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January 7, 2015

Honorable Judge Gonzalo P. Curiel  
United States District Court  
Southern District of California  
880 Front Street, Room 4290  
San Diego, CA. 92101-8900

Mr. Eric Hougen  
624 Broadway, Suite 303  
San Diego, CA. 92101

Mr. Thomas C. Hebrank  
501 West Broadway, Suite 800  
San Diego, CA. 92101

Mr. Sam S. Puathasnanon, Senior Trial Counsel  
Securities and Exchange Commission  
Los Angeles Regional Office  
5670 Wilshire Boulevard, 11<sup>th</sup> Floor  
Los Angeles, CA. 90036

**SUBJECT: Request for Timely Production of Tax Data by the Receiver in Western Financial Planning/Louis Schooler Case (Case No. 3:12-cv-2164-GPC-JMA)**

Gentlemen:

I have ownership in three of the real estate General Partnerships placed in receivership by the Court, under the control of the Court-appointed receiver (Mr. Thomas Hebrank). These are: Eagle View Partners, Orange Vista Partners, and Santa Fe View Partners.

In reference to the subject case, this is to request that Judge Curiel require the Receiver to provide all direction, take all actions, and retain all services necessary to produce in a timely fashion all required tax documents for the individual partners of the various partnerships in the subject case, in a manner enabling the completion of individual income tax returns for the 2014 tax year, due on the IRS deadline of April 15, 2015. This includes timely completion and dissemination of K-1 forms to the numerous partners of each partnership.

The Court, Receiver, and various law firms involved in this case may recall and likely retain copies of my letter form communication on this same subject dated August 12, 2014. In that letter I discussed and gave data demonstrating how the production and dissemination of K-1 forms during the 2014 tax season was so lacking in performance, that the K-1 forms arrived literally late in the afternoon on April 14, by electronic transmission only, obviously too late to allow completion of individual income tax returns in time to comply with the IRS deadline, and therefore requiring a

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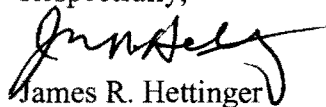
request for extension of the tax deadline and therefore causing me (and likely many others) additional costs for preparation of additional tax forms and completion of tax documentation by our income tax professionals. Effectively, I had to file twice due to the very late completion of the K-1 forms. This was an embarrassment to me, and as I stated in my August 12, 2014 letter, I hold the receiver accountable for the delay.

The Receiver should take this responsibility seriously. I request that proactive steps be taken by the Court and by the Receiver to avoid problems in the 2015 tax season similar to those experienced in 2014. Again, I ask that the Court and the receiver not impact my investment and my personal life.

Please contact me as needed to discuss further. I can be reached at 858-385-2123, 7:30 AM to 5:00 PM weekdays, or at 858-571-3475 (evenings and weekends) daily.

Your attention to this matter is appreciated.

Respectfully,



James R. Hettinger

Eagle View Partners  
Orange Vista Partners  
Santa Fe View Partners