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7 THOMAS C. HEBRANK

8 UNITED STATES DISTRICT COURT
9 SOUTHERN DISTRICT OF CALIFORNIA

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11 SECURITIES AND EXCHANGE
COMMISSION,

12 Plaintiff,

13 v.

14 LOUIS V. SCHOOLER and FIRST
15 FINANCIAL PLANNING
CORPORATION d/b/a WESTERN
16 FINANCIAL PLANNING
CORPORATION,

17 Defendants.
18
19

Case No. 3:12-cv-02164-GPC-JMA

**DECLARATION OF THANE F.
KELTON IN SUPPORT OF
RECEIVER'S RESPONSE TO
LETTER FROM JAMES R.
HETTINGER [DKT. NO. 882]**

Ctrm.: 2D
Judge: Hon. Gonzalo P. Curiel

1 I, Thane F. Kelton, declare:

2 1. I am a Partner at Duffy, Kruspodin & Company, LLP. I make this
3 declaration in support of the Receiver's Response to Letter from James R. Hettinger
4 [Dkt. No. 882]. I have personal knowledge of the facts stated herein, and if called
5 upon to do so, I could and would personally and competently testify to them.

6 2. The deadline for partnerships to file tax returns and provide K-1s to
7 their partners is April 15. All 2013 GP tax returns were filed prior to the April 15
8 deadline and all K-1s for the GPs were provided to the Partnership Administrators
9 between February 25, 2014 and April 10, 2014. The K-1s for Eagle View Partners,
10 Orange Vista Partners, and Santa Fe View Partners were provided to the Partnership
11 Administrators on February 25, March 24, and April 9, respectively.

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13 I declare under penalty of perjury under the laws of the United States that the
14 foregoing is true and correct.

15 Executed this 22nd day of January 2015, at San Diego, California.

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THANE F. KELTON

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