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11 THOMAS C. HEBRANK

12 UNITED STATES DISTRICT COURT
13 SOUTHERN DISTRICT OF CALIFORNIA

14
15 SECURITIES AND EXCHANGE
COMMISSION,

16 Plaintiff,

17 v.

18 LOUIS V. SCHOOLER and FIRST
19 FINANCIAL PLANNING
CORPORATION d/b/a WESTERN
20 FINANCIAL PLANNING
CORPORATION,

21 Defendants.
22
23
24
25
26
27
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Case No. 3:12-cv-02164-GPC-JMA

**RECEIVER'S NOTICE OF
MOTION AND MOTION FOR
ORDER:**

- (A) **RESOLVING DISPUTED
CLAIMS;**
- (B) **APPROVING PROPOSED
ALLOWED CLAIM
AMOUNTS; AND**
- (C) **AUTHORIZING
DISSOLUTION OF GENERAL
PARTNERSHIPS AND
RELATED ENTITIES**

Date: January 12, 2018
Time: 1:30 p.m.
Ctrm.: 2D
Judge: Hon. Gonzalo P. Curiel

1 **TO ALL PARTIES AND THEIR ATTORNEYS OF RECORD:**

2 **NOTICE IS HEREBY GIVEN** that on January 12, 2018, at 1:30 p.m. in
 3 Courtroom 2D of the United States District Court, Southern District of California,
 4 located at 221 West Broadway, San Diego, California 92101, Thomas C. Hebrank
 5 ("Receiver"), the Court-appointed receiver for First Financial Planning Corporation
 6 d/b/a Western Financial Planning Corporation ("Western"), its subsidiaries and the
 7 General Partnerships listed in Schedule 1 to the Preliminary Injunction Order
 8 entered on March 13, 2013 (collectively, "Receivership Entities"), will, and hereby
 9 does, move this Court for an order (a) resolving disputed claims; (b) approving
 10 proposed allowed claim amounts; and (c) authorizing dissolution of general
 11 partnerships and related entities ("Motion").

12 This Motion is based upon this notice, the accompanying Memorandum of
 13 Points and Authorities and Declaration of Thomas C. Hebrank, all pleadings and
 14 papers on file in this action, and upon such other matters as may be presented to the
 15 Court at the time of hearing.

16 **Procedural Requirements:** If you oppose the Motion, you are required to
 17 file your written opposition with the Office of the Clerk, United States District
 18 Court, Southern District of California, 333 West Broadway, Suite 420, San Diego,
 19 California 92101, and serve the same on the undersigned no later than 14 calendar
 20 days prior to the hearing date. An opposing party's failure to file an opposition to
 21 any motion may be construed as consent to the granting of the motion pursuant to
 22 Civil Local Rule 7.1(f)(3)(c).

23
 24 Dated: November 2, 2017

ALLEN MATKINS LECK GAMBLE
 MALLORY & NATSIS LLP

25
 26 By: /s/ Edward Fates

EDWARD G. FATES
 Attorneys for Receiver
 THOMAS C. HEBRANK

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9 Attorneys for Receiver
10 THOMAS C. HEBRANK

11 **UNITED STATES DISTRICT COURT**
12 **SOUTHERN DISTRICT OF CALIFORNIA**

13
14 SECURITIES AND EXCHANGE
COMMISSION,

15 Plaintiff,

16 v.

17 LOUIS V. SCHOOLER and FIRST
18 FINANCIAL PLANNING
CORPORATION d/b/a WESTERN
19 FINANCIAL PLANNING
CORPORATION,

20 Defendants.
21

Case No. 3:12-cv-2164-GPC-JMA

**MEMORANDUM OF POINTS AND
AUTHORITIES IN SUPPORT OF
MOTION FOR ORDER:**

- (A) **RESOLVING DISPUTED
CLAIMS;**
(B) **APPROVING PROPOSED
ALLOWED CLAIM AMOUNTS;
AND**
(C) **AUTHORIZING DISSOLUTION
OF GENERAL PARTNERSHIPS
AND RELATED ENTITIES**

Date: January 12, 2018
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Judge: Hon. Gonzalo P. Curiel

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I. INTRODUCTION

In connection with his motion concerning the orderly sale of general partnership ("GP") properties and approval of a distribution plan (Dkt. No. 1181), the Receiver sought and obtained approval of procedures for the administration of investor claims against the receivership estate. Dkt. No. 1304. Pursuant to those procedures, the Receiver mailed claim notices to all investors in August 2017, including former Western employees and sales representatives who invested in one or more GPs. The claim notices informed investors of the Receiver's calculation of their proposed allowed claim amounts pursuant to the simple "money in, money out" formula approved by the Court. The notices further advised them that they had 30 days to respond and provide supporting documentation if they disputed their proposed allowed claim amount.

Of the approximately 3,400 claim notices that were mailed out, only 21 investors sent in a response disputing their claims. The Receiver reviewed the responses and any documentation provided and attempted to resolve the disputes with the applicable investors. At the conclusion of that process, a total of six claim disputes remain unresolved. By way of this Motion, the Receiver asks the Court to resolve these outstanding claim disputes and approve his proposed allowed amounts of all claims.

The Receiver also seeks authority to dissolve the GPs and related entities (not including Defendant First Financial Planning Corporation dba Western Financial Planning Corporation). The Court previously approved a plan for distributing receivership estate assets, including that all receivership estate assets would be pooled for distribution and investors with allowed claims would receive a *pro rata* distribution from the pooled funds. Dkt. Nos. 1181, 1304. By way of this Motion, all claim disputes should be resolved and all claim amounts set.

1 Keeping the GPs open involves considerable expenses, including fees for
2 preparing annual tax returns and K-1 tax statements. These expenses, which exceed
3 \$100,000 per year, should be avoided such that the funds can be conserved and
4 distributed to investors with allowed claims. Moreover, the GPs no longer serve a
5 purpose as investors have claims against the receivership estate as a whole.
6 Therefore, properties held in the names of the GPs should be transferred to Western,
7 final tax returns and K-1s should be prepared and sent out, and the GPs and related
8 entities should be dissolved and closed. The properties will be sold pursuant to the
9 Court-approved Modified Orderly Sale Process (as some properties already have
10 been) and the net sale proceeds added to the common pool of funds to be distributed
11 to investors with allowed claims. Note, it is important that the transfer of properties
12 to Western occur before the end of 2017 in order to avoid expenses for preparation
13 of 2018 tax returns.

14 Finally, the Receiver intends to file a further motion in the next 90 days
15 seeking authority to make interim distributions to the holders of allowed claims.
16 The Receiver anticipates closing sales of receivership properties in the next 90 days
17 that, along with sales that have already closed, will generate aggregate net sale
18 proceeds in excess of \$15 million. Investors have been waiting years to receive
19 distributions from the receivership estate. Accordingly, once the pending sales have
20 closed, the Receiver will propose to distribute the majority of cash on hand in the
21 receivership estate, reserving the remainder for future distribution after further sales
22 of receivership properties are completed and the receivership estate is in a position
23 to make another sizable distribution.

24 II. BACKGROUND FACTS

25 A. Court-Approved Claim Procedures

26 As noted above, the Court previously approved procedures for the
27 administration of claims against the receivership estate. Dkt. Nos. 1181, 1304.
28 Those procedures include that (a) investor claims would be calculated using a

1 simple "money in, money out" formula to determine their net claim amount,
2 (b) investors would be mailed a notice stating the proposed allowed amount of their
3 claims, and (c) investors would be advised that they have 30 days from the date of
4 the notice to dispute their claims in writing and provide all supporting
5 documentation. Dkt. No. 1181. As to disputed claims, the Receiver would attempt
6 to resolve such disputes with the applicable investors, and would then file a motion
7 seeking approval of all proposed allowed claim amounts. *Id.*

8 **B. Analysis of Investor Claims**

9 Pursuant to the Preliminary Injunction Order entered on March 13, 2013 (Dkt.
10 No. 174), the Receiver conducted a forensic accounting of the funds raised by the
11 Receivership Entities and how such funds were used. The Receiver provided two
12 Forensic Accounting Reports (Part One and Part Two) documenting his findings for
13 the Court and interested parties (Dkt. Nos. 182, 504). Declaration of Thomas C.
14 Hebrank in Support of Motion ("Hebrank Decl."), ¶ 2.

15 The Receiver also conducted a review and analysis of the investor accounting
16 system used by the Receivership Entities, known as OPADS. Although the
17 Receiver found certain flaws and discrepancies in some of the data maintained in
18 OPADS, he determined the data to be accurate and reliable as to amounts transferred
19 from investors to the GPs and from the GPs to investors. Hebrank Decl., ¶ 3

20 In addition, the Receiver, with the assistance of Duffy, Kruspodin &
21 Company LLP, has provided K-1 tax statements to investors each year since his
22 appointment reflecting their ownership of units in the GPs pursuant to their
23 investments and subsequent contributions to their GPs. There have been no investor
24 disputes regarding these statements or corrections to them required. Hebrank Decl.,
25 ¶ 4.

26 Therefore, in calculating the proposed allowed claim amounts of investor
27 claims, the Receiver started with the data in OPADS and made adjustments pursuant
28 to the K-1 tax statements and data obtained through his forensic accounting such

1 that the proposed allowed claim amounts reflect the total cash invested, less total
2 cash received by each investor. For example, adjustments were made to account for
3 (a) unpaid note balances for investors who financed their purchases of GP units, and
4 (b) distributions made to investors in GPs where properties were sold and
5 subsequently recovered via foreclosure (Las Vegas 1) or partially condemned
6 pursuant to the eminent domain action in Nevada (Dayton III). Hebrank Decl., ¶ 5.

7 With respect to former Western employees and sales representatives,
8 additional adjustments were made to account for discounts/commissions they
9 received from Western based on their own GP investments. Western employees and
10 sales representatives received discounts ranging from 10% to 62% for their own
11 investments in the GPs depending on the length of their working relationship with
12 Western. Accordingly, consistent with the approved "money in, money out"
13 formula, these discounts (which they received in the form of commissions paid back
14 to them) were subtracted from their total investments in calculating their proposed
15 allowed claim amounts. Hebrank Decl., ¶ 6.

16 **C. Disputed Claims**

17 As noted above, only 21 of the approximately 3,400 investors (or less than
18 1%) disputed the Receiver's proposed allowed claim amount. The majority of the
19 disputes were based on the investor being confused or not remembering having
20 received distributions to their IRA accounts. The Receiver contacted each investor
21 who disputed his or her proposed allowed claim amount and tried to resolve the
22 disputes. At the conclusion of that process, only six claim disputes remain.
23 Hebrank Decl., ¶ 7.

24 The Receiver submits that there is no merit to the investors' arguments
25 regarding the six disputed claims or adjustments to their allowed claim amounts
26 warranted and asks the Court to approve his proposed allowed amount for these
27 claims. Hebrank Decl., ¶ 8. The disputed claims are as follows:
28

1. Jean Dunham

Jean Dunham invested a total of \$52,923 in Park Vegas Partners and Reno Partners. Park Vegas Partners owns one of the three properties known as Las Vegas 1. These properties were sold in 2005 with seller financing provided to the buyer. The Park Vegas investors then received distributions from the sale proceeds. Mr. Dunham received distributions totaling \$40,935. The buyer of the property later defaulted on the loan and the property was taken back by Park Vegas Partners via foreclosure. Hebrank Decl., ¶ 9.

The Receiver sent Mr. Dunham a claim notice stating his proposed allowed claim amount of \$11,988 (\$52,923 minus \$40,935). Mr. Dunham disputes that he received \$40,935, but has provided no documentation indicating he received a different amount. The Receiver's staff contacted him and provided the dates, check numbers, and check amounts he received per the check register in the Western accounting system (known as OPADs), which total \$40,935. The checks are as follows:

Check Number	Date	Amount
5042	10/27/2005	\$18,164
5082	10/11/2006	5,399
5117	10/01/2007	5,399
5151	10/02/2008	5,299
5182	09/30/2009	6,673
Total		\$40,934

Hebrank Decl., ¶ 10.

Mr. Dunham continues to dispute his proposed allowed claim amount, but has not provided any basis or relevant supporting documentation. Accordingly, the Receiver requests Mr. Dunham's claim be allowed in the amount of \$11,988. Hebrank Decl., ¶ 11.

2. Mark and Gwen Wolf-Iwanowski

Mark and Gwen Wolf-Iwanowski made four investments, both individually and through their trusts, in Lyons Valley Partners and Silver State Partners. Including their initial investments and subsequent capital contributions, the Wolf-Iwanowskis invested a total of \$68,850 (\$52,991 in initial investments and \$15,659 in subsequent capital contributions). Hebrank Decl., ¶ 12.

Silver State Partners owns one of the three properties known as Las Vegas 1. These properties were sold in 2005 with seller financing provided to the buyer. The Silver State investors then received distributions from the sale proceeds. The Wolf-Iwanowskis received distributions totaling \$23,768. Hebrank Decl., ¶ 13.

The Receiver sent the Wolf-Iwanowskis a claim notice stating their proposed allowed claim amount of \$45,082 (\$68,850 minus \$23,768). The Wolf-Iwanowskis dispute their proposed claim amount and contend they made a total of \$87,541 in capital contributions (rather than \$15,659). Yet, they have provided no documentation showing payments totaling \$87,541. Instead, the Wolf-Iwanowskis contend their personal tax forms, which were prepared by them and not Western, support capital contributions totaling \$87,541. Hebrank Decl., ¶ 14.

The Receiver's staff has communicated with the Wolf-Iwanowskis, explained that their self-prepared personal tax forms are not evidence of what was received from them in capital contributions, and provided them with the account histories for their investments in Lyons Valley Partners and Silver State Partners. These account histories show the Wolf-Iwanowskis made a total of \$15,659 in capital contributions across their four investments. Hebrank Decl., Exh. B. Additionally, there are no records indicating the Wolf-Iwanowskis were billed anything more than \$15,659, so there is no basis to believe they paid more than that amount. Moreover, the Receiver is not aware of any investor in the GPs whose capital contributions exceed their initial investments, as the Wolf-Iwanowskis contend theirs do (\$52,991 in initial investments and \$87,541 in capital contributions). Nevertheless, the Wolf-

1 Iwanowskis continue to dispute their proposed allowed claim amount. Accordingly,
2 the Receiver requests the Wolf-Iwanowskis' claim be allowed in the amount of
3 \$45,082. Hebrank Decl., ¶ 15.

4 3. Sheri Gracelyn

5 Sheri Gracelyn's only response to the claims notice she received was that she
6 disputes the Receiver's authority to sell GP properties. Although this is not a dispute
7 regarding the proposed amount of her claim, the Receiver nevertheless notifies the
8 Court and the parties of Ms. Gracelyn's position. This argument has previously been
9 made on various occasions during the case and rejected by the Court. The Receiver
10 requests that Ms. Gracelyn's claim be allowed in the amount of \$45,000, as reflected
11 on the claims notice she received. Hebrank Decl., ¶ 16.

12 4. John and Mary Jenkins

13 John and Mary Jenkins, both individually and through their trusts, made a
14 series of investments in the GPs totaling \$213,102 (\$187,950 in total initial
15 investments and \$25,152 in total subsequent capital contributions). One of their
16 investments was made in 1983 for \$30,000, from which they received 30,000 units
17 of Park Vegas Partners. As discussed above, the Park Vegas property was sold in
18 2005, distributions were made to investors, and the property was later taken back
19 from the buyer via foreclosure. The Jenkins received \$60,652 in distributions from
20 Park Vegas Partners. In August and November 2006, the Jenkins sold some of their
21 units in Park Vegas back to Western for \$73,095. Accordingly, the Jenkins received
22 a total of \$133,747 in payments. Hebrank Decl., ¶ 17.

23 The OPADs system reflects that the Jenkins currently hold 19,806.5216 units
24 of Park Vegas (11,206.7416 units from their initial purchase and 8,599.78 as a result
25 of subsequent capital contributions). Although the sale of units back to Western was
26 reflected in the comments section in the OPADs system for the Jenkins, it was not
27 reflected in the listing of distributions they received. Specifically, both the sale of
28 18,793 of the Jenkins' original units and the payment they received for those units

1 (\$73,095) were not reflected in their account in OPADs. In addition, the Receiver
2 was unaware of one payment of \$6,425 made to the Jenkins from Park Vegas as it
3 was made out to a different payee from their other distributions checks (the first four
4 distributions checks were made out to John & Mary Jenkins, but the final \$6,425
5 distribution check was made out to Mary Jenkins, Trustee after the Jenkins changed
6 the name on their account). Hebrank Decl., ¶ 18.

7 Accordingly, the Receiver initially believed the Jenkins' proposed allowed
8 claim amount should be \$140,082 and the original claims notice sent to them stated
9 that amount. However, once it was discovered that the sale of units from the
10 Jenkins back to Western had occurred and the additional \$6,425 payment to the
11 Jenkins was properly identified, the Receiver advised the Jenkins that their proposed
12 allowed claim amount had been adjusted to \$79,355 (\$213,102 in total investments
13 minus \$133,747 in total payments). Hebrank Decl., ¶ 19.

14 The Jenkins initially disputed the amount of distributions they received from
15 Park Vegas Partners and provided a copy of the letter sent to them for the first
16 distribution they received in 2005, showing a disbursement of \$36,328. In response,
17 the Receiver, through his staff, provided details from the Park Vegas check register
18 evidencing the four payments made from 2005 through 2009. The Jenkins
19 subsequently directed the Receiver's staff to discuss the dispute with their
20 accountant. Accordingly, the Receiver's staff has been in contact with the Jenkins
21 and their accountant regarding both their dispute relating to their Park Vegas
22 distributions and the adjustments to their proposed allowed claim amount noted
23 above. After reviewing the information provided by the Receiver's staff, the Jenkins
24 have apparently abandoned their dispute regarding distributions they received from
25 Park Vegas and now dispute they ever sold units in Park Vegas to Western or
26 received \$73,095 in return for such units (Dkt. No. 1542). Hebrank Decl., ¶ 20.

27 Attached to the Hebrank Declaration as Exhibit C are screen shots from the
28 OPADs system showing the comments section and "client investments" pages for

1 the Jenkins' account for Park Vegas and the comments section and "client
2 investments" pages for Western's account for Park Vegas. Also included in
3 Exhibit C to the Hebrank Declaration are the Jenkins' 2005, 2006, and 2016 K-1 tax
4 statements. Hebrank Decl., ¶ 21.

5 The first screen shot, the "client investments" page for the Jenkins' account,
6 shows their current ownership of 19,806.5216 units of Park Vegas, as noted above.
7 The second screen shot, the comments section from the Jenkins' account, explains
8 that the Jenkins (a) sold 10,739 units on Park Vegas Partners to Western on
9 August 10, 2006 for \$42,755.56, which was made up of \$3.72474 per unit plus
10 \$2,755.56 in accrued interest,¹ and (b) sold 8,054 units of Park Vegas Partners to
11 Western on November 21, 2006, for \$30,340, which was made up of \$3.72474 per
12 unit and \$340 of accrued interest. The purchase side of these sale transactions is
13 also reflected in the third screen shot, the comments section for Western's account
14 for Park Vegas. Hebrank Decl., ¶ 22.

15 Moreover, the Jenkins' 2005 K-1 reflects their ownership of 36,239.04 units
16 of Park Vegas and their 2006 K-1 reflects their ownership of 17,445.7816 units of
17 Park Vegas Partners, which is consistent with the Jenkins' having purchased 30,000
18 units in 1983 (which they have admitted they did), having accumulated another
19 6,239 units via capital contributions made between 1983 and 2006, and then having
20 sold 18,793 units to Western in 2006, leaving them with 17,445 units at the end
21 of 2006. Consistent with their "client investments" page in OPADs, the Jenkins'

23 ¹ Although the OPADs system uses the term "accrued interest." this was really the
24 Jenkins' share of interim payments received from the buyer of the Park Vegas
25 Property on account of the seller financing. In other words, at the time the
26 Jenkins sold 10,739 units of Park Vegas Partners to Western in August 2006,
27 they were entitled to receive \$2,755.56 from the partnership as their share
28 (pursuant to their ownership of the 10,739 units) of payments received from the
buyer of the property. Therefore, this amount was added to the purchase price
for the units. Shortly thereafter, a distribution of cash received from the buyer
was made to investors in September 2006 such that when the Jenkins sold 8,054
units to Western in November 2006, the "accrued interest" per unit sold was
much less (*i.e.*, only a couple interim payments had been received from the buyer
since the September 2006 distribution).

1 2016 K-1 reflects ownership of 19,806.5216 units of Park Vegas. The Jenkins have
2 never disputed the accuracy of their K-1 tax statements, so their recent claim that
3 they own 30,000 units of Park Vegas and did not sell any to Western is inconsistent
4 with their failure to dispute any of their K-1s since 2006, which all show ownership
5 of significantly less than 30,000 units (*i.e.*, between 17,445.7816 units in 2006 and
6 19,806.5216 units in 2016). Hebrank Decl., ¶ 23.

7 Finally, the fourth screen shot from OPADs, the "client investments" page for
8 Western's account, reflects that Western owns 18,793.2584 "Purchased Units" of
9 Park Vegas – the exact number it acquired from the Jenkins in 2006. Hebrank
10 Decl., Exh. C. Therefore, the Jenkins' claim that they did not sell any units to
11 Western or receive any payments in return is inconsistent with the available
12 information. Accordingly, the Receiver requests the Jenkins' claim be allowed in
13 the amount of \$79,355. Hebrank Decl., ¶ 24.

14 5. Jeffrey Compangano

15 Jeffrey Compangano made a series of investments in the GPs totaling
16 \$160,000. Mr. Compangano did not make any subsequent capital contributions or
17 receive any distributions. One of Mr. Compangano's investments was for \$35,000
18 in P-40 Warhawk Partners. Hebrank Decl., ¶ 25.

19 The Receiver sent Mr. Compangano a claim notice stating his proposed
20 allowed claim amount of \$160,000. Mr. Compangano disputes his proposed
21 allowed claim amount and contends his investment in P-40 Warhawk was for
22 \$40,000 instead of \$35,000. Mr. Compangano, however, did not provide any
23 documentation supporting his contention. The Receiver's staff has been in contact
24 with Mr. Compangano and has explained that the OPADs system, tax returns, and
25 investor K-1s for P-40 Warhawk all reflect an investment of \$35,000. Nevertheless,
26 Mr. Compangano continues to dispute his claim. Accordingly, the Receiver
27 requests Mr. Compangano's claim be allowed in the amount of \$160,000. Hebrank
28 Decl., ¶ 26.

6. Joseph and Carmen De Assis

Joseph and Carmen De Assis, both individually and through their trust, made four investments in the GPs totaling \$54,911 (\$50,087 in initial investments and \$4,824 in subsequent capital contributions). One of the De Assis' investments was for \$20,000 in Production Partners. Production Partners owns one of the three properties known as Las Vegas 1. As noted above, these properties were sold in 2005 with seller financing provided to the buyer. The Production Partners investors then received distributions from the sale proceeds. The De Assises received distributions totaling \$17,766. Hebrank Decl., ¶ 27.

The Receiver sent the De Assises a claim notice stating their proposed allowed claim amount of \$37,145 (\$54,911 minus \$17,766). The De Assises disputed their proposed allowed claim amount, contending that the capital account stated on their K-1 tax statement (which does not account for the distributions they received) should be their allowed claim amount. The De Assises also dispute the One Pot Approach and feel they should receive a distribution for their Production Partners' investment under the Two Tier Approach. Hebrank Decl., ¶ 28.

The Receiver's staff has been in contact with the De Assises and has explained that the Court has already determined that claims will be calculated using the simple "money in, money out" formula, their distributions must be deducted from their proposed allowed claim amount, and their capital account is not a proper reflection of their claim amount. The Receiver's staff has also explained that the Court has already considered the Two Tier Approach and rejected it in favor of the One Pot Approach. Nevertheless, the De Assises continue to dispute their claim. Accordingly, the Receiver requests the De Assises claim be allowed in the amount of \$37,145. Hebrank Decl., ¶ 29.

D. Proposed Allowed Claim Amounts

Attached as Exhibit A to the Hebrank Declaration is a schedule reflecting the Receiver's proposed allowed claim amount for each investor claim, including the

1 disputed claims discussed above. The Receiver requests the Court approve these
2 proposed allowed claim amounts such that they can be used in calculating each
3 investor's *pro rata* share of amounts to be distributed. Hebrank Decl., ¶ 30, Exh. A.

4 **E. Dissolution of General Partnerships**

5 As discussed above, keeping the GPs open involves considerable expenses,
6 including fees for preparing annual tax returns and K-1s, which exceed \$100,000 per
7 year. These expenses should be avoided such that the funds can be conserved and
8 distributed to investors with allowed claims. Moreover, the GPs no longer serve a
9 purpose as investors have claims against the receivership estate as a whole.

10 Therefore, properties held in the names of the GPs should be transferred to Western,
11 final tax returns and K-1s should be prepared and sent out, and the GPs should be
12 dissolved and closed. The properties, which should be transferred to Western before
13 the end of 2017 to avoid expenses for preparing 2018 tax returns, will then be sold
14 pursuant to the Court-approved Modified Orderly Sale Process (as some already
15 have been) and the net sale proceeds added to the common pool of funds to be
16 distributed to investors with allowed claims. Hebrank Decl., ¶ 31.

17 **F. Proposed Interim Distributions**

18 As noted above, the Court previously approved a plan of distributing
19 receivership estate assets. Dkt. Nos. 1181, 1304. Among other things, the Court
20 approved the proposed One Pot Approach, meaning that all assets of the
21 receivership entities would be pooled and all investors with allowed claims would
22 receive *pro rata* distributions from the pooled funds. *Id.*

23 Pursuant to that order, the cash previously in GP and Western bank accounts
24 has been pooled together, operating expenses for all entities and properties have
25 since been paid from the pooled funds, and the net sale proceeds derived from
26 Court-approved sales of receivership properties have been added to the pooled
27 funds.

28

1 Due to the extensive litigation in this case, first involving Louis Schooler and
2 then involving the investors represented by attorney Gary Aguirre, investors have
3 been waiting approximately five years to receive distributions from the receivership
4 estate. Therefore, distributions to investors should not be further delayed.
5 Accordingly, once the pending sales of receivership properties close (including the
6 sale of the LV Kade property for \$9,500,000, which is expected to close in the next
7 65 days), the Receiver will seek authority to make interim distributions in early
8 2018 to investors with allowed claims. Pursuant to the approved Distribution Plan,
9 each investor will receive a *pro rata* distribution, *i.e.*, the same percentage of their
10 allowed claim amount as all other investors with allowed claims. The remaining
11 funds will be reserved until such time as further sales of receivership properties have
12 closed and the receivership estate is in a position to make another sizable
13 distribution, at which time the Receiver will seek authorization to make further
14 distributions.

15 III. ARGUMENT

16 "The power of a district court to impose a receivership or grant other forms of
17 ancillary relief does not in the first instance depend on a statutory grant of power
18 from the securities laws. Rather, the authority derives from the inherent power of a
19 court of equity to fashion effective relief." *SEC v. Wencke*, 622 F.2d 1363, 1369
20 (9th Cir. 1980). The "primary purpose of equity receiverships is to promote orderly
21 and efficient administration of the estate by the district court for the benefit of
22 creditors." *SEC v. Hardy*, 803 F.2d 1034, 1038 (9th Cir 1986). As the appointment
23 of a receiver is authorized by the broad equitable powers of the court, any
24 distribution of assets must also be done equitably and fairly. *See SEC v. Elliot*,
25 953 F.2d 1560, 1569 (11th Cir. 1992).

26 District courts have the broad power of a court of equity to determine the
27 appropriate action in the administration and supervision of an equity receivership.
28

1 See *SEC v. Capital Consultants, LLC*, 397 F.3d 733, 738 (9th Cir. 2005). The Ninth
2 Circuit explained:

3 A district court's power to supervise an equity receivership
4 and to determine the appropriate action to be taken in the
5 administration of the receivership is extremely broad. The
6 district court has broad powers and wide discretion to
7 determine the appropriate relief in an equity receivership.
8 The basis for this broad deference to the district court's
supervisory role in equity receiverships arises out of the
fact that most receiverships involve multiple parties and
complex transactions. A district court's decision
concerning the supervision of an equitable receivership is
reviewed for abuse of discretion.

9 *Id.* (citations omitted); see also *CFTC v. Topworth Int'l, Ltd.*, 205 F.3d 1107, 1115
10 (9th Cir. 1999) ("This court affords 'broad deference' to the court's supervisory role,
11 and 'we generally uphold reasonable procedures instituted by the district court that
12 serve th[e] purpose' of orderly and efficient administration of the receivership for
13 the benefit of creditors."). Accordingly, the Court has broad discretion in approving
14 procedures for the sale of receivership estate assets.

15 In addition, as in a bankruptcy case, it should be a claimant's burden to
16 establish a valid claim against the receivership estate. See *Lundell v. Anchor Constr.*
17 *Specialists, Inc.*, 223 F.3d 1035, 1039 (9th Cir. 2000); *Revere Copper &*
18 *Brass, Inc. v. Adriance Machine Works, Inc.*, 76 F.2d 876, 878 (2d Cir. 1935)
19 (claimants failed to sustain burden of proving claims against receivership).
20 Therefore, if an investor fails to present evidence supporting his or her claim
21 dispute, the Receiver's proposed allowed amount of the claim, based on his forensic
22 accounting and the Receivership Entities' books and records, should be accepted as
23 the proper amount of the claim.

24 A. **Resolution of Disputed Claims and Approval of Proposed Allowed**
25 **Claim Amounts**

26 The Receiver has spent considerable time calculating the proper amounts of
27 investor claims. Pursuant to the approved "money in, money out" formula, the
28 Receiver has taken into account all transfers from investors to the Receivership

1 Entities and all transfers from the Receivership Entities to investors. The care that
2 was taken in calculating investor claim amounts is reflected in the very low number
3 of disputed claims – only 21 out of approximately 3,400.

4 The Receiver and his staff have communicated directly with all investors who
5 have disputed their proposed allowed claim amounts and have attempted to resolve
6 all such disputes, including making adjustments to proposed allowed claim amounts
7 where appropriate. At the conclusion of that process, a total of six disputed claims
8 remain, each of which is discussed above. For the reasons discussed above with
9 respect to each of these claims, the Receiver submits that the proposed allowed
10 claim amount reflected on Exhibit A to the Hebrank Declaration is the proper
11 allowed amount for each claim and such amounts should be accepted by the Court.

12 **B. Authority to Dissolve General Partnerships**

13 Due to the Court-approved pooling of all assets of the Receivership Entities,
14 the GPs and related entities no longer serve a purpose and instead are now an
15 unnecessary drain on the receivership estate in that tax returns and K-1s have to be
16 prepared and mailed out for each GP. This work costs more than \$100,000 per year
17 and can be avoided entirely if the properties held in the names of the GPs are
18 transferred to Western, final tax returns and K-1s are prepared and issued, and the
19 GPs are dissolved and closed. Taking these steps will have no impact on what
20 investors recover; the net proceeds from sales of properties will be deposited in the
21 common pool of funds (as they have been for sales that have already closed) and the
22 funds will be distributed to investors with allowed claims pursuant to the Court-
23 approved Distribution Plan. Therefore, closing the GPs and related entities (not
24 including Defendant First Financial Planning Corporation dba Western Financial
25 Planning Corporation) is a relatively straight-forward cost-saving measure that will
26 benefit all investors.

27
28

1 **IV. CONCLUSION**

2 Based on the foregoing, the Receiver requests an order (a) resolving the claim
3 disputes described above, (b) approving the proposed allowed claim amounts
4 reflected on Exhibit A to the Hebrank Declaration, and (c) authorizing the Receiver
5 to transfer the properties held by the GPs to Western, prepare and file final tax
6 returns for the GPs, and formally dissolve and close the GPs and related entities.

7 Dated: November 2, 2017

ALLEN MATKINS LECK GAMBLE
MALLORY & NATSIS LLP

8 By: /s/ Edward Fates

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10 Attorneys for Receiver
11 THOMAS C. HEBRANK
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10 THOMAS C. HEBRANK

11 **UNITED STATES DISTRICT COURT**
12 **SOUTHERN DISTRICT OF CALIFORNIA**

13
14 SECURITIES AND EXCHANGE
COMMISSION,

15 Plaintiff,

16 v.

17 LOUIS V. SCHOOLER and FIRST
18 FINANCIAL PLANNING
CORPORATION d/b/a WESTERN
19 FINANCIAL PLANNING
CORPORATION,

20 Defendants.
21

Case No. 3:12-cv-2164-GPC-JMA

**DECLARATION OF THOMAS C.
HEBRANK IN SUPPORT OF
MOTION FOR ORDER:**

- (A) **RESOLVING DISPUTED
CLAIMS;**
(B) **APPROVING PROPOSED
ALLOWED CLAIM AMOUNTS;
AND**
(C) **AUTHORIZING DISSOLUTION
OF GENERAL PARTNERSHIPS
AND RELATED ENTITIES**

Date: January 12, 2018
Time: 1:30 p.m.
Ctrm.: 2D
Judge: Hon. Gonzalo P. Curiel

1 I, Thomas C. Hebrank, declare:

2 1. I am the Court-appointed receiver for First Financial Planning
3 Corporation d/b/a Western Financial Planning Corporation ("Western"), its
4 subsidiaries and the General Partnerships listed in Schedule 1 to the Preliminary
5 Injunction Order entered on March 13, 2013 (collectively, "Receivership Entities").
6 I make this declaration in support of my motion for an order (a) resolving disputed
7 claims; (b) approving proposed allowed claim amounts; and (c) authorizing
8 dissolution of general partnerships and related entities ("Motion"). I have personal
9 knowledge of the facts stated herein, and if called upon to do so, I could and would
10 personally and competently testify to them.

11 **Analysis of Investor Claims**

12 2. Pursuant to the Preliminary Injunction Order entered on March 13,
13 2013 (Dkt. No. 174), I conducted a forensic accounting of the funds raised by the
14 Receivership Entities and how such funds were used. I provided two Forensic
15 Accounting Reports (Part One and Part Two) documenting my findings for the
16 Court and interested parties (Dkt. Nos. 182, 504).

17 3. I also conducted a review and analysis of the investor accounting
18 system used by the Receivership Entities, known as OPADS. Although I found
19 certain flaws and discrepancies in some of the data maintained in OPADS, I
20 determined the data to be accurate and reliable as to amounts transferred from
21 investors to the GPs and from the GPs to investors.

22 4. In addition, I, with the assistance of Duffy, Kruspodin &
23 Company LLP, have provided K-1 tax statements to investors each year since my
24 appointment reflecting their ownership of units in the GPs pursuant to their
25 investments and subsequent contributions to their GPs. There have been no investor
26 disputes regarding these statements or corrections to them required.

27
28

1 5. Therefore, in calculating the proposed allowed claim amounts of
2 investor claims, I started with the data in OPADS and made adjustments pursuant to
3 the K-1 tax statements and data obtained through my forensic accounting such that
4 the proposed allowed claim amounts reflect the total cash invested, less total cash
5 received by each investor. For example, adjustments were made to account for
6 (a) unpaid note balances for investors who financed their purchases of GP units, and
7 (b) distributions made to investors in GPs where properties were sold and
8 subsequently recovered via foreclosure (Las Vegas 1) or partially condemned
9 pursuant to the eminent domain action in Nevada (Dayton III).

10 6. With respect to former Western employees and sales representatives,
11 additional adjustments were made to account for discounts/commissions they
12 received from Western based on their own GP investments. Western employees and
13 sales representatives received discounts ranging from 10% to 62% for their own
14 investments in the GPs depending on the length of their working relationship with
15 Western. Accordingly, consistent with the approved "money in, money out"
16 formula, these discounts (which they received in the form of commissions paid back
17 to them) were subtracted from their total investments in calculating their proposed
18 allowed claim amounts.

19 **Disputed Claims**

20 7. Only 21 of the approximately 3,400 investors (or less than 1%)
21 disputed my proposed allowed claim amount. The majority of the disputes were
22 based on the investor being confused or not remembering having received
23 distributions to their IRA accounts. My staff contacted each investor who disputed
24 his or her proposed allowed claim amount and tried to resolve the disputes. At the
25 conclusion of that process, only six claim disputes remain.

26 8. I submit that there is no merit to the investors' arguments regarding the
27 six disputed claims or adjustments to their allowed claim amounts warranted and ask
28

1 the Court to approve my proposed allowed amount for these claims. The disputed
2 claims are as follows:

3 ***Jean Dunham***

4 9. Jean Dunham invested a total of \$52,923 in Park Vegas Partners and
5 Reno Partners. Park Vegas Partners owns one of the three properties known as
6 Las Vegas 1. These properties were sold in 2005 with seller financing provided to
7 the buyer. The Park Vegas investors then received distributions from the sale
8 proceeds. Mr. Dunham received distributions totaling \$40,935. The buyer of the
9 property later defaulted on the loan and the property was taken back by Park Vegas
10 Partners via foreclosure.

11 10. My staff sent Mr. Dunham a claim notice stating his proposed allowed
12 claim amount of \$11,988 (\$52,923 minus \$40,935). Mr. Dunham disputes that he
13 received \$40,935, but has provided no documentation indicating he received a
14 different amount. My staff contacted him and provided the dates, check numbers,
15 and check amounts he received per the check register in the Western accounting
16 system (known as OPADs), which total \$40,935. The checks are as follows:

Check Number	Date	Amount
5042	10/27/2005	\$18,164
5082	10/11/2006	5,399
5117	10/01/2007	5,399
5151	10/02/2008	5,299
5182	09/30/2009	6,673
Total		\$40,934

23 11. Mr. Dunham continues to dispute his proposed allowed claim amount,
24 but has not provided any basis or relevant supporting documentation. Accordingly,
25 I request Mr. Dunham's claim be allowed in the amount of \$11,988.

26 ***Mark and Gwen Wolf-Iwanowski***

27 12. Mark and Gwen Wolf-Iwanowski made four investments, both
28 individually and through their trusts, in Lyons Valley Partners and Silver State

1 Partners. Including their initial investments and subsequent capital contributions,
2 the Wolf-Iwanowskis invested a total of \$68,850 (\$52,991 in initial investments and
3 \$15,659 in subsequent capital contributions).

4 13. Silver State Partners owns one of the three properties known as
5 Las Vegas 1. These properties were sold in 2005 with seller financing provided to
6 the buyer. The Silver State investors then received distributions from the sale
7 proceeds. The Wolf-Iwanowskis received distributions totaling \$23,768.

8 14. I sent the Wolf-Iwanowskis a claim notice stating their proposed
9 allowed claim amount of \$45,082 (\$68,850 minus \$23,768). The Wolf-Iwanowskis
10 dispute their proposed claim amount and contend they made a total of \$87,541 in
11 capital contributions (rather than \$15,659). Yet, they have provided no
12 documentation showing payments totaling \$87,541. Instead, the Wolf-Iwanowskis
13 contend their personal tax forms, which were prepared by them and not Western,
14 support capital contributions totaling \$87,541.

15 15. My staff has communicated with the Wolf-Iwanowskis, explained that
16 their self-prepared personal tax forms are not evidence of what was received from
17 them in capital contributions, and provided them with the account histories for their
18 investments in Lyons Valley Partners and Silver State Partners. These account
19 histories show the Wolf-Iwanowskis made a total of \$15,659 in capital contributions
20 across their four investments. *See* Exhibit B attached hereto. Additionally, there are
21 no records indicating the Wolf-Iwanowskis were billed anything more than \$15,659,
22 so there is no basis to believe they paid more than that amount. Moreover, I am not
23 aware of any investor in the GPs whose capital contributions exceed their initial
24 investments, as the Wolf-Iwanowskis contend theirs do (\$52,991 in initial
25 investments and \$87,541 in capital contributions). Nevertheless, the Wolf-
26 Iwanowskis continue to dispute their proposed allowed claim amount. Accordingly,
27 I request the Wolf-Iwanowskis' claim be allowed in the amount of \$45,082.

28

1 ***Sheri Gracelyn***

2 16. Sheri Gracelyn's only response to the claims notice she received was
3 that she disputes my authority to sell GP properties. Although this is not a dispute
4 regarding the proposed amount of her claim, I am notifying the Court and the parties
5 of Ms. Gracelyn's position. This argument has previously been made on various
6 occasions during the case and rejected by the Court. I request that Ms. Gracelyn's
7 claim be allowed in the amount of \$45,000, as reflected on the claims notice she
8 received.

9 ***John and Mary Jenkins***

10 17. John and Mary Jenkins, both individually and through their trusts,
11 made a series of investments in the GPs totaling \$213,102 (\$187,950 in total initial
12 investments and \$25,152 in total subsequent capital contributions). One of their
13 investments was made in 1983 for \$30,000, from which they received 30,000 units
14 of Park Vegas Partners. As discussed above, the Park Vegas property was sold in
15 2005, distributions were made to investors, and the property was later taken back
16 from the buyer via foreclosure. The Jenkins received \$60,652 in distributions from
17 Park Vegas Partners. In August and November 2006, the Jenkins sold some of their
18 units in Park Vegas back to Western for \$73,095. Accordingly, the Jenkins received
19 a total of \$133,747 in payments.

20 18. The OPADs system reflects that the Jenkins currently hold 19,806.5216
21 units of Park Vegas (11,206.7416 units from their initial purchase and 8,599.78 as a
22 result of subsequent capital contributions). Although the sale of units back to
23 Western was reflected in the comments section in the OPADs system for the
24 Jenkins, it was not reflected in the listing of distributions they received.
25 Specifically, both the sale of 18,793 of the Jenkins' original units and the payment
26 they received for those units (\$73,095) were not reflected in their account in
27 OPADs. In addition, I was unaware of one payment of \$6,425 made to the Jenkins
28 from Park Vegas as it was made out to a different payee from their other

1 distributions checks (the first four distributions checks were made out to John &
2 Mary Jenkins, but the final \$6,425 distribution check was made out to Mary Jenkins,
3 Trustee after the Jenkins changed the name on their account).

4 19. Accordingly, I initially believed the Jenkins' proposed allowed claim
5 amount should be \$140,082 and the original claims notice sent to them stated that
6 amount. However, once it was discovered that the sale of units from the Jenkins
7 back to Western had occurred and the additional \$6,425 payment to the Jenkins was
8 properly identified, I advised the Jenkins that their proposed allowed claim amount
9 had been adjusted to \$79,355 (\$213,102 in total investments minus \$133,747 in total
10 payments).

11 20. The Jenkins initially disputed the amount of distributions they received
12 from Park Vegas Partners and provided a copy of the letter sent to them for the first
13 distribution they received in 2005, showing a disbursement of \$36,328. In response,
14 my staff provided details from the Park Vegas check register evidencing the four
15 payments made from 2005 through 2009. The Jenkins subsequently directed my
16 staff to discuss the dispute with their accountant. Accordingly, my staff has been in
17 contact with the Jenkins and their accountant regarding both their dispute relating to
18 their Park Vegas distributions and the adjustments to their proposed allowed claim
19 amount noted above. After reviewing the information provided by my staff, the
20 Jenkins have apparently abandoned their dispute regarding distributions they
21 received from Park Vegas and now dispute they ever sold units in Park Vegas to
22 Western or received \$73,095 in return for such units (Dkt. No. 1542).

23 21. Attached to hereto as Exhibit C are screen shots from the OPADs
24 system showing the comments section and "client investments" pages for the
25 Jenkins' account for Park Vegas and the comments section and "client investments"
26 pages for Western's account for Park Vegas. Also included in Exhibit C are the
27 Jenkins' 2005, 2006, and 2016 K-1 tax statements.

28

22. The first screen shot, the "client investments" page for the Jenkins' account, shows their current ownership of 19,806.5216 units of Park Vegas, as noted above. The second screen shot, the comments section from the Jenkins' account, explains that the Jenkins (a) sold 10,739 units on Park Vegas Partners to Western on August 10, 2006, for \$42,755.56, which was made up of \$3.72474 per unit plus \$2,755.56 in accrued interest,¹ and (b) sold 8,054 units of Park Vegas Partners to Western on November 21, 2006, for \$30,340, which was made up of \$3.72474 per unit and \$340 of accrued interest. The purchase side of these sale transactions is also reflected in the third screen shot, the comments section for Western's account for Park Vegas.

23. Moreover, the Jenkins' 2005 K-1 reflects their ownership of 36,239.04 units of Park Vegas and their 2006 K-1 reflects their ownership of 17,445.7816 units of Park Vegas Partners, which is consistent with the Jenkins' having purchased 30,000 units in 1983 (which they have admitted they did), having accumulated another 6,239 units via capital contributions made between 1983 and 2006, and then having sold 18,793 units to Western in 2006, leaving them with 17,445 units at the end of 2006. Consistent with their "client investments" page in OPADs, the Jenkins' 2016 K-1 reflects ownership of 19,806.5216 units of Park Vegas. The Jenkins have never disputed the accuracy of their K-1 tax statements, so their recent claim that they own 30,000 units of Park Vegas and did not sell any to Western is inconsistent with their failure to dispute any of their K-1s since 2006, which all show ownership

¹ Although the OPADs system uses the term "accrued interest." this was really the Jenkins' share of interim payments received from the buyer of the Park Vegas Property on account of the seller financing. In other words, at the time the Jenkins sold 10,739 units of Park Vegas Partners to Western in August 2006, they were entitled to receive \$2,755.56 from the partnership as their share (pursuant to their ownership of the 10,739 units) of payments received from the buyer of the property. Therefore, this amount was added to the purchase price for the units. Shortly thereafter, a distribution of cash received from the buyer was made to investors in September 2006 such that when the Jenkins sold 8,054 units to Western in November 2006, the "accrued interest" per unit sold was much less (*i.e.*, only a couple interim payments had been received from the buyer since the September 2006 distribution).

1 of significantly less than 30,000 units (*i.e.*, between 17,445.7816 units in 2006 and
2 19,806.5216 units in 2016).

3 24. Finally, the fourth screen shot from OPADs, the "client investments"
4 page for Western's account, reflects that Western owns 18,793.2584 "Purchased
5 Units" of Park Vegas – the exact number it acquired from the Jenkins in 2006. *See*
6 Exh. C. Therefore, the Jenkins' claim that they did not sell any units to Western or
7 receive any payments in return is inconsistent with the available information.
8 Accordingly, I request the Jenkins' claim be allowed in the amount of \$79,355.

9 ***Jeffrey Compangano***

10 25. Jeffrey Compangano made a series of investments in the GPs totaling
11 \$160,000. Mr. Compangano did not make any subsequent capital contributions or
12 receive any distributions. One of Mr. Compangano's investments was for \$35,000
13 in P-40 Warhawk Partners.

14 26. I sent Mr. Compangano a claim notice stating his proposed allowed
15 claim amount of \$160,000. Mr. Compangano disputes his proposed allowed claim
16 amount and contends his investment in P-40 Warhawk was for \$40,000 instead of
17 \$35,000. Mr. Compangano, however, did not provide any documentation
18 supporting his contention. My staff has been in contact with Mr. Compangano and
19 has explained that the OPADs system, tax returns, and investor K-1s for P-40
20 Warhawk all reflect an investment of \$35,000. Nevertheless, Mr. Compangano
21 continues to dispute his claim. Accordingly, I request Mr. Compangano's claim be
22 allowed in the amount of \$160,000.

23 ***Joseph and Carmen De Assis***

24 27. Joseph and Carmen De Assis, both individually and through their trust,
25 made four investments in the GPs totaling \$54,911 (\$50,087 in initial investments
26 and \$4,824 in subsequent capital contributions). One of the De Assis' investments
27 was for \$20,000 in Production Partners. Production Partners owns one of the three
28 properties known as Las Vegas 1. As noted above, these properties were sold in

1 2005 with seller financing provided to the buyer. The Production Partners investors
2 then received distributions from the sale proceeds. The De Assises received
3 distributions totaling \$17,766.

4 28. I sent the De Assises a claim notice stating their proposed allowed
5 claim amount of \$37,145 (\$54,911 minus \$17,766). The De Assises disputed their
6 proposed allowed claim amount, contending that the capital account stated on their
7 K-1 tax statement (which does not account for the distributions they received)
8 should be their allowed claim amount. The De Assises also dispute the One Pot
9 Approach and feel they should receive a distribution for their Production Partners'
10 investment under the Two Tier Approach.

11 29. My staff has been in contact with the De Assises and has explained that
12 the Court has already determined that claims will be calculated using the simple
13 "money in, money out" formula, their distributions must be deducted from their
14 proposed allowed claim amount, and their capital account is not a proper reflection
15 of their claim amount. My staff has also explained that the Court has already
16 considered the Two Tier Approach and rejected it in favor of the One Pot Approach.
17 Nevertheless, the De Assises continue to dispute their claim. Accordingly, I request
18 the De Assises claim be allowed in the amount of \$37,145.

19 **Proposed Allowed Claim Amounts**

20 30. Attached hereto as Exhibit A is a schedule reflecting my allowed claim
21 amount for each investor claim, including the disputed claims discussed above. I
22 request the Court approve these proposed allowed claim amounts such that they can
23 be used in calculating each investor's *pro rata* share of amounts to be distributed.

24 **Dissolution of General Partnerships**

25 31. Keeping the GPs open involves considerable expenses, including fees
26 for preparing annual tax returns and K-1s, which exceed \$100,000 per year. These
27 expenses should be avoided such that the funds can be conserved and distributed to
28 investors with allowed claims. Moreover, the GPs no longer serve a purpose as

1 investors have claims against the receivership estate as a whole. Therefore,
2 properties held in the names of the GPs should be transferred to Western, final tax
3 returns and K-1s should be prepared and sent out, and the GPs should be dissolved
4 and closed. The properties, which should be transferred to Western before the end
5 of 2017 to avoid expenses for preparing 2018 tax returns, will then be sold pursuant
6 to the Court-approved Modified Orderly Sale Process (as some already have been)
7 and the net sale proceeds added to the common pool of funds to be distributed to
8 investors with allowed claims.

9 I declare under penalty of perjury under the laws of the State of California
10 that the foregoing is true and correct.

11 Executed this 2nd day of November 2017, at San Diego, California.

12 
13 THOMAS C. HEBRANK

EXHIBIT INDEX

Exhibit A	Receiver's Proposed Allowed Claim Amount for Each Investor Claim	13
Exhibit B	Account Histories Relating to the Wolf-Iwanowskis' Account	95
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EXHIBIT A

EXHIBIT A

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Joseph Aaron	\$ 10,602
Douglas and Lillian Abad	\$ 17,271
Franklin M and Nadine Abbott	\$ 20,000
K Zachary & Emily Abbott	\$ 30,000
Lorryn Abbott	\$ 84,919
Larry and Sheila Abernathy	\$ 17,106
John P and Maria E Abram	\$ 12,000
Matthew Abshire	\$ 14,000
Lynn and Jean Abshire	\$ 42,631
Lawrence and Jane Abts	\$ 28,295
Raj Acharya	\$ 18,148
Eric and Niki Ackermann	\$ 26,222
Erwin and Marie Acollado	\$ 30,000
Maria A Acosta	\$ 11,150
Michael E and Lisa F Adams	\$ 13,838
Gregory J and Nancy E Adams	\$ 15,911
Gerry and Julia Ann Adams	\$ 16,236
Matthew D. and Terra K. Adams	\$ 21,230
Laura Adamski	\$ 39,821
Terry A Adkinson	\$ 11,252
Joseph Adveto	\$ 22,000
Eric and Laurie Anne Aello	\$ 24,500
Ruben and Kelleen Ann Aguinaga	\$ 26,377
Jocelyn and Paul Rodriguez Aguinaldo	\$ 8,968
Ms. Donna Aguirre	\$ 8,400
Bonnie Aharoni	\$ 39,558
Julia Ajoux	\$ 32,447
James D and Margaret R Akin	\$ 217,416
James and Jamie Aksel	\$ 48,000
Kurt & Arleen Albi	\$ 120,000
Stephanie and Mustafa Aldemir	\$ 73,700
Randall and Bethany Alessi	\$ 40,000
David J and Dawn M Alewine	\$ 18,000
Darren E and Rebecca Alexander	\$ 20,000
Donna R Alexander	\$ 20,000
Bernard and Judy Alexander	\$ 46,500
Joseph & Nicole Alfano	\$ 64,286
Cheri Alguire	\$ 33,747
Glen & Supna Alis	\$ 41,415

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Jeffrey S and Kerry Alix	\$ 54,575
Kim S and Laura J Allan	\$ 438
Leslie & Marilyn Allen	\$ 10,000
Robert E Allen	\$ 15,000
Robert and Patricia Allen	\$ 25,000
J Michael and Margery Allen	\$ 40,000
Scott and Dawn Allen	\$ 150,684
Efren D and Aileen Cabatan- Almazan	\$ 24,814
Susan Almon-Pesch	\$ 28,000
Stefan A and Sara Alsop	\$ 35,378
Lauren J Altman	\$ 20,000
Kimberly A Altman	\$ 110,208
Alexander L and Sherene Alvarez	\$ 229,195
Oscar and Elena Amaya	\$ 194,300
Arjang & Leigh Amini	\$ 50,000
William Ammerman	\$ 25,000
Evelyn C Amster	\$ 8,615
Alan Amster	\$ 12,456
Barbara Andersen	\$ 25,000
Gregory & Melanie Anderson	\$ 10,000
Kathryn W. Anderson	\$ 20,000
Philip Anderson	\$ 20,000
Keith J Anderson	\$ 21,043
Debra Kay Anderson	\$ 27,999
Jill L and Mark D. Anderson	\$ 30,777
Ronald L Anderson	\$ 33,472
Warren T and Celia Anderson	\$ 40,000
William M and Diane Anderson	\$ 50,000
Danny & Patricia Ann Anderson	\$ 90,000
Henry and Evalyn F Anderson	\$ 98,130
Mark and Teryl Anderson	\$ 185,000
Walter & Cora Andrada	\$ 45,000
Donna L and Kameel H Andrawos	\$ 19,000
Andrew Andreasen	\$ 21,102
Kathleen Andrews	\$ 12,957
Jack Andrews	\$ 100,000
Dana and Martha Anenberg	\$ 52,000
Michael & Rosemarie Ang	\$ 7,966
Joseph & Rosa Isella Antonecchia	\$ 98,000
Glenn M and Ingrid Antoniszyn	\$ 41,825
Antonio L and Nadine T Anunciacion	\$ 40,000

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Hajime T Aoki	\$ 49,000
Edward and Carol Apfelbaum	\$ 11,881
Lorna D Apolonio	\$ 26,000
Mary P Apostol	\$ 18,290
Shellie and Anthony Aqui	\$ 15,000
J P Aragon	\$ 11,381
Juan C and Evelyn Araiza	\$ 13,776
Cher T Arceneaux	\$ 37,000
Jonathan B Arcilla	\$ 19,733
Joseph M and Trudy Ardizzone	\$ 5,600
Joseph M Ardizzone	\$ 78,895
Daniel F and Kathleen Ardourel	\$ 35,000
David B and Diana L. Arendt	\$ 109,533
Augustine and Cathy D Areyan	\$ 10,294
Linda Armas	\$ 54,100
John M and Theresa Armbruster	\$ 47,533
Linda Armiger	\$ 20,000
James A. and Aggie Armstrong	\$ 16,616
Matthew and Sylvia M Arno	\$ 58,500
Robert G and Susan Arnold	\$ 30,507
Ronald and Debra Askeland	\$ 2,304
Keith and Dianna Asmussen	\$ 901
Fortin & Associates, Attn: Craig Fortin, Trustee	\$ 25,000
Thomas L and Irene Atkinson	\$ 77,746
Chris Atkinson	\$ 83,000
Matin Atrushi	\$ 5,246
Ary Atrushi	\$ 7,670
Tahsin & Sheren Atrushi	\$ 19,660
Lori L Aune	\$ 30,000
Louise M and Brian Austin	\$ 11,000
Scott B Austin	\$ 20,000
Jan Auten	\$ 10,000
Douglas & Terrie Avazian	\$ 70,000
Thomas W and Patricia Averell	\$ 18,786
Dave abd Sara Averell	\$ 40,875
Emily Averill	\$ 81,985
Kent and Susan Averill	\$ 83,604
Kurtis and Sandra Avery	\$ 50,000
Richard F and Margo Avery	\$ 64,662
Richard M and Nancy K Avila	\$ 15,000
Atif Awan	\$ 10,000

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Miguel Ayala	\$ 20,000
Edward and Nancy Babas	\$ 61,792
David H Babcock	\$ 42,029
Arkady and Susanna Bablumyan	\$ 24,756
Rustum M Bacho and Janice Joy Bacho	\$ 6,442
Michael J Bacho	\$ 12,885
Relie M Bacho	\$ 76,231
Dennis Backer	\$ 15,000
Kevin & Karin Bacon	\$ 958,047
Gene T and Ritsuko Bahlman	\$ 19,969
David Patrick and Sharon Ann Bailey	\$ 30,078
Clark F and Robin Baker	\$ 11,331
Jasdeep S and Manpreet K Bal	\$ 10,938
Gursharan and Mandeep Bal	\$ 42,863
Linda Baldwin	\$ 309,985
Sam John and Debra Jean Balestrieri	\$ 20,197
Dale M and Kathleen Balu	\$ 33,171
Beverly Ann and Mark Bancroft	\$ 47,200
Steven and Elizabeth Bandtlow	\$ 23,163
Thomas M and Nancy Bane	\$ 17,800
Clarnece N Banks	\$ 37,970
Drs. Guy R and Linda Banta	\$ 23,324
Christopher J and Aubrey Barbarita	\$ 10,000
Richard Barhorst	\$ 11,677
Steven J and Willy Bark	\$ 14,400
Stacie Barkin	\$ 10,290
Carl A and Mary C Barlow Barlow III	\$ 71,404
Steven Barnard	\$ 280,000
Ricci L Barnes	\$ 48,222
Peter J Barnett	\$ 42,964
Scott Barnhart	\$ 14,000
Jodie Baron	\$ 16,800
Tom Barr	\$ 4,923
Howard S and Elena Barr	\$ 16,366
Elena Gomez Barr	\$ 16,716
Victor Barragan	\$ 5,000
Elizabert Barragan	\$ 10,000
Beatriz E Barrera	\$ 29,029
Brett A Barrow	\$ 28,137
James M Carr and Catherine Barrow	\$ 31,187
Kelly J and Blaine Barth	\$ 132,198

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Yvonne Bartha	\$ 5,000
Bela and Roberta Bartha	\$ 15,000
Kenrick J & Clarice D Barthel	\$ 35,000
Richard M and Nannette Bartholomew	\$ 43,241
George P and Paula M Barton	\$ 144,000
Stephen H and Junko D Bartz	\$ 207,506
William Bashor	\$ 40,000
Crystal R Baskett	\$ 23,221
Victor T Baskett	\$ 23,221
Scott and Katrina Bass	\$ 20,000
Juanita E and Thomas L Bass	\$ 42,648
David R Bastian	\$ 17,000
Vivien Bauer	\$ 10,492
James and Gail Bauer	\$ 15,000
Michael Baum	\$ 17,271
Erik and Sheryl Y Baum	\$ 20,000
Gary and Janet Baum	\$ 66,000
Karen Bauser	\$ 20,000
Todd L Bavaro	\$ 40,000
Jeanne Bavaro	\$ 50,000
Larry and Sheri Bay	\$ 42,396
Susanne and Hamed Bayat	\$ 74,874
Dean and Duana Bayerle	\$ 9,900
Allen and Colleen Baylis	\$ 30,000
Gregory P and Linda C Baza	\$ 10,732
Farzin and Sayeh Bazshushtari	\$ 52,774
Jason T and Marie A Beal	\$ 10,000
Timothy and Rachel Bean	\$ 8,096
Ronald R and Mary Fitzpatrick Beane	\$ 10,000
Nancy L Beattie	\$ 70,000
Clarke and Michelle Beauchamp	\$ 37,801
Ms. Kathleen Becker	\$ 80,000
Gerald L Beckwith	\$ 26,430
Michael D Beebe	\$ 42,250
Tami Boschee & Robert Beech	\$ 57,893
George and Anne Marie Befu	\$ 24,260
Sonja Behling	\$ 25,000
Dolly Belenky	\$ 90,000
John P and Monica L Belisle	\$ 10,000
Stephen and Cynthia Bell	\$ 10,824
Vickie Bell	\$ 20,000

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Billy C and Bonnie Bell	\$ 47,234
Douglas and Kathleen Bell	\$ 60,000
Craig and Sandra Bell	\$ 212,278
Emilia B Bello	\$ 35,000
David S and Marsha Bellon	\$ 16,236
Paolo Beltran	\$ 8,829
Eric J and Marney K Benchoff	\$ 11,000
Brant R & Rachel Bender	\$ 35,000
Eric J & Jeanne M Bender	\$ 103,788
Frank and Patricia Bendrick	\$ 37,752
William and Carmen Benedict	\$ 42,423
Geoffrey T and Lisa Benedict-Hall	\$ 21,558
Steven M and Sheri Benjamin	\$ 21,375
Lisa Bennett	\$ 4,000
Dennis M and Lisa E Bennett	\$ 6,046
Thomas & Deborah Bennett	\$ 10,000
Erika and Jeffrey Bennett	\$ 12,400
Gary and Roberta Bennewitz	\$ 17,822
Laura Bennitt	\$ 47,553
Carl C and Laura J Bennitt, Jr.	\$ 99,000
Dale H Benson	\$ 5,852
Debra Benson	\$ 25,836
Janet Berdan	\$ 7,500
Mark J. Berdan	\$ 7,500
Karen K Berger	\$ 9,860
Jennifer Berger	\$ 10,000
Richard and Jennifer Berger	\$ 10,000
Lawrence M and Darla Sue Berkel	\$ 111,410
Kathryn Sue Berkowitz	\$ 20,123
Jean-Michel Bernstein	\$ 25,000
Arthur & Beth Berquist	\$ 93,622
Ruth Berstein	\$ 10,000
Matthew and Jennifer Anne Berta	\$ 21,416
John and Dara Bertagni	\$ 6,262
Susan M Bethel	\$ 10,581
Josh A Betian	\$ 13,000
Becky A and Daniel Betian	\$ 147,645
Burt W and Ruth Bever	\$ 24,002
Andrew R and Ann Marie Bianco	\$ 10,000
Alan & Debra Bice	\$ 15,000
Eric Gual & Melanie Bierd	\$ 60,000

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Lou Ann Biermann	\$ 24,815
Robert S and Debora Bigornia	\$ 21,500
Marilyn Billings	\$ 10,691
Jack & Anabel Billups	\$ 43,200
Thomas R and Vicki S Bilotta	\$ 24,800
Robert and Carol Bingham	\$ 25,000
Mark S & Sally D Binney	\$ 36,000
Carole L Bishton	\$ 33,000
Frank L and Patricia K Bixler	\$ 10,338
Brian D and Carol Black	\$ 33,992
Chris and Dena Blackburn	\$ 41,945
James R and Sally Blacksmith	\$ 33,871
John Blackwell	\$ 6,683
Richard C and Loretta Blackwood	\$ 20,000
Dennis & JoAnn Blakemore	\$ 100,000
Greg A and Salli Jo Blakesley	\$ 44,464
Jeffrey P and Anna Ruth Blanchat	\$ 163,688
Thomas A and Susan Blanco	\$ 10,000
Arturo I and Suzanne Blanco	\$ 120,284
Abram & Shannon Blas	\$ 24,263
John Daniel and Mary Blasius	\$ 42,824
Sven & Laura Blomberg	\$ 27,524
Richard N and Barbara Blount	\$ 28,465
Joanna C Blucher	\$ 106,797
James M and Diane Bobich	\$ 130,555
Peter W and Corinne Bocka	\$ 95,200
Pearl S Boelter	\$ 17,480
Lars E and Carol Boeryd	\$ 21,538
Karen Starr Bogen	\$ 10,000
Dale L Boger	\$ 23,107
Keith E Boger	\$ 23,763
Cornel and Victorie Boitor	\$ 10,000
Charles and Diana Bojarski	\$ 26,755
William and Elaine Bokesch	\$ 53,446
Richard W Boland	\$ 31,325
John Bollenbacher	\$ 160,619
Robert K and Jenifer L Bonaventura	\$ 6,489
Walton Bond	\$ 10,000
Jimmy Nitao and Maryna Bondareva	\$ 24,113
Berthold A Bonem	\$ 25,545
Ryan R & Lindsay Bonini	\$ 10,499

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Diane B Bontrager	\$ 17,134
Mike Booher	\$ 23,000
Cristine R Boore	\$ 9,400
James C and Regina Boore	\$ 139,000
Robert A Borden	\$ 22,134
Scott Borden	\$ 25,123
Randall A and Karyl Bordner	\$ 16,839
Michael Borgschulte	\$ 10,231
Raymond H and Donna Bork	\$ 31,085
Howard and Phyllis Bork	\$ 48,624
William S and Jane Borneman	\$ 201,450
Sylvia F and Mark Borovay	\$ 42,393
Elizabeth L Borrelli	\$ 11,227
Bo Bortner	\$ 10,000
Mozell and Lynne Bostwick	\$ 39,000
Tom and Jean Boucard	\$ 45,000
John and Leslie Boucher	\$ 75,000
Paul R and Candace A Boughman	\$ 25,000
Stuart Bourdon	\$ 35,670
Marcus Moawad & Gaelle Bouteloup	\$ 30,000
Jason S and Robert Troupe Bovey	\$ 37,110
Billie Bowen	\$ 22,926
Denise Boyer	\$ 12,873
Howard D Boyer	\$ 37,355
Chris Boyer	\$ 94,516
Edward H and Irene Brabant	\$ 488,930
Paul A and Linda Bracciotti	\$ 26,421
David and Jan Brackett	\$ 84,173
Michael L and Lana Bradley	\$ 55,090
Kirk L and Julie S Brado	\$ 16,833
Susan E Brady	\$ 30,000
Mark & Annette Bramhall	\$ 20,000
James Brandon	\$ 11,923
Stephen F and Rebecca M. Brannon	\$ 45,001
David W. and Carolyn Branson	\$ 281,651
Surinder Brar	\$ 167,446
Gary and Leslie Braslawsky	\$ 37,848
Justin & Maria Braunagel	\$ 50,000
Randall Bready	\$ 2,353
Jeffrey and Donna Brechman	\$ 37,500
Marisa Brechwald-Schaefer	\$ 33,543

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Ken and Tom Shumacher Breeding	\$ 25,000
Larry and Karen Breedlove	\$ 33,000
Ronald and Judith Breen-Hall	\$ 17,271
Elizabeth Q Breese	\$ 43,754
Troy and Kathleen Bremer	\$ 15,000
Preston Brendel	\$ 6,294
Michael and Susan Brenhaug	\$ 60,000
Ralph Brenner	\$ 146,828
Cynthia Brewer	\$ 85,343
Graham Brewis	\$ 57,985
Dominique and Pierrete Briaire	\$ 21,163
David and Sydney Brick	\$ 63,395
Samuel and Dru Briedis	\$ 10,000
John and Deanna Brierly	\$ 25,123
Jonathon E Brinkman	\$ 39,000
Dudley and Yolanda Britt	\$ 84,200
R A and M P Brochu	\$ 42,430
Christina O Brock and Antony J. Brock	\$ 11,881
Antony Brock	\$ 14,136
Ms. D-Ann Brock	\$ 27,596
Yvette and John Broderick	\$ 41,052
Christine D Brohoski	\$ 11,228
Michael and Saralee Broido	\$ 25,896
Mark N and Liz Brolaski	\$ 95,596
Eileen R and Gary W Brooker	\$ 100,000
David W. Brooks	\$ 10,000
Tara Brouwer	\$ 4,503
Cynthia Johnson Brown	\$ 10,206
Lee Brown	\$ 11,670
Robert and Krishna Brown	\$ 15,000
Sandra Brown	\$ 15,000
Thomas & Sandra Brown	\$ 20,000
Steven L Brown	\$ 21,000
Ronald L and Darlene Brown	\$ 21,125
Richard Scott and Kristiane Lynn Brown	\$ 34,424
David and Nola Brown	\$ 35,000
Steven E& Janice Brown	\$ 45,000
Karen M and Stephen Brown	\$ 90,605
Gregory H and Kathleen Brown	\$ 100,000
Jason K and Trisah Marie Bruce	\$ 10,699
John S Bruce	\$ 25,000

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Getulio R and Elizabeth Brucelas	\$ 16,500
Sherwood and Sandra L Brunnenmeyer	\$ 73,224
John C Bruno	\$ 8,200
William and Linda Bruno	\$ 18,129
Mark E Bruns	\$ 100,000
Kirk D and Paula J Brust	\$ 19,171
Timothy Bruton	\$ 11,096
Robert and Camille Bryan	\$ 87,400
Christine and Peter Bryden	\$ 15,000
Tod R and Tiffany L Buckallew	\$ 136,527
Daniel and Michelle Buckley	\$ 50,000
Randall D Buehler	\$ 26,167
Cesar and Jenny Buenaventura	\$ 11,150
Timothy Fagan & Ann Bui	\$ 18,388
Minh D and Thuy Bui	\$ 21,125
Clementine K Bunker	\$ 45,166
Joseph Bunn	\$ 24,686
Katherine Markhart c/o Michele Bunn	\$ 33,376
Paul A & Kimberlee Buote	\$ 20,000
Thomas and Michelle Burdick	\$ 30,000
Daniel & Erin Burk	\$ 7,808
Patrick and Eileen Burke	\$ 6,489
Jane M and James D Burke	\$ 21,257
Roberta Dee Burke	\$ 71,000
Mark R and Jadine A Burke	\$ 86,374
John M Burnham	\$ 10,000
Robert & Julia Burnier	\$ 20,000
Jacqueline M and Robert Burns	\$ 15,000
Dan and Suzie Burns	\$ 44,202
Rudy L Burruss	\$ 20,118
Eric Burton	\$ 10,000
Bruce T and Kathryn L Burton	\$ 110,510
Eric & Paige Burtson	\$ 15,000
Steven & Marnie Busby	\$ 24,000
David L and Francine Busby	\$ 24,553
Douglas Buseck	\$ 23,000
David G and Connie Butler	\$ 24,107
Naomi R Butler	\$ 30,000
Richard C Butler, II	\$ 50,000
Robert D Butterfield	\$ 134,571
Jerry and Estelle Butts	\$ 23,227

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Mr. & Mrs. John A. Buza	\$ 67,600
Mary E Byrne	\$ 50,000
Michael and Cecelia Byrne	\$ 65,595
Anita and Rick Byrum	\$ 190,000
David L and Kathy K Caballero	\$ 273,717
James S Cabana	\$ 15,000
Christina and Jack Cabana	\$ 18,907
Jack and Sarah Cabana, Jr.	\$ 21,072
Chana S Cabatan	\$ 8,774
Alan and Blesilda Cablayan	\$ 10,000
Kim M and Greg Cabotaje	\$ 10,000
Todd and Ellen Caddell	\$ 10,000
Michael L and Christina Cadena	\$ 35,000
Brian & Monica Cahey	\$ 12,614
Larry and Donna Cahoon	\$ 25,000
David Calabrese	\$ 10,000
Jacob Calabrese	\$ 10,000
Joseph & Kathleen Calagna	\$ 22,000
Stacey Calderon	\$ 12,640
Chris W and Rhonda Caldwell	\$ 46,445
Bradley Burger Calehuff	\$ 40,885
Terry and Becky Calen	\$ 50,031
Steven R Callaway	\$ 68,759
Jamie L Callinan	\$ 28,000
Edward Michael Calnan	\$ 72,635
Vince and Carol A Camarda	\$ 22,556
Phyllis Luick c/o Anna M. Camarena, Attorney at Law	\$ 17,106
Larry and Janice Cambra	\$ 15,000
Joe Camp, III	\$ 30,000
Andrea & Tara Campbell	\$ 10,000
William G and Marlana C Campbell	\$ 26,000
Sandra L and Dan C Campbell	\$ 31,653
Greg L Campbell	\$ 51,579
Boyd W and Margaret A Campbell	\$ 53,455
Victoria W Campbell	\$ 54,857
Michael E Campbell	\$ 62,139
Leslie A Campbell	\$ 124,112
Timothy C and Diana Campion	\$ 12,739
Marc and Bilge Camras	\$ 46,106
Donald P and Judith Capotosto	\$ 26,453
Mark J and Beatriz Caraccio	\$ 33,000

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Bernard R and Kathy Caraco	\$ 14,784
Josh and Julianne Cardenas	\$ 9,179
Devin and Anne Caringella	\$ 20,000
Robin A Carl	\$ 15,242
Marilyn C Carley	\$ 20,000
Donna Carlomagno	\$ 33,500
Tom and Marilee Carlow	\$ 22,000
Edward J and Patricia Carlson	\$ 6,574
Jacqueline and Kenneth Carlson	\$ 10,927
Gerald B & Brenda Lee Carnahan	\$ 10,000
Andres Carneiro	\$ 41,801
Victoria A and Chuck Carothers	\$ 17,500
Frederica M P Carr	\$ 5,000
Frederick J Carr	\$ 81,231
James S and Patti Carras	\$ 128,245
Geraldine T Carreon	\$ 11,932
Michael O. Carroll	\$ 44,521
Bruce and Judy Carter	\$ 117,050
Pamela M Cartner	\$ 10,000
Wayne & Sharli Cartwright	\$ 40,000
John D and Lynne Cary	\$ 16,385
John Cascell	\$ 16,346
Brian Case	\$ 32,532
Bruce and Barbara J Case	\$ 288,270
Christopher B and Lisa R Casey	\$ 21,000
Alan and Kathy Cash	\$ 8,303
Paul and Tansi Casillas	\$ 10,000
Robert & Christina Casillas	\$ 11,882
Richard Casparie ATTN: James Casparie	\$ 190,700
Elizabeth Castaneda	\$ 6,518
Roland C and Marilou Castilian	\$ 13,370
Vic B Castillo	\$ 10,000
Mary and Thomas Castle	\$ 14,000
Jerry M and Maureen C Castor	\$ 11,000
Rodrigo S and Teresita Catabay	\$ 32,212
Allan Catolos	\$ 19,652
Kathleen P Cavanaugh	\$ 46,262
Evan P Cavic	\$ 8,982
Visitacion P Cayan	\$ 25,000
Jennifer Cayton	\$ 90,000
Carole Centanni	\$ 15,000

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Lou R and Delfina Centanni	\$ 37,132
Robert F Centanni	\$ 91,232
Edward and Patricia Cerda	\$ 19,011
Paul and Colleen Cerecedes	\$ 32,709
Steven & Deanna Ceriani	\$ 57,500
Lindsey R Baggett and Craig D Cerise	\$ 35,000
Daniel S Cerutti	\$ 12,913
Jill E. and Richard Chagnon	\$ 24,321
Radhika Chalam	\$ 12,500
Michael L Chambers	\$ 38,500
Joseph and Carmen Chan	\$ 26,395
George P Chapman	\$ 3,600
Veronica Chapman	\$ 12,158
Phyllis E Charlton	\$ 167,450
Robert Chase	\$ 12,419
Roberta Chase-Bryant	\$ 16,050
Robert J and Rachel Chastanet	\$ 21,350
John Man Chung Chau	\$ 15,578
Nat and Surekha Chauhan	\$ 11,172
Bob and Kim Chavez	\$ 10,000
Reyes and Dina Chavez	\$ 15,826
Alex and Pamela Sharyn Cheesman	\$ 12,456
Michael Chen	\$ 40,000
Kenneth R and Velma Cheney	\$ 18,129
David and Teena Cheney	\$ 20,000
Wayne Cheng	\$ 20,000
David A and Judith A Cheresh	\$ 84,488
David A Cheresh	\$ 103,645
Deborah Cherniak	\$ 30,000
Michael R Chester	\$ 15,688
Bridgette Chi	\$ 10,000
Dean B Hagmann c/o Dee Ann Childers	\$ 12,951
Patrick L and Melissa A Chilidonia	\$ 15,124
Frankie M Chippas	\$ 31,139
William & Ami Choi	\$ 10,000
Shannon Chon	\$ 10,227
Wesley K M and Christine L Chong	\$ 17,860
Jennifer and Trent Christ	\$ 20,000
Wayne Christensen	\$ 18,000
Usha E. Christi	\$ 57,884
Leonard J and Norma Christian	\$ 10,288

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Brad Christiansen	\$ 24,714
Jane M Christie	\$ 15,000
Sharon Christofferson	\$ 10,000
Tomoko & Takayuki Chubachi	\$ 80,000
Emilio and Rustica Chuidian	\$ 129
Simon and Keinie Chung	\$ 42,428
Robert W Churchill	\$ 198,883
David & Lisa Churchville	\$ 23,000
Gary P & Sandee Chwala	\$ 73,405
Susan Ciccolini	\$ 35,353
Tania Cigna	\$ 18,000
Vincent Ciulla	\$ 11,983
Roger St Clair	\$ 81,407
Donald M and Suzanne Clancy	\$ 25,000
Tim and Barbara Clark	\$ 11,915
Douglas G. and Cynthia Clarke	\$ 33,189
Douglas Eric Clayton	\$ 33,238
Eileen Cleary	\$ 144,899
James E. and Alison Clevenger	\$ 27,398
Frank Randall and Tamara A Clingan	\$ 69,327
Douglas N Clinkenbeard	\$ 10,000
Atilio L and Rebecca Coan	\$ 18,365
Nora Coats	\$ 7,841
Steve and Debi Cobb	\$ 47,000
Jonathan and Doria Cobb	\$ 141,980
James L and Martha R Coburn	\$ 10,000
James W and Sheryl J Cody	\$ 161,156
Boyer and Candy Coe	\$ 47,400
Arthur L and Harriet Coe	\$ 83,298
Candy Coe-Richardson	\$ 25,000
David J and Ruth Cohen	\$ 15,092
Theodore Cohen	\$ 32,919
Maria D. and Mark S. Cohen	\$ 41,764
Daniel Cohen, successor to Karen Levine	\$ 78,447
James L Coker	\$ 16,125
Anthony M and Yrsina M Colangelo	\$ 34,000
Scott Colbert	\$ 51,000
William and Dierdre S Colburn	\$ 26,017
Sue Mahon and Barry Cole	\$ 5,346
Jeanne M. and Micahel Cole	\$ 12,579
Barbara M Cole	\$ 56,800

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
James C Coleman	\$ 20,000
Wayne A and Barbara A Coleman	\$ 21,558
Darren Coleman	\$ 64,736
Jean E. Coleman	\$ 116,210
Norma L Colgan	\$ 10,000
Raul and Michelle Collazo	\$ 40,000
Michael and Linda Collier	\$ 29,733
Grant Collins	\$ 10,000
Robert J & Deborah L Collins	\$ 25,000
Thomas J and Gigi Collins, III	\$ 64,700
Susan Cologna	\$ 11,000
Bernie and Janis Colon	\$ 98,959
George B Colson	\$ 25,000
Carol Comer	\$ 47,305
Jeff Compangano	\$ 160,000
Ronald L and Barbara Compton	\$ 16,091
Vee Comstock	\$ 37,672
Lori Conconi	\$ 28,262
Charles E Conder	\$ 11,985
Brian & Gina Conkle	\$ 10,000
Leslie Conkling	\$ 90,000
Charles R and Bette Connelly	\$ 27,592
Michael T & Kellie Connelly	\$ 37,274
John P and Melissa Connolly, III	\$ 15,600
Richard P Connolly	\$ 27,222
Tim Connors	\$ 35,000
Thomas Levi Considine	\$ 22,000
Ronald and Terese Contaxis	\$ 23,964
Chad E Coogan	\$ 8,394
Terri L and Barry A Cook	\$ 20,000
Thomas L and Stephanie M Cook, Jr	\$ 35,500
Vernon P and Laura Cooke	\$ 13,900
Michael Cooksley	\$ 10,000
Brett Cooper	\$ 4,849
Susan Cooper	\$ 20,000
Lauren L Cooper	\$ 27,400
David Cooperman	\$ 30,000
Randi Coopersmith	\$ 157,500
Thomas H Cope	\$ 10,675
Kenneth A and Sylvana D Corlett	\$ 64,638
Steve and Linda Corn	\$ 24,201

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Patricia Cornejo	\$ 12,300
Andrea Cornell	\$ 20,000
Dan and Joann Correa	\$ 29,008
William and Christie Cosby	\$ 28,009
Paul Hacker c/o Julie Cosmano	\$ 10,500
Edward and Sally Costa	\$ 51,400
Mike Costas	\$ 15,483
Raymond Cota	\$ 10,600
Donald R Couch	\$ 85,655
Charlene Coufal	\$ 73,000
Christopher N Coulter	\$ 10,493
Bruce W and Lori Ann Courtney	\$ 4,193
Larry and Alexandra Courtney	\$ 22,000
Kevin S Cousineau	\$ 12,000
Thomas Cowen	\$ 27,460
Darren and Jolin Cox	\$ 12,600
John Cox	\$ 14,142
David R and Sandra S. Cox	\$ 335,143
Susan Coyle	\$ 18,129
James J and Karen Coyne	\$ 149,634
Aaron and Kim Crackower	\$ 55,000
Robert and Leslie Crawford Crahan	\$ 32,225
Douglas Craig	\$ 108,817
Erin Crawford	\$ 18,000
Randy and Andrea Crawford	\$ 50,989
Thomas R and Sharon Criger	\$ 50,383
William M and Kimberly Croke	\$ 26,625
Mark P and Kathryn A Crompton	\$ 21,631
Robert H and Donna Cronin	\$ 20,847
James P and Kristen Cronin	\$ 31,000
Catherine T Cronin	\$ 62,000
David Alan and Karen Cropper	\$ 29,342
Monica Cross	\$ 6,217
Nicholas DJ and Beryl Crossley	\$ 20,000
David and Cathleen M Crow	\$ 15,287
Nedra Crow	\$ 30,000
Robert Scott & Paula Crowley	\$ 50,000
Kim Crown	\$ 70,000
Jean-Pierre Cruz	\$ 5,233
Erika L DeLa Cruz	\$ 10,000
Richard A & Melanie Cullen	\$ 57,060

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Bill and Sandra Cullins	\$ 62,000
Thomas and Catherine Cummings	\$ 50,000
Ralph U and Sue L Cummings	\$ 137,775
Jennifer Cunningham	\$ 14,400
Lisa Curcio	\$ 39,467
Charles and Gina Curley	\$ 10,000
Jacqueline M Curry	\$ 21,000
Ryan M Curtis	\$ 17,586
Kent W and Karen Z Curtis	\$ 21,382
Rodney and Denise Curtis	\$ 30,000
Brad and Carolyn Curtis	\$ 225,490
Andres Curtolo	\$ 22,696
Lucas S Curtolo	\$ 24,235
Sandra L. Cutler	\$ 35,000
Thomas and Diana Cvek	\$ 25,000
Matthew D'Allesandro	\$ 20,000
Robert Turner & Michelle D'Amond	\$ 25,000
Steve D. D'Apuzzo	\$ 113,500
Kathleen L. D'Avanzo	\$ 9,100
Eugene C D'Avanzo	\$ 12,051
Bret D'Vincent	\$ 11,200
David N and Kristine K DaCosta	\$ 6,489
Benjamin Dadbin	\$ 5,000
Jonathan Dadbin	\$ 5,000
Beverly and Doug Dahl	\$ 150,750
Lindsay & Glen Daigle	\$ 10,000
Bruce and Jacqueline A Dain	\$ 132,839
Thomas J Dalba	\$ 3,443
Mark and Jennifer Dalea	\$ 41,868
Melissa Dalton	\$ 12,000
Gary F Dalton	\$ 29,809
Edward W and Pamela J Daly	\$ 20,000
Leon and Hilah Danell	\$ 25,000
Anh Tu Dang	\$ 55,000
Sohalia Y Daniel	\$ 42,289
Marilyn Daniels	\$ 11,103
Timothy L Daniels	\$ 20,000
Stephen R and Kimberly Dankworth	\$ 114,681
Robert and Janis Danna	\$ 6,788
Lang K Dao	\$ 34,500
Mark Dasca	\$ 6,122

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Alan and Mary Ann Dasca	\$ 27,877
William V and June Dascomb	\$ 65,875
Dennis Dasher	\$ 10,000
Timothy D and Perrie Daugherty	\$ 31,721
Roy D and Carole Davenport	\$ 91,808
Glenn and Lidija Davidson	\$ 45,000
John J and Sandra L Davidson	\$ 101,422
Brian & Melissa Davis	\$ 10,000
Scott R and Kathryn Davis	\$ 10,000
Susan A and Andres Alcayaga Davis	\$ 10,691
James W and Elizabeth L. Davis	\$ 16,692
Christopher and Eileen Davis	\$ 17,022
Donald and Cherie Davis	\$ 18,866
Joe and Louise Davis	\$ 20,510
William A and Cathy Davis	\$ 22,661
Claudia J Davis	\$ 26,000
David S and Karen Davis	\$ 55,769
Emmett B and Stephanie Davis	\$ 59,963
Ron J Davis	\$ 119,100
Jon and Nicki Davison	\$ 69,404
George J Dawson	\$ 13,151
Joseph F and Carmen M De Assis	\$ 37,145
Steve B. and Katherine M. C de Baca	\$ 57,549
Robert C and Carolyn De Berard	\$ 98,491
David Kirsh and Joy de Beyer	\$ 605,748
Barbara Lynn De Haven	\$ 110,000
John E. and Laura Marie De Jong	\$ 49,209
Ray Mendoza de los Reyes	\$ 25,000
Jon G and Deborah L De Lucia	\$ 30,185
Susan D Deal	\$ 11,637
John M and Dilian N. Deal	\$ 17,270
Michael and Kebra Deckert	\$ 45,000
Katherine Deering	\$ 10,000
Tommy R & Sonia E Deforeest	\$ 11,602
John P and Jane Dehart	\$ 25,829
Christopher & Alexandra L Sullivan c/o Elizabeth Del Porto	\$ 14,864
Mary Delano	\$ 30,000
Matthew G Delano	\$ 45,062
Gavin Delgado	\$ 16,000
William K DeLine	\$ 16,489
Murray J & Patrice Deline	\$ 25,295

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
William J and Adele DeLine	\$ 134,000
Matthew F and Susan DeLine	\$ 137,716
Della and David June	\$ 30,000
Laurie Delman	\$ 40,000
Sharon Delphenich	\$ 15,446
Heriberto D Delute	\$ 150,000
David M. DeMarais	\$ 111,018
Joseph F and Wendy M DeMario	\$ 32,000
Jim Dennis	\$ 12,242
Shawn T & Laura L Dennison	\$ 20,000
Sherry L Dennison	\$ 72,500
Kenneth W and Sandra A Dennison	\$ 99,838
Phillip Des Jarden	\$ 19,467
Vikram D and Surma Desai	\$ 30,972
Johannes and Laura Dewald	\$ 154,000
Daryl Dick	\$ 22,457
Steve K Petroski & Jane Dickinson	\$ 50,000
David A Diehl	\$ 46,475
William R and Loretta J Diehl	\$ 143,931
Allan S and Elizabeth Wajnberg Dietz	\$ 221,052
Ryan and Sarah Dillon	\$ 12,000
F Patrick and Vicki Lee Dillon	\$ 119,969
Andela D and Denis Dimick	\$ 20,000
Edward Dinkins	\$ 20,000
Chris & Caroline DiNofia	\$ 36,000
Wayne and Colleen Dinunzio	\$ 16,500
Nick J and Deborah L Dispalatro	\$ 14,500
Brenda K Dizon	\$ 36,769
Mary Jo Doan	\$ 9,000
Ronald J and Sheri E Dodds	\$ 10,824
Charles and Lisa Doherty	\$ 104,000
James S Dolgas	\$ 72,504
Kenneth A Domagalski	\$ 10,000
Joseph and Christine Dondalski	\$ 35,000
Kenneth Donkersloot	\$ 10,200
William C. and Melissa C. Donnell	\$ 90,000
Nick and Cheryl Dopudja	\$ 11,509
Melissa Doran	\$ 8,383
Shirley J Dorn	\$ 31,458
Bill and Donna Dorney	\$ 100,000
Richard and Cynthia Dorney	\$ 131,935

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Randie H and Cheryl Dorrance	\$ 27,000
Michele Ruth Dortch	\$ 8,092
John G Doty	\$ 15,821
David T and Virginia L Doughton	\$ 23,500
Michael J and Ladell Douglas	\$ 10,563
Jose J & Lauri Doval	\$ 20,000
David D Dowd, Jr	\$ 45,000
Spencer J Dowell	\$ 8,300
William A and Jeanne Strayer Drennen	\$ 10,000
Dawn Driesbach	\$ 86,000
Neal A and Fae Driscoll	\$ 201,409
Martha Drotzman	\$ 30,000
Jason & Lisa Druxman	\$ 13,578
Aaron P and Marcene J Drysdale	\$ 26,320
Jo Ellen Dube	\$ 45,100
Therese Duffy	\$ 35,000
Leo T and Cynthia Dufresne	\$ 35,092
Melvin and Laura Ann Dugger	\$ 60,500
Patrick and Jennifer Dumas	\$ 16,000
Regis T and Marilyn L Duncan	\$ 48,120
Jack and Kathryn B Dundas	\$ 135,500
Jean Dunham	\$ 11,988
Brooke Dunnigan	\$ 8,540
Anh T Duong	\$ 10,000
Quynh Duong	\$ 28,100
Donald and Lucille Dupuis	\$ 18,129
Tom and Yolanda Durrance	\$ 12,978
Bipul and Mimonu Dutta	\$ 12,000
Susan Dyer and James W Graham c/o John Dyer	\$ 31,309
Monique Dykstra	\$ 50,000
Clifford & Patricia L Eardensohn	\$ 75,000
Mark & Cary Easterbrook	\$ 20,000
Christian D and Pamela Ebbecke	\$ 6,489
Carlyle and Sheila Eberly	\$ 10,000
Matthew Echols	\$ 5,000
Robert L and Janet Eckle	\$ 13,191
Angelica Eclar	\$ 10,728
Allan and Judy Eddolls	\$ 4,520
Daniel F and Ursula Edson	\$ 10,197
Merwin D and Kathy Edwards	\$ 21,457
Mark C and Cheri Lee Edwards	\$ 24,277

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Russell P and Deborah J Edwards	\$ 51,951
Reena J Egger	\$ 168,640
Hank and Jeri Egigian	\$ 40,000
Donald & Karen Eisenhart	\$ 30,000
Jan El Wardani	\$ 10,444
Michael and Judith Elam	\$ 150,000
John P and Connie Elder	\$ 24,101
Christopher Elias	\$ 16,500
David & Elizabeth	\$ 16,000
David and Florina Ellement	\$ 52,885
Michael W Elliott	\$ 25,000
Gerald and Rene Ellison	\$ 71,000
Jeffrey J Elumba	\$ 10,000
Brian L. Emerson	\$ 5,000
Bruce S Emerson	\$ 5,000
Charles and Linda Eminhizer	\$ 39,953
Terri L (Patterson) Enck	\$ 38,801
Scott A Engel	\$ 11,483
Rose M Engel	\$ 26,395
Lois L Engintunca	\$ 13,505
Phillip A and Lisa England	\$ 19,700
Roger and Susan Engle	\$ 26,418
Thomas N Engler	\$ 193,639
Sean C and Carrie Englert	\$ 15,258
Nicole English	\$ 21,600
Christina English	\$ 21,800
Thomas D. and Barbara English	\$ 380,570
Roy and Donna Enright	\$ 42,879
Alison J Epps	\$ 70,776
Joanne Y Erceg	\$ 38,949
Matthew J and Mary Erickson	\$ 6,300
Lars K and Marlene A Ericson	\$ 48,318
Nicholas and Angie Ericson	\$ 107,630
Peter K and Ann D Eriksson	\$ 61,885
Julie E Ernest	\$ 37,500
Joshua K Erskine	\$ 42,559
Shane A. Erskine	\$ 42,559
Joseph W and Ye Wa Esherick	\$ 33,680
Daniel John Esparza	\$ 14,500
Rick & Laura Espinosa	\$ 10,000
Beda and Anna Espinoza	\$ 30,000

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
John & Lisa Estill	\$ 16,678
Dennis Eusebio	\$ 10,000
Deanna M Evango	\$ 59,298
Jamie L Evanoff	\$ 13,783
Don M and Deborah Ann Evans	\$ 10,824
Charles M Evans	\$ 20,000
Roderick Evans	\$ 29,000
James F and Remedios Evans	\$ 86,638
Keith and Judy Everett	\$ 21,163
Roy Everingham, Jr	\$ 8,636
Seth Ewalt	\$ 105,093
Kimberly Cameron as Executor	\$ 23,850
Eldad and Rachel Falik	\$ 40,000
Judith L Fallon	\$ 18,150
Perry L and Susan Faneuf	\$ 10,000
Mark and Susan Fanning	\$ 14,141
Gene Fantano	\$ 59,254
Pamela L Fantin	\$ 36,949
Anthony J. Farace, Jr.	\$ 32,381
David L and Joanne L Farley	\$ 27,700
Philip T Farquharson	\$ 39,600
Alison Farrin	\$ 105,000
Lisa Faulk	\$ 50,000
Michael J Faulkner	\$ 14,506
Claudia C. Faunt	\$ 35,733
John M Favrou	\$ 183,785
Dean H and Mary Fawcett	\$ 44,000
Andrew and Jo Ann Feenstra	\$ 32,970
Glenda Feilen	\$ 15,817
Rodney Feilen	\$ 17,070
Gerard Felicitas	\$ 6,671
Andy and Daphne Felicitas	\$ 24,790
Rolando and Adoracion Felicitas	\$ 50,485
Jacalynne Felman	\$ 77,956
Elaine Anastio Feovenyessy	\$ 27,000
Robert and Cindy Ferguson	\$ 10,841
Richelle D Ferguson	\$ 12,000
Thomas J Fermin	\$ 9,759
Edward & Ruth Fernandez	\$ 4,074
Robert R and Amy K Fernandez	\$ 60,500
Sharon Ferraro	\$ 18,759

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Shane Ferrebee	\$ 4,587
Ellen Ferrone	\$ 50,000
Kristopher B Field	\$ 35,952
Herb C and Debra L Field	\$ 84,158
Terry M and Gail G Fieser	\$ 25,970
David and Lily M Fife	\$ 102,096
David and Pamela Fifer	\$ 18,684
Leslie A Figgins	\$ 42,500
Richard Filia	\$ 10,000
Michael and Stacy Filia	\$ 104,000
Gary E Filips & Cynthia K Filips	\$ 20,000
Stephen and Sharon Finn	\$ 305,421
Elise Fischer	\$ 24,717
Dale A Fischer, Jr	\$ 138,684
James E Fish	\$ 10,162
William R. Fisher	\$ 10,653
Timothy P and Melissa D Fitting	\$ 77,923
Doug Fitzgerald	\$ 10,000
Robert E and Barbara Fitzgerald, Jr.	\$ 10,421
Patrick Fitzsimmons	\$ 9,570
John F and Wendy Flanagan	\$ 32,698
Michael B and Annette Flathers	\$ 20,000
Aron R Fleck	\$ 12,000
Alan H and Arlene Fleckenstein	\$ 25,375
Charles Fleming	\$ 10,245
Paul R and Margaret Fleming	\$ 18,796
David C and Letitia Fleming	\$ 25,984
James A and Lilly P Fleming	\$ 27,500
Paul G and Hatsuyo Fleming	\$ 60,000
Charles F. Flinner Jr.	\$ 4,043
Margaret A. Flinner	\$ 4,601
Jacqueline Florentine	\$ 28,200
Raymond and Laurie M Flores	\$ 14,177
Ruben O Flores	\$ 20,863
Florito T and Mary H Flores	\$ 106,000
Joan Floyd	\$ 18,129
John F and Sheralynn Follin	\$ 22,772
Gary Fong	\$ 2,512
Barry & Shelley Fontaine	\$ 30,000
Lyle E and Julie-Ann Forcum	\$ 103,885
Barry M and Mary Ford	\$ 29,893

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Maria Leonor Forero	\$ 80,000
Patricia Cecilia Forrest	\$ 14,205
Jolene Forsberg	\$ 15,000
Michael & Jennifer Forsstrom	\$ 19,000
Mike Fortanas	\$ 15,438
Javier Fosado	\$ 4,263
Susan and Angela G. Brewer Fosselman	\$ 80,400
Barry and Joyce Foster	\$ 9,651
William and Doris Foster	\$ 17,967
Kerry and Gayle Fournier	\$ 49,733
Laurie S and Patrick T Fowler	\$ 10,388
Alexander G and Alice Fowlie	\$ 13,351
Robert W and Janet D Jacobs Fox	\$ 17,049
Dale A Fox	\$ 20,000
Lionel J. Fradin	\$ 67,922
Dale M and Tanya Franchak	\$ 17,428
Russell T Frandsen	\$ 29,000
Pamela Frantz	\$ 9,065
Patrick & Christina Franzese	\$ 47,202
Brad & Brooke Frapwell	\$ 28,473
Mark and Audreen Frapwell	\$ 47,767
Cort and Susan Fraser	\$ 38,145
Richard A and Bridget Frattalone	\$ 28,147
Frank L and Nancy Frederick	\$ 57,944
Debra B and John E Fredette	\$ 13,600
Jay D and Mary Freeman	\$ 140,000
Michael and Wenndi Freer	\$ 28,500
Sandra E Freire	\$ 14,000
Dennis and Trang T French	\$ 15,547
Jeffrey B and Carol Frey	\$ 80,750
Mark C Fricke	\$ 27,135
Robert S & Christine Fried	\$ 48,550
JoAnn M Frioli	\$ 6,228
William F and Pamela C Frioli	\$ 49,074
Dennis M Frisman	\$ 304,252
Judi A Froning	\$ 10,938
Claire Fruwirth	\$ 20,291
Cynthia Fuentes	\$ 39,000
Willam R and Susan Fuller	\$ 13,000
Linda L Fulton	\$ 22,052
Bryan D and Christine Furbee	\$ 26,513

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Alan and Mary Furman	\$ 17,328
Marlene A Gadinis	\$ 88,000
Richard & Marcela Gaetano	\$ 23,493
Deanna Gallaway	\$ 5,157
Diane Gallo	\$ 70,000
Paul and Susan Galvin	\$ 23,494
Don M Galyean	\$ 7,138
Reza A and Eileen Gamagami	\$ 5,000
Robert L and Karen Gamble	\$ 28,716
Donilo and Jocelyn T Gamboa	\$ 50,929
Anna M Gambrill	\$ 25,000
Joni Ann Ganley	\$ 23,967
Jeffrey A and Jennifer M Garcia	\$ 6,442
Luis Fernando Garcia	\$ 7,510
Denae & Chris Garcia	\$ 20,000
Jaime Garcia	\$ 20,000
Mayra L Garcia	\$ 28,000
Melissa Cuccio Garcia	\$ 56,974
Lisa M Garcia	\$ 61,000
Mohan Garde	\$ 12,433
Jacqueline Gardiner	\$ 64,286
Michael B and Juanita Gardner	\$ 36,000
Stanley Gardner	\$ 50,000
Kenneth and Norma Garland	\$ 105,379
John E Pappas & Kristin M Garrison	\$ 7,988
Heber B & Susan Garside	\$ 11,000
Peggy L Garvin	\$ 21,410
Diane P Gaska	\$ 12,468
Gregory E and Susan Gauer	\$ 20,257
Harry A and Adrianna Gauld	\$ 16,761
Ronald T Gauvin	\$ 64,560
Michael W and Karen Gearhart	\$ 10,675
Michael B and Doris Gecewicz	\$ 70,916
Paul J and Lorie J Geery	\$ 68,543
Teresita Gelbart	\$ 40,000
Kevin W and Peggy Ann Gellenbeck	\$ 11,646
Jim W and Collette Gelrud	\$ 26,844
Leonard W and Clara M Gemar	\$ 35,014
John and Denise Gemma	\$ 32,000
Janet Gemmell	\$ 25,000
Susanne and Scott A Gemmill	\$ 51,700

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Joyce G Genna	\$ 20,000
Charles E and Rachel Gentzsch	\$ 14,356
Kornel & Kayla George	\$ 11,104
Michael R and Elizabeth J George	\$ 34,458
Dorothy E Georgens	\$ 55,000
John E and Doreen Gerard	\$ 20,915
Jonathan and John Donovan Gerber	\$ 390,237
Michael W and Susan E Gerow	\$ 36,918
Michael B and Carla Gerstein	\$ 16,346
Glenn L Gessay	\$ 12,885
Scott L and Dawn Gessner	\$ 139,310
Leslie A and Daman Getman	\$ 19,900
Darcie E Gettings	\$ 23,163
Eric J and Rebecca Getzen	\$ 20,196
Shahryar and Fabriba H Ghanbari	\$ 25,369
Kasra Ghandy	\$ 16,678
Jayant Ghosh	\$ 11,312
Kolby & Anne Gibson	\$ 10,000
Laura Gibson	\$ 10,000
Edward R Gibson	\$ 21,150
Denise Gibson	\$ 110,000
Lawrence R and Joy M Giczewski	\$ 145,000
Charles W and Rosemary Giebelhausen	\$ 16,062
Thomas M and Carmen Gifford	\$ 15,400
James L and Danette Gilbert	\$ 12,456
Eric W and Cynthia MA Gilbert	\$ 39,063
Nita and Frank Gill	\$ 11,480
William and Shirley Gill	\$ 13,320
Michael T and Cynthia Gill	\$ 15,000
Lawrence H Gillham	\$ 20,000
Mabel Gilliam	\$ 16,926
Dennis and Diane Gilman	\$ 117,991
Anita K Gilmore	\$ 15,980
Lauren Gingrich	\$ 35,500
Steven Gininger	\$ 10,000
Philip L Gioia	\$ 24,000
Gary and Pat Glass	\$ 35,740
Christopher T and Zena Glass	\$ 63,031
Charles E Gleeson	\$ 44,997
D.C. Iain Glendinning	\$ 65,000
John E Glenn	\$ 9,898

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Deberah Glenn	\$ 10,000
Margaret Glenn	\$ 10,192
Steve & Vicci Glenn	\$ 45,000
Mark M and Joan Marie Gnesin	\$ 82,500
James & Mary Gochmansky	\$ 50,000
Nicole Godbout	\$ 12,876
Gary and Rita Godshalk	\$ 28,031
Anurag and Amita Goel	\$ 39,246
David & Leanne Goering	\$ 43,000
Kim F and Annette M Goetz	\$ 10,062
Thomas and Kristine Mikulka Goff	\$ 52,288
Katherine Goforth	\$ 37,000
Kurt and Christine Gokbudak	\$ 10,000
Michelle J Goldbach	\$ 125,000
William Goldfield	\$ 39,500
Garrett Goldfield	\$ 180,000
Steven J and Erika M Goldman	\$ 90,000
Matthew and Helen Golebiowski	\$ 9,359
James and Marilyn Golisch	\$ 17,106
Lino Gomez	\$ 24,484
Valerie P Good	\$ 2,642
Jonathan Good	\$ 4,199
Ronald A Goodwin	\$ 18,857
Timothy & Patricia Goodwin	\$ 26,500
Alice L Gordon	\$ 16,580
Robert & Kimberly Gordon III	\$ 30,000
Gary Allen and Tammy Gorman	\$ 20,000
Jane Gorsline	\$ 48,491
Eleonore K Gorwin	\$ 86,000
Amanda Gottlieb	\$ 200,000
Ron Gou	\$ 9,394
Graeme Gow	\$ 82,983
Gale G Goyins	\$ 44,520
Sheri Gracelyn	\$ 45,000
Reese and Sally Grady	\$ 17,106
Chris & Solana Graham	\$ 16,072
Richard and Audrey Graham	\$ 20,000
Shawn and Yuki Graham	\$ 50,683
Angela and Noel Grant	\$ 22,000
Rebecca J Grant	\$ 23,815
Kimberly Granville	\$ 22,000

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Bonnie Granzow	\$ 12,997
Donald Graumann	\$ 150,000
Larry G and Shelly Gravatt	\$ 21,897
Timothy F Green	\$ 6,971
Sherry L Green	\$ 8,873
Shawn Trevor Green	\$ 10,000
Shelton and Kathy Green	\$ 10,000
Robert M and Holly G Green	\$ 19,327
David and Patricia Greenbaum	\$ 33,684
Michael T Greenberg	\$ 23,302
Mark Greene	\$ 14,500
Patricia Greene	\$ 15,000
Andrew and Cindy Greene	\$ 316,046
Michael & Angie Greer	\$ 82,000
Tony & Joanne Greigo	\$ 10,000
Ryan & Susan Grepper	\$ 40,000
Paul S Gresock	\$ 20,000
George Orlando and Karen Jean Griego	\$ 32,986
Sandra L Griffey	\$ 20,000
Laura L Grimm	\$ 10,250
Earl Scott Grindell	\$ 45,142
Jeff S and Shelly L Grissen	\$ 42,447
Marty and Joyce Groe	\$ 80,000
Dana J and Lisa Groot	\$ 28,000
Robert and Muriel Gross	\$ 25,336
Denise Diane Grosse	\$ 5,757
Kurt Grosz	\$ 60,000
Carol Grunberg	\$ 20,000
Michael J and Jaleh Gruszczynski	\$ 25,653
Deborah and Ric Gubernick	\$ 24,300
Matthew Gubitosi	\$ 75,000
Juan Luis Guerrero	\$ 50,000
Lawrence V Guertin	\$ 40,000
Joey and Ana Guevara	\$ 10,000
Edilberto B and Elvira B Guico	\$ 24,732
David L and Tina Marie Guidotti	\$ 39,066
Salvador and Constancia Guinto	\$ 17,137
Jon and Sue Gum	\$ 24,464
Robin Gunning	\$ 10,000
Jon M and Pattie L Gunter	\$ 90,000
James S and Nancy H Gurney	\$ 20,000

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Bryan and Emmy Guthrie	\$ 150,000
Douglas Gwilliam	\$ 10,200
David Haack	\$ 32,047
Richard W and Kathleen Haahr	\$ 10,938
Robert C and Patricia Haberman	\$ 13,372
Tom R and Viki Hackett	\$ 29,857
Mark D and Teri L Hadley	\$ 21,739
Kimberly J Haebel	\$ 15,000
Joseph B and Lori Haeussler	\$ 32,978
Paul T Hagen	\$ 12,761
Terry D. Hagen	\$ 197,606
Todd Hagenburg	\$ 16,996
Keenan A and Jovita Hagenburg	\$ 18,242
Scott and Nancy Hagloch	\$ 21,344
Dexter and Michael Ann Haight	\$ 18,118
Mike Haines	\$ 18,873
Nahal Hakim	\$ 6,228
Mark T. and Annabelle Hale	\$ 62,279
Albert Haley c/o Audrey Louis Haley	\$ 10,000
Lawrence P and Barbara A Haley	\$ 10,000
Diane M Halfman	\$ 75,000
Tracy Hall	\$ 11,228
Richard and Shelley A Hall	\$ 109,320
Collin & Joy Hall	\$ 130,531
Richard Halsey	\$ 10,500
Kristin & Jim Halton	\$ 17,250
David I and Kathy K Hamedany	\$ 36,000
Georgia Kay Hamersky	\$ 74,000
Jeff Alan and Angela Hamill	\$ 10,824
John C and Jennifer K Hamilton	\$ 21,200
Douglas L Hamilton	\$ 113,149
Wayne G and Joan E Hamilton	\$ 115,900
Taylor A Hanan	\$ 3,757
Zachary D Hanan	\$ 4,359
Susan M and Doyle Hanan	\$ 43,380
Benjamin Hancock	\$ 10,000
Matt and Laura Hand	\$ 210,000
Eric & Diana Handojo	\$ 57,700
G William and Elizabeth Hannaman	\$ 34,080
Dustin Hansen	\$ 10,000
William S and Celeste R Hansen	\$ 76,839

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Ann Marie Hanson	\$ 13,126
John E Happ	\$ 77,000
William T and Terri Ann Harbison	\$ 87,790
Gary L and Paula K Hardenburg	\$ 22,348
Tom J and Kristina Harlan	\$ 15,000
Jeremy and Crystal Harmon	\$ 189,841
Susan Harrington	\$ 20,000
Cara Harris	\$ 20,000
Lorene Harris	\$ 57,933
Michael & Kathleen Harris	\$ 59,000
Evan and Estrella Harrison	\$ 5,880
Patti J Harrison	\$ 41,596
Richard H and Elva Harrison	\$ 73,766
Bruce R and Dixie L Hart	\$ 148,240
Sheri Hartman	\$ 65,000
Andrew S Hartman	\$ 65,500
Patrick & Ellen Hartman	\$ 108,245
Bryan Harvey	\$ 5,983
Jake & Stacie Harvey	\$ 13,500
Andrew and Rachel Harvey	\$ 20,000
Linda A Harvey	\$ 34,063
Wendy and Ron Hass	\$ 6,671
Timothy and Patricia Hathaway	\$ 33,000
Terri and Alexander Haua	\$ 10,000
Robert and Susan Haua	\$ 25,000
Reyna M Haua	\$ 40,000
Alejandro and Michael C Garcia Haua	\$ 110,458
Emil C Haury, Jr & Elizabeth J Haury	\$ 41,959
Christine D Hauser	\$ 11,017
Jean Havel	\$ 108,966
Bart T and Julia Hayashi	\$ 10,759
Jeffrey M and Berit Hayden	\$ 8,594
Michael D and Meagan Hayes	\$ 123,536
Lynn Haynes	\$ 50,000
Gary L and Dorina Haynes	\$ 58,000
Cynthia C Hays	\$ 4,969
Jeffrey Hays	\$ 5,600
Amy E Hays	\$ 22,069
Michael D Healy	\$ 6,598
James B and Hiroko Healy	\$ 71,685
Joseph P and Susan Healy	\$ 482,171

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
William Hebert	\$ 19,819
Sayoko Hebert	\$ 35,400
Andrea Marie and Chet Hecht	\$ 30,000
Michael M and Deborah K Heck	\$ 21,644
Sally and Alan Heckendorn	\$ 82,895
Robert K Heckler	\$ 32,374
Kameran Hedayat	\$ 34,000
Hans J Hedfeld	\$ 23,570
John M and Claudette Heffner	\$ 163,800
David & Lisa Hegenbuch	\$ 11,400
Anthony and Julie Heidenreich	\$ 10,000
Brent Wayne Heinselman	\$ 5,757
Gregory Merlin Heinselman	\$ 5,757
Jerilyn Heiser	\$ 17,411
John R and Cathy Heiser	\$ 205,155
Robert S and Jill A Heller	\$ 44,460
Robert and Damian J Helling	\$ 14,273
JoAnn Hellmer	\$ 25,699
Michael J Hellmer	\$ 108,191
Barry and Suzanne Helmstetter	\$ 82,445
Robbin E Henderson	\$ 4,176
Janna Henderson	\$ 5,338
Thomas F and Xiao Xing Liao Hendrickson	\$ 10,551
Richard Hendrickson	\$ 26,688
Stanley C and Sarah Henjum	\$ 10,675
Greg and Stacie Hennig	\$ 56,200
Thelma J Hennink	\$ 18,260
Hugh and Eileen Henry	\$ 10,000
Jeffrey S and Sherry Henry	\$ 25,869
Leland and Randell Henry	\$ 26,430
Christine T Henry	\$ 45,000
Kathleen Henry	\$ 60,744
Brian and Tammy Herman	\$ 26,616
Elizabeth R and Hector Hernandez	\$ 10,000
Javier & Luz Hernandez	\$ 10,000
Veronica Herrera	\$ 15,000
Leroy and Michelle J Herron	\$ 10,653
Paul E Hertzberg	\$ 26,252
Nichole L. Hess	\$ 30,000
Laura and Hayden Hess	\$ 67,722
George J Hesseltine	\$ 10,000

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Helena Hessle	\$ 83,200
Kenneth L and Lindy Hetrick	\$ 21,125
James R Hettinger	\$ 47,394
Vanessa Heyworth	\$ 20,000
Ken R and Nancy Hicks	\$ 11,102
Nicholas G Hidalgo	\$ 16,716
Quentin and Karen Hidalgo	\$ 44,000
Edward T Higgins	\$ 19,647
Charles and Susan Higgins	\$ 33,609
Courtney Higson	\$ 10,000
Eleda Hila	\$ 100,000
David & Tiffany Hill	\$ 5,214
Janis Hill	\$ 12,000
Arthur A and Leslie A Hill	\$ 65,000
Victoria Hilton	\$ 50,000
Bradley R and Brenda Hines	\$ 22,825
John R Hines	\$ 25,047
Kathy L and Ken Hirabayashi	\$ 306,709
Yasuyoshi and Noriko Hirano	\$ 44,048
Mari J and Michael Hirst	\$ 10,062
David M Hlavac	\$ 6,085
Holly Ho	\$ 11,000
Tjung-Ling & Roselynn Ho	\$ 133,487
Michael and Carolyn Hoag	\$ 40,852
David L Hoak	\$ 127,610
Andre S & Jennifer Hobbs	\$ 25,438
Tamera Hodges	\$ 19,100
Mike Hoeck	\$ 20,000
Michael E and Deborah L Hoffer	\$ 61,697
Richard A and Priscilla L Hoffman	\$ 48,642
Brody & Amy Hofmann	\$ 10,938
Patricia A Hofmayer	\$ 18,400
Gregory and Kelli Hogan	\$ 20,000
Stephen S Hogan	\$ 41,868
Henry and Helene Chau Hohn	\$ 60,000
David P and Senja Holahan	\$ 10,000
Daniel D Holbert	\$ 31,000
Donald G and Dezdre Holden	\$ 15,089
Christoher Holden	\$ 20,000
Jill D Holder	\$ 10,000
Majorie M Holland	\$ 3,000

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Thomas and Marjorie Holland	\$ 14,484
Charles D Holland II	\$ 34,682
Roslyn G Holler	\$ 25,000
Jennie L and Dan Peterka Hollis	\$ 10,563
George and Leila Hollis	\$ 17,271
Mark Holloway	\$ 12,859
Patricia A Holman	\$ 10,000
Matthew A Holman	\$ 21,050
Robert and Noreen Holman	\$ 25,400
Roger H Holman	\$ 37,847
Roger L Holmes	\$ 18,880
Mary E Holmes	\$ 20,000
Courtney Holst	\$ 10,000
Kathy Hom	\$ 52,882
Rayond Y & Linda Hong	\$ 95,500
Roy D and Valeda Honig	\$ 18,786
Kristin A. Honiotes	\$ 28,336
Kevin Hood	\$ 11,507
Richard L and Roberta Hoole	\$ 32,857
Mark D & Rose M Hooper	\$ 42,000
LaVonda R. Hoover	\$ 45,000
David W and Yolenis Hopkins	\$ 54,905
Bruce and Susanne Hopper	\$ 21,200
Kjersti Horais	\$ 20,000
Leon J Horn	\$ 10,000
Ronald O and Marilyn Horne	\$ 10,675
Timothy J and Anne S Horrigan	\$ 32,000
Roger V and Lucia J Hort	\$ 81,900
Michael A Horton	\$ 21,350
Cynthia Horvath	\$ 20,000
John W Houghton Jr	\$ 10,000
Hyon J and Nadine M House	\$ 17,000
Marjorie Houston	\$ 35,000
Patrick and Kristin Houston	\$ 78,900
Brooks J Hoven	\$ 45,000
Mark Howard	\$ 8,900
Michael J Howard	\$ 10,345
Richard and Sharon Howe	\$ 15,000
Patrick M Howe	\$ 29,625
Dennis R and Cynthia Stellar Howe	\$ 50,968
Bruce E and Elizabeth Howland	\$ 20,000

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Duane R and Denise Hoy	\$ 15,590
Charles and Darlene Hoyt	\$ 36,218
Kevin L and Claire L Hsu	\$ 5,941
Dan C Hsu	\$ 30,750
John and Priscilla Huang	\$ 102,711
Thomas & Karen Hubbard	\$ 38,000
Stephen B and Linda Hudek	\$ 360,002
Hannis H and Kara Hudson	\$ 19,094
Dennis and Nancy Noble Hudson	\$ 25,298
Julie A and Geoffrey Hudson	\$ 72,922
Mark & Renee Huerta-Choy	\$ 10,000
Richard D and Debra L Huffman	\$ 10,000
Ty Lyons and Dona Hufford	\$ 215,998
Terry Huggins	\$ 54,000
Michael D Hughes	\$ 27,500
Sylvia L and Christopher Hughes	\$ 30,000
Missy and Leigh Hughes	\$ 32,500
Mark and Natalya Huisken	\$ 302,626
Liu Dingguo & Zhao Huiyan	\$ 14,750
Steven and Sara Huizenga	\$ 11,741
Richard W and Evita D Hull	\$ 12,989
Robert W and Barbara Humphreys	\$ 6,269
Roxanne R and David Humphry	\$ 10,000
Colin and Laura Hunt	\$ 10,000
Robert O and Anne Hunt	\$ 11,102
David S & Catherine B Hunt	\$ 20,000
James W and Carleen L Hunter	\$ 14,809
Kelly and Patrick D Hurley	\$ 10,000
Timothy & Oanh Hurley	\$ 25,000
Thomas and Linda Hut	\$ 10,000
Christopher & Elizabeth Hutchins	\$ 18,446
Kimberly A Hutchinson	\$ 20,000
Susan Hutchinson	\$ 132,000
Jenny Huynh	\$ 8,651
Daniel R and Karajean Hyde	\$ 40,596
David L and Barbara Hyde	\$ 46,592
Steven J and Cynthia Hynd	\$ 11,156
Michael J and Linda Idacavage	\$ 50,704
Lynda J and Bruce A Igawa	\$ 51,577
Helmut and Julianne Igel	\$ 20,000
Susan Iguchi	\$ 25,000

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Ned Iguchi	\$ 191,453
Robert S and Valerie Indihar	\$ 133,962
Chris Ing	\$ 24,352
Randall S and Eunice Ingermanson	\$ 20,000
Mary and Jeffrey Ingertson	\$ 263,658
Greg and Bonnie Ingle	\$ 48,000
Melissa Inmon	\$ 53,158
Andy Intemann	\$ 10,000
Margo Irr	\$ 13,300
Kenneth W and Laurie Isensee	\$ 21,500
Marily Ishii-Urner	\$ 14,000
Rick Itzkowich	\$ 16,000
Virginia Ivcevic	\$ 8,679
Mark and Gwen Wolf- Iwanowski	\$ 45,082
Terry & Marlene Jack	\$ 11,000
Leon and Elrina Jackson, Jr	\$ 16,962
Robert and Dale Jackson	\$ 18,129
Craig Jackson	\$ 21,713
David and Debra Jackson	\$ 41,385
Andre Jackson	\$ 45,000
Rodney C and Leah Jackson	\$ 70,000
Charlene R Jackson	\$ 136,094
William N and Lisa M Jackson, Jr	\$ 149,100
Michael G Jacobsen	\$ 7,339
Pamela Jacobson	\$ 18,000
David A and Ruth Jacobson	\$ 40,000
Betsy Jacobson	\$ 43,158
Alice Jacobson	\$ 74,760
Judy E and Tony Jacques	\$ 22,507
Tomasz M and Monika Jagielinski	\$ 99,725
Linda R Jalving	\$ 78,786
Rosemary James	\$ 9,600
Allister and Carol L Jamieson	\$ 50,957
Donald and Linda Janak	\$ 17,000
John Janke	\$ 4,317
James Janke	\$ 4,317
Mary Janke	\$ 8,636
Peter and Carolyn Janke	\$ 55,458
Marc S Janov	\$ 24,000
Barbara A Janssen	\$ 147,059
Melinda Kae and Brian Jarrell	\$ 18,939

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Scott Jarrod	\$ 13,126
Jeremy Kahle and Valerie Jeney	\$ 14,272
Dave Jese-Ross Jenkin	\$ 30,000
John and Mary Jenkins	\$ 79,355
Ricky Jennings	\$ 25,000
Kevin and Patricia Jennings	\$ 94,763
Chris Jensen	\$ 7,039
Michael A. and Maria Jensen	\$ 19,700
Ted W & Maryann Jensen	\$ 40,000
Thomas and Jennifer Jensen	\$ 47,433
Traci Jensen	\$ 165,854
Joseph G Jerauld	\$ 12,390
Michael T and Eyah Jerauld	\$ 13,198
William N and Phyllis Jessee	\$ 11,374
Raymond K and Lisa Jessup	\$ 11,227
James and Maureen Jewell	\$ 61,743
Benito R and Geraldine Jimeno, Jr.	\$ 29,500
Niles and Toula Johanson	\$ 16,961
Charles Richard and Lisa Ruth St John	\$ 18,596
Jason L Johnson	\$ 10,000
Robert Johnson	\$ 12,791
Betty J and Derek Johnson	\$ 15,242
Wayne H and Marylou Johnson	\$ 16,125
David L Johnson	\$ 18,833
David M and Debbie T Johnson	\$ 20,000
Harvey J. Johnson	\$ 20,493
Brent A. Johnson	\$ 21,573
Marilyn Johnson	\$ 28,000
April Johnson	\$ 29,970
Karen L Johnson	\$ 31,024
Andrea Tedeschi & Terry Johnson	\$ 34,000
Warren L and Donna Ann Johnson	\$ 38,213
Nasrin Johnson	\$ 42,212
Michael B and Linda Johnson	\$ 56,713
Cynthia M and Richard Johnson	\$ 75,839
Curtis & Janean Johnson	\$ 183,554
Kurt and Marie Johnson	\$ 449,437
Richard and Elizabeth Johnston	\$ 10,000
Brad Jones	\$ 9,304
Donald V and Liane T Jones	\$ 10,824
Robert G Jones	\$ 13,880

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Dylan C and Traci L Jones	\$ 20,000
Pamela and Robert Jones	\$ 24,695
Esther R Jones	\$ 25,000
Shane C and Scharonne Jones	\$ 29,443
Jay P and Shari L Jones	\$ 76,060
David H and Windy Jones	\$ 110,000
David and Sandra Jones	\$ 112,288
Henrik and Carol Jonson	\$ 52,653
Douglas R Jorgenson	\$ 268,842
Carl Joseph	\$ 11,599
Michael J and Rachel Joseph	\$ 25,800
Tomas Jovanovic	\$ 16,500
Peter Jovanovic	\$ 22,000
Andre Duff and Zorica Joy	\$ 79,607
Robert Juarez	\$ 18,405
Christopher J and Angelique Judd	\$ 32,723
Craig M and Jessica Michelle Julian	\$ 138,000
Devin L Julien	\$ 25,894
Steve S Jung	\$ 3,494
David E Junker, Jr	\$ 109,786
Cynthia Jurica	\$ 28,988
George Jurica	\$ 58,024
Keoni and Alison Kaaiawahia	\$ 10,800
Lari Kacoon	\$ 19,393
Ronald E and Jaya Kaelberer	\$ 422,562
Jeff H and Nancy N Kagawa	\$ 35,000
Stefanie Ness Kairs	\$ 18,500
Mary L. Kaiwi	\$ 7,478
Martin Kajdas	\$ 22,772
Thomas B Kalahurka	\$ 26,370
James R and Unknown Kalb	\$ 15,000
Jeff and Sheila Kaminski	\$ 20,401
Robert & Jean Kaminski	\$ 69,819
Thomas and Patricia G Kanitz	\$ 2,535
Robert and Catherine Kaplan	\$ 22,908
David J and Elizabeth Kaplan	\$ 85,000
Erin Kappenberg	\$ 10,000
James and Young Joo Karns	\$ 70,000
Ronald A and Norma Karp	\$ 25,000
David I and Iris B Bernstein Karp	\$ 237,373
Dennis D and Kathryn Kasischke	\$ 21,692

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Kathryn Kasischke	\$ 40,000
Mark R Kasley	\$ 31,672
Joseph D and Candace Kaufman	\$ 21,501
Dean C and Janet B Kaul	\$ 53,301
Kevin Y and Rhonda Kaya	\$ 25,000
Joshua & Maegan Kazas	\$ 10,000
Craig and Krista Keathley	\$ 20,000
Steven Keck	\$ 13,268
Tom and Patricia K Keck, III	\$ 17,271
John and Johann Keegan	\$ 35,137
William M and Susan Keeney	\$ 66,089
Beverly Keiser	\$ 40,000
Eddie and Pamela Keith	\$ 18,270
Wendell W and Grace Keivens	\$ 20,000
Joseph W and Jane Kelleher	\$ 31,617
Richard and Lee Ricci Keller	\$ 3,338
James M and Renee B Keller	\$ 25,000
Jerry and Wendy Keller	\$ 29,753
Diane Keller	\$ 35,700
Cynthia S and James Kelley	\$ 10,000
Richard G and Barbara E. Kelley	\$ 17,271
Janet Lee Kelly	\$ 10,000
Virginia H Kelly	\$ 10,653
Amorah Kelly	\$ 30,000
Judith Kelso	\$ 11,067
Thane Kelton	\$ 10,000
Nancy Kemper	\$ 134,214
Ruben and Narda Kent-Meza	\$ 72,704
Harry Don Kergil	\$ 5,690
Edward Lane Kern Jr.	\$ 20,000
Richard Ketler	\$ 18,876
Satakal Khalsa	\$ 60,861
Tariq and Blanca Khan	\$ 33,155
Punita Khanna	\$ 65,000
Bindu and Pankaj Khetarpal	\$ 9,000
Arash and Alma Khorvash	\$ 137,000
Brian R Kildea	\$ 47,000
Christopher Kim	\$ 10,000
Paul H Kim	\$ 26,395
Peter Francis Kim	\$ 26,406
Jon and Barbara J Kimler	\$ 30,062

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
W Arnold and Kristie Kimmons	\$ 32,222
Paul Eldon and JoAnne King	\$ 22,415
Donald W and Pilar King	\$ 23,256
Paul E and Joan King	\$ 35,607
Bernard and Kathleen King	\$ 245,400
Brian L and Alejandra Kingston	\$ 68,000
Steve Kinkad	\$ 13,986
Phillip & Alicia Kintzele	\$ 16,520
James T and Pamela Kinzie	\$ 15,000
John E and Denise Kirby	\$ 133,628
John and Allyson Kirkland	\$ 38,000
Peggy L Kirslenohr	\$ 21,102
William T and Barbara J Kivlen	\$ 15,000
Adriaan Klaassen	\$ 20,000
Mark Klausner	\$ 20,000
Richard L and Brenda Klemke	\$ 88,417
Vicki L Klepin	\$ 5,208
Edward M and Linda Kline	\$ 25,988
George and Louise Klinke	\$ 51,047
Tressa & Earl Klossner	\$ 144,000
Kim and Linda Klosterman	\$ 13,048
Kristi Klotzly	\$ 21,350
Daniel J and Judith E Knapp	\$ 58,172
Craig R and Karimato A Knee	\$ 10,000
David A and Michele M Knegt	\$ 23,574
Eric Knight	\$ 10,000
Jason & Eric Knight	\$ 13,605
Estelle B Knight	\$ 34,000
Keith and Kathy Knight	\$ 264,312
Dennie and Steven J Knoop	\$ 31,500
Craig & Gaby Knox	\$ 30,000
Mirna Isabel Koch	\$ 30,000
R Logan and Caroline Kock	\$ 22,317
Mark K. and Stacy Koeckritz	\$ 44,444
Glenn R and Karen Koehler	\$ 30,764
Craig C Koehler	\$ 296,836
Richard W and Julia A Koeneke	\$ 154,189
Diane K and Jeff S Wilkerson Koester	\$ 14,500
Bruce J and Emily Ching-Chi Kogami	\$ 124,000
Gary M and Sandra Kohl	\$ 10,575
John W Konecki	\$ 30,000

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
David B and Susan Konen	\$ 62,216
Xianjun and Shunqiong Kong	\$ 35,000
Donald and Joanne Konopa	\$ 18,876
George Koob	\$ 25,500
Richard A and Donna M Kopenski	\$ 177,706
John & Charlett Korling	\$ 24,900
Amy Kornasiewicz	\$ 23,000
Peter and Cynthia A Kornhaber	\$ 80,000
Steven M and Beatriz Kosta	\$ 15,300
Victor B and Janet L Kovalovsky	\$ 10,938
Mark G Kowall	\$ 20,000
Scott M and Janeen Kozak	\$ 203,262
Kent R and Barbara Kraber	\$ 10,576
Timothy and Kathy Kraft	\$ 11,881
Daniel and Eva Krall	\$ 12,433
Paul S and Allison Kramsky	\$ 114,020
Richard L and Sandra J Krantz	\$ 29,617
David and Ashley Kraus	\$ 19,000
Katrin and Shawn Kravet	\$ 115,500
Sharon Kravet	\$ 125,000
Eric Krebs	\$ 19,620
Stanley and Natalija Krimerman	\$ 53,479
Helen S Kristy	\$ 40,000
Paul R Kronst	\$ 40,000
Richard L and Mary L Krueger	\$ 62,214
Justin and Morgan Krumb	\$ 48,000
Lori Krupa	\$ 10,524
Wilbur Krusell	\$ 50,000
Scott A and Deirdre Kruth	\$ 63,200
Kathryn Ann and Ted Kubasak	\$ 20,872
Janet and Robert Kubinski	\$ 64,228
David G Kuhlman	\$ 11,581
Troy and Sara Kuhn	\$ 31,449
David A and Wilma Kuhn	\$ 60,232
Peter and Yadira Kuilema	\$ 47,314
Rakesh and Julie Ann Kumar	\$ 40,686
Steve W and Holly Kunkle	\$ 28,624
Jeffrey and Sarah Kuns	\$ 19,209
Simon Y and Stacy Yeh Kuo	\$ 98,235
Gregory P and Susan Kuruvilla	\$ 10,000
Marta Kutas	\$ 261,717

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Michael and Alicia Kuzniak	\$ 48,500
Kwok Y and Christina Kwan	\$ 61,427
Ivy Kwong	\$ 20,000
Philip R and Judith LaBarbera	\$ 10,000
James R and Gina Lackey	\$ 35,000
Angela and Robert Lacovino	\$ 10,000
Renee LaDouceur	\$ 40,000
Jeffrey A and Cynthia LaDouceur	\$ 55,487
Robert M LaDue	\$ 6,394
Dan Laframboise	\$ 125,459
Bill Joe and Lynda Joe Lairmore	\$ 27,100
Monika Laivinieks	\$ 50,000
Angie Lamb c/o Mark Lamb	\$ 12,091
Victor Osnaya & Jessica Lamb	\$ 26,000
Craig W and Elizabeth M Lamb	\$ 32,253
Bahareh Lameijavan	\$ 35,000
Charles S and Pamela Landis	\$ 20,700
Reggie G Lang	\$ 46,103
Eva Langer	\$ 23,086
Kevin and Tami Langley	\$ 27,532
Eric Langner	\$ 12,456
May Lansigan	\$ 10,000
Frank and Joyce M Lanza	\$ 61,400
Kathleen M. Lapan	\$ 5,827
Jerome M Lapan	\$ 11,639
Steven G and Barbara Large	\$ 30,000
Pierre and Yan Mei Xu Laroche	\$ 40,000
Jeff and Suesan Larsen	\$ 63,685
Kathleen Larson	\$ 26,669
Todd and Patricia Larson	\$ 56,000
Richard and Carolyn Larson	\$ 89,000
Raymond & Eva Lash	\$ 13,000
Peter A and Cynthia A Laudenslager	\$ 41,862
Dean M and Katherine M Lauderdale	\$ 115,445
Jim and Laurie Laughton	\$ 4,836
John and Sylvia Lavery	\$ 42,207
Donald M and Janis Lavigne	\$ 782
Kendra Lea Lavin	\$ 10,000
John J and Christine Law	\$ 11,866
Faye E Lawrence	\$ 10,000
William and Mercedes Lawrence	\$ 17,105

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Lorraine Lawrence	\$ 30,000
Paula Lawrence	\$ 46,000
Kelly L Lawrence	\$ 50,000
Ms. Susan Marie Laws	\$ 5,938
Sally A Laychak	\$ 15,000
Cheryl Layman	\$ 10,000
Drahomir and Martha Lazar	\$ 11,328
Michael & Alma Lazarevich	\$ 14,107
Robin Lazo	\$ 5,000
Jenny M. Le	\$ 95,498
Anna Kim Le & Nam Van Bui	\$ 56,500
Kevin Le and Loan Thanh Nguyen	\$ 50,000
Jane M Le Bouef	\$ 21,000
Kenneth E and View Le Kuhlman	\$ 20,842
Hien T and Thanh Yen Le Luu	\$ 10,000
Phuc and Anne Le Nguyen	\$ 31,000
Chi and Jacqueline Mai Le Nguyen	\$ 47,400
Mr. & Mrs. James L. Leach	\$ 9,524
Jeffrey LeBeouf	\$ 13,073
Hector J. and Ixia A. Rodriguez Lebron	\$ 21,386
Paul and Lea Leccese	\$ 73,547
Marc E and Patricia LeClaire	\$ 2,587
Ann LeClaire	\$ 18,872
Scott and Sheila Ledesma	\$ 16,233
David Lee	\$ 3,395
Charles T and Chih-I Lee	\$ 9,393
Hon Mun and Cindy Chan Lee	\$ 10,000
Jonathan C and Sharon Lee	\$ 12,000
Linda Lee	\$ 15,153
Biing-Jyh Peter Lee	\$ 20,000
Michael K Lee	\$ 66,352
Taekyun and Melinda G Stafford Lee	\$ 142,000
David and Susan Leebrick	\$ 18,129
Thomas and Martha Leedy	\$ 13,666
Diane P Leffingwell	\$ 10,311
Gary R and Julie A Leidolf	\$ 10,551
Brian W and Pamela K Leist	\$ 19,000
Vijaya M and Usha Lella	\$ 29,617
Tonya Lenz	\$ 15,000
Carlos and Kellie Leon	\$ 15,000
Stacy and Richard Leonard	\$ 10,000

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Simon Bibeau and Julie Lescarbeau	\$ 45,000
Frank and Christine Lesko	\$ 16,250
Lisa Lessman	\$ 5,227
Pauline Lessman	\$ 64,550
David and Susan Lester	\$ 21,991
Caryn Leventhal	\$ 15,000
Scott & Louise Levoy	\$ 50,000
Gail Lew	\$ 56,151
Mark Lewandowski	\$ 21,596
Coe Lewis	\$ 8,568
William R and Elizabeth Lewis	\$ 11,200
Josephine E Lewis	\$ 25,385
Ronald & Margaret Lewis II	\$ 68,000
David and Patrice Lewis	\$ 279,436
Cecilia Leyden	\$ 75,000
Laura Lhotsky	\$ 27,124
Thomas C and Isabelle Liau	\$ 79,327
Martin Liberal, IRA	\$ 13,000
Robert Lichtenberger	\$ 17,076
Richard & Dina Lieber	\$ 30,000
Meri Lightbody	\$ 10,034
Rhonda Lilien	\$ 42,850
Georgianna Lillibridge	\$ 145,518
George S Lim	\$ 335,480
Laird A and Trina M Limberg	\$ 15,695
James Limjoco	\$ 30,000
Gene W and Ruey Ken Lin	\$ 205,085
Mary M and Donald E Lind	\$ 91,733
Paul M and Blair Lindberg	\$ 20,000
Conrad P Lindberg	\$ 23,414
Brent and Priscilla Lindberg	\$ 43,000
Linda Lindquist	\$ 32,100
Lori D Lindros	\$ 119,500
Gordon E and Kathryn Lindstrom	\$ 13,837
Donald and Judith Lindstrom	\$ 24,439
Tina M Linehan	\$ 36,715
Graham L Liney	\$ 39,200
Carol and Wayne Lingenfelter	\$ 34,543
Kevin T and Karon C Lingle	\$ 54,970
C Lee and Mary Linhardt	\$ 20,000
Steven Kyle and Kristin Linhardt	\$ 31,973

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
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<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Ingrid and Steve Linker	\$ 50,000
Carole K Linneman	\$ 10,353
Neal J and Darn Linson	\$ 35,000
Eric John and Jennifer D Linzmeyer	\$ 6,442
Lauire Lipman	\$ 20,000
Lee J Liptak	\$ 36,975
Rex Little	\$ 9,505
Laura M Littrell	\$ 20,090
Teddy and Yayoi Liu	\$ 23,377
Chengchi Yu & Bin Liu	\$ 30,100
Rodell Lizaso	\$ 10,140
Teresa S Lloyd	\$ 19,500
John A and Tracy L Loague	\$ 69,341
Henry and Peggy Lobdell	\$ 70,000
Lucy & Steve LoCicero	\$ 134,572
William Loeber	\$ 13,464
Lloyd M and Ida K Logan	\$ 55,085
Rick B and Pam Logemann	\$ 29,329
Michael Loguidice	\$ 30,000
Heidi E Lomax	\$ 10,696
Heather Lombardo	\$ 5,000
Mona London	\$ 40,000
Steven J Long	\$ 10,938
Teresa Long	\$ 30,000
Matthew Loo	\$ 10,000
Jonathan Lopez	\$ 10,213
Oscar G Lopez	\$ 20,000
Gil and Patricia Lopez	\$ 23,900
Heidi Marie Lopez	\$ 35,000
James R and Karen Lopez	\$ 51,830
Melissa A and Stephen Ray Lopez	\$ 89,000
Robert L and Katherine Lynn Lorenzini	\$ 34,906
Eric & Anita C Lorr	\$ 142,400
Brian Loschenko	\$ 23,725
Michael and Janet Loschenko	\$ 191,789
Dave and Nicole Losey	\$ 15,422
Tom and Ann M Lotti	\$ 114,918
Bradley K. Loughridge	\$ 31,000
Deborah K Lowery	\$ 6,598
Jeffrey and Karen Loyland	\$ 14,141
Charles J and Tika K. Lozinger	\$ 224,184

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Alden L and Casimera U Luallin	\$ 16,353
Rupert and Martha Lucas	\$ 17,195
Alan and Nancy Lucero	\$ 15,000
Timothy Lucey	\$ 5,198
Ernest S and Alex Luckhardt, VI	\$ 10,000
Richard W and Bobbie Lueking	\$ 21,448
Lauren M Luhmann	\$ 15,000
David W and Cynthia Luke	\$ 70,152
David Scott Lukeman	\$ 15,129
John R and Teresa Ann Lukens	\$ 54,888
William and Victoria Luna	\$ 26,618
Joseph A Luna	\$ 51,000
Jason Lund	\$ 12,352
Debra S Lundbalde	\$ 12,150
David & Irene Luo	\$ 45,000
Jamie Lupo	\$ 30,000
Chris and Sue Lupo	\$ 108,258
David H and Ariel Lyon	\$ 44,459
Karen A Lyons	\$ 10,000
Mack J and Kristen Lyons	\$ 10,000
Parker Lyons	\$ 29,830
Marlene Maat	\$ 80,000
Eben & Samly Maat	\$ 100,000
Benjamin J Maatallah	\$ 12,080
Mary T MacDonald	\$ 35,000
Robert J & Beth MacFarlane	\$ 20,000
David M MacKinney	\$ 21,416
David F and Elaine A Macy	\$ 645,687
Steven and Michelle Madsen	\$ 24,393
Chris and Cindy Maese	\$ 10,000
Chris Magers	\$ 18,447
Jeffrey Maglidt	\$ 44,000
Darren R Maglidt	\$ 292,000
Virginia B and Robert Magluyan	\$ 69,000
Kanani M and Donn M Magno	\$ 10,000
Michael E Magnuson	\$ 60,000
Daniel D and Kelli Mahaffey	\$ 70,588
Dennis J and Rufina Mahon	\$ 80,432
Dana E and Melissa Ann Main	\$ 20,045
David & Maria Mains	\$ 100,000
Neil E Malabuyoc	\$ 9,670

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Enrico and Lan Mardia	\$ 23,484
Abid Ali and Ghazala Malik	\$ 7,855
Ahsanullah Malikyar	\$ 10,308
Abdul G and Layloma Malikyar	\$ 35,462
Ravi and Madhu Malkani	\$ 67,903
Nigel & Vicky Mallett	\$ 20,000
Mark P Mandell	\$ 20,225
Daniel C Maneval	\$ 40,000
Remildo and Maria Mangabay	\$ 10,528
Fred J and Lois Mangarelli	\$ 36,471
Romeo and Rhuena Manglicmot	\$ 37,643
Dale and Kathy Mangum	\$ 67,648
Anthony JD Manibusan	\$ 20,000
Steven P and Janet E Manier	\$ 19,800
Rod J and Cheryl Manion	\$ 22,926
David J and Deborah Manis	\$ 101,912
Frank and Christine Manlove	\$ 60,000
Frank and Virginia Mann	\$ 34,210
William and Teresa Mansfield	\$ 9,440
Stephen T Maracle	\$ 10,000
Jeff Marasso	\$ 10,515
Mark J Marcelli	\$ 7,227
Arthur Marcello, Jr	\$ 10,000
Matthew & Nancy Marchesano	\$ 26,300
Gary and Katherine Markhart	\$ 36,135
Laura A Marlow	\$ 84,664
Tami L Marmon	\$ 85,000
Andrea Gayne Marootian	\$ 17,459
Bruce and Rose Marquez	\$ 60,000
Richard Marra	\$ 6,522
Santino and Jacqueline Marrone	\$ 26,250
Adrian and Laurie Marrujo	\$ 41,266
Walter and Nelly Marsh	\$ 25,751
Georgia M Marsh	\$ 100,000
Paul S Marshall	\$ 25,000
Stephanie Marshall	\$ 30,000
Janice R Marshall	\$ 31,800
Marie Marston	\$ 24,467
Harold J Martenson	\$ 12,164
Paul A and Patricia Martignoni	\$ 47,842
George F and Jeanne Martin	\$ 23,163

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Peter and Leslie Martin	\$ 24,845
Denise L Martin	\$ 25,000
James Allen and Dawn Martin	\$ 36,594
Robert and Wendy Martin	\$ 40,000
Carmina Martinez	\$ 10,000
Edward A and Christie L Martinez	\$ 10,062
Beatriz Martinez	\$ 65,000
Ronald and Elizabeth Martino	\$ 22,926
John and Sherry Martino	\$ 67,212
Ms. Angela M. Marty	\$ 68,500
Ernest & Laura Martz	\$ 140,000
John H and Cathy Maruska	\$ 26,000
Steven Marx	\$ 10,000
Lester E and Cheri Mason	\$ 49,883
Richard Massey	\$ 31,509
Andrea S Masvidal	\$ 10,938
Eddie Y Matsueda	\$ 38,600
Penni Matsueda	\$ 39,400
Richard and Jane Matthews	\$ 48,401
Warren and Frances Chiang Matthews	\$ 138,457
Richard Mattingley, II	\$ 12,859
Karen Mattmann	\$ 50,000
Amy Lee Mattox	\$ 15,447
Robert S and Catherine M Maurer	\$ 10,000
Cathy J Maurer	\$ 48,779
Chris Mauro	\$ 10,000
Luke C and Susan A May, IV	\$ 10,586
Donald G and Karen May	\$ 124,400
Steven R Maze	\$ 10,000
David A. Mazel	\$ 10,000
Ron J and Vicki Mazur	\$ 30,684
Debbye Mazzucca	\$ 10,000
Trisha S and Patrick M McAfee	\$ 40,756
Holly V McAllister	\$ 16,000
Shawn A and Jyll McAtee	\$ 10,000
Brian D & Meghan Bryan McBride	\$ 23,500
Marc K and Marsha McBride	\$ 430,426
Joseph C. and Teri L. McBrien	\$ 31,458
Jayne Cayton & George McCabe	\$ 10,576
Timothy D. and Miriam McCarthy	\$ 20,419
James and Helen McCarthy	\$ 43,699

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Barbara C Comess and Robert McCarthy	\$ 55,000
John and Janet McClain	\$ 12,187
Jeffrey T and Stephanie McCollam	\$ 60,000
Janet McComb	\$ 11,827
Laurie H and Mitchell McComb	\$ 18,000
Jack R and Pamela G McCormick	\$ 11,596
Sheila McCoy	\$ 10,000
Donald R and Debra McCoy	\$ 58,715
Robert & Marlynne McCullogh	\$ 10,000
Edward L and Barbara McCullough	\$ 22,340
Gary R and Alexandria McCurd	\$ 51,664
Joseph & Dixie A McCurdy	\$ 40,000
Shawn P McDermott	\$ 15,000
Paul and Judy McDermott	\$ 36,500
Julia McDonald	\$ 16,408
Dave and Heather McDonald	\$ 20,000
Grant W and Sonia K McDonald	\$ 50,000
Michael and Carol McDonell	\$ 19,526
Matthew D and Lauren E McDowell	\$ 24,911
Joseph H and Jenise McEachron	\$ 10,959
Scott and Elaine McElmury	\$ 285,081
Vanessa G and Patrick McEvoy	\$ 28,086
Scott W and Carla McEwen	\$ 12,400
Jerry T and Marian McFadden	\$ 131,552
Richard McGee	\$ 21,534
Dwight and Patti Richardson McGee	\$ 133,800
Thomas and Rosita McGowan	\$ 25,000
Seabury M McGown	\$ 20,501
Michelle McGraw	\$ 10,000
Jim Rigo and Susan McIntyre	\$ 97,000
Thomas L and Randi McKenzie	\$ 21,695
Rosalyn and Michael McKinney	\$ 10,824
Elbert A and Luzviminda McLaren	\$ 128,000
Shawn McLauchlan	\$ 30,000
Dustin & Allison McLaughlin	\$ 10,000
Donnalynn McLaughlin	\$ 13,528
Matilda and Roger McLaughlin	\$ 14,801
Tom McLaughlin	\$ 17,794
Jeffrey S McLean	\$ 18,038
James F. McMahan Jr	\$ 10,000
Richard A and Lynette McMahan	\$ 36,428

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
James and Diane McMahon	\$ 110,774
Maurice M and Anne McNeil	\$ 29,530
Terry A and Cenona McNeill	\$ 37,447
Pete and Lorraine McNulty	\$ 21,000
Timothy A and Natalie McQueen	\$ 10,479
Carole McQuillan	\$ 12,859
Debora McQuillan	\$ 62,726
Marcia McRae	\$ 11,128
Michael A Meacham	\$ 13,677
Mildred M Mealey	\$ 41,379
James A and Colleen A Mealhouse	\$ 10,000
Carlo and Ronit Medicina	\$ 11,055
Nathan H Medina	\$ 11,900
Alfred B Meichler	\$ 24,641
Peter and Edda Meister	\$ 12,000
Kathleen E and Richard Mellor	\$ 10,000
Christopher and Jacqueline Melson	\$ 40,000
Raul and Barbara Z Mena	\$ 718
John and Veronica Mendez	\$ 21,622
William J and Sheila D Mendoza	\$ 60,000
Nick Mendoza	\$ 65,822
Pedro E and Roberta Menendez	\$ 34,800
Celestino and Lilian Menguita	\$ 29,906
Ray W and Patricia Mentch	\$ 13,309
Victor and Joanne Mera	\$ 80,000
Jeffrey and Rebecca Merder	\$ 24,983
Douglas E and Necitas Merritt	\$ 171,591
Santo A and Norma Messina	\$ 7,282
Amy Mester	\$ 10,000
Ben Mester	\$ 38,000
Robert L and Mary Jane Mester	\$ 109,815
John and Kathryn Metcalf	\$ 12,156
Ralph B. & Ana C. Meyers	\$ 9,524
Harry and Ruth Meyers	\$ 62,249
Raymond A Meza	\$ 10,000
Jesus and Debra Meza	\$ 127,978
George and Pamela Michaels	\$ 22,732
Alan and Maria Michaelson	\$ 45,000
George A and Angela L Miclea	\$ 15,000
Anthony and Diane San Miguel	\$ 194,000
David G and Michelle Mihaly	\$ 6,489

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Sarita Mihaly	\$ 32,410
William and Susan Milano	\$ 19,393
Michael H & Brenda M Miles	\$ 10,000
Pamela Miles	\$ 15,000
Megan Miles	\$ 50,000
Julie Miller	\$ 3,396
Deidra Miller	\$ 10,000
James D and Tina Louise Miller	\$ 11,581
Richard and Sandra Lee Miller	\$ 15,000
James R and Karen Miller	\$ 15,221
John F and Deborah Miller	\$ 19,640
Gabriele Miller	\$ 24,300
Michael V. & Laura J. Miller	\$ 25,000
Robert and Margaret Miller	\$ 30,000
Tammy L Miller	\$ 42,041
Peggy L Miller	\$ 45,000
Kevin D and Christine Miller	\$ 48,616
Carol Ann Miller	\$ 70,000
Gary Miller	\$ 80,000
Steve Miller	\$ 84,453
John Millett	\$ 30,000
Rhonda L Mills	\$ 17,600
Jack W and Ruth Anne Mills	\$ 176,414
James K and Connie Millsap	\$ 14,000
Jeff and Kristy Milman	\$ 134,762
Paul and Debra Milne	\$ 56,237
Robert P and Debbie Milne	\$ 91,201
Kurtis V and Cindy Lee Minear	\$ 43,259
David S Miner	\$ 20,208
Rich and Heidi Minga	\$ 4,207
Monique A and James T Minner	\$ 53,900
Krista Lynn Miramontes	\$ 35,024
Juan M and Terri Renee Mirelez	\$ 20,000
Thomas R and Katya Mistretta	\$ 20,000
Stephen A. Mitchell, IRA	\$ 60,000
Bonnie Kay and Bruce A Mitzel	\$ 88,787
Stephen and Catherine Mock	\$ 28,014
Lynda Sands Moerschbaecher	\$ 20,000
Sudhir and Reeta Mohleji	\$ 11,158
Jane Molenaar	\$ 29,600
Roger P Molstead	\$ 30,092

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Cheryl Adams Monarch	\$ 25,296
Mary R Montanus	\$ 16,336
Daniel and Elizabeth Montefu	\$ 25,000
Brian E & Rayleen Montesi	\$ 34,732
Jeffrey D and Caryn Montgomery	\$ 10,563
William H Montgomery	\$ 24,500
Art & Stephanie Montgomery	\$ 60,555
Eric Monton	\$ 9,191
Javier Tamai & Hilda Montoya	\$ 75,000
Diana L Moon	\$ 22,000
Kenneth J Moore	\$ 7,275
William B Moore	\$ 11,328
Colleen D Moore	\$ 16,174
Reed D Moore	\$ 29,617
David E and Regina E Moore	\$ 36,000
Brooke Moore	\$ 40,000
Meagan Moore	\$ 40,000
Richard L Moore	\$ 70,326
Wilbur and Ann Moore	\$ 84,000
John H and Sue Moore	\$ 96,965
Samuel P and Rebecca Moracco	\$ 35,300
James and Kelly Moran II	\$ 21,260
Thomas J and Jeneice Moran	\$ 50,000
Michelle Morand	\$ 80,000
Bruce A and Sonja Morey	\$ 45,386
Anna Morgan	\$ 5,575
Michael R Morgan	\$ 5,575
Timothy R and Kengathevy Morgan	\$ 21,003
Sarah Morgan	\$ 35,000
Harry E Morgan	\$ 69,989
Guy T and Carlene Morioka	\$ 25,106
Blaise Morita	\$ 7,266
Marcus Morreale	\$ 10,000
Antone Morreale	\$ 16,481
Stephen and Maria Morrill	\$ 21,579
S Keith and Jennifer Morris	\$ 24,789
Michael and Andrea Morris	\$ 25,000
Fred & Jennifer Morris	\$ 34,023
David Morrison	\$ 10,000
Dennis R and Elizabeth Morrison	\$ 20,491
Gary & Sandra Morrison	\$ 35,000

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Mr. & Mrs. James M. Morrison	\$ 71,000
Kathryn Morrow	\$ 16,797
Theresa A Morrow	\$ 49,142
Christopher and Angela Morrow	\$ 75,000
John Morton	\$ 19,104
David J Mosakewicz	\$ 36,420
Dina Moskowitz	\$ 28,791
Deborah A Moskus	\$ 40,440
Hatem Mostafa	\$ 50,000
Kevin and Heidi Mosteller	\$ 7,500
Casey M Mostrong	\$ 10,000
Nicholas D and Jody Mott	\$ 100,000
Ronald T and Dana Anne Motta	\$ 20,000
Dennis M Mottola	\$ 10,691
Roger A and Shirley M Moucheron	\$ 40,912
Marc and Kim Muchnick	\$ 80,701
Karen. Mudrak	\$ 52,870
Michael W and Emily E Mull	\$ 34,038
Eric and Patricia Muller	\$ 153,231
Eileen Mundt	\$ 17,271
Steven D and Barbara Mundy	\$ 211,241
Robert Munnich	\$ 26,736
John and Linda Muren	\$ 45,000
Mark E and Lydia D Muri	\$ 62,825
Jenifer L and Michael J Murphy	\$ 13,300
Susan M Murphy	\$ 60,000
Robert E Murphy	\$ 139,900
George Raymond Murray	\$ 10,931
Wendy Sue Murray	\$ 11,228
Sarah Shaw Murray	\$ 20,406
Michael Allen and Sarah Murray	\$ 40,027
Rodney P and Michelle Murray	\$ 64,000
Nadine Murray	\$ 100,000
Michael Muscato	\$ 15,000
Rudy Myers	\$ 14,000
Christopher & Jennifer Myers	\$ 35,000
Anthony H and Jan Myers	\$ 53,842
Barent P and Nancy J Mynderse	\$ 73,505
Bavani and Vallipuram Nadeswaran	\$ 22,800
Barry A. and Lisa M. Naegele	\$ 68,244
Shan and Dharshini Nageswaran	\$ 20,000

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Alexander and Kathleen Nagy	\$ 80,000
Jay and Barbara Nash	\$ 10,493
Thomas and Barbara Nash	\$ 30,000
Richard and Katherine Natoli	\$ 10,000
Christian Nau	\$ 30,000
Haydee and Ray A Nava	\$ 42,788
Elecia Navarro	\$ 19,400
Jack & Linda Naviaux	\$ 60,038
Abdi F Naziri	\$ 50,000
Elizabeth M and Sami B Nedjar Nedjar	\$ 16,259
Rachel Neeley	\$ 9,072
Jeanine D and Scott Neeley	\$ 37,426
Linda and Gary Neff	\$ 20,000
Alisa and Christian Nelson	\$ 14,107
Lance Nelson	\$ 41,989
Jeffrey C and Sylvia Hom Nelson	\$ 57,997
Barbara A Nenno	\$ 9,950
Gerald D and Sue A Neve	\$ 12,456
Michael and Cecelia B Newberry	\$ 25,765
Rose Newell	\$ 30,000
Roger and Coco Newton	\$ 24,284
Hau Minh and Tam Quynh Nguyen	\$ 10,673
Truc and Lien Nguyen	\$ 13,388
Huy and Tam Tieu Nguyen	\$ 17,578
Quan Nguyen	\$ 57,406
Andrew & My-Lan Nguyen	\$ 87,997
Gary D Nicholls	\$ 22,437
Bradley P and Amy Nichols	\$ 10,700
David and Katherine Nichols	\$ 19,642
Michael G Nichols	\$ 50,000
David and Minnette Nichols-Roy	\$ 62,436
Keith & Barbara Nicol	\$ 20,000
Wayne F and Martina Nielsen	\$ 55,000
Frances A Nighswonger	\$ 18,414
William R Nighswonger	\$ 91,228
Shannon Nightlinger	\$ 12,111
Michael K Niino	\$ 41,252
Diana Nishiumta	\$ 8,463
Peggy Nissen	\$ 30,178
Louis J and Retha Jean Noble II	\$ 15,655
Courtney Noble	\$ 17,000

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Karen Noblett	\$ 30,000
John W and Barbara Noerenberg	\$ 41,300
Toyaki and Kyoko Nogami	\$ 43,235
Ellen Nolan	\$ 39,013
Nariman Noorzady	\$ 18,481
Eric W and Renee Norling	\$ 46,196
Farhad and Maurice Noroozi	\$ 30,500
Lonnie & Cynthia Norsworthy	\$ 66,713
Sheryl A Northington	\$ 20,000
Robert and Mary Jo Nortman	\$ 39,397
Todd D Norton	\$ 5,000
Beverly Norton	\$ 7,720
Chris J and Tamara Nowacki	\$ 32,381
Lawrence L and Kathleen L Nuffer	\$ 14,065
Benjamin T and Erin M Nye	\$ 40,965
Kevon & Kristen O'Bee	\$ 20,000
Ellen O'Brien	\$ 10,728
Katherine O'Brien	\$ 12,500
Susan O'Brien	\$ 13,000
G Scott and Janet Andrechak O'Connell	\$ 9,393
Matthew S and Mari K O'Connell	\$ 94,357
Rhea O'Connor	\$ 3,479
Mark J and Mary O'Connor	\$ 46,000
Patrick O'Day	\$ 8,236
George O'Day	\$ 50,000
Chester James O'Dell	\$ 2,910
David J O'Dell	\$ 2,970
Donald L.and Susan J. O'Dell, Trustees	\$ 5,941
Tenaya L O'Donnell	\$ 10,493
Wendy L O'Donnell	\$ 10,705
John F and Lee Fawn O'Donnell	\$ 30,000
Cindy O'Donnell	\$ 39,147
Timothy O'Donnell	\$ 66,255
Andy and Jeannine O'Henley	\$ 46,470
Sean L O'Neil	\$ 53,708
John R Oberman	\$ 16,408
Randall G and Maridee Ochmann, Sr	\$ 10,173
Gary & Nancy Oechsle	\$ 142,461
Donald Glen and Tatiana Offield	\$ 26,842
Jakob Ogdahl	\$ 32,445
Jakob L Ogdahl	\$ 33,813

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Alexander J Ogg, Jr	\$ 61,602
Jeffrey & Tony Ogorzalek	\$ 10,000
Dustin and Terra Ojeda	\$ 40,000
Kento and Shiho Oki	\$ 52,380
Harvey E Okui	\$ 45,126
Samuel and Pearl Oliner	\$ 11,651
Davis J and Leslie Olney	\$ 124,000
Michael G. & Joy L. Olsen	\$ 39,442
Todd and Danielle Olsen	\$ 66,098
Peter C and Pamela Olson	\$ 6,442
David F Olson	\$ 80,000
Brian and Melissa Oneill	\$ 30,000
John and Emily Onkka	\$ 24,186
Robert L and Sharon Oppenheimer	\$ 30,000
Neil J and Neveda L Ormonde	\$ 109,994
Karan J and Tracy A Osborne	\$ 15,000
Robert and Nancy Oseguera	\$ 10,000
Henry Carlile Osmundson	\$ 17,372
Mary Ann Osmundson	\$ 17,372
Carlos & Sandra Osnaya	\$ 49,000
Dianne M and Michael Osterling	\$ 25,200
James A and Kim Ostermann	\$ 48,417
John A and Cheryl Anne Ostrowski	\$ 46,257
Rick Oswalt	\$ 11,022
Garrett and Stephani Ota	\$ 20,000
Darren and Lisa Ota	\$ 301,000
Philip S and Carol B Otis	\$ 161,199
Scott R and Janyce Oulton	\$ 42,679
Sharon A Owen	\$ 6,754
Daniel M Owen	\$ 9,260
Russell H and Laurie Owen	\$ 42,250
Noel F Owen	\$ 59,800
Hanna Paamoni	\$ 25,000
Vipul and Sejal Pabari	\$ 50,000
Joseph Pacelli	\$ 7,720
John and Janice Pack	\$ 10,000
Paul E Pacuilla	\$ 66,692
Donald W and Maritza Padgett	\$ 25,000
William Page	\$ 30,000
John & Linette Page	\$ 44,080
Salvador L and Rosa Paleo	\$ 120,000

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
John H Palleva	\$ 44,907
Allen Mitchell and Theresa M Palmer	\$ 9,664
James H & Kathleen Kita Palmer	\$ 29,000
James M and Shannon M Palmer	\$ 30,699
Timothy C Palmer	\$ 33,169
Keith A Palmer	\$ 40,000
Kent M & Angela D Palmer	\$ 48,993
Eddie A and Andrea M Pamus	\$ 54,055
Thomas Panzer	\$ 40,237
Paul and Maureen Gibbins Paolini	\$ 17,291
Emanuel Papp	\$ 60,000
Matias G Pardo	\$ 45,000
Matias G and Robin N Pardo	\$ 51,030
Linda L Pardy	\$ 35,000
Robert Eugene Pardy	\$ 50,000
Steve B Paris	\$ 17,116
Gregg A Paris	\$ 22,457
Henry Y and Vicky Parish	\$ 36,224
Geoffrey A and Tracy Park	\$ 5,485
John A and Carol Park	\$ 10,000
Sean Park	\$ 10,922
Olivia M. Park	\$ 14,273
William A and Toni Parker	\$ 17,372
Brenda Parker	\$ 171,000
Steven and Joy Lynn Parker	\$ 191,271
Ronald G and Deirdre A Parkinen	\$ 32,815
Lizette Parra	\$ 10,000
Forest H and Laura Jo Partch	\$ 9,860
Christopher and Elizabeth Pascale	\$ 35,576
Robert and Joanne Pasqueretta	\$ 20,550
Mark A and Joanne Pastor	\$ 90,000
Elaine Pataalski	\$ 16,579
Jayshree and Vatsal Patel	\$ 13,500
Suryakant and Tara S Patel	\$ 18,494
Kamlendra and Rajeshri Patel	\$ 22,000
Jagdish and Mamta Patel	\$ 150,456
Beverly Patterson	\$ 6,977
Robert and Peter Cruz Patterson	\$ 20,000
Rodney F and Alene Patterson	\$ 24,725
Christine M and Raymond Patterson	\$ 27,000
David M. Patterson	\$ 57,598

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
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<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Vickie Patterson	\$ 65,862
Ollie Patterson-Stein-Bode	\$ 21,350
Howard R and Kathleen Pattison, Jr	\$ 18,129
Hugh L and Sarah C Patty	\$ 37,880
David E and Judith L Paul	\$ 248,716
David J and Danna J Paulin	\$ 11,676
Kristi K Pauly-Schuricht	\$ 13,000
Vernon L and Robin Payne	\$ 11,811
Robert Payne	\$ 23,708
George M and Salpy Pchakjian	\$ 15,000
Mark T and Melissa L Pearce	\$ 76,044
Lawrence & Yvonne Pearlman	\$ 10,000
Robert and Tammy Pearson	\$ 6,976
Richard S and Margaret Peat-Hanna	\$ 22,358
Thomas L Peck	\$ 12,348
Keith E Pedersen	\$ 74,892
Ilan Peer	\$ 23,792
David N and Robin R Pegg	\$ 66,000
Nancy and Charles Peinado	\$ 20,000
Timothy S Peirce	\$ 10,000
Martel and Karen Pellerin	\$ 45,439
Mark and Michele Pellow	\$ 100,000
Paul J Peluso	\$ 2,574
Joseph and Barbara Peluso	\$ 23,903
David F and Laurene L Pena	\$ 10,000
Jerry T and Sharon Pennington	\$ 54,188
Deborah A and Christopher H Peoples	\$ 23,500
Kelly C Perez	\$ 5,318
Maria Bernardina Perez	\$ 30,281
Joaquin J and Janice L Perez	\$ 31,163
Guillermo and Angelica Perez	\$ 95,448
Sue Perkins	\$ 25,000
David and Kim Perry	\$ 20,000
Dale R and Susan Jeanne Perry	\$ 20,993
Robert E and Andrea Claire Perry	\$ 82,285
Shari and Paul Perryman	\$ 20,587
Petr and Marie Peterka	\$ 90,520
Steven & Tashia Peterman	\$ 20,000
Mary J. Peters	\$ 30,000
Dale E and Tamara Peterson	\$ 11,573
Richard William and Brianna Peterson	\$ 19,800

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Dorothy Peterson	\$ 75,700
Jeffrey & Rene Peth	\$ 50,000
Patrick C Petrini	\$ 11,501
Melissa Petro	\$ 6,228
Steve Pettersen	\$ 60,000
Pamela Lynne Petti	\$ 22,070
Gail McClung Pettus	\$ 15,530
Tod B and Valerie Petty	\$ 20,000
David F and Stephanie Pfafman	\$ 46,965
Glenn A and Denise Phelps	\$ 50,000
Timothy & Julie Phelps	\$ 70,000
Mark J and D. Beth Philipp	\$ 120,000
William Spencer Phillips	\$ 8,900
Steve M and Pamela Phillips	\$ 15,000
William C Phillips	\$ 27,821
Daniel & Lisa Phillips	\$ 95,000
Chansophia Phim	\$ 20,203
John W Piaschyk	\$ 60,199
Rogelio Picazo	\$ 30,000
Nate Anderson and Jodi Pickering	\$ 63,000
Robert E and Janeen R Pickle	\$ 35,000
Craig A and Farnaz Piepkorn	\$ 15,570
Darrick Pierce	\$ 10,000
Kenneth F and Linda A St. Pierre	\$ 15,000
Phyllis Pilgrim	\$ 22,760
Finau and Uluani Pilimai	\$ 12,500
Kristie B Pillow	\$ 50,000
Dago & Pilar Pineda	\$ 34,331
Alfred L Pipkin	\$ 87,940
Robert F and Judy J Pisciotta	\$ 200,000
Daniel Pitchford	\$ 15,000
Glenn Merrill Pitsenbarger	\$ 18,976
Dennis G and Margie Pixler	\$ 90,000
Stephen and Stacie Plante	\$ 31,083
Tamara K Pletcher	\$ 11,212
Jonathan M Plotz	\$ 5,000
Chris Plotz	\$ 13,002
Edward F and Jane L Plow	\$ 17,271
Christopher W and Jacqueline Poehlman	\$ 30,400
Richard C and Donna Poepsel	\$ 11,493
Armine Pogosyan	\$ 12,702

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Arthur Break and Ceslave Pogrebnaia	\$ 7,795
Derek & Kelly Poirier	\$ 7,075
Jeffrey K Polacheck	\$ 25,000
George Wilson and Carol Polichetti	\$ 24,000
Owen Craig Pollard	\$ 98,989
Christy Pollard	\$ 18,963
Stephen D and Danielle Polsinelli	\$ 15,000
Thomas and Kathryn S Polson	\$ 96,055
Walter F Ponczocha	\$ 14,000
Tyrol and Susan Ponder	\$ 146,317
Andrew Pontious	\$ 39,000
Janis Poole	\$ 71,000
Cheryl A Pooler-Wayland	\$ 20,000
George N Popa, III	\$ 23,001
Susan and Curtis D Pope	\$ 14,540
Curtis D and Susan E Pope	\$ 16,571
Daniel J and Ha Porter	\$ 10,973
Larry R and Cathy L Posavad	\$ 14,300
Richard G and Janet Poser	\$ 128,916
Sue Ellen Poshepny	\$ 99,000
Gregory M and Melissa A Post	\$ 23,000
Kevin L and Asami Post	\$ 23,076
Carlton Lane and Beverly Post	\$ 241,320
Randall J and Juliette Poulson	\$ 17,409
Margaret E Pound	\$ 20,000
David R and JoAnne Powell	\$ 23,962
Corrine Powell	\$ 44,711
Patrick J Powell	\$ 44,765
Elizabeth A Powell	\$ 60,000
Gary A and Tonya Powell	\$ 155,670
Sushma Prasada	\$ 6,993
Oscar & Lizet Preciado	\$ 12,000
Kim W and Patricia Premuda	\$ 19,886
Kenneth C and Gail M Prentiss	\$ 54,356
Fredda L Prinsen	\$ 5,058
Frances Marie Prisco	\$ 27,898
Thomas Earl Propst	\$ 16,307
Christopher J and Cheryl Pruetting	\$ 100,000
Roberto and Christina Puga	\$ 57,201
Shannon L Pullaro	\$ 10,000
Ron and Kathy Purcell	\$ 30,000

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Richard M and Patricia Purdy	\$ 16,629
Erika Purkiser	\$ 20,000
Donna Jean Putnam	\$ 7,757
Richard A and Susan Pyke	\$ 18,175
Gregory & Marilyn Pyke	\$ 90,000
William E Quackenbush	\$ 41,655
Gilbert and Julia Quintana	\$ 20,000
Emile Quinto	\$ 26,688
Donna Quisenberry	\$ 50,000
Jawad and Sadaf Qureshi	\$ 64,423
Martha T and James R.Foltyn	\$ 20,400
Robert R and Georjean A Radford	\$ 17,271
Dan A and Lisa M Radloff	\$ 12,810
Leposava Radosavljevich	\$ 24,066
Patricia A Jennings Raetz	\$ 155,000
Daniel L and Margaret Raguse	\$ 20,000
Sumit Rai	\$ 42,928
Indar M and Shashikala Rai	\$ 61,620
Lora J Rainey	\$ 11,888
R.T. Ramacus	\$ 10,000
Richmond and Marian Ramage	\$ 34,543
Jesse and Liz Ramirez	\$ 50,000
Roland Ramirez	\$ 100,000
Edward B and Carol Ramirez II	\$ 217,353
Carlos and Leah Ramos	\$ 24,502
Martin and Tamara Randant	\$ 16,925
Natalie Randolph	\$ 5,919
Donald C and Marsha Range	\$ 65,265
Merril Rangel	\$ 10,000
Robert M Rangel	\$ 15,000
Scott E Ranney	\$ 4,160
Terrance E and Karen Ransier	\$ 2,355
Anil and Sushma Rao	\$ 18,684
Kevin and Tami Rasmussen	\$ 12,000
Rachelle Kay Rathbone	\$ 6,442
Mary S Rau	\$ 10,774
Erich D and Kelly Rau	\$ 26,453
Kurt and Linda S Rauch	\$ 118,244
Elizabeth Lynn Ray	\$ 15,041
Stanley C Ray	\$ 30,000
Patricia Read	\$ 49,306

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Keith Record	\$ 60,956
John & Elizabeth Redman	\$ 25,000
Mary K Reed	\$ 7,430
Bill and Hilda Reed	\$ 9,030
Julie Reed	\$ 41,596
Chad A and Kimberly S Reed	\$ 61,500
Walter W & Jill V Reed	\$ 100,000
Phillip D and Pamela N Reed	\$ 135,000
Gary and Melanie Reeves	\$ 40,000
Lloyd and Victoria Regier	\$ 50,423
Mohammed Rehman	\$ 13,025
Jeffrey & Lynne Reick	\$ 40,000
Bryan and Susan Reid	\$ 12,859
Lisa D and Tim R Reid	\$ 15,200
Scott W and Siobhan Marie Reid	\$ 15,885
Mark W & Lauren L Reinbold	\$ 25,000
Edward W and Prudence Reinhardt	\$ 10,684
John M and Patricia A Reinhardt	\$ 55,000
David J and Su Ming Reiter	\$ 25,000
Jeff and Apryl Remmer	\$ 41,207
Darwin and Johnye Reule	\$ 12,978
Timothy J. and Kimberly J. Revers	\$ 30,637
David R and Susan M Reynolds	\$ 18,184
Steven and Patricia A Reynolds	\$ 18,870
Robert Reynolds	\$ 20,000
Thomas Rheault	\$ 92,070
Neva Rheinhart	\$ 15,729
Royce and Maria Rheinhart	\$ 41,000
John and Debra J Rhine	\$ 15,746
Stephen & Sabrina Rhoden	\$ 44,700
Beverlie Rhodes	\$ 13,530
Michael and Carmen Rias	\$ 18,128
John A Rice	\$ 6,228
Bobby J Rice	\$ 18,465
Robert D Rice	\$ 32,250
James Rice	\$ 43,358
Terry Rich	\$ 10,000
Kevin T and Terianne Richards	\$ 9,986
Mark L and Mary Richards	\$ 23,920
Joseph T and Jeanne Richards	\$ 32,250
William E and Linda Richardson	\$ 8,000

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Miss Carey Richardson	\$ 37,000
Robert and Elaine Richardson	\$ 123,500
Jeffrey and Robyn Richelieu	\$ 48,000
Catherine and Cary Richelieu	\$ 223,500
Jon B and Leigh T Richelieu	\$ 242,069
Daniel Richter	\$ 43,000
Cary and Lynn Ridpath	\$ 50,000
Kenneth W Rietkerk	\$ 30,000
John L and Maria N Rietman	\$ 22,948
Melissa and Eric Riggert	\$ 25,000
Jacqueline B Riley	\$ 10,269
Larry and Beverly Rilling	\$ 34,046
Dennis Rilling	\$ 43,800
Robert and Karna Rincon	\$ 192,545
Daniel J and Carol Ringhofer	\$ 23,279
Rosa and Ronald Rios	\$ 45,000
Christopher M and Monique J Risdon	\$ 15,300
Ryan M and Denise C Ritchie Ritchie	\$ 10,000
Jonathan D and Karen Rivard	\$ 21,500
John Rivas	\$ 15,000
Julio Luis and Teresa Rivera	\$ 22,371
Russell Riviere	\$ 10,000
Barry and Melissa Robbins	\$ 30,000
Christopher S and Heather L Robert	\$ 69,235
Brian and Robin Roberts	\$ 10,808
Daniel J. and Nicole Roberts	\$ 35,000
Carl and Anne Roberts	\$ 50,500
Carol and Noyes T Roberts	\$ 60,766
Karen E Robertson	\$ 16,000
Ian and Elizabeth Robertson	\$ 23,843
John and Jessie Robertus	\$ 70,000
Eric J and Margaret Robins	\$ 28,459
Robyn Robins	\$ 33,190
Richard W and Cheryl Robinson	\$ 11,650
Kenneth Robinson	\$ 18,000
Arthur V and Kristie Rocco	\$ 422,834
Robert & Marla Rochelle	\$ 70,000
Kevin C and Amy M Rodenbeck	\$ 25,000
Linda and Ken Rodgers	\$ 13,400
Eric Rodgers	\$ 118,000
Jason Rodman	\$ 23,000

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Alberto Rodriguez	\$ 15,000
Mr. & Mrs. Hector Rodriguez	\$ 58,571
Rodolfo & Yvonne Rodriguez	\$ 70,000
Krista Roeling	\$ 37,094
Bryan Rogers	\$ 10,000
Robert N Rogers	\$ 12,634
James A and Kathy A Rogers	\$ 24,998
Mark & Dale Rogers	\$ 26,340
Lacey Rohr	\$ 12,975
Paula Goforth Rohrsen	\$ 16,015
Justin Roldan	\$ 7,787
Kris K and Christy Rolfson	\$ 25,000
Robert M and Roxane Rollins	\$ 30,848
Christopher and Lynn Rollison	\$ 42,954
Joyce M and Jean A Pratt Romanski	\$ 18,489
Lisa O Romero	\$ 6,599
Ron Romero	\$ 10,721
Sim and Pamela Romero	\$ 38,000
Christopher A Romig	\$ 11,328
James and Linda Romine	\$ 2,884
Raneta Rooks	\$ 38,070
Michael A Roosth	\$ 3,647
Evelyn A. Roquemoire	\$ 10,000
Gustavo and GERALYNN ROS	\$ 17,106
Ronald M and Rosa Rosa	\$ 12,885
David A and Janie Rose	\$ 28,502
Sabrina St Rose	\$ 29,200
Raymond P and Karen Rose	\$ 30,246
Philip Rose	\$ 32,025
Dean M Rose	\$ 48,449
Caleb M Rosenberger	\$ 26,262
Eben Brooks Rosenberger	\$ 30,582
Richard A Rossback	\$ 35,061
Fred A and Karen Rosso	\$ 33,142
Justin & Emelie Rota	\$ 15,514
Robin Roth	\$ 44,000
David P Roum	\$ 80,872
Stephen J and Sandra L Rousseau	\$ 111,223
Douglas J and Susan Rouza	\$ 20,000
Thomas J and Jeanne M Royce	\$ 10,000
David M Ruben	\$ 24,414

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Dennis L and Ellen Lynn Sprague Rubenacker	\$ 41,843
Daniel A and Amber R Rubert	\$ 10,000
Steven T and Charlotte Rubin	\$ 10,000
Michael A Rubin	\$ 26,025
Andrea C Rubio	\$ 6,294
Nicholas RM and Susan Ruddick	\$ 44,913
Timothy W and Julie Reboulet Ruddick	\$ 56,684
Douglas and Kimberly Ruef	\$ 31,414
Robert W Tyler c/o Don Ruesch	\$ 21,100
Adam and Amanda Ruis	\$ 9,263
Leisa and Gustavo Ruiz	\$ 7,000
Jacques and Susan Ruiz	\$ 30,000
Larry J and Melodee Rupe	\$ 16,198
Amanda K Rupp	\$ 20,000
Natalie S Rupp	\$ 20,000
Adam J Rupp	\$ 29,500
Richard A and Joan Rupp	\$ 391,453
Kenneth A Rushton, Trustee	\$ 12,845
James P and Mora Riera Russ	\$ 81,310
Pamela Russell	\$ 15,105
Wayne H Russell	\$ 22,943
Joseph A and Patricia A Russo	\$ 27,173
Mike and Tonya Ruthenberg	\$ 34,000
Tom and Jennifer Rutherford	\$ 41,137
William J Sandra J Ryan	\$ 5,000
William J and Zara Ryan	\$ 25,596
Tom Larson and Pamela Ryan	\$ 50,499
Jesse Ian Ryba	\$ 10,000
Cheryl K and Michael Ryder	\$ 12,000
David W Rymer	\$ 9,965
Allan & Julie Saadus	\$ 26,200
Deana C Sabo	\$ 16,000
Louis V and Donna Sacharske	\$ 269,121
Jean L Sacher	\$ 15,000
James and Barbara Saeger	\$ 24,723
Barbara A Safarik	\$ 16,105
Pablo Sahad	\$ 15,000
Douglas and Edith Sahlin	\$ 31,473
Brian M and Jeanne Salay	\$ 20,000
Sergio A and Elvia M Salazar	\$ 12,885
Sonny & Monireh Salimi	\$ 20,000

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Todd and Denise Sallenbach	\$ 16,513
James and Shemis Sallis	\$ 62,814
Salli Sue Sammut	\$ 37,020
Howard B and Yoko Samuelson	\$ 6,489
David M and Diana Sanchez	\$ 10,062
Richard and Jane A Sanders	\$ 2,372
Richard J and Celeste F Sanders	\$ 93,290
Thad A and Teresa Sandford	\$ 11,225
Ariane Saney	\$ 11,000
Itala M Sanez	\$ 12,524
Philip L and Regina Sansone	\$ 28,452
Phyllis Santillanez	\$ 10,400
Stephen Santoro	\$ 35,055
Kathleen Santoro-DeClark	\$ 33,694
Handiono and Aivi Santosa	\$ 27,533
Terese M Sardina	\$ 12,657
Anil and Sapna Sareen	\$ 20,323
Ariel F Sarino	\$ 18,800
Zaven Sarkissian	\$ 11,603
Paul R and Trang Sarraffe	\$ 65,982
Gary and Sarah Sartor	\$ 190,000
Cheryllyn Sathre	\$ 24,000
Christopher J and Jenelle B Sathre	\$ 44,364
Connie Sathre	\$ 48,339
Curtis J and Christine Sathre III	\$ 222,773
Steven Saunders	\$ 66,076
Stephen and Susan G Sauter	\$ 71,196
Ken and Teri Savage	\$ 43,225
Michael W and Therese M Savary	\$ 50,000
Angela Savo	\$ 53,296
Mark And Alicia Scaglione	\$ 100,000
Stephen R and Nancy Schaefer	\$ 10,000
Stuart E and Karen Schaffer	\$ 227,658
Laura E Schanzer	\$ 76,000
Jeannie Schatzberg	\$ 18,200
Kurt and Mary Schaubel	\$ 32,900
Beverley S Scheftz	\$ 48,684
Brian and Cari Schehr	\$ 22,500
Daniel and Marie Scheidt	\$ 16,223
Mark and Jami Schieldge	\$ 63,600
Steven D and Amy E Schiffer	\$ 18,500

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Karen R and Randy D Schiltz	\$ 30,000
Jeffery D Schipper	\$ 30,000
Glenn Schlatter	\$ 30,000
Michael J and Jamie Schlehuber	\$ 10,000
Grant and Leslie Schmidbauer	\$ 20,209
Melissa J and Erik Schmidt	\$ 45,640
Scott A and Diana J Schmitt	\$ 57,000
Diane Schmoldt	\$ 9,541
David R Schmottlach	\$ 26,569
William D Schneider	\$ 106,098
Dale W Schold	\$ 27,000
Nina K and Michael Schold	\$ 48,200
David and Cynthia Schorr	\$ 222,000
James L and Nanci Schram	\$ 40,000
Gunter O. Schrecker	\$ 27,452
Debra Schreiner	\$ 11,788
Jeffrey Schreiner	\$ 14,706
Raymond Tulp and Helen Schriber	\$ 67,650
Barbara A and James R Schroeder	\$ 25,000
Gerald R Schroeder, Jr	\$ 58,000
James W and Carolyn M Schropp	\$ 18,786
Kurt Schubert	\$ 26,798
Rina Schul	\$ 24,867
Beverly Schuler	\$ 33,919
Carl Schulthess	\$ 7,713
James K Schultz	\$ 10,000
Daniel Schultz	\$ 20,000
Christine Schumacher	\$ 45,614
Patricia L Schuster	\$ 4,419
Charles E and Criselda Schutz	\$ 81,108
William and Richard Schuyler	\$ 42,212
Christopher and Christianna Schuyler	\$ 45,305
Kenneth M and Fay Schwallie	\$ 50,246
Dennis K and Sheila Schwander	\$ 35,576
Kris D Schwartz	\$ 40,000
Daniel P & Denise Schwartz	\$ 62,500
Jennifer and Anthony Schwarz	\$ 10,000
Lois E and David R Schwarz	\$ 37,263
Virginia M Keivens Schwend	\$ 59,981
Rick J and Diana G Schwering	\$ 100,000
Ted Schwing	\$ 62,256

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Russell L and Joy Scifres	\$ 26,406
Robert and Kaye Sciotto	\$ 63,848
Jason Scott	\$ 10,000
Russ C Scott	\$ 15,000
Jay W and Jeanice Scott	\$ 22,996
Wyley Benjamin and Alane Scott	\$ 34,000
Darren and Shelly Scott	\$ 52,786
Ronald D and Jane Scott	\$ 58,668
Sandra Sealy	\$ 11,507
Frank and Kathy Seaton	\$ 15,000
Mark and Gale Seefeld	\$ 8,700
Martin J and Barbara L Seeley	\$ 9,700
Neno J and Victoria Fay Segura	\$ 53,763
Lael Southworth Seibert	\$ 18,876
David A and Grace Seid	\$ 11,653
Anna Seiders	\$ 57,978
Richard and Lyn Semeta	\$ 30,000
Jon C and Martha Sengstacke	\$ 16,843
Louis Serianni	\$ 50,000
Scott Seufferling	\$ 10,000
Jeffrey and Julie Seufferling	\$ 26,035
Jana Severson	\$ 12,032
Daniel and Martha Sewell	\$ 48,667
Mohammad J & Azita Shaban	\$ 23,350
James M Shadek	\$ 130,000
Mitchell and Monique Shaffer	\$ 45,000
Roger Shahnazarian	\$ 10,955
Lorraine Shannon	\$ 10,000
Scott & Cindy Sharkey	\$ 45,000
Asish Satpathy and Rajni Sharma	\$ 30,000
Hani and Marilyn Shatila	\$ 17,271
Diana Lee and Mark Shatz	\$ 15,000
Mary Shaughnessy	\$ 61,000
Theodore R. L. Shaw	\$ 10,000
Tiffany Shay	\$ 89,929
John C and Laurie Sheehan	\$ 10,000
Rebecca R Sheets	\$ 13,281
James R and Trinidad D Shelledy	\$ 24,733
Jeremy A. and Marialuisa Shelledy	\$ 25,989
Donald and Carol Shelton	\$ 4,917
Channing D Sherman	\$ 22,257

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Brian D Sherman	\$ 54,615
Steven and Lisa Sherwood	\$ 101,327
Gregory A and Sonia DeLaCruz Shield	\$ 22,445
Gerald and Frieda Shiller	\$ 34,543
James L and Patricia R Shipley	\$ 45,100
William J and Fariba Fazeli Shook	\$ 105,505
James and Pearl Shores	\$ 30,150
Gail T Short	\$ 10,000
James E and Rama R Shotwell	\$ 153,397
Elsie Shrawder	\$ 28,928
Steven R and Kristine J Shuey	\$ 461,936
Robert D. and Karen A. Shuff	\$ 83,254
AJ and Stephanie Sibley	\$ 34,540
George R Sidorakis	\$ 45,796
Larry and Olivia Sidot	\$ 14,276
Jacqueline Siebenthal	\$ 17,464
Eric A Braun & and Wendy Siegel	\$ 125,000
Elizabeth Siekierski	\$ 22,656
Randy and Janelle Sifferman	\$ 66,415
Delia S and Alex S Silva	\$ 11,906
Jesus and Rosa Silva	\$ 12,524
Gregory M and Mary Alice Silva	\$ 35,000
Gary P and Sayuri Silverman	\$ 39,734
Joel E Silverthorn	\$ 15,000
Carl and Amanda Simonian	\$ 30,000
Deborah S Simpson	\$ 6,489
William and Victoria Sims	\$ 7,286
Donald E and Angela R Sims	\$ 25,900
Amita Singh	\$ 8,233
Sanjay and Vandana Singh	\$ 99,120
Daniel and Juanita Singleton	\$ 62,000
Sarah Singsank	\$ 10,000
Richard P and Doriana Sinnett	\$ 20,000
Janna S Sipes	\$ 86,369
Nancy J Sipes	\$ 177,807
Robert H and Patricia A Siress	\$ 42,808
Randy F. Sivila	\$ 34,555
Don L and Janice Skaggs	\$ 26,395
Delwyn D Skaufel	\$ 15,304
Lawrence J and Carmen Slabby	\$ 13,354
Alexandria C Slattery	\$ 13,061

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
David M Sloan	\$ 6,104
Patricia A Smikle	\$ 6,262
Eldred A and Patricia A Smikle	\$ 16,563
Steven Smiley	\$ 2,097
Jacob Smith	\$ 10,000
Stephen and Rachel Smith	\$ 10,000
Linda Smith	\$ 12,000
Blake and Maria Smith	\$ 14,393
Geoffrey and Maureen Smith	\$ 17,271
Corine A Smith	\$ 20,000
Randey C and Patricia A. Smith	\$ 25,000
Robert I and Bonita Smith	\$ 28,359
Charles R and Nancy J Smith	\$ 28,587
Nathan & Judyth Smith	\$ 30,000
Scott and Dana Smith	\$ 30,000
Tim and Maria Alexandra Smith	\$ 30,000
Bart & Jana Smith	\$ 35,000
Tristan P Smith	\$ 35,017
Michael and Christine Smith	\$ 36,637
Robert J & Tamara P Smith	\$ 50,000
Stephen J and Nancy Smith	\$ 121,763
Mike & LaVonne Smith	\$ 184,000
Dana P & Jaye Smith	\$ 184,500
Steven G and Mirian S Smithling	\$ 10,000
Dean and Marie Smithson	\$ 90,000
Bernard Smura	\$ 10,000
Ann M Smura	\$ 31,400
Kelly R and Shannon Sneed	\$ 10,059
Rick Snoke	\$ 25,094
Scott and Mary Snyder	\$ 14,141
Richard and Pamela Snyder	\$ 19,678
Jeffrey and Michele Snyder	\$ 91,654
Eugene Sohn	\$ 10,000
Maryann Somma	\$ 10,000
Bruce Sommers	\$ 15,000
William David Sommerville	\$ 150,000
David J Sonsara	\$ 39,450
Ric & Dianne Sorenson	\$ 30,000
Marc N Sorgatz	\$ 23,149
Donnine M Souhrada	\$ 19,308
Aida Souleiman	\$ 24,980

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
John W and Julie L Southgate	\$ 20,493
Marcus and Senaida Souza	\$ 41,000
Frank and Gail Sowa	\$ 11,053
Stewart J and Rose Lim Spada	\$ 113,100
Cheryl Ann Spainhour	\$ 24,000
Scott C and Stephanie A Spang	\$ 20,000
Cathy C and Michael Spatuzzi	\$ 62,110
Thomas and Paula Spears	\$ 303,500
Terry Speer	\$ 3,169
Martin J Speer	\$ 7,394
Edwin and Analee Kredel Speer	\$ 9,393
Elizabeth J and Thomas Spelce	\$ 10,708
Stuart and Carmela Spencer	\$ 38,404
Stephen and Gretchen Speth	\$ 90,000
Phillip Spicci	\$ 50,000
Donald and Mary Spicer	\$ 34,200
Steve A and Nancy S Spirk	\$ 46,141
Roland and Anne Staeb	\$ 139,122
Clinton B and Gina L Stalker	\$ 10,000
April L and Christopher Stammerjohn	\$ 20,000
Richard L. Rugge and Marilyn E. Stamper	\$ 39,818
Roger Stanco	\$ 110,000
Mark A and Michelle T Stanley	\$ 20,000
Richard G and Hanne L Stansbury	\$ 99,341
Howard P and Lisa D Stapleton	\$ 21,548
Stephen and Pamela Stebbins	\$ 115,000
Charles G Steck	\$ 15,228
Donald D and Lynda Steffensen	\$ 64,200
Neal J and Kam Stehly	\$ 84,000
Edward C and Susan Stein	\$ 244,276
Bob Stejskal	\$ 118,500
Nelson C and Pamela N Stephens	\$ 56,310
Ken Stephenson	\$ 15,074
Brian D and Shanna Sterck	\$ 12,524
Richard Sterrett	\$ 21,116
Craig & Carlena Stevens	\$ 10,517
James and Maureen D Stevens, Jr	\$ 30,598
Danielle Stewart	\$ 5,718
Jeannie Stewart	\$ 30,000
Claudia H Stewart	\$ 39,393
Robert and Holly Thompson Stiff	\$ 80,000

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Charles and Joyce Stiffler	\$ 16,629
Steven Stilwell	\$ 13,009
Kristina Stilwell	\$ 13,213
Nya Stilwell	\$ 13,623
Joseph L and Phyllis A. Stine	\$ 40,000
John Stoffel	\$ 10,000
Gregory A and Amy Lou Stoike	\$ 34,060
Jovan and Susan Stojanovski	\$ 10,000
Michael R and Casey Stolze	\$ 15,466
Pamela K Stone-Cencak	\$ 15,000
Daniel F and Sona Stork	\$ 57,974
John S and Kendle T Stout	\$ 10,981
Jay A and Monica M Stout	\$ 32,614
Kenneth C and Kathryn M Strait	\$ 20,000
Gerald & Susan Stranak	\$ 176,000
Candyce Straus	\$ 14,002
James Straus	\$ 23,659
Frank and Ann E Strelau	\$ 21,024
David and Sharon Kawamoto Streshinsky	\$ 24,000
Cynthia Striblen	\$ 5,734
Scott R Striblen	\$ 7,243
Henry and Evelyn Striedel	\$ 34,211
Curt W and Linda Stromstedt	\$ 127,000
Robert C and Patricia Stuart	\$ 25,000
Dale and Margaret Stuber	\$ 16,961
Antoine Sturgies	\$ 69,000
Christopher E and Laura C Sturr	\$ 28,025
Michelle S Suggs	\$ 29,000
Richard A and Sandra Suit	\$ 35,000
David M and Monica L Sulier	\$ 41,212
Rochelle M Sullivan	\$ 28,221
Julie Sullivan	\$ 34,634
Matthew J Sullivan	\$ 37,676
Michael J and Jennifer Sullivan	\$ 62,633
Robert W Sullivan	\$ 172,215
Ty Summann	\$ 30,000
James A Summers, Jr.	\$ 10,000
William L and Carol D Summers	\$ 22,344
Philip and Jimmie Sue Summers	\$ 40,421
Kathy Sumner	\$ 42,000
Adam K and Annie Lin Sun	\$ 45,000

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Subramaniam and Lata Sundaram	\$ 22,048
Mathias Bo Sundberg	\$ 10,000
Frank Alan Sundell	\$ 12,885
Elisabeth Supan	\$ 30,000
Judith L Supplee	\$ 9,664
Al and Rose Surdez	\$ 5,601
Edmund E and Janelle R Sutter	\$ 31,000
Todd and Sarah E Sutton	\$ 26,406
Suzanne M Light, Pharm.D.	\$ 16,500
Steve and Nina Svoboda	\$ 92,377
Michael J and Georgene Swanberg	\$ 88,775
Mark A and Saundra Swanson	\$ 10,000
John E Swanson	\$ 17,569
David P Swanson	\$ 20,000
Carter A and Lana Swanson	\$ 22,004
David and Madonna Swanson	\$ 23,503
Glen R and Shannon R Swanson	\$ 40,000
Bruce and Glyn Swanson	\$ 125,575
Scott Swartz	\$ 20,187
Allan and Carol Swartz	\$ 30,000
James M. and Katherine E. Swasey	\$ 40,419
William and Jacqueline Sweatman	\$ 10,000
Martin B and Vatcharaporn Sweeney	\$ 41,382
Norman K and Patrice E Switzer	\$ 60,631
Anthony Sylvester	\$ 7,000
Natalie Sylvester	\$ 8,500
Mr. & Mrs. Richard A. Sylvester	\$ 24,500
Gene R and Ruth Ann Szabados	\$ 23,464
Istvan P and Veronika Szinai	\$ 31,872
Michael Taetzsch	\$ 50,000
Patricia A Tager	\$ 57,448
Edward and Monica Takacs	\$ 80,377
Javier M Tamai	\$ 10,000
Ryan and Karen Tamai	\$ 41,981
Balaji V and Padma Tamirisa	\$ 57,000
Jonathan Tang	\$ 30,000
Jean M and Louis Tapia	\$ 28,000
Daniel Tappendorf	\$ 10,000
Ruben and Paula Tarango	\$ 20,000
Terry Tauscher	\$ 10,000
Bob and Karen Taylor	\$ 2,399

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Chris and Michonne Taylor	\$ 10,000
Edith Taylor	\$ 17,272
Robert and Loretta Taylor	\$ 26,489
Jeffrey J Taylor	\$ 28,282
Fredrick P and Mary Frances Taylor	\$ 61,000
James and Peggy A Gilhooly Taylor	\$ 62,600
Nancy J and Charles Teahan	\$ 10,000
Patrick Teel	\$ 45,000
Mitchell J and Anne Johnson Teich	\$ 94,166
Jeffrey Teng	\$ 20,000
Kelly and Ching-Leou Teng	\$ 20,000
Daniel Tentler	\$ 6,442
Irene Tentler	\$ 15,000
Irene Siew Shiow and Yon Yen Teoh	\$ 20,031
John F and Cynthia A Teply	\$ 73,891
Edward J TerKeurst	\$ 79,670
Selvadurai Thabenthiran	\$ 10,000
Debbie Tharp	\$ 40,062
Mary Thimes	\$ 16,732
Gary P Thimes	\$ 17,239
David and Sheri Thomas	\$ 10,000
Dean & Rosemarie Thomas	\$ 10,000
Simon and Leni Thomas	\$ 36,258
Joan Thompson	\$ 10,634
Paul and Christine Thompson	\$ 12,066
James Thompson	\$ 21,350
Bruce A and Patricia R Thompson	\$ 26,395
Roy L & Barbara Thompson III	\$ 40,500
Arlene Thompson	\$ 41,518
Franklin and Cynthia Thompson	\$ 60,704
Paul & Tami Jo Thompson	\$ 126,540
Stefan and Tristan Thorgeirsson	\$ 50,000
John A and Diane Thornton	\$ 20,000
Catherine L and Graham J Threadgill	\$ 20,000
David M Francisco & Julie C Thurman	\$ 45,727
Robert M Thurmond	\$ 26,146
Steven & Patricia Tiefenthaler	\$ 20,000
Theodore & Sandra Tillinghast	\$ 30,000
Tony & Noeleen Tillman	\$ 41,596
Gino Tinucchi	\$ 10,675
Marc Tippy & Brenda Tippy	\$ 30,000

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Joseph and Chole Tiscornia	\$ 65,000
Amy L and John Titus	\$ 31,721
Lynn and Meryl Tobias	\$ 52,404
Timothy and Wendy Tobiasz	\$ 30,000
Cindy Tobin	\$ 21,816
Joseph Toledo	\$ 75,000
Christopher & Katherine Toledo	\$ 85,000
Gordon Tom	\$ 70,058
Scott Tonnemacher	\$ 3,263
Glenn B Tonnemacher	\$ 20,000
Neal Tonnemacher	\$ 20,000
Gregory Topp	\$ 13,648
Evelyn Topp	\$ 45,411
Jose Torres	\$ 9,800
Romeo Torres	\$ 9,993
Charlie & Georgie Torres	\$ 30,000
Catherine L and Mark D Totman	\$ 120,315
Daniel and Jonette Townsend	\$ 23,041
Sharlene Tracanna	\$ 19,678
Shawn P Tracer	\$ 20,000
Julie M Trandem	\$ 10,000
H. Brooks and Joan Marie Travis	\$ 29,664
William and Alma Treece	\$ 74,818
Atrayon D & Natalie C Trevino	\$ 10,000
Brian and Tracey Trexel	\$ 40,000
George and Joan Trezek	\$ 35,765
Cameron E and Stacy Trickey	\$ 17,436
Michael and Karen Trigs	\$ 28,282
David G & Evelyn Trivoli	\$ 20,000
David and Rebecca Troncoso	\$ 22,000
Tom True	\$ 6,444
Everardo and Iliana Trujillo	\$ 6,262
Thomas E. Reynolds Trust	\$ 25,000
Jayson L Truttmann	\$ 10,000
Charles W and Mary Tryon	\$ 14,945
Braedon Dung & Aki Tsunoda	\$ 34,800
Paula P. Ttovato	\$ 130,000
Andrew A and Jennifer D Tuccillo	\$ 14,827
Michael R and Jacqueline Tucker	\$ 10,000
Kenny and Leslie Tung	\$ 38,923
Roel V and Deborah Tungcab	\$ 44,141

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Allen and Misty Turco	\$ 60,000
Thomas A Turner	\$ 10,865
Dwight D and Elizabeth Turner	\$ 11,000
Charles I and Mary E Turner	\$ 68,296
Michael P and Cindy A Tutrow	\$ 44,042
Marianne Tutto	\$ 53,453
Terry E. Twombly	\$ 18,129
Yolanda Tyler	\$ 30,000
Patricia F and Ian Tyree	\$ 18,757
Randall K Uchimura	\$ 79,144
Donald Uhler	\$ 60,298
Jack L Underwood	\$ 20,000
Timothy & Jennifer Underwood	\$ 45,000
Catherine M. and Bruce Underwood	\$ 69,000
Eric and Julie Union	\$ 109,699
Nick and Catalano Upton	\$ 20,000
Ricardo & Lucila Uribe	\$ 64,000
Thomas P & Yvonne M Vadas	\$ 11,282
Patricia Vaillancourt	\$ 32,500
Carolina Valdez	\$ 49,000
Paul and Lorianne Valenzuela	\$ 61,000
Kathleen A Valyo	\$ 233,648
Carla Van Den Hout	\$ 17,973
John T Van Fleet	\$ 10,000
Kenneth P and Delia Van Kampen	\$ 47,548
Dennis S and Carolyn Van Liew	\$ 12,309
Gail M Van Luit	\$ 50,798
Bernadine M and Elmar Vanaselja	\$ 74,000
Larry and Delores Vance	\$ 5,084
Peter and Jennifer Vanderhyden	\$ 15,304
Andrew Vandertoorn	\$ 31,735
Henry VanderWeit	\$ 30,000
Vaclav and Lenka Vanek	\$ 10,000
Christine Vasant	\$ 18,876
George and Nicola Varela	\$ 10,000
Joseph and Regina Vargo	\$ 26,569
Ashok and Sushma Varma	\$ 26,366
James L and Susan Varnadore	\$ 19,688
Christopher and Amanda Varns	\$ 16,000
William S and Marna Vaughan	\$ 13,703
Brad L Vaughn	\$ 52,000

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Cyril and Connie Vedomske	\$ 23,962
George T and Jo Ann Veeder, III	\$ 30,046
Arleen Velasco	\$ 40,600
Vincent and Vivian Velasquez	\$ 60,000
Mario and Terrina Venditti	\$ 49,814
Nicole Verdes	\$ 6,300
Inder and Grietje Verma	\$ 37,841
Jenniffer Vess	\$ 15,000
Kerry Vess	\$ 39,000
Joseph and Connie Via	\$ 6,068
Matthew & Kim Viernes	\$ 13,000
Karl Vietmeier	\$ 20,000
Joseph & Alissa Viggianelli	\$ 10,000
Thomas M and Ingrid L Vilas	\$ 151,749
Julie and James Lindgren Villafranca	\$ 29,600
Jose and Jennifer Villalobos	\$ 92,230
Jose A and Ruth E Villanueva	\$ 32,347
Venita Villanueva	\$ 88,000
David Villareal	\$ 50,370
Henry E Villarreal, III and Jamie R Allen	\$ 80,083
Peter Violi	\$ 3,502
Thomas and Kathleen Virgilkelly	\$ 16,618
Linda Vitta	\$ 20,000
Greg P and Linda R Vujnov	\$ 20,000
Laszlo and Amy Waczek, c/o Western Financial Planning	\$ 50,000
Edward P and Stella Sanchez Wade	\$ 13,130
Elizabeth A Waggener	\$ 67,000
Eric J and Patti L Wahlberg	\$ 69,500
Jeffrey S and Rebecca S Walcher	\$ 11,000
Rhonda L Walker	\$ 4,315
Deborah Walker	\$ 18,874
Charles S and Diane Walker	\$ 30,561
Nancy Walker	\$ 45,000
Kathy and Ronnie Wall	\$ 73,176
Denise R Wallace	\$ 10,000
John S and Pennie S Walley	\$ 10,717
Eric W and Tricia Waln	\$ 22,200
Jeffrey J and Lisa Walz	\$ 31,195
Bart and Lisa Wanders	\$ 67,000
Jenny Wang	\$ 6,442
Jennifer Y Wang	\$ 21,147

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
David and Sinnia Wang	\$ 45,000
Glenn H and Lynn Ward	\$ 36,477
Greg R and Debbie Ward	\$ 60,000
Scott W and Robin Wardall	\$ 22,959
David and Carol Wardwell	\$ 31,195
James W and Melissa Warner	\$ 40,501
Marylyn Warner	\$ 85,000
David D Warren	\$ 9,440
John and Monica Warren	\$ 36,475
Richard and Peggy Warren	\$ 53,754
James and Rachel Warren	\$ 61,937
Sharon E and Douglas J Warren	\$ 82,816
Randall J and Anita Warren	\$ 127,751
Victor G. and Susan Warriner, Jr.	\$ 47,491
Jeff and Christa Washburn	\$ 22,300
Marjorie A Watson	\$ 10,000
Steven and Angela Watson	\$ 20,000
David K and Katherine Watson	\$ 29,584
Sheryl A and Brian W Watts	\$ 10,551
Nancy E Way	\$ 39,786
Suzanne Weatherly	\$ 10,000
Deanna Weatherly	\$ 90,000
Richard L and Sharon Webb, Jr	\$ 10,000
Myra A Webb	\$ 33,135
Christopher A and Pamela Weber	\$ 30,000
Bruce and Marcia Webster	\$ 14,300
Joseph L and Florence H Wechsler	\$ 13,285
Wendy Weede	\$ 22,500
Michael E Wehrs	\$ 6,521
Dan J Weik	\$ 10,000
Ben Weinbaum	\$ 20,000
Jeffrey M Weiner	\$ 16,222
Sherry Weinmeier	\$ 30,000
Keith Weir	\$ 10,558
Jennifer L Weiss	\$ 12,475
Charles Weller	\$ 13,685
Jennifer Wells	\$ 20,000
Steven and Anna Welnick	\$ 2,500
Harold J. and Patricia A. Welzel	\$ 136,399
Guy G and Teresa Wemett	\$ 32,653
Yi and Ning Qin Weng	\$ 86,048

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
John E Wenzel	\$ 36,334
Kelly Weppler	\$ 80,000
Michael R and Catherine Wertz	\$ 66,364
Catrina and Colton West	\$ 4,508
Joseph B West	\$ 11,049
William C. West	\$ 13,000
Brian D. West	\$ 41,974
Bradford D and Helen West	\$ 50,000
Abby W and John F Westerman	\$ 25,332
April Westfall	\$ 30,500
Edward H and Barbara Westland	\$ 42,188
Darrel K and Suzan Westmoreland	\$ 29,401
Mark & Kristi Westover	\$ 30,000
George E and Christine Wetmore	\$ 30,653
Brian & Lisa Whalen	\$ 77,947
Alan D & Gail Whetstine	\$ 25,000
Judith L. White	\$ 10,854
Dionne T White	\$ 14,000
Gerald L White	\$ 20,500
Eric B and Sandra White	\$ 26,000
Stephen and Anne White	\$ 32,568
Steve P White	\$ 64,718
Daryl F and Debra White, Sr	\$ 65,000
Sylvia and Val A White	\$ 84,780
Margaret R Whitmore	\$ 10,000
Gary and Claire Whitney	\$ 15,000
Kenneth S and Christine Whitten	\$ 21,125
George and Karol Whittlesey	\$ 36,000
Laura A Widmayer	\$ 39,678
Leif E and April Widmayer	\$ 365,180
Eleanor R Wiebe	\$ 10,000
Ron Wiggins	\$ 16,440
Traci D and Sean Wiggins	\$ 17,000
Stuart D and Janis Wikander	\$ 9,300
Matthew D Wilber	\$ 11,463
Brian Wilber	\$ 25,000
Andrew G and Shirley Wilcox	\$ 12,054
Casey Madeira Wilcox	\$ 15,421
David R and Paula Wild	\$ 164,073
Robert H and Ellen J Wilhelmsen	\$ 58,009
W. Clinton and Karen Wilhoite	\$ 243,187

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Mary K Wilkie	\$ 79,548
Ronald and Patricia Will	\$ 23,957
Michael J Will	\$ 30,000
Stephen J Willeke	\$ 52,791
Mark B Willenbrink	\$ 20,952
Anthony J Williams	\$ 6,599
Camron Williams Jr.	\$ 10,000
Phil & Charlotte Williams	\$ 10,000
Lance E and Jane Williams	\$ 11,328
Richard E Williams	\$ 21,877
Stephen A and Holly Williams	\$ 23,288
Thomas and Amy Williams	\$ 25,000
Bryson and Donna Williams	\$ 30,000
Bart and Susan Williams	\$ 49,011
Linda K Williams	\$ 50,000
Gary L and Joyce Williams	\$ 90,339
Debbie A Williamson	\$ 47,534
Gabriel Willis	\$ 19,365
Woodrow Wilson	\$ 10,500
Scott J and Victoria Wilson	\$ 35,107
Nevin and Wendellyn Wilson	\$ 41,457
Steven C and Jacque Lou Wilson	\$ 42,076
William and Tamara Wilson	\$ 48,031
Joseph C and Robyn Wilson	\$ 94,869
Brent R and Sarah Jane Wiltshire	\$ 42,460
George J and Lorna Wimberley	\$ 14,049
Paul and Joann Wimsatt	\$ 22,485
William O and Carol Jean Winchell	\$ 16,125
Steven and Cathy Winkle	\$ 41,594
John F and Carol L Winkler	\$ 46,459
Michael Wittels	\$ 20,198
Robert L and Donna M. Wittouck	\$ 206,293
Richard and Laurie Wodiske	\$ 168,549
Robert and Jodi Wojcik	\$ 191,700
Michael and Karen Wolfe	\$ 48,326
Paul R and Debra Wolfe	\$ 117,572
Barry Wolifson	\$ 150,000
Pleshette Womack	\$ 10,000
Tyler and Laurel Womack	\$ 25,235
Jennifer Wong	\$ 10,000
Garrett Wong	\$ 10,691

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
You and Marilyn Wong	\$ 30,000
Mark and Karen J Woo	\$ 28,838
Esther Woo	\$ 68,506
Clifton S and Nancy Wood	\$ 10,563
Jack and Caroline Wood	\$ 27,064
Marie Diane Wood	\$ 151,000
James R Woodard	\$ 6,603
James R and Charlotte Woodford	\$ 60,705
James B. and James R. Woodford	\$ 75,000
Gregg and Laura Woodington	\$ 9,874
John & Cynthia Woodruff	\$ 70,000
Paul J Woods	\$ 20,647
Roy F. and Jan Woods	\$ 75,175
Geroganne Woodward	\$ 20,000
Stacy L. Woodward	\$ 21,500
Randy & Dora Woodward	\$ 49,191
Clive L Woolf	\$ 83,973
Joe and Melissa Worland	\$ 24,549
Mitchell D & Raquel M Wourms	\$ 10,000
Donald D and Kathryn E Wragg	\$ 9,664
Nina C Wright	\$ 20,000
Matthew and Elaine Forbes Wright	\$ 42,700
Maria R Wright	\$ 106,772
Karie Wright	\$ 134,195
Robert J and Annette Wurl	\$ 25,000
Jason and Theresa Wurl	\$ 122,449
Peter D Wyatt	\$ 20,000
Carolyn Wylie	\$ 20,000
Diane and Jeffrey Yamaguchi	\$ 197,000
Akio and Kimie Yamashita	\$ 25,000
Brad and Lucia A. Yandell	\$ 12,383
Kai-Yueh and Ling-Chi Yang	\$ 23,530
A. Aristides and Sandra Yayanos	\$ 17,271
Cyrus and Sherrill Yee	\$ 23,000
Ilona H Yenny	\$ 45,200
Danny Yniguez	\$ 10,597
James and Lynn Yockey	\$ 35,000
Lester and Beatriz Yocum	\$ 22,875
Sun M Yoo	\$ 10,000
Timothy K Yoshimura	\$ 55,000
Karim and Cherie L Lorda Younes	\$ 92,562

**SEC v. Louis V. Schooler, First Financial Planning dba Western Financial Planning
Schedule of Investor Claims**

<u>Investor Name</u>	<u>Proposed Claim Amount</u>
Courtland and Albertine Marie Young	\$ 11,316
Ralf Goericke & Elizabeth Young	\$ 15,000
John and Patricia Young	\$ 23,914
Robert W Young	\$ 25,000
William S and Debbie R Young	\$ 50,000
Cynthia L and Stephen Young	\$ 55,000
Shari Young	\$ 55,000
Denise and Ken Yu	\$ 20,000
David K and Amy Yue	\$ 76,000
Stephen C and Polly Yue	\$ 147,899
Wayne T and Wan Qian Lu Yuen	\$ 25,656
Eric Yun	\$ 15,000
Myung Sook Lee & Sung Sook Yune	\$ 50,000
Vitek and Barbara Zaba	\$ 21,163
Fort and Jane Zackary	\$ 11,606
Pamela K and David Zahalan	\$ 67,000
Joseph A and Angela Zaitz	\$ 12,502
Mary Zaklan	\$ 25,000
Michael B and Jennifer M Zalle	\$ 232,500
Katherine Zaring	\$ 74,495
Hamideh Zarrinmayeh	\$ 21,692
Oren Zaslansky	\$ 175,777
Marc & Sabrina Zaslov	\$ 33,000
Victor Zavala	\$ 26,000
Paul and Susan Zawilenski	\$ 2,785
Robert M and Nita Zentz	\$ 10,000
David L and Twyca Zerwas	\$ 10,675
Gerald and Judith Zevin	\$ 62,085
Zhuonan Zhao	\$ 56,363
Zhenyu and Qing Xue Zhou	\$ 55,383
Michael C and Gayle Ziaskas	\$ 61,355
Thomas H Ziemke	\$ 18,275
Mark J and Mireya Zimmerman	\$ 10,000
John C Zimmerman	\$ 11,830
Joel Zimmerman	\$ 76,760
Russell and Karen Zinser	\$ 45,249
Louis Serrano & Catherine Ziska	\$ 12,000
Luigi V and Rebecca Ann Zoni	\$ 11,100
Michael A and Cheryl L Zozaya	\$ 69,606
Elizabeth Zureick	\$ 32,000
Grand Total	\$ 139,972,299

EXHIBIT B

EXHIBIT B

Lyons Valley Partners

09/08/17

Account Receivable History**Gwendloyn B Wolf-Iwanowski, Trustee**
[REDACTED]
[REDACTED]

Invoice #	Transaction Date	Description	Invoiced	Received	Invoice Balance
33444-1-1290	10/05/92	Invoice: Operational Fund - Operational Fund Contribution -	\$933.73		\$933.73
	11/17/92	Payment: Operational Fund - Unknown check number		\$933.73	\$0.00
33445-1-1290	04/02/96	Invoice: Operational Fund - Operational Fund Annual Contribution -	\$311.24		\$311.24
	05/01/96	Payment: Operational Fund - Ck 738		\$311.24	\$0.00
33446-1-1290	04/07/97	Invoice: Operational Fund - Operational Fund Annual Contribution -	\$311.24		\$311.24
	04/30/97	Payment: Operational Fund - Ck 867		\$311.24	\$0.00
25363-1-1290	04/02/98	Invoice: Operational Fund - Operational Fund Annual Contribution -	\$311.24		\$311.24
	04/16/98	Payment: Operational Fund - Ck 965		\$311.24	\$0.00
27206-1-1290	06/30/99	Invoice: Operational Fund - Operational Fund Annual Contribution -	\$311.24		\$311.24
	07/21/99	Payment: Operational Fund - Ck 1048		\$311.24	\$0.00
27206-2-1290	06/26/00	Invoice: Operational Fund - Operational Fund Annual Contribution -	\$311.24		\$311.24
	08/07/00	Payment: Operational Fund - Ck#1095		\$311.24	\$0.00
27206-3-1290	06/26/01	Invoice: Operational Fund - Operational Fund Annual Contribution -	\$314.24		\$314.24
	07/24/01	Payment: Operational Fund - Ck#1306		\$314.24	\$0.00
35996-1-1290	05/01/03	Invoice: Operational Fund - Operational Expense -	\$314.49		\$314.49
	06/03/03	Payment: Operational Fund - Ck#530		\$314.49	\$0.00
35996-2-1290	05/01/04	Invoice: Operational Fund - Operational Expense -	\$314.89		\$314.89
	05/20/04	Payment: Operational Fund - Ck#653		\$314.89	\$0.00
35996-3-1290	05/01/05	Invoice: Operational Fund - Operational Expense -	\$315.29		\$315.29
	05/19/05	Payment: Operational Fund - Ck#704		\$315.29	\$0.00
40509-1-1290	05/27/08	Invoice: Operational Fund - Operational Expense -	\$315.40		\$315.40
	05/27/08	Payment: Operational Fund - personal check # 842-ps		\$315.40	\$0.00
40509-2-1290	05/27/09	Invoice: Operational Fund - Operational Expense -	\$315.40		\$315.40
	06/11/09	Payment: Operational Fund - Personal check # 1020-ps		\$315.40	\$0.00
40509-3-1290	05/27/10	Invoice: Operational Fund - Operational Expense -	\$315.67		\$315.67
	06/15/10	Payment: Operational Fund - Ck#1058 (rrj)		\$315.67	\$0.00

43296-1-1290	11/29/12	Invoice: Operational Fund - Partnership Contingency/Operational Expenses -	\$307.21	\$307.21
	12/19/12	Payment: Operational Fund - Ck#122 (bev)	\$307.21	\$0.00
43698-1-1290	11/21/13	Invoice: Operational Fund - November 2013 Operational Billing -	\$1,427.92	\$1,427.92
	04/16/14	Payment: Operational Fund - Ck #0002654602 (bev)	\$1,427.92	\$0.00
Totals:			\$6,430.44	\$6,430.44
				\$0.00

Lyons Valley Partners

09/08/17

Account Receivable History

Mark Iwanowski, Trustee

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Invoice #	Transaction Date	Description	Invoiced	Received	Invoice Balance
33332-1-1245	10/05/92	Invoice: Operational Fund - Operational Fund Contribution -	\$653.61		\$653.61
	11/17/92	Payment: Operational Fund - Unknown check number		\$653.61	\$0.00
33333-1-1245	04/02/96	Invoice: Operational Fund - Operational Fund Annual Contribution -	\$217.87		\$217.87
	05/01/96	Payment: Operational Fund - Ck 2714		\$217.87	\$0.00
33334-1-1245	04/07/97	Invoice: Operational Fund - Operational Fund Annual Contribution -	\$217.87		\$217.87
	04/23/97	Payment: Operational Fund - Ck 2804		\$217.87	\$0.00
25363-1-1245	04/02/98	Invoice: Operational Fund - Operational Fund Annual Contribution -	\$217.87		\$217.87
	04/16/98	Payment: Operational Fund - Check 2897		\$217.87	\$0.00
27206-1-1245	06/30/99	Invoice: Operational Fund - Operational Fund Annual Contribution -	\$217.87		\$217.87
	07/21/99	Payment: Operational Fund - Ck 3115		\$217.87	\$0.00
27206-2-1245	06/26/00	Invoice: Operational Fund - Operational Fund Annual Contribution -	\$217.87		\$217.87
	08/07/00	Payment: Operational Fund - Ck#3271		\$217.87	\$0.00
27206-3-1245	06/26/01	Invoice: Operational Fund - Operational Fund Annual Contribution -	\$219.97		\$219.97
	07/24/01	Payment: Operational Fund - Ck#3432		\$219.97	\$0.00
35996-1-1245	05/01/03	Invoice: Operational Fund - Operational Expense -	\$220.14		\$220.14
	06/03/03	Payment: Operational Fund - Ck#531		\$220.14	\$0.00
35996-2-1245	05/01/04	Invoice: Operational Fund - Operational Expense -	\$220.42		\$220.42
	05/20/04	Payment: Operational Fund - Ck#654		\$220.42	\$0.00
35996-3-1245	05/01/05	Invoice: Operational Fund - Operational Expense -	\$220.70		\$220.70
	05/19/05	Payment: Operational Fund - Ck#704		\$220.70	\$0.00
40509-1-1245	05/27/08	Invoice: Operational Fund - Operational Expense -	\$220.78		\$220.78
	05/27/08	Payment: Operational Fund - personal check # 843-ps		\$220.78	\$0.00
40509-2-1245	05/27/09	Invoice: Operational Fund - Operational Expense -	\$220.78		\$220.78
	06/11/09	Payment: Operational Fund - Personal check # 1020-ps		\$220.78	\$0.00
40509-3-1245	05/27/10	Invoice: Operational Fund - Operational Expense -	\$220.97		\$220.97
	06/15/10	Payment: Operational Fund - Ck#1058 (rrj)		\$220.97	\$0.00

43296-1-1245	11/29/12	Invoice: Operational Fund - Partnership Contingency/Operational Expenses -	\$215.04	\$215.04
	12/19/12	Payment: Operational Fund - Ck#122 (bev)	\$215.04	\$0.00
43698-1-1245	11/21/13	Invoice: Operational Fund - November 2013 Operational Billing -	\$999.54	\$999.54
	04/16/14	Payment: Operational Fund - Ck #0002654602 (bev)	\$999.54	\$0.00
Totals:			\$4,501.30	\$4,501.30
				\$0.00

Lyons Valley Partners

09/08/17

Account Receivable History

Mark Iwanowski, Trustee

[REDACTED]

[REDACTED]

Invoice #	Transaction Date	Description	Invoiced	Received	Invoice Balance
40509-2-19383	05/27/09	Invoice: Operational Fund - Operational Expense -	\$52.31		\$52.31
	06/11/09	Payment: Operational Fund - Personal check # 1020-ps		\$52.31	\$0.00
40509-3-19383	05/27/10	Invoice: Operational Fund - Operational Expense -	\$52.36		\$52.36
	06/15/10	Payment: Operational Fund - Ck#1058 (rrj)		\$52.36	\$0.00
43296-1-19383	11/29/12	Invoice: Operational Fund - Partnership Contingency/Operational Expenses -	\$50.95		\$50.95
	12/19/12	Payment: Operational Fund - Ck#122 (bev)		\$50.95	\$0.00
43698-1-19383	11/21/13	Invoice: Operational Fund - November 2013 Operational Billing -	\$236.84		\$236.84
	04/16/14	Payment: Operational Fund - Ck #0002654602 (bev)		\$236.84	\$0.00
Totals:			\$392.46	\$392.46	\$0.00

Silver State Partners

09/08/17

Account Receivable History


Mark Iwanowski


[REDACTED]
[REDACTED]

Invoice #	Transaction Date	Description	Invoiced	Received	Invoice Balance
26197-1-383	07/30/96	Invoice: Operational Fund - Operational Fund Annual Contribution -	\$174.40		\$174.40
	08/19/96	Payment: Operational Fund - Ck 2736		\$174.40	\$0.00
26198-1-383	07/30/97	Invoice: Operational Fund - Operational Fund Annual Contribution -	\$174.40		\$174.40
	08/22/97	Payment: Operational Fund - Ck 2831		\$174.40	\$0.00
27111-1-383	04/08/99	Invoice: Operational Fund - Operational Fund Annual Contribution -	\$232.56		\$232.56
	05/13/99	Payment: Operational Fund - Ck 3080		\$232.56	\$0.00
27111-2-383	06/26/00	Invoice: Operational Fund - Operational Fund Annual Contribution -	\$232.56		\$232.56
	07/18/00	Payment: Operational Fund - Ck#3269		\$232.56	\$0.00
27111-3-383	06/26/01	Invoice: Operational Fund - Operational Fund Annual Contribution -	\$232.99		\$232.99
	07/30/01	Payment: Operational Fund - Ck#431		\$232.99	\$0.00
35491-1-383	02/25/02	Invoice: Operational Fund - Operational Expense -	\$291.26		\$291.26
	03/20/02	Payment: Operational Fund - Ck#1067		\$291.26	\$0.00
35491-2-383	06/11/03	Invoice: Operational Fund - Operational Expense -	\$291.38		\$291.38
	06/19/03	Payment: Operational Fund - Ck#533		\$291.38	\$0.00
35491-3-383	04/27/04	Invoice: Operational Fund - Operational Expense -	\$291.59		\$291.59
	05/26/04	Payment: Operational Fund - Ck#652		\$291.59	\$0.00
42516-1-383	04/12/11	Invoice: Operational Fund - Operational Expense -	\$1,302.52		\$1,302.52
	04/26/11	Payment: Operational Fund - Ck#1090 (rrj)		\$1,302.52	\$0.00
42516-2-383	04/13/12	Invoice: Operational Fund - Operational Expense -	\$1,311.30		\$1,311.30
	05/09/12	Payment: Operational Fund - Ck#1144359311		\$1,311.30	\$0.00
Totals:			\$4,534.96	\$4,534.96	\$0.00

EXHIBIT C

EXHIBIT C

ClientInvestments		
Client Investments		Note Detail
Record : 6461 of 10719		Investment
<div>Mary Jenkins, Trustee</div> <div>Park Vegas Partners</div> <div>\$11,206.74</div>		
Participating Sales Persons		
1. <input type="text" value="Rupp, Rich"/>	4. <input type="text"/>	
2. <input type="text"/>	5. <input type="text"/>	
3. <input type="text"/>	6. <input type="text"/>	
Comments 2/10/06 Changed investment from John & Mary Jenkins to Mary Jenkins, Trustee of The Mary J Jenkins Living Trust. 8-10-06 Sold 10,739.005 units of Park Vegas Partners to Western Financial Planning for \$42,755.56 - \$3.72474 per unit and \$2,755.56 accrued interest. 11-21-06 Sold 8,054.2534 units of Park Vegas Partners to Western Financial Planning for \$30,340.00 - \$3.72474 per unit and \$340 accrued interest.		

ClientInvestments	
Client Investments	
Record : 10287 of 1071	Note Detail Investment
<div>Western * Financial Planning Corp</div> <div>Park Vegas Partners</div> <div>\$73,095.56</div>	
Participating Sales Persons	
1. Schooler, Louis V	4.
2.	5.
3.	6.
Comments	<div>8-10-06 Purchased 10,739.005 units of Park Vegas Partners from Mary J. Jenkins, Trustee of the Mary J. Jenkins Living Trust for \$42,755.56 - \$3.72474 per unit plus \$2,755.56 accrued interest 11-21-06 Purchased 8,054.2534 units of Park Vegas Partners from Mary J. Jenkins, Trustee of the Mary J. Jenkins Living Trust for \$30,340.00 - \$3.72474 per unit plus \$340 accrued interest</div>

ClientInvestments						
<h1>Client Investments</h1> <p>Record : 10287 of 1071</p>					<div>Note Detail</div> <div>Investment</div>	
Legal Name	Western * Financial Planning Corp			16828		
Legal Name2						
Investment	Park Vegas Partners			3900		
Acct. Type	Corporate					
TaxID/SS#	94-2620300					
<div>Investment Amount</div> <div>Cash Down Commitment</div> <div>Cash Down Received</div> <div>Date All Funds Received</div>				<div>PaperWork</div> <div>Sales Date:</div> <div>Created:</div> <div>Completed:</div> <div>Status</div>		
<div>\$73,095.56</div> <div>\$0.00</div> <div>0</div> <div>09/30/05</div>				<div>08/10/05</div> <div>08/25/06</div> <div>09/30/05</div> <div>Complete</div>		
<div>Purchased Units</div> <div>Incentive Units</div> <div>Op Fund Units</div> <div>Current Total Units</div> <div>Ownership Percent</div>			<div>Joint Partners</div> <div>1</div> <div>2</div> <div>3</div> <div>4</div>			
<div>18,793.2584</div> <div>0.0000</div> <div>1,923.0100</div> <div>20,716.2684</div> <div>5.151098%</div>			<div>Western Financial Planning Corp.</div> <div></div> <div></div> <div></div>			
Note Type	Note Date	Note Amount	Principal + Interest	CollAgntFee	Total Payment	
Empty table body for notes						

Record : 10287 of 1071

Investment

16828

Investment **Park Vegas Partners**

3900

Acct. Type Corporate ▼

TaxID/SS# 94-2620300

Investment Amount

\$73,095.56

Cash Down Commitment

\$0.00

Cash Down Received

Date All Funds Received

09/30/05

PaperWork

Sales Date:	08/10/05
-------------	----------

Created: 08/25/06

Completed: 09/30/05

Status Complete

Purchased Units	18,793,2584
-----------------	-------------

18.793.2584

Incentive Units	0.0000
-----------------	--------

0.0000

Op Fund Units	1,923.0100
---------------	------------

1,923.0100

Current Total Units:	20,716,2684
-----------------------------	-------------

20.716.2684

Ownership Percent	5.151098%
-------------------	-----------

5.151098%

Joint Partners:

1 Western Financial Planning Corp.

2

3

4

Note Type	Note Date	Note Amount	Principal + Interest	CollAgntFee	Total Payment
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Note Date:Note AmountPrincipal + InterestCollAggFeeTotal Payment

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Schedule K-1
(Form 1065)

For calendar year 2005, or tax

2005Department of the Treasury
Internal Revenue Service

year beginning

ending

Partner's Share of Income, Deductions, Credits, etc.

▶ See separate instructions.

Part I Information About the Partnership**A** Partnership's employer identification number
95-3834882**B** Partnership's name, address, city, state, and ZIP code
PARK VEGAS PARTNERS
RONALD P VAN BOXTEL, GENERAL PARTNER
5186 CARROLL CANYON ROAD
SAN DIEGO, CA 92121**C** IRS Center where partnership filed return
Ogden, UT**D** ☐ Check if this is a publicly traded partnership (PTP)**E** ☐ Tax shelter registration number, if any**F** ☐ Check if Form 8271 is attached**Part II Information About the Partner****G** Partner's identifying number
368-52-1763**H** Partner's name, address, city, state, and ZIP code

JOHN & MARY JENKINS

I ☒ General partner or LLC
member-manager☐ Limited partner or other LLC
member**J** ☒ Domestic partner☐ Foreign partner**K** What type of entity is this partner? Individual

Units: 36239.04 out of 362000.04

L Partner's share of profit, loss, and capital:

	Beginning	Ending
Profit	10.0107834%	10.0107834%
Loss	10.0107834%	10.0107834%
Capital	10.0107834%	10.0107834%

M Partner's share of liabilities at year end:

Nonrecourse	\$	
Qualified nonrecourse financing	\$	
Recourse	\$	99512.

N Partner's capital account analysis:

Beginning capital account	\$	30115.
Capital contributed during the year	\$	
Current year increase (decrease)	\$	41693.
Withdrawals & distributions	\$(36328.)
Ending capital account	\$	35480.

☒ Tax basis☐ GAAP☐ Section 704(b) book☐ Other (explain)☐ Final K-1☐ Amended K-1

OMB No. 1545-0099

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items

1 Ordinary business income (loss)	0.	15 Credits & credit recapture
2 Net rental real estate income (loss)		16 Foreign transactions
3 Other net rental income (loss)		
4 Guaranteed payments		
5 Interest income		
6a Ordinary dividends		17 Alternative min tax (AMT) items
6b Qualified dividends		
7 Royalties		18 Tax-exempt income and nondeductible expenses
8 Net short-term capital gain (loss)		
9a Net long-term capital gain (loss)	42648.	
9b Collectibles (28%) gain (loss)		19 Distributions
9c Unrecaptured sec 1250 gain		A 36328.
10 Net section 1231 gain (loss)		20 Other information
11 Other income (loss)		B 181.
12 Section 179 deduction		
13 Other deductions		
L* 181.		
W* 774.		
14 Self-employment earnings (loss)		
A 0.		

*See attached statement for additional information.

For IRS Use Only

JWA For Privacy Act and Paperwork Reduction Act Notice, see Instructions for Form 1065.

Schedule K-1 (Form 1065) 2005

511261
01-11-06

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14050306 980804 PARKVEGAS

2005.09001 PARK VEGAS PARTNERS RONALD PARKVEG1

**Schedule K-1
(Form 1065)****2006**☐ Final K-1☐ Amended K-1

OMB No. 1545-0099

Department of the Treasury
Internal Revenue Service

For calendar year 2006, or tax

year beginning _____

ending _____

**Partner's Share of Income, Deductions,
Credits, etc.**

▶ See separate instructions.

Part I Information About the Partnership**A** Partnership's employer identification number
95-3834882**B** Partnership's name, address, city, state, and ZIP code
**PARK VEGAS PARTNERS
RONALD P VAN BOXTEL, SIGNATORY PARTNER
5186 CARROLL CANYON ROAD
SAN DIEGO, CA 92121****C** IRS Center where partnership filed return
ODGEN, UT**D** ☐ Check if this is a publicly traded partnership (PTP)**E** ☐ Tax shelter registration number, if any _____**F** ☐ Check if Form 8271 is attached**Part II Information About the Partner****G** Partner's identifying number
472-50-6268**H** Partner's name, address, city, state, and ZIP code
**MARY JENKINS, TRUSTEE
MARY JENKINS LIV TR UTD 10/21/05**
[REDACTED]**I** ☒ General partner or LLC
member-manager☐ Limited partner or other LLC
member**J** ☒ Domestic partner☐ Foreign partner**K** What type of entity is this partner? **TRUST****UNITS: 17445.781600000 OUT OF 362000.04****L** Partner's share of profit, loss, and capital:

	Beginning	Ending
Profit	4.8192762%	4.8192762%
Loss	4.8192762%	4.8192762%
Capital	4.8192762%	4.8192762%

M Partner's share of liabilities at year end:

Nonrecourse	\$	
Qualified nonrecourse financing	\$	
Recourse	\$	47906.

N Partner's capital account analysis:

Beginning capital account	\$	35480.
Capital contributed during the year	\$	
Current year increase (decrease)	\$	5132.
Withdrawals & distributions	\$(25998.)
Ending capital account	\$	14614.

☒ Tax basis☐ GAAP☐ Section 704(b) book☐ Other (explain) _____**Part III Partner's Share of Current Year Income,
Deductions, Credits, and Other Items**

1 Ordinary business income (loss)	15 Credits
0.	
2 Net rental real estate income (loss)	16 Foreign transactions
3 Other net rental income (loss)	
4 Guaranteed payments	
5 Interest income	
5199.	
6a Ordinary dividends	17 Alternative min tax (AMT) items
6b Qualified dividends	
7 Royalties	18 Tax-exempt income and nondeductible expenses
8 Net short-term capital gain (loss)	
9a Net long-term capital gain (loss)	
9b Collectibles (28%) gain (loss)	19 Distributions
	A 25998.
9c Unrecaptured sec 1250 gain	
10 Net section 1231 gain (loss)	20 Other information
	A 5199.
	B 67.
11 Other income (loss)	
12 Section 179 deduction	
13 Other deductions	
K* 67.	
14 Self-employment earnings (loss)	

*See attached statement for additional information.

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Schedule K-1 (Form 1065) 2006

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Schedule K-1
(Form 1065)

For calendar year 2016, or tax

2016Department of the Treasury
Internal Revenue Serviceyear beginning _____
ending _____**Partner's Share of Income, Deductions,
Credits, etc.**

▶ See separate instructions.

☐ Final K-1☐ Amended K-1

OMB No. 1545-0123

Part I Information About the Partnership**A** Partnership's employer identification number
95-3834882**B** Partnership's name, address, city, state, and ZIP code
**PARK VEGAS PARTNERS
THOMAS HEBRANK, COURT-APPOINTED RECEIVER
401 WEST A STREET, SUITE 1830
SAN DIEGO, CA 92101****C** IRS Center where partnership filed return
E-File**D** ☐ Check if this is a publicly traded partnership (PTP)**Part II Information About the Partner****E** Partner's identifying number
472-50-6268**F** Partner's name, address, city, state, and ZIP code
**MARY JENKINS, TRUSTEE -
MARY JENKINS LIVING TRST UTD 10/21/05**
[REDACTED]**G** ☒ General partner or LLC member-manager ☐ Limited partner or other LLC member**H** ☒ Domestic partner ☐ Foreign partner**I1** What type of entity is this partner? **Trust****I2** If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here ☐**J** Partner's share of profit, loss, and capital:

	Beginning	Ending
Profit	4.9194321%	4.9194321%
Loss	4.9194321%	4.9194321%
Capital	4.9194321%	4.9194321%

K Partner's share of liabilities at year end:

Nonrecourse	\$	
Qualified nonrecourse financing	\$	
Recourse	\$	1,126.

Units: 19806.5216 out of 402618.05**L** Partner's capital account analysis:

Beginning capital account	\$	22,166.
Capital contributed during the year	\$	
Current year increase (decrease)	\$	-949.
Withdrawals & distributions	\$()
Ending capital account	\$	21,217.

☒ Tax basis ☐ GAAP ☐ Section 704(b) book
☐ Other (explain)
M Did the partner contribute property with a built-in gain or loss?☐ Yes ☒ No

If "Yes," attach statement (see instructions)

**Part III Partner's Share of Current Year Income,
Deductions, Credits, and Other Items**

1 Ordinary business income (loss)	0.	15 Credits
2 Net rental real estate income (loss)		16 Foreign transactions
3 Other net rental income (loss)		
4 Guaranteed payments		
5 Interest income		
6a Ordinary dividends		17 Alternative min tax (AMT) items
6b Qualified dividends		
7 Royalties		18 Tax-exempt income and nondeductible expenses
8 Net short-term capital gain (loss)		
9a Net long-term capital gain (loss)		19 Distributions
9b Collectibles (28%) gain (loss)		
9c Unrecaptured sec 1250 gain		20 Other information
10 Net section 1231 gain (loss)		B 282.
11 Other income (loss)		
12 Section 179 deduction		
13 Other deductions		
K*	282.	
W*	667.	
14 Self-employment earnings (loss)		

*See attached statement for additional information.

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