MICHAEL GOLDBERG
Trustee, LFM Plan Recovery Trust
350 East Las Olas Boulevard, Suite 1600
Fort Lauderdale, Florida 33301

September 25, 2026

Re: Issuance of Schedule K-1s for the 2025 Tax Year
In re LeFever Mattson, Case No. 24-10545 (Bankr. N.D. Cal.)

Dear Investor:

I am writing to you in my capacity as Trustee of the LFM Plan Recovery Trust (the "Trust"), which was created under the *Third Amended Chapter 11 Plan of Liquidation, as Modified* (the "Plan"), in the LeFever Mattson bankruptcy case. To assist the Trust in preparing tax reports and documents for LeFever Mattson, its debtor affiliates, and KS Mattson Partners, LP (collectively the "Debtors"), the Trust engaged FTI Consulting, Inc. ("FTI").

In mid-September, FTI sent investors, whose investments in a Debtor were reflected on that Debtor's books and records (i.e., an "on-book" investor), a Schedule K-1 for the 2025 tax year. The *Omnibus List of Equity Security Holders*, filed at docket number 353 in the bankruptcy case, lists all investors who were reflected in the Debtors' books and records – i.e, "on book" investors.[1]

The Trust will not be issuing a Schedule K-1, or any other tax reporting forms, for the 2025 tax year to an investor on account of an "off-book" investment – an investment that was not reflected in that Debtor's respective records – or an investment in a non-Debtor entity. A list of all Debtor entities is enclosed.

If you have not received a Schedule K-1 on account of an "on-book" investment, as reflected in the *Omnibus List of Equity Security Holders* [Docket No. 353], please contact LMCommittee@pszjlaw.com.

Sincerely,

/s/ Michael Goldberg

Michael Goldberg, solely in his capacity as
Trustee of the LFM Plan Recovery Trust

Enclosure: List of Debtors

[1] A copy of the *Omnibus List of Equity Security Holders* [Docket No. 353] is available at: https://veritaglobal.net/lm.

List of Debtors

Debtor Name	Petition Date	Tax ID	Case No.
Apan Partners LLC	9/12/2024	N/A	24-10487
Autumn Wood I, LP	9/12/2024	20-0164208	24-10488
Bay Tree, LP	9/12/2024	82-1071378	24-10489
Beach Pine, LP	9/12/2024	83-2643272	24-10490
Bishop Pine, LP	9/12/2024	83-2643038	24-10491
Black Walnut, LP	9/12/2024	47-2451858	24-10492
Buck Avenue Apartments, LP	9/12/2024	54-2090323	24-10493
Buckeye Tree, LP	9/12/2024	88-2980108	24-10494
Bur Oak, LP	9/12/2024	87-4699497	24-10495
Butcher Road Partners, LLC	9/12/2024	45-5159521	24-10496
California Investment Properties	9/12/2024	30-0289474	24-10543
Cambria Pine, LP	9/12/2024	83-2644771	24-10497
Chestnut Oak, LP	9/12/2024	87-4702239	24-10498
Country Oaks I, LP	9/12/2024	26-0860694	24-10499
Divi Divi Tree, L.P.	9/12/2024	71-0926806	24-10500
Douglas Fir Investments, LP	9/12/2024	47-4674444	24-10501
Firetree I, LP	9/12/2024	82-3519393	24-10502
Firetree II, LP	9/12/2024	82-3519554	24-10503
Firetree III, LP	9/12/2024	82-3919655	24-10504
Foxtail Pine, LP	9/12/2024	83-2643197	24-10505
Ginko Tree, LP	9/12/2024	88-2960976	24-10506
Golden Tree, LP	9/12/2024	82-1060045	24-10507
Hagar Properties, LP	9/12/2024	04-3598044	24-10508
Heacock Park Apartments, LP	9/12/2024	46-3737509	24-10509
Home Tax Service of America, Inc.	9/12/2024	68-0262554	24-10544
KS Mattson Partners, LP	11/22/2024	94-3335060	24-10715
LeFever Mattson I, LLC	9/12/2024	47-4960075	24-10510
LeFever Mattson, a California corporation	9/12/2024	68-0197537	24-10545
Live Oak Investments, LP	9/12/2024	47-3786181	24-10511
Monterey Pine, LP	9/12/2024	83-2644824	24-10512
Napa Elm, LP	9/12/2024	54-2090332	24-10513
Nut Pine, LP	9/12/2024	83-2661795	24-10514
Pinecone, LP	9/12/2024	84-2395880	24-10515
Pinewood Condominiums, LP	10/2/2024	54-2090329	24-10598
Ponderosa Pines, LP	10/2/2024	N/A	24-10599
Red Cedar Tree, LP	9/12/2024	88-3572519	24-10517

Debtor Name	Petition Date	Tax ID	Case No.
Red Mulberry Tree, LP	9/12/2024	88-3572594	24-10518
Red Oak Tree, LP	9/12/2024	92-1008382	24-10520
Red Oak, LP	9/12/2024	61-2022650	24-10519
Red Spruce Tree, LP	9/12/2024	92-0780568	24-10521
Redbud Tree, LP	9/12/2024	88-2961999	24-10516
River Birch, LP	9/12/2024	86-3020630	24-10522
River Tree Partners, LP	9/12/2024	81-3671554	24-10523
River View Shopping Center 1, LLC	9/12/2024	47-4186147	24-10524
River View Shopping Center 2, LLC	9/12/2024	47-4186476	24-10525
RT Capitol Mall, LP	9/12/2024	81-3775896	24-10526
RT Golden Hills, LP	9/12/2024	81-3708073	24-10527
Scotch Pine, LP	9/12/2024	86-3043628	24-10528
Sequoia Investment Properties, LP	9/12/2024	32-0136044	24-10529
Sienna Pointe, LLC	9/12/2024	47-4712579	24-10530
Spruce Pine, LP	9/12/2024	84-2396399	24-10532
Tradewinds Apartments, LP	9/12/2024	54-2090326	24-10533
Vaca Villa Apartments, LP	9/12/2024	54-2090327	24-10534
Valley Oak Investments, LP	9/12/2024	47-3383417	24-10535
Watertree I, LP	9/12/2024	82-3519819	24-10536
Willow Oak, LP	9/12/2024	87-4700495	24-10537
Windscape Apartments I, LP	9/12/2024	26-0860477	24-10538
Windscape Apartments II, LP	9/12/2024	26-0860509	24-10539
Windscape Apartments, LLC	8/6/2024	83-1597353	24-10417
Windscape Holdings, LLC	9/12/2024	83-1608759	24-10540
Windtree, LP	9/12/2024	82-4974654	24-10541
Yellow Poplar, LP	9/12/2024	86-3043392	24-10542