

**VIA ECF**

The Honorable Jon S. Tigar  
 United States District Court for the Northern District of California

RE: *Claridge v. LeFever*, No. 4:24-cv-04093-JST (N.D. Cal.): Discovery Letter Brief

Dear Judge Tigar:

Plaintiffs and Defendants Kenneth W. Mattson (“Mattson”), KS Mattson Partners LP (“KS Mattson Partners”), and Specialty Properties Partners, LP (collectively, the “Mattson Defendants”) respectfully submit this joint letter brief regarding Plaintiffs’ First Set of Requests for Production (the “Requests”). Copies of the Requests and the Mattson Defendants’ responses thereto (the “Responses”) are attached hereto as Exhibits 1 and 2, respectively.

**PLAINTIFFS’ POSITION**

This class action arises from a decades-long scheme to induce hundreds of investors into making investments in what were promoted, represented, and sold to them as interests in specific limited partnerships (“LPs”) and limited liability companies (“LLCs”) that held real property assets (the “Investment Scheme”). In reality, those investments were commingled, used to purchase and sell unidentified properties, and otherwise diverted and misused. ECF No. 73 (“FAC”) ¶¶ 2–5, 9. To carry out the Investment Scheme, Defendants created a complex web of corporate entities—each managed or controlled by either LeFever Mattson (jointly owned by LeFever and Mattson) or KS Mattson Partners (owned or controlled by Mattson)—to conceal the true nature of the scheme from investors and the public.

Plaintiffs’ initial Requests were intended to be limited and were meant to assess the scope and financial condition of all entities and the state of affected assets.<sup>1</sup> In response to each Request, the Mattson Defendants objected to producing “information related to individuals who are merely putative class members, as the Court has not yet certified this matter as a class action,” and agreed to produce only “documents and records in their possession *in which the named Plaintiffs claim to have a direct financial interest.*” See Ex. 2 at 7–19 (emphasis added). In other words, the Mattson Defendants will produce only documents relating to *approximately 20 entities* in which Plaintiffs believed they invested (see FAC ¶¶ 137–176), but they refuse to produce documents relating to the balance of the nearly *110 LPs, LLCs, and other entities* in which Plaintiffs do not allege a direct investment. Despite the Mattson Defendants’ shifting and inconsistent objections—*e.g.*, that Plaintiffs lack standing, that discovery should be stayed or limited, and that *these* Requests are not relevant—the requested information is both relevant and proportional to the needs of the case and should be produced. Fed. R. Civ. P. 26(b)(1). Notably,

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<sup>1</sup> The Requests relate to: (i) the sale of properties owned by Defendants, LeFever Mattson, Inc. (“LeFever Mattson”), or any affiliated entities; (ii) the LPs and LLCs affiliated with LeFever Mattson and KS Mattson Partners, including partnership or operating agreements, balance sheets and income statements, bank accounts, and summary financial documents; and (iii) distributions since April 2024. Plaintiffs have since served additional requests for documents regarding, *inter alia*, communications with investors, ownership of properties, and financial information.

Defendant LeFever does not join these objections and will *not* so limit his production.

***The Requested Discovery Is Relevant.*** Information about all entities associated with the Investment Scheme—including their structures, properties purchased or sold, and recent distributions—is relevant to Plaintiffs’ claims. The Mattson Defendants’ suggestion that Plaintiffs must substantiate their claims or show why class claims are not “fatally flawed” *before* they are entitled to discovery turns relevancy on its head. *In re Williams-Sonoma, Inc.*, 947 F.3d 535, 539 (9th Cir. 2020); *Doe v. Kaiser Found. Health Plan, Inc.*, 2024 WL 3511627, at \*1 (N.D. Cal. July 23, 2024). *First*, where Plaintiffs seek to represent a class of people who invested with Defendants (FAC ¶ 178), they must be permitted to obtain discovery “as to whether their proposed class or subclasses are appropriate”—including whether hundreds of class members were affected by a common course of conduct. *In re Intuit Data Litig.*, 2017 WL 3616592, at \*2 (N.D. Cal. Aug. 23, 2017); *see also Vinole v. Countrywide Home Loans, Inc.*, 571 F.3d 935, 942 (9th Cir. 2009) (advising courts to allow litigants “to present evidence as to whether a class action was maintainable”). Here, where Defendants created a system of LPs and LLCs, made similar misrepresentations to investors, and misappropriated investor funds (FAC ¶¶ 2–9, 40, 46–48, 123)—all issues that may be susceptible to common evidence—limiting discovery to only those 20 entities in which Plaintiffs believe they invested “would effectively deny class certification” as to all other class members. *Deras v. Volkswagen Grp. of Am., Inc.*, 2020 WL 940012, at \*4 (N.D. Cal. Feb. 27, 2020); *AIIRAM LLC v. KB Home*, 2019 WL 2896785, at \*2–3 (N.D. Cal. July 5, 2019) (declining to limit discovery to the single subsidiary plaintiffs did business with). Claiming investors were not subject to the same representations, the Mattson Defendants reference “actual agreements” with investors while refusing to produce those agreements. Their reliance on one such purported agreement (shared just two days ago) only reinforces why the requested discovery must be produced. *Second*, Plaintiffs’ allegations raise serious questions about the potential dissipation of assets. While bankruptcy proceedings have halted further dissipation of assets controlled by LeFever Mattson, little is known about the scope of the Mattson Defendants’ holdings or the extent to which investor assets are at risk of dissipation. FAC ¶¶ 124–131; *In re Suzuki*, 2014 WL 6908384, at \*4 (D. Haw. Dec. 5, 2014) (declining to quash subpoena for bank records of alleged recipient of proceeds from a Ponzi scheme). *Third*, information about *all* entities is relevant to establishing that the whole of the Investment Scheme was fraudulent. *S.E.C. v. Wall St. Cap. Funding, LLC*, 2011 WL 2295561, at \*6 (S.D. Fla. June 10, 2011). That Plaintiffs *believed* they invested in certain LPs or LLCs does not mean their money was or is held by those entities; indeed, LeFever Mattson informed several Plaintiffs it had no record of their investments. FAC ¶¶ 81–82, 147, 157. The Mattson Defendants cannot hide behind corporate distinctions to limit discovery when they consistently disregarded those distinctions while managing investor funds.

***The Requested Discovery Is Proportional to the Needs of the Case.*** Proportionality is satisfied under Rule 26(b)(1), particularly given the Mattson Defendants’ ability to provide the discovery sought, the importance of that discovery, the complexity of the issues presented, and the lack of any undue burden. *First*, the Mattson Defendants are likely the *only* parties with access to certain information about class member investments—including information about (i) sales of interests in LeFever Mattson LPs and LLCs that are not reflected in LeFever Mattson’s records (FAC ¶¶ 6–7, 76–95); (ii) sales of interests in LPs, LLCs, or properties controlled or owned by Mattson and/or KS Mattson Partners (*id.* ¶¶ 67–68, 125–28, 140, 151–53, 167–69);

(iii) sales of properties owned by KS Mattson and its affiliates, including transactions with LeFever Mattson and its affiliates that were executed by Mattson on both sides (*id.* ¶¶ 8, 62–63); and (iv) a bank account Mattson opened in the name of LeFever Mattson that contained commingled funds (*id.* ¶ 104). *Second*, the discovery sought is critical to resolving key issues, including the nature of Defendants’ misrepresentations, their intent, and damages and restitution. *See MicroTechnologies, LLC v. Autonomy, Inc.*, 2016 WL 1273266, at \*2 (N.D. Cal. Mar. 14, 2016); *Sec. & Exch. Comm’n v. Chen*, 2016 WL 3598108, at \*5 (C.D. Cal. Feb. 4, 2016). Those issues are made more significant by the apparent scale and complexity of the Investment Scheme, which involved investments worth hundreds of millions of dollars and allegations that Mattson himself misappropriated over \$45 million. FAC ¶ 82; *MicroTechnologies*, 2016 WL 1273266, at \*2 (“several million dollars in controversy” sufficient). *Third*, the Mattson Defendants fail to articulate any “undue burden” arising from the proposed discovery. *Bolden v. Arana*, 2019 WL 4450838, at \*1 (N.D. Cal. Sept. 17, 2019). Far from carrying their burden, they speculate that certain information might be in the possession of LeFever Mattson (now in bankruptcy and therefore not a defendant) and that the burden of having to produce responsive documents is “self-evident.” But the Mattson Defendants also assert that their access to relevant materials is substantially limited following the government’s seizure of most of Mattson’s records this year, suggesting review and production of what they do have would be minimal.

***Arguments About Standing and Efficiency Are Irrelevant to Whether Information is Discoverable.*** The Mattson Defendants primarily argue that discovery should be stayed until the Court resolves forthcoming motions to dismiss (including their argument about Plaintiffs’ standing to bring class claims). As it has repeatedly done, this Court should again decline the invitation to stay or limit discovery. ECF No. 82 at 10:23–25 (Court noting “[t]here’s a big difference between having standing to sue somebody about a thing and whether that thing is discoverable.”). Moreover, once a class plaintiff “demonstrates her individual standing to bring a claim”—something Defendants do not dispute here—“the standing inquiry is concluded.” *Melendres v. Arpaio*, 784 F.3d 1254, 1261–62 (9th Cir. 2015); *Moore v. EO Prod., LLC*, 2023 WL 6391480, at \*4–5 (N.D. Cal. Sept. 29, 2023) (Tigar, J.). The Mattson Defendants rely on inapposite securities cases on the presumption that this case is about misrepresentations specific to *individual entities*; to the contrary, Plaintiffs have alleged a long-running, tortious Investment Scheme to defraud investors of their money through the use of alleged sham LPs and LLCs.

### **MATTSON DEFENDANTS’ POSITION**

***Background.*** Plaintiffs allege that they invested money in specific limited partnerships and limited liability companies (“Investment Entities”). Plaintiffs admit that each Investment Entity is subject to a separate operating agreement or limited partnership agreement. *E.g.* Doc. 73 ¶¶ 37, 58, 139, 140, 142, 151, 154, 166, 215, 243. In their complaint, Plaintiffs make conclusory allegations concerning representations made to them about these investments including that their investment was for “a specific real property[.]” Plaintiffs claim that the sale of property by Investment Entities and loans made by them were contrary to these representations. Doc. 73 ¶ 40. Plaintiffs’ allegations, however, are belied by the actual operating agreements. For example, the partnership agreement for Windtree, LP states that the business of the entity is to invest in real estate generally and gives the general partner the unfettered right to buy and sell assets, including any real estate owned, as well as to lend or borrow money. LP Agreement § 2.5, 20 § 5.1(a)-(b);

*see also* Doc. 73 ¶ 142 (claiming the Claridge-Windsor Plaintiffs signed the agreement). And, of course, the agreement contains a merger and integration clause. LP Agreement § 11.1.

In total, Plaintiffs allege that they invested in approximately 20 Investment Entities, but purport to represent a class who invested in approximately 110 Investment Entities. Plaintiffs do not allege (nor could they) that each Investment Entity is governed by a standard form agreement. Nor do they allege that standard representations, such as an investment prospectus, were provided to all members of the class. Nonetheless, Plaintiffs make conclusory allegations that the same representations were made to all investors (even though, again, those claims are contrary to the actual agreements that control). The Mattson Defendants have agreed to produce requested documents concerning the Investment Entities in which Plaintiffs claim they invested. Still, Plaintiffs demand at this early juncture in the litigation substantial discovery into approximately 90 other entities in which none of the Plaintiffs have ever invested and for which Plaintiffs cannot establish any damages arising from any investments. For each of these entities, Plaintiffs seek nine categories of documents. Ex. 1. For all but one of these requests, Plaintiffs make no attempt to limit the relevant time period, though the Amended Complaint contends these investments began “in the late 1990s”. *Id.*; Doc. 73 ¶ 36.

***Plaintiffs cannot establish standing to pursue claims related to entities in which they never invested.*** Plaintiffs have an obligation to “include named plaintiffs who have standing to represent the various potential subclasses of plaintiff who may be determined ... to have distinct interest or claims.” *In re Global Cross Sec. Litig.*, 313 F.Supp.2d 189, 205 (S.D.N.Y. 2003) (emphasis added). With respect to class actions concerning investments, this means that a named plaintiff must be included for each type of investment at issue. *See In re Salomon Analyst Level 3 Litig.*, 350 F.Supp.2d 477, 496-497 (S.D.N.Y. 2004) (claims related to an account in which no named plaintiff held an interest and claims related to types of securities in which no named plaintiff had invested dismissed for lack of standing); *Ramos v. Patrician Equities Corp.*, 765 F.Supp. 1196, 1199 (S.D.N.Y. 1991) (no standing to bring claims related to activity unassociated with “the partnerships in which plaintiffs invested”). As the Ninth Circuit has explained, standing “ensure[s] that the injury a plaintiff suffers defines the scope of the controversy he or she is entitled to litigate.” *Melendres*, 784 F.3d at 1261 (emphasis added). Here, the claimed injury by Plaintiffs arises from their investment (or believed investment) in specific entities. Doc. 73 ¶¶ 138-143, 151-157, 163-175. It does not arise from investments (or believed investments) in different entities.<sup>2</sup>

Without citation to a single authority, Plaintiffs nonetheless contend that standing is “not a grounds to resist discovery[.]” On the contrary, courts frequently grant full stays of discovery when jurisdiction is challenged. *E.g.*, *Calvary Chapel San Jose v. Cody*, 2021 WL 5353883, at

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<sup>2</sup> *Melendres* involved a question of whether the named plaintiffs had standing to assert claims on behalf of “unnamed class members” for the same injury incurred by the named plaintiffs. 784 F.3d at 1261. Here, the challenge is to whether Plaintiffs have standing to bring certain claims. *See Jones v. Micron Tech., Inc.*, 400 F.Supp.3d 897, 909 (N.D. Cal. 2019) (*Melendres* does not apply to claim-based standing challenges). As the *Jones* court further noted, these types of issues must be addressed at the earlier standing inquiry precisely to avoid undue burden of discovery. *Id.* at 910 (collecting cases).

\*1 (N.D. Cal. Nov. 12, 2021); *see also Humphrey v. J.M. Smucker Co.*, 2023 WL 3592093, at \*7 (N.D. Cal. May 22, 2023) (“Allowing unrepresented claims to proceed would subject defendants to discovery ... before plaintiffs have secured actual plaintiffs who clearly have standing and are willing and able to assert claims”). Given the Mattson Defendants are providing discovery on more than 20 entities, Plaintiffs have simply failed to identify any prejudice that would arise from delaying additional discovery while this Court’s jurisdiction is at question.

***The specific requests propounded by Plaintiffs are neither relevant nor proportional.*** Discovery is limited to matters “relevant to any party’s claim or defense and proportional to the needs of the case.” Fed. R. Civ. P. 26(b)(1). Eschewing the specific discovery at issue, Plaintiffs focus on general claims about the relevance of information concerning the 90 other Investment Entities. But Plaintiffs’ general claims regarding relevant information are not supported by the actual requests made. *First*, Plaintiffs admit the discovery actually served is directed to the “financial condition” of all Investment Entities. In a prior draft of their position, Plaintiffs had admitted this information was sought to test the Mattson Defendants “ability to satisfy an adverse judgment.” Either way, discovery into these entities financial condition is not relevant. *E.g. Sierrapine v. Refiner Prods. Mfg., Inc.*, 275 F.R.D. 604, 609 (E.D. Cal. 2011). In contrast, the discovery in *Suzuki* was permitted because it was “relevant to the claims[.]” 2014 WL 6908384, at \*4. Plaintiffs simply make no effort to explain how the discovery actually sought is relevant. *Second*, Plaintiffs claim relevance as to “whether hundreds of class members were affected” by the alleged fraud. But none of the discovery actually served concerns representations made to investors in these other 90 entities. Contrary to Plaintiffs’ position, this isn’t about timing of discovery, but the fact that Plaintiffs cannot point to the potential relevance of discovery they have not served as justification for the discovery they have. And given that Plaintiffs cannot sufficiently specify what representations were made to them and when, it is unclear what their basis is for asserting the same representations were made to “hundreds” of other people. Far from supporting their discovery, the fact that Plaintiffs’ claims are contradicted by the agreement they signed suggests that the named plaintiffs do not have any claim at all. These are clearly multiple individual conversations and the class claims are fatally flawed. Finally, because Plaintiffs fail to tie the specific requests propounded to class certification questions, their citation to *Vinole*, 517 F.3d at 942, and *Intuit Data Litig.*, 2017 WL 3616592, at \*2 is inapt. *Third*, Plaintiffs contend that “information about *all* Defendant-controlled entities is relevant to establish that the whole of the Investment Scheme was fraudulent.” But, once again, Plaintiffs’ actual discovery requests do not seek information concerning alleged fraud but “financial condition” and “assets”. Further, *Wall Street Capital Funding* permitted discovery because the allegations of fraud met the requirements of Rule 9(b). 2011 WL 2295561, at \*6. Here, Plaintiffs’ fraud allegations are wholly conclusory. *E.g.* Doc. 73 ¶¶ 2-5, 40-42, 64, 118, 187-194.

That the discovery sought is not relevant ends this court’s inquiry, but the requested discovery is also not proportional. For example, Plaintiffs identify information about a bank account in LeFever Mattson’s name as grounds for this discovery. While that information is more likely to be in the possession of LeFever Mattson, the Mattson Defendants are not objecting to producing this information. Nor is the actual discovery sought “critical” to the alleged misrepresentations because Plaintiffs do not seek discovery into that topic. And, finally, the burden of having to review and produce approximately 30 years of documents in nine different categories concerning 90 different entities is self-evident.

Dated: November 8, 2024

/s/ Michael K. Sheen

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**Attestation Pursuant to Local Rule 5-1(i)(3)**

Pursuant to Local Rule 5-1(i)(3), I attest that concurrence in the filing of this document has been obtained from each of the other signatories.

Dated: November 8, 2024

/s/ Michael K. Sheen

Michael K. Sheen

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# **EXHIBIT 1**

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UNITED STATES DISTRICT COURT

NORTHERN DISTRICT OF CALIFORNIA

OAKLAND DIVISION

RICHARD ALLEN CLARIDGE, CAPRI  
LYNN WINSER, TODD MICHERO, LORI  
MICHERO, BROOKE SAMPLE, SCOTT A.  
WALKER, and ELIZABETH L. WALKER, on  
behalf of themselves and all others similarly  
situated,

Plaintiffs,

v.

TIMOTHY J. LEFEVER, KENNETH W.  
MATTSON, LEFEVER MATTSON, INC., KS  
MATTSON PARTNERS, LP, LEFEVER  
MATTSON I, LLC, HOME TAX SERVICE OF  
AMERICA, INC. (d/b/a LEFEVER MATTSON  
PROPERTY MANAGEMENT), DIVI DIVI  
TREE, LP, and SPECIALTY PROPERTIES  
PARTNERS, LP,

Defendants.

Case No. 4:24-cv-04093-JST

**PLAINTIFFS' FIRST SET OF REQUESTS  
FOR PRODUCTION OF DOCUMENTS**

Pursuant to Rules 26 and 34 of the Federal Rules of Civil Procedure, Plaintiffs Richard Allen Claridge, Capri Lynn Winsor, Todd Michero, Lori Michero, Brooke Sample, Scott A. Walker, and Elizabeth L. Walker (“Plaintiffs”), hereby request Defendants Timothy J. LeFever (“LeFever”), LeFever Mattson, Inc. (“LeFever Mattson”), LeFever Mattson I, LLC, Home Tax Service of America, Inc. (d/b/a LeFever Mattson Property Management), Divi Divi Tree, LP, Kenneth W. Mattson (“Mattson”), KS Mattson Partners LP (“KS Mattson”), and Specialty Properties Partners, LP (collectively, “Defendants”), respond in writing to the following Requests and produce or make available for inspection and copying the documents requested, within thirty (30) days, at the offices of Lieff Cabraser Heimann & Bernstein, LLP, 275 Battery Street, 29th Floor, San Francisco, California 94111, or at such other place as is mutually agreed upon.

Pursuant to Rule 26(e)(1) of the Federal Rules of Civil Procedure, Defendants are under a duty to supplement their disclosures if they discover that in some material respect the information disclosed herein is incomplete or incorrect and if the additional or corrective information has not otherwise been made known to Plaintiffs during the discovery process or in writing. Further, pursuant to Rule 26(e)(2), Defendants are under a duty to seasonably amend their responses to these discovery requests if they learn that any response given is in some material respect incomplete or incorrect and if the additional or corrective information has not otherwise been made known to Plaintiffs during the discovery process or in writing.

### **DEFINITIONS**

Throughout these Requests, including the Definitions, the words used in the masculine gender include the feminine, and the words used in the singular include the plural. Wherever the word “or” appears herein, the meaning intended is the logical inclusive “or,” “i.e.,” or “and/or.” Unless otherwise defined, all words have their common meaning.

1. “Action” means the above-captioned putative class action pending in the U.S. District Court for the Northern District of California, *Claridge et al. v. LeFever et al.*, Case No. 4:24-cv-04093-JST.

2. “Communication” means oral or written communications of any kind, including without limitation, electronic communications, emails, facsimiles, telephone communications,

1 correspondence, exchanges of written or recorded information, or face-to-face meetings.

2 3. “Document” includes, without limitation, the original (or identical duplicate when  
3 the original is not available) and all non-identical copies (whether non-identical because of notes  
4 made on copies or attached comments, annotations, marks, transmission notation, or highlighting  
5 of any kind) and drafts of all writings, whether handwritten, typed, printed or otherwise produced,  
6 and includes, without limitation, letters, correspondence, memoranda, legal pleadings, notes,  
7 reports, agreements, calendars, diaries, travel or expense records, summaries, records, messages  
8 or logs of telephone calls, conversations or interviews, telegrams, instant messages, text messages  
9 (SMS or other), mailgrams, facsimile transmissions (including cover sheets and confirmations),  
10 electronic mail, minutes or records of meeting, compilations, notebooks, work papers (including  
11 audit work papers), books, pamphlets, brochures, circulars, manuals, instructions, sales,  
12 advertising or promotional literature or materials, ledgers, graphs, charts, blue prints, drawings,  
13 sketches, photographs, film and sound reproductions, tape recordings, or any other tangible  
14 materials on which there is any recording or writing of any sort. The term also includes the file,  
15 folder tabs, and/or containers and labels appended to, or associated with, any physical storage  
16 device associated with each original and/or copy of all Documents requested herein.

17 4. “Electronically stored information” or “ESI” includes, without limitation, the  
18 following:

- 19 a. all items covered by Federal Rule of Civil Procedure 34(a)(1)(A);  
20 b. information or data that is generated, received, processed, and recorded by  
21 computers and other electronic devices, including metadata;  
22 c. internal or external websites;  
23 d. output resulting from the use of any software program, including, but not  
24 limited to, any word processing Documents, spreadsheets, database files, charts, graphs and  
25 outlines, electronic mail, AOL Instant Messenger (or similar program), Slack, Microsoft Teams,  
26 Bloomberg Instant Messenger, bulletin board programs, operating systems, source code, PDF  
27 files, batch files;  
28

1 e. ASCII files, and all miscellaneous media on which they reside and  
2 regardless of whether said electronic data exists in an active file, a deleted file, or file fragment;  
3 and

4 f. any and all items stored on Electronic Media.

5 5. “Electronic Media” means any magnetic or other storage media device used to  
6 record ESI. Electronic media devices may include computer memories, hard disks, floppy disks,  
7 hard drives, memory sticks, CD, CD-ROM, DVD, personal digital assistant devices (*e.g.*, Palm  
8 Pilot, Blackberry, iPhone, Android-based mobile device, or other “smart” device), magnetic tapes  
9 of all types, microfiche, or any other vehicle for digital data storage and/or transmittal, including,  
10 but not limited to, any containers or labels appended to, or relating to, any physical storage device  
11 associated with each original or copy of such device.

12 6. “Financial Statements” includes, but is not limited to, the following, whether  
13 audited or unaudited, and whether final, interim, pro forma, complete, or partial and all drafts of  
14 such statements: consolidated and non-consolidated balance sheets; statements of earnings,  
15 retained earnings, revenues, profits, losses, additional paid-in capital or sources and application of  
16 funds; cash flow statements; cash flow projections; notes to each of such statements; and all other  
17 statements and notes which pertain to the applicable entity’s or individual’s past or present  
18 financial condition, including accountants’ research notes, drafts, memoranda and work papers  
19 for the relevant period defined herein.

20 7. “LLC” means limited liability company.

21 8. “LP” means limited partnership.

22 9. “Person” includes, without limitation, any natural person, corporation, partnership,  
23 government entity, and any other form of legal or business entity.

24 10. “Relating To,” “Referring To,” “Regarding,” “With Respect To,” “Concerning,”  
25 or “Pertaining to” mean, without limitation, discussing, describing, reflecting, dealing with,  
26 pertaining to, analyzing, evaluating, estimating, constituting, concerning, containing, mentioning,  
27 studying, surveying, projecting, assessing, recording, summarizing, criticizing, reporting,  
28 commenting or otherwise involving, in whole or in part.

11. “You” or “Your” refers to the Defendant responding to the Requests and, if applicable, any of its parents, predecessors, other affiliates, successors, or subsidiaries, including officers, directors, employees, partners, agents, consultants, or any other person acting or purporting to act on behalf of such Defendant.

### **INSTRUCTIONS**

1. In producing Documents and other materials, You are requested to furnish all Documents (including ESI) or things (including Electronic Media) in Your possession, custody or control, regardless of whether such Documents or materials are possessed directly by You or Your directors, officers, agents, employees, representatives, subsidiaries, managing agents, affiliates, or investigators, or by Your attorneys or their agents, employees, representatives, or investigators.

2. Your search for Documents responsive to these Requests should include, but is not limited to, the records of all persons identified in Your Disclosures pursuant to Federal Rule of Civil Procedure 26.

3. Unless otherwise stated in a Request, all Documents and Communications requested are those dated or prepared during the period between January 1, 2000 to the present, or that refer or relate to that time period or a Document created in that time period, whenever prepared. If a Document is undated and the date of its preparation cannot be determined, the Document shall be produced if otherwise responsive to these Requests.

4. Pursuant to Federal Rule of Civil Procedure 34(b), Documents shall be produced as they are kept in the usual course of business so that Plaintiffs can ascertain the files in which they were located, their relative order in such files, and how such files were maintained. Unless otherwise stated herein, Documents responsive to these Requests, including ESI, shall be produced on a computer diskette, DVD, CD-ROM, or hard drive. Documents stored in electronic form or format of any kind are to be produced in their standard black-and-white, single-page Group 4 TIFF image format with Opticon image and Concordance data load files containing their corresponding extracted text and related metadata fields. Documents prepared, organized, or managed using any proprietary software system shall be produced in native format, and any

1 proprietary software necessary to utilize those Documents as they are used in the ordinary course  
2 of business shall also be made available. For comparison purposes and to ensure authenticity,  
3 where Documents are produced in native format, such Documents shall also be produced in TIFF  
4 format. Plaintiffs reserve the right to request that additional Documents be produced in native  
5 format. Documents attached to each other should not be separated.

6 5. All Documents shall be produced in the same order as they are kept or maintained  
7 by you in the ordinary course of Your business. All Documents, other than ESI, shall be  
8 produced in the file folder, envelope or other container in which the Documents are kept or  
9 maintained. If for any reason the container cannot be produced, You should produce copies of all  
10 labels or other identifying marks which may be present on the container.

11 6. Documents shall be produced in such fashion as to identify the department,  
12 branch, or office in whose possession it was located and, where applicable, the natural person in  
13 whose possession it was found and the business address of each Document's custodian(s). ESI  
14 shall be preserved in such fashion as to identify the filepath, the source or custodian, and all  
15 relevant metadata. Electronic media such as backup tapes shall be preserved to the extent that  
16 such media is the only source of ESI that is responsive to these Requests.

17 7. A copy of a Document that varies in any way whatsoever from the original or from  
18 any other copy of the Document – whether by reason of metadata that differs in any respect, or by  
19 reason of any handwritten or other notation or any omission – shall constitute a separate  
20 Document and must be produced, whether or not the original of such Document is within Your  
21 possession, custody, or control. Accordingly, all prior versions and all drafts of all Documents  
22 and emails must be produced.

23 8. If no Documents or materials exist which are responsive to a particular request, so  
24 state in writing.

25 9. If any responsive Document was, but is no longer, in Your possession or subject to  
26 Your control, state whether the Document:

- 27 a. is lost or missing;
- 28 b. has been destroyed and, if so, by whom and at whose request;

1 c. has been transferred or delivered, voluntarily or involuntarily, to another  
2 person or entity and at whose request; or

3 d. has been otherwise disposed of.

4 10. In each instance in which a Document once existed and subsequently is lost,  
5 missing, destroyed, or otherwise disposed of, explain the circumstances surrounding the  
6 disposition of the Document, including, but not limited to:

7 a. the identity of the person or entity who last possessed the Document;

8 b. the date or approximate date of the Document's disposition; and

9 c. the identity of all persons who have or had knowledge of the Document's  
10 contents.

11 11. If any Document responsive to any of these requests is privileged, and the  
12 Document or any portion of the Document requested is withheld based on a claim of privilege,  
13 provide a statement of the claim of privilege and all facts relied upon in support of that claim,  
14 including the following information:

15 a. the reason for withholding the Document;

16 b. the date of such communication;

17 c. the medium of such communication;

18 d. the general subject matter of such communication (such description shall  
19 not be considered a waiver of Your claimed privilege);

20 e. the identity of any Document that was the subject of such communication  
21 and the present location of any such Document;

22 f. the identity of the persons involved in such communication;

23 g. the identity of any Document which records, refers, or relates to such  
24 communication and present location of any such Document; and

25 h. the number or numbers of these requests for production of Documents to  
26 which such information is responsive.

27 12. Notwithstanding the assertion of any objection to production, any Document as to  
28 which an objection is raised but which contains non-objectionable, responsive material, must be

1 produced, but that portion of the Document as to which the objection is asserted may be withheld  
2 or redacted provided that the identifying information in Instruction 11 above is furnished.

3 13. Each Document requested should be produced in its entirety and without deletion,  
4 redaction or excisions, regardless of whether you consider the entire Document or only part of it  
5 to be relevant or responsive to these Document requests. If You have redacted any portion of a  
6 Document, stamp the word “REDACTED” beside the redacted information on each page of the  
7 Document which you have redacted. Any redactions to Documents produced should be identified  
8 in accordance with Instruction 11 above. Redactions must only be made to address privilege  
9 issues, and must be narrowly tailored to protect only privileged information and nothing more.

10 14. All Documents produced in paper form should be numbered sequentially, with a  
11 unique number on each page, and with a prefix identifying the party producing the Document.

12 15. All Documents produced in electronic form should comply with the any Court  
13 order regarding the production of ESI and/or hard copy documents.

#### 14 **REQUESTS FOR PRODUCTION**

##### 15 **REQUEST FOR PRODUCTION NO. 1:**

16 All Documents and Communications regarding the sale of real properties owned by  
17 Defendant LeFever Mattson or any of its subsidiaries or affiliates since April 1, 2024, including  
18 for each sale, Documents sufficient to show (a) the property addresses, (b) the selling and  
19 purchasing party(ies), (c) the sale amount and financial terms, (d) the specific limited partnerships  
20 or limited liability corporations whose interests were sold, and (e) all payments of sale proceeds  
21 to partners and/or members.

##### 22 **REQUEST FOR PRODUCTION NO. 2:**

23 All Documents and Communications regarding the sale of any real properties owned by  
24 Defendants Mattson, KS Mattson Partners, or any of their subsidiaries or affiliates, including for  
25 each sale, Documents sufficient to show (a) the property addresses, (b) the selling and purchasing  
26 party(ies), (c) the sale amount and financial terms, (d) the specific limited partnerships or limited  
27 liability corporations whose interests were sold, and (e) all payments of sale proceeds to partners  
28 and/or members.

**REQUEST FOR PRODUCTION NO. 3:**

All Documents and Communications regarding real properties currently offered for sale by Defendants LeFever, LeFever Mattson, Mattson, KS Mattson Partners, or any of their subsidiaries or affiliates.

**REQUEST FOR PRODUCTION NO. 4:**

Documents sufficient to show all LPs or LLCs affiliated with Defendants LeFever Mattson and KS Mattson Partners, including the identities of partners and/or members of each, their percentage interests, and the specific real properties owned by each LP or LLC.

**REQUEST FOR PRODUCTION NO. 5:**

Copies of the partnership agreements (for LPs) or operating agreements (for LLCs) for each of the LPs and LLCs identified in Documents responsive to Request No. 4, together with the exhibits to such agreements which identify the original partners/members and their percentage interest, and any subsequent written changes or additions to the composition of partners/members.

**REQUEST FOR PRODUCTION NO. 6:**

Copies of all balance sheets and income statements prepared annually for each of the LPs and LLCs identified in Documents responsive to Request No. 4.

**REQUEST FOR PRODUCTION NO. 7:**

Documents sufficient to show all bank accounts (including the bank name and account number) associated with each of the LPs and LLCs identified in Documents responsive to Request No. 4.

**REQUEST FOR PRODUCTION NO. 8:**

Documents sufficient to show all distributions made to investors since April 1, 2024, by Defendants LeFever Mattson, KS Mattson Partners, or any of their subsidiaries or affiliates, including, for each distribution (a) the recipient of the distribution, (b) the amount of the distribution, (c) the LP or LLC associated with the distribution, and (d) the bank account (including the bank name and account number) used to make the distribution.

**REQUEST FOR PRODUCTION NO. 9:**

All summary Documents, including ledgers and Financial Statements, for all LPs or LLCs affiliated with Defendants LeFever Mattson and KS Mattson Partners, prepared by or at the request of Defendants LeFever or Mattson, including all summaries reflecting (a) the investors in each LP or LLC and their respective financial investments; (b) rents collected for properties; (c) costs associated with the properties; and (d) monies paid to investors in the LPs or LLCs.

Dated: August 23, 2024

/s/ Michael K. Sheen

Michael K. Sheen

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 Richard M. Heimann (SBN 63607)  
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*Attorneys for Plaintiffs and the Proposed Class*

**PROOF OF SERVICE**

I, Michael K. Sheen, declare as follows: I am employed in the law firm of Lieff Cabraser Heimann & Bernstein, LLP, whose address is 275 Battery Street, 29th Floor, San Francisco, California 94111-3339. I am readily familiar with the business practices of this office. At the time of transmission I was at least eighteen years of age and not a party to this action. On August 23, 2024, I served a copy of the within document(s):

**1. PLAINTIFFS' FIRST SET OF REQUESTS FOR PRODUCTION OF DOCUMENTS; and this**

**2. PROOF OF SERVICE**

via electronic mail to the parties in as follows:

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*Attorneys for Defendants LeFever Mattson, Inc., LeFever Mattson I, LLC, Home Tax Service of America, Inc., and Divi Tree, LP*

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3 COBLENTZ PATCH DUFFY & BASS LLP  
4 1 Montgomery St, Suite 3000  
5 San Francisco, California 94104  
6 *Attorneys for Defendant Timothy J. LeFever*

7  
8 I declare under penalty of perjury under the laws of the State of California that the above  
9 is true and correct and that this declaration was executed on August 23, 2024.  
10

11 Dated: August 23, 2024

LIEFF CABRASER HEIMANN &  
BERNSTEIN, LLP

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/s/ Michael K. Sheen  
Michael K. Sheen

# **EXHIBIT 2**

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Attorneys for Defendants  
**KENNETH W. MATTSON; KS MATTSON  
 PARTNERS, LP**

UNITED STATES DISTRICT COURT

FOR THE NORTHERN DISTRICT OF CALIFORNIA – OAKLAND DIVISION

**RICHARD ALLEN CLARIDGE**,  
 individual and trustee of the Joint Revocable  
 Trust of Richard Allen Claridge Jr. & Capri  
 Lynn Winser; **CAPRI LYNN WINSER**,  
 individual and trustee of the Joint Revocable  
 Trust of Richard Allen Claridge Jr. & Capri  
 Lynn Winser; **TODD MICHERO**, an  
 individual; **LORI MICHERO**, an individual;  
**BROOKE SAMPLE**, individual and trustee of  
 the First Amendment to the Brooke Sample  
 Separate Property Trust; **SCOTT A.  
 WALKER**, individual and trustee of The  
 Walker Family Living Trust; and

Daniel Rapaport, Bar No. 67217  
 Kurt A. Franklin, Bar No. 172715  
 Thiele R. Dunaway, Bar No. 130953  
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Case No. 4:24-cv-04093-JST

**DEFENDANTS' KENNETH W.  
 MATTSON, KS MATTSON PARTNERS,  
 LP, AND SPECIALTY PROPERTIES  
 PARTNERS, LP'S RESPONSES TO  
 PLAINTIFFS' FIRST SET OF REQUESTS  
 FOR PRODUCTION OF DOCUMENTS**

Action filed: June 5, 2024

ELIZABETH L. WALKER, individual and trustee of The Walker Family Living Trust, on behalf of themselves and all others similarly situated,

Plaintiffs,

v.

TIMOTHY J. LeFEVER, an individual; KENNETH W. MATTSON, an individual; LeFEVER MATTSON, INC., a corporation; KS MATTSON PARTNERS, LP, a limited partnership; LeFEVER MATTSON I, LLC, a limited liability company; HOME TAX SERVICE OF AMERICA, INC. (d/b/a LEFEVER MATTSON PROPERTY MANAGEMENT), a corporation; DIVI DIVI TREE, LP, a limited partnership; and SPECIALTY PROPERTIES PARTNERS, LP, a limited partnership,

Defendants.

Pursuant to Federal Rules of Civil Procedure (FRCP) 26 and 34, Defendants KENNETH W. MATTSON, KS MATTSON PARTNERS, LP, and SPECIALTY PROPERTY PARTNERS, LP, (hereafter collectively “Mattson Defendants”) hereby object and respond to Plaintiffs’ First Set of Requests for Production of Documents. The Mattson Defendants reserve their right to supplement these responses pursuant to FRCP 26(e)(1).

### **PRELIMINARY STATEMENT**

The Mattson Defendants have not completed their investigation of the facts relating to this Action in this matter. Further, the Mattson Defendants have not completed discovery in this case and have not completed preparation for trial. These responses represent the Mattson Defendants’ current knowledge, understanding, belief and information as well as legal analysis regarding each of the separately numbered requests. Investigation and discovery are continuing.

All of the Responses to Requests for Production contained herein are based upon such information and/or documents as are currently available to and specifically known to the Mattson Defendants. Such answers reflect only those facts and contentions that are presently known to them.

1 It is anticipated that further discovery, independent investigation, legal research and analysis will  
2 supply additional facts, add meaning to the known facts, as well as establish entirely new facts,  
3 conclusions and legal contentions, all of which may lead to substantial additions to, changes in and  
4 variations from the contentions and facts set forth herein.

5 The following Responses to Requests for Production are given without prejudice to the  
6 Mattson Defendants' right to produce evidence of any subsequently discovered facts that the  
7 Mattson Defendants' may later recall or learn. The Mattson Defendants accordingly reserve the  
8 right to change any and all answers and objections herein as additional facts are ascertained,  
9 analysis is made, legal research is completed, and contentions are formulated. The Responses to  
10 Requests for Production contained herein are made in a good faith effort to supply as much factual  
11 information and as much specification of legal contentions as are presently known, but should not  
12 in any way be to the prejudice of the Mattson Defendants in relation to further discovery, research  
13 or analysis.

14 The following answers and objections to Plaintiffs' First Set of Requests for Production are  
15 made solely for the purpose of this action. All evidentiary objections shall be reserved at the time  
16 of the trial and no waiver of any objection is to be implied from the following Responses to  
17 Requests for Production. In addition, each answer is subject to all objections as to competence,  
18 relevance, materiality, propriety, admissibility and any and all other objections on the ground that  
19 it would require the exclusion of any statements herein if the requests were asked of, or statements  
20 contained herein were made to, a witness present and testifying at the trial or hearing, all of which  
21 objections and grounds are reserved and may be interposed at the time of the arbitration hearing.

22 No incidental or implied admissions are intended by these answers. The fact that the  
23 Mattson Defendants have responded to any or all of the requests herein should not be taken as an  
24 indication that Mattson Defendants accept or admit the existence of any facts set forth or assumed  
25 by the requests or that such answers constitute admissible evidence. The fact that the Mattson  
26 Defendants have responded to any or all of any request is not intended to be and shall not be  
27 construed to be a waiver by the Mattson Defendants of all or any part of any objection to any

1 request.

2 This Preliminary Statement is hereby incorporated into each of the following Responses to  
3 Requests for Production.

4 **NO PRODUCTION OF PRIVILEGED INFORMATION**

5 It is the Mattson Defendants intention to preserve all applicable privileges and immunities  
6 to the greatest extent permitted by law. By providing the responses set forth below, the Mattson  
7 Defendants do not intend to waive, and does not waive, the attorney-client privilege, attorney work-  
8 product doctrine, or any other applicable privilege or immunity. Any inadvertent production of  
9 privileged documents or information shall not constitute a waiver of any applicable privilege or  
10 immunity.

11 **PRODUCTION BY KS MATTSON PARTNERS, L.P.**

12 After reviewing the requests for production and subject to the general and specific  
13 objections set forth below, Defendants Kenneth W. Mattson and Specialty Property Partners  
14 represent that they have no responsive documents that are not also within the possession, custody  
15 and control of KS Mattson Partners, L.P. Therefore, to avoid unnecessary duplication of efforts and  
16 productions, Defendants Mattson and Special Property Partners will rely on the production from  
17 KS Mattson Partners, L.P.

18 **GENERAL OBJECTIONS**

19 1. The Mattson Defendants object to Plaintiffs' Requests for Production of Documents  
20 to the extent any or all of the requests call for information, which is irrelevant, immaterial and/or  
21 not reasonably calculated to lead to the discovery of admissible evidence.

22 2. The Mattson Defendants object to Plaintiffs' Requests for Production of Documents  
23 to the extent they seek to broaden the scope and/or application or impose obligations in excess of  
24 FRCP Rules 26 and 34.

25 3. The Mattson Defendants object to the disclosure of any information privileged by  
26 the attorney-client privilege, the work product doctrine or any other privileges.

27 4. The Mattson Defendants object to these Requests as oppressive and unduly  
28

- 4 -

1 burdensome/oppressive to the extent they call for documents that are not in the care, custody or  
2 control of the Mattson Defendants.

3 5. The Mattson Defendants object to these requests as oppressive and unduly  
4 burdensome/oppressive to the extent they call for documents that seek to compel Defendant  
5 Kenneth W. Mattson to waive rights in which he may have that are protected by the Fifth  
6 Amendment of the United States Constitution. Any production of documents by KS Mattson  
7 Partners does not constitute a waiver of any right against self-incrimination by Defendant Kenneth  
8 W. Mattson as provided forth by the Fifth Amendment of the United States and California Evidence  
9 Code Sections 930 and 940.

10 6. The Mattson Defendants object to each Request to the extent it is unduly  
11 burdensome, expensive, and not proportional to the needs of the case, considering the importance  
12 of the issues at stake in the action, the amount in controversy, the parties' relative access to relevant  
13 information, the parties' resources, the importance of discovery in resolving the issues, and that the  
14 burden or expense of the proposed discovery outweighs its likely benefit.

15 7. The Mattson Defendants object to each Request to the extent it seeks documents or  
16 information which is either equally available, or more easily available, to Plaintiff or Plaintiff's  
17 affiliated entities.

18 8. The Mattson Defendants object generally to the Demands for Production to the  
19 extent that they seek documents or information, including confidential financial information, which  
20 are privileged pursuant to constitutional provisions, including the right of privacy and third party  
21 privacy under the U.S. Constitution and under Article I, Section 1 of the Constitution of the State  
22 of California statutes, regulations, rules, case law, or any other legal authority.

23 9. The Mattson Defendants object to each Request and each definition and instruction  
24 to the extent they purport to compel production of electronically stored information, documents, or  
25 materials from sources that are not reasonably accessible because of undue burden or costs,  
26 including, but not limited to, the Mattson Defendants object to each Request which purports to  
27 compel a burdensome or exhaustive search of the Mattson Defendants' files for information.

1           10. By responding that it will produce all non-privileged documents in its possession,  
2 custody, or control, the Mattson Defendants do not concede that the documents specifically  
3 requested actually exist, or are properly discoverable or admissible.

4           11. As used herein, the term “privileged” refers to any and all documents and / or  
5 information protected by attorney-client privilege, the work product doctrine, or any other  
6 recognized privilege or basis for immunity from discovery. Accordingly, by responding that it will  
7 produce all “non-privileged” documents or information in its possession, custody, or control,  
8 Responding Party does not agree to produce any such “privileged” documents or information.

9           12. The Mattson Defendants object to each Request to the extent it seeks information  
10 already within Plaintiffs’ knowledge, or which is more readily obtainable by Plaintiffs, or publicly-  
11 available information, or other information obtainable from some other source that is more  
12 convenient, less burdensome, or less expensive, or where such request will impose undue burden,  
13 inconvenience, or expense upon the Mattson Defendants .

14           13. The Mattson Defendants object to each Request to the extent documents may have  
15 existed but are unavailable to the extent the unavailability of such documents has been caused by  
16 Plaintiff, or any other third party acting outside the control of the Mattson Defendants .

17           14. The Mattson Defendants object to each Request to the extent it assumes and/or  
18 mischaracterizes facts.

19           15. The Mattson Defendants object to each Request to the extent it seeks documents and  
20 records which are held by and are in the custody and control of the United States Department of  
21 Justice, Federal Bureau of Investigation, which Responding Party does not have access to and  
22 cannot produce.

23           16. The applicable foregoing General Objections are incorporated into each of the  
24 specific Objections and Responses that follow. The stating of a specific Objection shall not be  
25 construed as a waiver of Responding Party’s General Objections.

26           Without waiver of the foregoing, Responding Party further responds as follows:  
27  
28

**RESPONSES TO REQUESTS FOR PRODUCTION**

**REQUEST FOR PRODUCTION NO. 1:**

All Documents and Communications regarding the sale of real properties owned by Defendant LeFever Mattson or any of its subsidiaries or affiliates since April 1, 2024, including for each sale, Documents sufficient to show (a) the property addresses, (b) the selling and purchasing party(ies), (c) the sale amount and financial terms, (d) the specific limited partnerships or limited liability corporations whose interests were sold, and (e) all payments of sale proceeds to partners and/or members.

**RESPONSE TO REQUEST FOR PRODUCTION NO. 1:**

The Mattson Parties object to this Request on the ground that it seeks to elicit documents and information that are outside the scope of discovery as outlined by FRCP 26, because the information requested is neither relevant to the subject matter of this action, nor reasonably calculated to lead to the discovery of admissible evidence. The Mattson Parties further object that this Request seeks documents and records maintained and which are within the custody and control of businesses entities controlled and operated by others, including Defendants Timothy J. LeFever, LeFever Mattson, a California corporation, LeFever Mattson I, LLC, Home Tax Service of America, and Divi Divi Tree, LP. The Mattson Defendants object on the basis that this Request seeks information that is protected by the attorney-client privilege, work product doctrine, or other applicable privilege.

The Mattson Defendants further object to this Request on the basis that it is premature and seeks information that is not limited to the relevant claims or defenses of any Plaintiffs at this stage of the litigation. The Request improperly seeks the production of documents and information related to individuals who are merely putative class members, as the Court has not yet certified this matter as a class action pursuant to FRCP Rule 23. The Mattson Defendants assert the production of such information at this juncture would be unduly burdensome and prejudicial to the Defendant, as it would require the disclosure of potentially sensitive and private information of individuals who are not currently parties to this litigation. Accordingly, the Mattson Defendants interpret this

1 Request to be limited to the named Plaintiffs and named Defendants in this Action.

2 Subject to and without waiving the aforementioned objections, Responding Party responds  
3 as follows: The Mattson Defendants agree to produce relevant non-privileged documents and  
4 records in their possession in which the named Plaintiffs claim to have a direct financial interest.  
5 Discovery is continuing. A diligent search and a reasonable inquiry has been made and Responding  
6 Party will produce all responsive, relevant, non-privileged documents currently in his possession,  
7 custody or control.

8 **REQUEST FOR PRODUCTION NO. 2:**

9 All Documents and Communications regarding the sale of any real properties owned by  
10 Defendants Mattson, KS Mattson Partners, or any of their subsidiaries or affiliates, including for  
11 each sale, Documents sufficient to show (a) the property addresses, (b) the selling and purchasing  
12 party(ies), (c) the sale amount and financial terms, (d) the specific limited partnerships or limited  
13 liability corporations whose interests were sold, and (e) all payments of sale proceeds to partners  
14 and/or members.

15 **RESPONSE TO REQUEST FOR PRODUCTION NO. 2:**

16 The Mattson Parties object to this Request on the ground that it seeks to elicit documents  
17 and information that are outside the scope of discovery as outlined by FRCP 26, because the  
18 information requested is neither relevant to the subject matter of this action, nor reasonably  
19 calculated to lead to the discovery of admissible evidence. The Mattson Parties further object that  
20 this Request seeks documents and records maintained and which are within the custody and control  
21 of others. The Mattson Defendants object on the basis that this Request seeks information that is  
22 protected by the attorney-client privilege, work product doctrine, or other applicable privilege.

23 The Mattson Defendants further object that there is no attempt to limit this request to a  
24 reasonable time period or specific properties actually relevant to this dispute. Instead, this request  
25 facially asks for “all documents and communications regarding the sale of any real properties”  
26 owned by the Mattson Defendants, including Mr. Mattson personally, for the past 24 years. The  
27 Mattson Defendants further object to this Request on the basis that it is premature and seeks

1 information that is not limited to the relevant claims or defenses of any Plaintiffs at this stage of  
2 the litigation. The Request improperly seeks the production of documents and information related  
3 to individuals who are merely putative class members, as the Court has not yet certified this matter  
4 as a class action pursuant to FRCP Rule 23. The Mattson Defendants the production of such  
5 information at this juncture would be unduly burdensome and prejudicial to the Defendant, as it  
6 would require the disclosure of potentially sensitive and private information of individuals who are  
7 not currently parties to this litigation. Accordingly, the Mattson Defendants interpret this Request  
8 to be limited to the named Plaintiffs and named Defendants in this Action.

9 Subject to and without waiving the aforementioned objections, Responding Party responds  
10 as follows: The Mattson Defendants agree to produce relevant non-privileged documents and  
11 records in their possession in which the named Plaintiffs claim to have a direct financial interest.  
12 Discovery is continuing. A diligent search and a reasonable inquiry has been made and Responding  
13 Party will produce all responsive, relevant, non-privileged documents currently in his possession,  
14 custody or control.

15 **REQUEST FOR PRODUCTION NO. 3:**

16 All Documents and Communications regarding real properties currently offered for sale by  
17 Defendants LeFever, LeFever Mattson, Mattson, KS Mattson Partners, or any of their subsidiaries  
18 or affiliates.

19 **RESPONSE TO REQUEST FOR PRODUCTION NO. 3:**

20 The Mattson Defendants object to this Request on the basis that it is premature and seeks  
21 information that is not limited to the relevant claims or defenses of any Plaintiffs at this stage of  
22 the litigation. The Mattson Defendants assert that the production of such information at this juncture  
23 would be unduly burdensome and prejudicial to the Defendant, as it would require the disclosure  
24 of potentially sensitive and private information of individuals who are not currently parties to this  
25 litigation or as to matters that are neither relevant nor germane to the claims and disputes in this  
26 matter.

27 The Mattson Parties object to this Request on the ground that it seeks to elicit documents  
28

1 and information that are outside the scope of discovery as outlined by FRCP 26, because the  
2 information requested is neither relevant to the subject matter of this action, nor reasonably  
3 calculated to lead to the discovery of admissible evidence. The Mattson Parties further object that  
4 this Request seeks documents and records maintained and which are within the custody and control  
5 of businesses entities controlled and operated by others, including Defendants Timothy J. LeFever,  
6 LeFever Mattson, a California corporation, LeFever Mattson I, LLC, Home Tax Service of  
7 America, and Divi Divi Tree, LP. The Mattson Defendants object on the basis that this Request  
8 seeks information that is protected by the attorney-client privilege, work product doctrine, or other  
9 applicable privilege.

10 Subject to and without waiving the aforementioned objections, Responding Party responds  
11 as follows: The Mattson Defendants agree to produce relevant non-privileged documents and  
12 records in their possession in which the named Plaintiffs claim to have a direct financial interest.  
13 Discovery is continuing. A diligent search and a reasonable inquiry has been made and Responding  
14 Party will produce all responsive, relevant, non-privileged documents currently in his possession,  
15 custody or control.

16 **REQUEST FOR PRODUCTION NO. 4:**

17 Documents sufficient to show all LPs or LLCs affiliated with Defendants LeFever Mattson  
18 and KS Mattson Partners, including the identities of partners and/or members of each, their  
19 percentage interests, and the specific real properties owned by each LP or LLC.

20 **RESPONSE TO REQUEST FOR PRODUCTION NO. 4:**

21 The Mattson Defendants object to this Request on the basis that it is premature and seeks  
22 information that is not limited to the relevant claims or defenses of any Plaintiffs at this stage of  
23 the litigation. The Request improperly seeks the production of documents and information related  
24 to individuals who are merely putative class members, as the Court has not yet certified this matter  
25 as a class action pursuant to FRCP Rule 23. The Mattson Defendants the production of such  
26 information at this juncture would be unduly burdensome and prejudicial to the Defendant, as it  
27 would require the disclosure of potentially sensitive and private information of individuals who are

1 not currently parties to this litigation. The Mattson Parties object to this Request on the ground that  
2 it seeks to elicit documents and information that are outside the scope of discovery as outlined by  
3 FRCP 26, because the information requested is neither relevant to the subject matter of this action,  
4 nor reasonably calculated to lead to the discovery of admissible evidence. The Mattson Parties  
5 further object that this Request seeks documents and records maintained and which are within the  
6 custody and control of businesses entities controlled and operated by others, including Defendants  
7 Timothy J. LeFever, LeFever Mattson, a California corporation, LeFever Mattson I, LLC, Home  
8 Tax Service of America, and Divi Divi Tree, LP. The Mattson Defendants object on the basis that  
9 this Request seeks information that is protected by the attorney-client privilege, work product  
10 doctrine, or other applicable privilege.

11 The Mattson Defendants further object to this Request on the basis that it is premature and  
12 seeks information that is not limited to the relevant claims or defenses of any Plaintiffs at this stage  
13 of the litigation. The Request improperly seeks the production of documents and information  
14 related to individuals who are merely putative class members, as the Court has not yet certified this  
15 matter as a class action pursuant to FRCP Rule 23. The Mattson Defendants the production of such  
16 information at this juncture would be unduly burdensome and prejudicial to the Defendant, as it  
17 would require the disclosure of potentially sensitive and private information of individuals who are  
18 not currently parties to this litigation. Accordingly, the Mattson Defendants interpret this Request  
19 to be limited to the named Plaintiffs and named Defendants in this Action.

20 Subject to and without waiving the aforementioned objections, Responding Party responds  
21 as follows: The Mattson Defendants agree to produce relevant non-privileged documents and  
22 records in their possession in which the named Plaintiffs claim to have a direct financial interest.  
23 Discovery is continuing. A diligent search and a reasonable inquiry has been made and Responding  
24 Party will produce all responsive, relevant, non-privileged documents currently in his possession,  
25 custody or control.

26 ///

27 ///

**REQUEST FOR PRODUCTION NO. 5:**

Copies of the partnership agreements (for LPs) or operating agreements (for LLCs) for each of the LPs and LLCs identified in Documents responsive to Request No. 4, together with the exhibits to such agreements which identify the original partners/members and their percentage interest, and any subsequent written changes or additions to the composition of partners/members.

**RESPONSE TO REQUEST FOR PRODUCTION NO. 5:**

The Mattson Defendants object to this Request on the basis that it is duplicative Request No. 4 seeking “[d]ocuments sufficient to show all LPs or LLCs affiliated with Defendants LeFever Mattson and KS Mattson Partners, including the identities of partners and/or members of each, their percentage interests, and the specific real properties owned by each LP or LLC” and on that basis is unduly burdensome. The Mattson Defendants object to this Request as premature and seeks information that is not limited to the relevant claims or defenses of any Plaintiffs at this stage of the litigation. The Request improperly seeks the production of documents and information related to individuals who are merely putative class members, as the Court has not yet certified this matter as a class action pursuant to FRCP Rule 23. The Mattson Defendants the production of such information at this juncture would be unduly burdensome and prejudicial to the Defendant, as it would require the disclosure of potentially sensitive and private information of individuals who are not currently parties to this litigation. The Mattson Parties object to this Request on the ground that it seeks to elicit documents and information that are outside the scope of discovery as outlined by FRCP 26, because the information requested is neither relevant to the subject matter of this action, nor reasonably calculated to lead to the discovery of admissible evidence. The Mattson Parties further object that this Request seeks documents and records maintained and which are within the custody and control of businesses entities controlled and operated by others, including Defendants Timothy J. LeFever, LeFever Mattson, a California corporation, LeFever Mattson I, LLC, Home Tax Service of America, and Divi Divi Tree, LP. The Mattson Defendants object on the basis that this Request seeks information that is protected by the attorney-client privilege, work product doctrine, or other applicable privilege.

1 The Mattson Defendants further object to this Request on the basis that it is premature and  
 2 seeks information that is not limited to the relevant claims or defenses of any Plaintiffs at this stage  
 3 of the litigation. The Request improperly seeks the production of documents and information  
 4 related to individuals who are merely putative class members, as the Court has not yet certified this  
 5 matter as a class action pursuant to FRCP Rule 23. The Mattson Defendants the production of such  
 6 information at this juncture would be unduly burdensome and prejudicial to the Defendant, as it  
 7 would require the disclosure of potentially sensitive and private information of individuals who are  
 8 not currently parties to this litigation. Accordingly, the Mattson Defendants interpret this Request  
 9 to be limited to the named Plaintiffs and named Defendants in this Action.

10 Subject to and without waiving the aforementioned objections, Responding Party responds  
 11 as follows: *See* Response to Request No. 4.

12 **REQUEST FOR PRODUCTION NO. 6:**

13 Copies of all balance sheets and income statements prepared annually for each of the LPs  
 14 and LLCs identified in Documents responsive to Request No. 4.

15 **RESPONSE TO REQUEST FOR PRODUCTION NO. 6:**

16 The Mattson Defendants object to this Request as premature and seeks information that is  
 17 not limited to the relevant claims or defenses of any Plaintiffs at this stage of the litigation. The  
 18 Request improperly seeks the production of documents and information related to individuals who  
 19 are merely putative class members, as the Court has not yet certified this matter as a class action  
 20 pursuant to FRCP Rule 23. The Mattson Defendants the production of such information at this  
 21 juncture would be unduly burdensome and prejudicial to the Defendant, as it would require the  
 22 disclosure of potentially sensitive and private information of individuals who are not currently  
 23 parties to this litigation. The Mattson Parties object to this Request on the ground that it seeks to  
 24 elicit documents and information that are outside the scope of discovery as outlined by FRCP 26,  
 25 because the information requested is neither relevant to the subject matter of this action, nor  
 26 reasonably calculated to lead to the discovery of admissible evidence. The Mattson Parties further  
 27 object that this Request seeks documents and records maintained and which are within the custody  
 28

1 and control of businesses entities controlled and operated by others, including Defendants Timothy  
2 J. LeFever, LeFever Mattson, a California corporation, LeFever Mattson I, LLC, Home Tax Service  
3 of America, and Divi Divi Tree, LP. The Mattson Defendants object on the basis that this Request  
4 seeks information that is protected by the attorney-client privilege, work product doctrine, or other  
5 applicable privilege.

6 The Mattson Defendants further object to this Request on the basis that it is premature and  
7 seeks information that is not limited to the relevant claims or defenses of any Plaintiffs at this stage  
8 of the litigation. The Request improperly seeks the production of documents and information  
9 related to individuals who are merely putative class members, as the Court has not yet certified this  
10 matter as a class action pursuant to FRCP Rule 23. The Mattson Defendants the production of such  
11 information at this juncture would be unduly burdensome and prejudicial to the Defendant, as it  
12 would require the disclosure of potentially sensitive and private information of individuals who are  
13 not currently parties to this litigation. Accordingly, the Mattson Defendants interpret this Request  
14 to be limited to the named Plaintiffs and named Defendants in this Action.

15 Subject to and without waiving the aforementioned objections, Responding Party responds  
16 as follows: The Mattson Defendants agree to produce relevant non-privileged documents and  
17 records in their possession in which the named Plaintiffs claim to have a direct financial interest.  
18 Discovery is continuing. A diligent search and a reasonable inquiry has been made and Responding  
19 Party will produce all responsive, relevant, non-privileged documents currently in his possession,  
20 custody or control.

21 **REQUEST FOR PRODUCTION NO. 7:**

22 Documents sufficient to show all bank accounts (including the bank name and account  
23 number) associated with each of the LPs and LLCs identified in Documents responsive to Request  
24 No. 4.

25 **RESPONSE TO REQUEST FOR PRODUCTION NO. 7:**

26 The Mattson Defendants object to this Request as premature and seeks information that is  
27 not limited to the relevant claims or defenses of any Plaintiffs at this stage of the litigation. The

1 Request improperly seeks the production of documents and information related to individuals who  
2 are merely putative class members, as the Court has not yet certified this matter as a class action  
3 pursuant to FRCP Rule 23. The Mattson Defendants the production of such information at this  
4 juncture would be unduly burdensome and prejudicial to the Defendant, as it would require the  
5 disclosure of potentially sensitive and private information of individuals who are not currently  
6 parties to this litigation. The Mattson Parties object to this Request on the ground that it seeks to  
7 elicit documents and information that are outside the scope of discovery as outlined by FRCP 26,  
8 because the information requested is neither relevant to the subject matter of this action, nor  
9 reasonably calculated to lead to the discovery of admissible evidence. The Mattson Parties further  
10 object that this Request seeks documents and records maintained and which are within the custody  
11 and control of businesses entities controlled and operated by others, including Defendants Timothy  
12 J. LeFever, LeFever Mattson, a California corporation, LeFever Mattson I, LLC, Home Tax Service  
13 of America, and Divi Divi Tree, LP. The Mattson Defendants object on the basis that this Request  
14 seeks information that is protected by the attorney-client privilege, work product doctrine, or other  
15 applicable privilege.

16 The Mattson Defendants further object to this Request on the basis that it is premature and  
17 seeks information that is not limited to the relevant claims or defenses of any Plaintiffs at this stage  
18 of the litigation. The Request improperly seeks the production of documents and information  
19 related to individuals who are merely putative class members, as the Court has not yet certified this  
20 matter as a class action pursuant to FRCP Rule 23. The Mattson Defendants the production of such  
21 information at this juncture would be unduly burdensome and prejudicial to the Defendant, as it  
22 would require the disclosure of potentially sensitive and private information of individuals who are  
23 not currently parties to this litigation. Accordingly, the Mattson Defendants interpret this Request  
24 to be limited to the named Plaintiffs and named Defendants in this Action.

25 Subject to and without waiving the aforementioned objections, Responding Party responds as  
26 follows: The Mattson Defendants agree to produce relevant non-privileged documents and records  
27 in their possession in which the named Plaintiffs claim to have a direct financial interest. Discovery  
28

1 is continuing. A diligent search and a reasonable inquiry has been made and Responding Party will  
2 produce all responsive, relevant, non-privileged documents currently in his possession, custody or  
3 control.

4 **REQUEST FOR PRODUCTION NO. 8:**

5 Documents sufficient to show all distributions made to investors since April 1, 2024, by  
6 Defendants LeFever Mattson, KS Mattson Partners, or any of their subsidiaries or affiliates,  
7 including, for each distribution (a) the recipient of the distribution, (b) the amount of the  
8 distribution, (c) the LP or LLC associated with the distribution, and (d) the bank account (including  
9 the bank name and account number) used to make the distribution.

10 **RESPONSE TO REQUEST FOR PRODUCTION NO. 8:**

11 The Mattson Defendants object to this Request on the basis that it is duplicative Request  
12 No. 4 seeking “[d]ocuments sufficient to show all LPs or LLCs affiliated with Defendants LeFever  
13 Mattson and KS Mattson Partners, including the identities of partners and/or members of each, their  
14 percentage interests, and the specific real properties owned by each LP or LLC” and Request No.  
15 5 seeking “[c]opies of the partnership agreements (for LPs) or operating agreements (for LLCs) for  
16 each of the LPs and LLCs identified in Documents responsive to Request No. 4, together with the  
17 exhibits to such agreements which identify the original partners/members and their percentage  
18 interest, and any subsequent written changes or additions to the composition of partners/members”,  
19 and on that basis is unduly burdensome. The Mattson Defendants object to this Request as  
20 premature and seeks information that is not limited to the relevant claims or defenses of any  
21 Plaintiffs at this stage of the litigation. The Request improperly seeks the production of documents  
22 and information related to individuals who are merely putative class members, as the Court has not  
23 yet certified this matter as a class action pursuant to FRCP Rule 23. The Mattson Defendants the  
24 production of such information at this juncture would be unduly burdensome and prejudicial to the  
25 Defendant, as it would require the disclosure of potentially sensitive and private information of  
26 individuals who are not currently parties to this litigation. The Mattson Parties object to this Request  
27 on the ground that it seeks to elicit documents and information that are outside the scope of

discovery as outlined by FRCP 26, because the information requested is neither relevant to the subject matter of this action, nor reasonably calculated to lead to the discovery of admissible evidence. The Mattson Parties further object that this Request seeks documents and records maintained and which are within the custody and control of businesses entities controlled and operated by others, including Defendants Timothy J. LeFever, LeFever Mattson, a California corporation, LeFever Mattson I, LLC, Home Tax Service of America, and Divi Divi Tree, LP. The Mattson Defendants object on the basis that this Request seeks information that is protected by the attorney-client privilege, work product doctrine, or other applicable privilege.

The Mattson Defendants further object to this Request on the basis that it is premature and seeks information that is not limited to the relevant claims or defenses of any Plaintiffs at this stage of the litigation. The Request improperly seeks the production of documents and information related to individuals who are merely putative class members, as the Court has not yet certified this matter as a class action pursuant to FRCP Rule 23. The Mattson Defendants the production of such information at this juncture would be unduly burdensome and prejudicial to the Defendant, as it would require the disclosure of potentially sensitive and private information of individuals who are not currently parties to this litigation. Accordingly, the Mattson Defendants interpret this Request to be limited to the named Plaintiffs and named Defendants in this Action.

Subject to and without waiving the aforementioned objections, Responding Party responds as follows: *See* Response to Request No. 4.

**REQUEST FOR PRODUCTION NO. 9:**

All summary Documents, including ledgers and Financial Statements, for all LPs or LLCs affiliated with Defendants LeFever Mattson and KS Mattson Partners, prepared by or at the request of Defendants LeFever or Mattson, including all summaries reflecting (a) the investors in each LP or LLC and their respective financial investments; (b) rents collected for properties; (c) costs associated with the properties; and (d) monies paid to investors in the LPs or LLCs.

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///

**RESPONSE TO REQUEST FOR PRODUCTION NO. 9:**

The Mattson Defendants object to this Request as premature and seeks information that is not limited to the relevant claims or defenses of any Plaintiffs at this stage of the litigation. The Request improperly seeks the production of documents and information related to individuals who are merely putative class members, as the Court has not yet certified this matter as a class action pursuant to FRCP Rule 23. The Mattson Defendants the production of such information at this juncture would be unduly burdensome and prejudicial to the Defendant, as it would require the disclosure of potentially sensitive and private information of individuals who are not currently parties to this litigation. The Mattson Parties object to this Request on the ground that it seeks to elicit documents and information that are outside the scope of discovery as outlined by FRCP 26, because the information requested is neither relevant to the subject matter of this action, nor reasonably calculated to lead to the discovery of admissible evidence. The Mattson Parties further object that this Request seeks documents and records maintained and which are within the custody and control of businesses entities controlled and operated by others, including Defendants Timothy J. LeFever, LeFever Mattson, a California corporation, LeFever Mattson I, LLC, Home Tax Service of America, and Divi Divi Tree, LP. The Mattson Defendants object on the basis that this Request seeks information that is protected by the attorney-client privilege, work product doctrine, or other applicable privilege.

The Mattson Defendants further object to this Request on the basis that it is premature and seeks information that is not limited to the relevant claims or defenses of any Plaintiffs at this stage of the litigation. The Request improperly seeks the production of documents and information related to individuals who are merely putative class members, as the Court has not yet certified this matter as a class action pursuant to FRCP Rule 23. The Mattson Defendants the production of such information at this juncture would be unduly burdensome and prejudicial to the Defendant, as it would require the disclosure of potentially sensitive and private information of individuals who are not currently parties to this litigation. Accordingly, the Mattson Defendants interpret this Request to be limited to the named Plaintiffs and named Defendants in this Action.

1 Subject to and without waiving the aforementioned objections, Responding Party responds  
 2 as follows: The Mattson Defendants agree to produce relevant non-privileged documents and  
 3 records in their possession in which the named Plaintiffs claim to have a direct financial interest.  
 4 Discovery is continuing. A diligent search and a reasonable inquiry has been made and Responding  
 5 Party will produce all responsive, relevant, non-privileged documents currently in his possession,  
 6 custody or control.

7  
 8 Dated: September 23, 2024

FENNEMORE WENDEL

9  
 10 By: /s/ Micheline N. Fairbank

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 15  
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KENNETH W. MATTSON; KS

MATTSON PARTNERS, LP

**CERTIFICATE OF SERVICE**

**Claridge v. Mattson, et al.**

**United States District Court, Northern District of California Case No. 4:24-cv-04093-JST**

At the time of service, I was over 18 years of age and not a party to this action. I am employed in the County of Alameda, State of California. My business address is 7800 Rancharrah Parkway, Reno, NV 89511.

On September 23, 2024, I served true copies of the following document(s) described as:

**DEFENDANTS' KENNETH W. MATTSON, KS MATTSON PARTNERS, LP, AND SPECIALTY PROPERTIES PARTNERS, LP'S RESPONSES TO PLAINTIFFS' FIRST SET OF REQUESTS FOR PRODUCTION OF DOCUMENTS**

on the interested parties in this action as follows:

**SEE ATTACHED SERVICE LIST**

**BY EMAIL OR ELECTRONIC TRANSMISSION:** By causing the document(s) listed above to be sent to the person at the e-mail address listed below. I did not receive within a reasonable time after transmission, any electronic message or other indication that the transmission was unsuccessful.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct and that I am employed in the office of a member of the bar of this Court at whose direction the service was made.

Executed on September 23, 2024, at Reno, Nevada.

*/s/ Micheline N. Fairbank*

Micheline N. Fairbank

**SERVICE LIST**  
**Claridge v. Mattson, et al.**

**United States District Court, Northern District of California Case No. 4:24-cv-04093-JST**

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2 *of America, Inc., and Divi Divi Tree, LP*

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