AND TIMELY SUBMIT YOUR BALLOT CASTING A VOTE TO ACCEPT THE PLAN IN ACCORDANCE WITH THE INSTRUCTIONS IN YOUR BALLOT.

THE VOTING DEADLINE IS JANUARY 21, 2026 AT 11:59 P.M. (PACIFIC TIME).

The materials in the Solicitation Package are intended to be self-explanatory. If you should have any questions, however, please feel free to contact Verita Global, the Claims and Noticing Agent retained by the Debtors in the Chapter 11 Cases (the "Claims and Noticing Agent"), by: (a) calling 1-877-709-4751 (U.S. / Canada), or 1-424-236-7231 (International); or (b) submitting an inquiry at: https://veritaglobal.net/lm/inquiry.

Please be advised that the Claims and Noticing Agent is authorized to answer questions about the Solicitation Packages and provide additional copies of the Solicitation Packages, Plan, and Disclosure Statement, but may ***not*** advise you as to whether you should vote to accept or reject the Plan or provide any legal advice.

Sincerely,

LEFEVER MATTSON, A CALIFORNIA CORPORATION, ET AL.

By: */s/ Bradley Sharp*
Name: Bradley Sharp
Title: Chief Restructuring Officer

KS MATTSON PARTNERS, LP

By: */s/ Robbin Itkin*
Name: Robbin Itkin
Title: Responsible Individual

OFFICIAL COMMITTEE OF UNSECURED CREDITORS

By: */s/ Kevin Katari*
Name: Kevin Katari
Title: Chairperson