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9 **UNITED STATES DISTRICT COURT**  
10 **SOUTHERN DISTRICT OF CALIFORNIA**

11  
12 SECURITIES AND EXCHANGE  
13 COMMISSION,

14 Plaintiff,

15 v.

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

21 Defendants.

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

**INVESTORS' REPLY TO  
RECEIVER'S AND SECURITIES  
AND EXCHANGE COMMISSION'S  
OPPOSITIONS TO INVESTORS'  
MOTION FOR AN ACCOUNTING  
AND MOTION TO VACATE  
ORDERS APPROVING RECEIVER'S  
RECOMMENDATIONS TO SELL  
REALTY**

Date: June 10, 2016

Time: 1:30 p.m.

Ctrm: 2D

Judge: Hon. Gonzalo P. Curiel

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1 **I. Preliminary Statement**

2 This memorandum replies to four oppositions by the SEC and the Receiver in three  
3 of their briefs. The SEC filed a single memorandum (Dkt. No. 1291) in opposition to  
4 Investors' Motion for an Accounting (Dkt. No. 1258) ("Accounting Motion") and  
5 Investors' Motion to Vacate Prior Orders of the Court Approving Receiver's  
6 Recommendations to Sell Realty. (Dkt. No. 1230) ("Motion to Vacate"). The Receiver  
7 filed two oppositions: Dkt. Nos. 1290 and 1292. Investors will first address the  
8 oppositions to their Accounting Motion in section III of this memorandum and then the  
9 oppositions to their Motion to Vacate in section IV.

10 **II. Investors Are Entitled to Intervene under Fed. R. Civ. P. 24(a)(2) to Bring**  
11 **This Motion**

12 The SEC's opposition to the Accounting Motion is more a tirade than a reasoned  
13 argument. It claims the Accounting Motion is a subterfuge to file a lawsuit against the  
14 Receiver (Dkt. No. 1291 at 3, 15-17), but promptly claims the lawsuit would be blocked  
15 by the Court's orders. *Id.*, at 4, 11-13. The SEC assails Investors for bringing a second  
16 Accounting Motion similar to their earlier one, but the SEC apparently forgot the Court's  
17 April 5, 2016, order directed Investors to bring this motion pursuant to Fed. R. Civ. P.  
18 24(a)(2).

19 The tone and content of the SEC's opposition is understandable in view of the  
20 issues raised by the Accounting Motion. It is indisputable the Receiver failed to comply  
21 with either the SEC Billing Instructions for Receivers ("Billing Instructions") or SFAR in  
22 his thirteen fee applications. Dkt. No. 1258-1 at 15-16 and 1258-2 ¶ 22, Ex. 15. More  
23 significantly, SFAR specifies the Receiver must account for every cent that went through  
24 his hands during the prior billing period and place those receipts and disbursements in the  
25 34 different categories. *Id.* The Receiver claims he submitted his billings to the SEC,  
26 which means the SEC ignored the violations. In short, the SEC staff handling this case  
27 failed to carry out their obligations under the Billing Instructions and SFAR.  
28

### 1 **III. Introduction to Accounting Motion Reply**

2 With the Receiver's recent additions to Interim Reports ten through 14 (Dkt. No.  
3 1292-1, Ex. C), we now know how much money went through his hands, a total of \$24  
4 million in receipts and \$26.5 million in disbursements. On the receipt side, \$18.5 million  
5 would have gone through Western's books and, on the disbursement side, \$18.4 million.  
6 Another \$5.5 million of receipts and \$8.1 million in disbursements passed through the  
7 GPs.<sup>1</sup> Aguirre Declaration ¶¶ 15-16 and Exhibits 11-12.

8 Investors have scrutinized the court filings and can only find financial statements  
9 that describe a tiny fraction of the \$24 million in receipts and \$27.2 million in  
10 disbursements that went through the Receiver's hands. And these descriptions use a  
11 different accounting measure, revenues and expenses, which measure incoming and  
12 outgoing funds in a different way. Nonetheless, we will give the Receiver credit for  
13 describing the categories of these funds. Those revenue statements are attached as Exhibit  
14 B to the Receiver's interim reports Three through Fourteen.<sup>2</sup> These statements only  
15 describe \$3.5 million in incoming revenue and \$3.9 million in outgoing expenses.  
16 Consequently, the Receiver provides no description of \$20.5 million in receipts and \$23.3  
17 million in disbursements. If the SEC had required the Receiver to comply with SFAR, the  
18 Court would now have records in its files disclosing in detail the nature of those receipts  
19 and disbursements. But neither the SEC nor the Receiver complied with their duties  
20 under SFAR.

21 As discussed below, Investors submit that SEC mandates, applicable case law, and  
22 respected treatises<sup>3</sup> all require the Court to reject the plan, because there is no accounting.  
23 Investors respectfully refer the Court to the two *SEC v. Harris* decisions, one last year  
24 (*SEC v. Harris*, 2015 U.S. Dist. LEXIS 11975, 5-6 (N.D. Tex. 2015)) ("*Harris 1*") and

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25 <sup>1</sup> These totals were taken from Exhibit A to Interim Reports 1 through 14 with the  
26 additional receipts and disbursements for Western for the second half of 2014 and all of  
27 2015 taken from Ex. C to the Hebrank Declaration, Dkt. No. 1292-1.

28 <sup>2</sup> Dkt. Nos. 80, 184, 481, 517, 547, 596, 759, 1000, 1065, 1103, 1148, and 1189.

<sup>3</sup> Kieso, Donald E., *Intermediate Accounting*, Wiley (2004), 11<sup>th</sup> Ed.

1 one this year (*SEC v. Harris*, 2016 U.S. Dist. LEXIS 51708 (N.D. Tex. Apr. 18, 2016))  
2 (“*Harris 2*”). In language equally applicable here, *Harris I* described adequacies in the  
3 financial information the receiver had provided the court:

4 To illustrate, the Receiver’s Motions include no itemized list of Receivership  
5 assets and liabilities, or any other “account [of] all monies, securities, and  
6 other properties which [have] come into her hands” during the course of her  
7 receivership... Instead, her Motions vaguely identify the total assets that  
8 remain—\$616,578.17 in cash, with a \$64,487.18 cash bond posted in New  
9 Mexico—without clarifying the source of any of this cash.

9 The Court rejected the Receiver’s plan on that ground alone. This year, in *Harris 2*, the  
10 Court approved the Receiver’s plan after he submitted financial statements that complied  
11 with its earlier order.

12 In his opposition, the Receiver makes a stunning statement to the Court. For the  
13 first time, he informs the Court that seven<sup>4</sup> of his 12 interim reports, where he provided  
14 the tables, overstated Western’s receipts by \$6.9 million and Western’s disbursements by  
15 \$6.9 million. Dkt. No. 1292 at 11-12. Remarkably, the Receiver goes on the attack in  
16 making this disclosure. He tells the Court he omitted these tables beginning with Interim  
17 Report Ten because they grossly overstated receipts and disbursements. Significantly, he  
18 waited two years to tell the Court of these gross overstatements of receipts and  
19 disbursements.

20 **A. The Receiver’s Claim He Double Counted Receipts and Disbursements by**  
21 **\$12 Million**

22 The Receiver submitted seven interim reports<sup>5</sup> to the Court which contained  
23 statements of Western’s receipts and disbursements in exactly the same location: the last  
24 page of Exhibit A. He described these statements three times in each interim report as  
25 “receipts and disbursements,” first in the report itself, second on a table attached to the  
26 report and third at the table itself. In none of these reports did the Receiver hint of any

27 <sup>4</sup> Interim Reports Third through Ninth, Dkt. Nos. 80, 184, 481, 517, 547, 596, and 759.

28 <sup>5</sup> *Id.*

1 inaccuracy in his reporting of the receipts and disbursements in the tables. Nor did he  
2 explain in his Tenth Interim Report (Dkt. No. 1000) why the table was deleted. He could  
3 have informed the Court at that time that the prior seven reports had included a table of  
4 receipts and disbursements for Western that double-counted both metrics.

5         Aside from his lack of candor with the Court, there are multiple flaws in his  
6 “double counting” theory. First, the normal way of describing something that is double  
7 counted is to describe the data and how it was simultaneously located in two places. By  
8 way of example, an accountant could make a mistake with a balance sheet and  
9 inadvertently include the same asset twice in it as an accounts payable and notes payable.  
10 The Receiver does not do that. Consequently, we must guess what he means. The  
11 Receiver points to two accounts that were double counted: the account that was used to  
12 pay ACH payments from Western to the GPS (WSSC LLC) and the account that was  
13 used for the GPs to make note payments to Western (WFPC-Business). Dkt. No. 1292 at  
14 11 and 1292-1¶ 12. There are two problems with this contention.

15         Investors offer a simple example of the first problem. If \$200,000 were transferred  
16 from Account A to Account B, Account A would show the disbursement of \$200,000 and  
17 Account B would show the receipt of \$200,000. If Account A shows the transfer of  
18 \$200,000 and Account B shows the receipt of \$150,000, then a portion of Account A’s  
19 funds went somewhere else. And that is what we have found in examining the Receiver’s  
20 records. The Receiver contends the note payments are “transferred almost immediately  
21 over to the relevant GP bank accounts.” Dkt. No. 1292 at 11. The receipt by the GPs’  
22 accounts each quarter should at least equal the disbursement from the WSSC LLC  
23 account of note payments to the GPs’ accounts. They do not. They are often less.  
24 Investors have attached as Exhibit 2 to the Declaration of their counsel filed herewith a  
25 table establishing that the receipts by the GP accounts were less than the transfers from  
26 the WSSC LLC for ten quarters. Aguirre Decl. ¶ 5, Exhibit 2. Consequently, the  
27 Receiver’s contention is flawed.

28

1 Second, the GP note payments to the WFPC-Business should match the note  
2 payments in the revenue and expense statements submitted as Exhibit B to interim reports  
3 three through 14. According to the Receiver, “GP note payments are swept from the  
4 relevant GP bank accounts into the WFPC-Business account.” Dkt. No. 1292 at 11.  
5 Consequently, the two statements should reconcile. They do not. Aguirre Decl. ¶ 6,  
6 Exhibit 3.

7 Further, none of this information can be pulled from the bank statements  
8 referenced by the Receiver without a full blown audit. Investors have attached some of  
9 the bank statements provided by the Receiver for the WSCC and WFPC-Business  
10 accounts. Aguirre Decl. ¶¶ 3-4, Ex. 1. The Receiver claims the double counting is self-  
11 evident in these bank statements. Dkt. No. 1292 at 10 and 17. We disagree. Aguirre  
12 Decl. ¶ 4, Ex. 1. If it was so self-evident, why did ne not catch it earlier?

13 But there is one fact which dominates all others. The Receiver has conceded he  
14 overstated both receipts and disbursements by \$6.9 million in interim reports three  
15 through nine to the Court. Yet, he never informed the Court of that fact. Dkt. No. 1292 at  
16 11. This is not a trivial oversight. It is incomprehensible that he would not have disclosed  
17 his gross errors to the Court at the first opportunity, e.g., with his Tenth Interim Report.  
18 And it is clear that he knew of the supposed \$6.9 million gross overstatements; he claims  
19 he stopped providing the tables with his Tenth Interim Report, because they overstated  
20 receipts and disbursements. In short, he admits he knew. *Id.*

21 Finally, even if we grant the Receiver every benefit of a doubt, he still does not  
22 account for \$8.3 million in receipts and \$10.4 million in disbursements. Aguirre Decl. ¶  
23 15, Ex. 11.

#### 24 **B. The Receiver Attributes His Sloppy Accounting to Everyone but Himself**

25 The Receiver concedes his sloppy accounting, but places the blame elsewhere. He  
26 states why the accounting is in this condition:”Ms. Jacobson and Ms. Shuler never kept a  
27 ledger listing each transaction for each GP and did not prepare statements of receipts and  
28 disbursements...Nor were they willing to do so for the limited amount the GPs paid



1 them.” Dkt. No. 1292 at 6. He then argues he was following the Court’s orders in  
2 maintaining the status quo of purported sloppy accounting practices by Western and the  
3 GPs. *Id.*, at 5. Once again, this argument is deeply flawed. First, Investors are only able to  
4 find one statement where the Receiver describes the quality of the accounting systems he  
5 took over from Western. That was in his Forensic Accounting Report: Part One (Dkt. No.  
6 182) (“Forensic Report I”). And he praised them.

7 Forensic Report I analyzed the reliability and accuracy of Western’s accounting  
8 systems before the Receiver used those systems to investigate transactions involving  
9 Western and the GPs. Obviously, this is a critical forensic step. If a company is being  
10 sued for fraud, its accounting system is automatically in question. The Receiver  
11 addressed this very issue in Forensic Report I where he stated: “The Receiver performed  
12 the following testing procedures to ensure the accuracy and reliability of the OPADS  
13 Accounting System and other data maintained by Western.” Dkt. No. 182 at 14. The  
14 Receiver then lists on two pages the ten tests he performed on the OPADS accounting  
15 system. For example: “For approximately 75% of the GPs, the Receiver traced the total  
16 principal and interest payments made by investors on the investor notes payable to the  
17 GPs to the OPADS GPs checking account and the total amount deposited into the GPs  
18 bank account.” *Id.*, at 15.

19 Including exhibits, Forensic Report I totals 176 pages representing a multitude of  
20 financial facts taken from OPADS for the GPs. There was no suggestion in this report or  
21 the Second Forensic Report (Dkt. No. 504) of any irregularities or inconsistencies  
22 between OPADS and the bank statements. In this sense, the forensic report was close to  
23 an audit. Both Forensic Reports went in detail—down to the penny—of transactions  
24 which occurred many years earlier. In conclusion, the Receiver described OPADS as  
25 follows: “At the conclusion of these tests, the Receiver determined the data maintained in  
26 OPADS Accounting System and the other data sources noted above is accurate and  
27 reliable, and therefore could be used in performing the forensic accounting.” Dkt. No.  
28 182 at 15, 14-17.

1 In all, the Receiver submitted 16 financial reports to the Court. The two Forensic  
2 Reports and his 14 interim reports. In some reports, the Receiver described relatively  
3 trivial details, e.g., “The Receiver has continued to update his website,  
4 [www.ethreadvisors.com](http://www.ethreadvisors.com), with his reports, briefs filed by the parties that pertain directly  
5 to the receivership, and Court orders.” Dkt. No. 481 at 5. In other reports, he described  
6 major issues, e.g., “Subject to Court approval, the Receiver and Sierra Pacific reached a  
7 settlement of the lawsuit.” *Id.*, at 4.

8 Significantly, at the end of each interim report, the Receiver recommended to the  
9 Court what steps should be taken to address any problem he found over the prior quarter.  
10 One recommendation he never made to the Court was the need for a higher quality  
11 accounting system. It is challenging to imagine a problem more appropriate for the  
12 Receiver to report to the Court than the inadequacy of the accounting systems he is using  
13 to account for the receipt and disbursement of receivership funds. As the courts have  
14 held, the Receiver is the steward of the assets entrusted to him. *SEC v. Harris*, 2015 U.S.  
15 Dist. LEXIS 11975 at 5 (N.D. Tex. 2015). If the accounting system he was using was  
16 flawed, he had a fiduciary duty to report that flaw to the Court. He never did so.

17 Instead, he shifted the responsibility for the purported deficient accounting system  
18 to the Court: “the Court made it clear the Receiver’s primary charge was to preserve the  
19 status quo, preserve receivership assets while the litigation was ongoing, and clarify the  
20 pre-receivership financial affairs of Western and the GPs” Dkt. No. 1292 at 5. He argues  
21 that he merely follows the Court’s orders: “The accounting procedures used in the case  
22 were the result of ...the Court's orders and directions” *Id.*, at 3. Yet, the Court’s orders  
23 address the recommendations the Receiver makes. The Receiver is the steward in  
24 possession and custody of the assets. *Harris*, 2015 U.S. Dist. LEXIS 11975 at 5. If he  
25 was unable to report the transactions involving the receipt and disbursement of the GP  
26 funds in accordance with accounting principles and the SEC’s SFAR requirements, he  
27 had a duty to report that problem to the Court. The Court could then make a decision on  
28 whether to adopt the Receiver’s solution or order a different one. Then it would have

1 been the Court's decision. By not reporting the problem to the Court, the Receiver made  
2 sure the problem would not be fixed, if it ever existed. The Receiver has suggested the  
3 Court by its own motion should have directed the Receiver to resolve the purported  
4 accounting irregularity. Dkt. No. 1292 at 5. This makes no sense: why would the Court  
5 instruct the Receiver to fix a problem it was unaware of?

6 So why was there no fix? We believe the answer is simple: there was no problem.  
7 On this point, we submit the declarations of Traci Harris and Alice Jacobson, who  
8 describe the accuracy and reliability of the Western and GP accounting systems in very  
9 much the same way the Receiver himself described them in Forensic Report I. So the  
10 question is this, which statement by the Receiver is more credible? The one he made in  
11 Forensic Report I that OPADS was accurate and reliable or the one he is making now that  
12 it is not?

### 13 **C. The Receiver's Enron-Style Accounting**

14 Once again, the Receiver restyles our argument. In our opening brief, we refer to  
15 his Enron-style accounting. Obviously, this is not an Enron-level scandal or fraud. But  
16 the Receiver's procedures find parallels in Enron's accounting procedures. Investors'  
17 counsel is familiar with those accounting procedures.<sup>6</sup> In this case, as in Enron, the  
18 Receiver claimed that one entity under his control was generating revenue from doing  
19 business with other under its control. As we discussed in our opening brief, this  
20 contention is twice flawed. First, note payments are not revenue. Second, the Receiver  
21 controls both entities and nothing is bought or sold. The Receiver has not addressed with  
22 any credible argument why he abruptly began claiming debt repayment as revenue.  
23 Further, although he now concedes that note payments are not revenue; he offers a new  
24 theory why the Court should pass over his improper accounting practices.

25 Investors are unconvinced with this explanation. The Receiver claims his  
26 description of 12 statements as revenue was inadvertent. In each of his interim reports, he

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27 <sup>6</sup> Aguirre, Gary J., *The Enron Decision: Closing the Fraud-Free Zone on Errant*  
28 *Gatekeepers?*, 28 Del. J. Corp. L. 447 (2003)

1 referred to the statement in question as a “revenue and expenditure statement” three  
2 times, a total of 36 times. It is hard to understand why a skilled CPA would inadvertently  
3 make the same error 36 times over three years. He argues that he changed the system,  
4 because of the Court’s order of October 17, 2014 (Dkt. No. 808). But that makes no  
5 sense. The Receiver began reporting debt payments as revenue in his Eighth Interim  
6 Report (Dkt. No. 596), more than four months before the October 17, 2014, order.

7 Investors offer a different rationale: he intended for his revenue statements to be  
8 revenue statements. In this way, he could, using ordinary accounting principles, ignore  
9 many transactions between Western and the GPs unless it amounted to revenue.  
10 Revenues are defined as “Sales of products, merchandise, and services; and earnings  
11 from interest, dividend, rents.”<sup>7</sup> There would be very little of this with a defunct  
12 company. Consequently, the Receiver would have broad latitude whether to report or not  
13 money transfers. The inclusion of the note payments came just one quarter before he  
14 dropped the reporting of Western’s receipts and disbursements, which must actually  
15 account for all money flow. Once again, the Receiver has offered no credible  
16 explanation for these abrupt changes to the accounting system.

17 Finally, we must again point out the Receiver’s financial reporting to the Court  
18 failed to comply with SFAR. This is a mandatory system he was obliged to comply with  
19 since the SEC recommended him as Receiver to this Court. We discuss in our opening  
20 brief the detailed forms the Receiver must file, which require him to account for every  
21 penny he spent from quarter to quarter. Dkt. No. 1258-1 at 15-16. No one has offered an  
22 explanation why the Receiver was excused from complying with SFAR. He simply  
23 ignores his obligation to submit SFAR reports detailing his receipts and disbursements to  
24 the Court. Again, he never submitted one. The SEC’s failure to exercise oversight of the  
25 Receiver is a problem the SEC has recognized in the report of its inspector general which  
26

27  
28 <sup>7</sup> Accounting Terminology guide by the New York Society of CPAs,  
<http://www.nysscpa.org/professional-resources/accounting-terminology-guide#letterr>.

1 we filed with the Court.<sup>8</sup> It may explain why the SEC is battling so hard to bring this case  
 2 to a close without investors' obtaining an accounting. But it does not create a defense for  
 3 the Receiver's failure to comply with those mandates. And those mandates exist to  
 4 protect investors like the ones who now complain the procedures were not followed.

5 **D. The Receiver's Flip-Flop Whether He Keeps Books and Records Has Now**  
 6 **Flip-Flopped Again.**

7 Investors noted in their opening brief the Receiver's counsel had claimed he keeps  
 8 no books and records, no journals, ledgers, books of account, or similar records. Dkt.  
 9 Nos. 1258-1 at 16-20 and 1258-2 ¶¶ 4-17 and Exhibits 1 through 13. However, by the  
 10 time we filed this motion, the Receiver's attorney was claiming we had misstated these  
 11 facts and the Receiver did keep accounting records. *Id.* The Receiver's opposition (Dkt.  
 12 No. 1292) again suggests he does not maintain an accounting system that would allow  
 13 him to generate standard financial statements, e.g., balance sheets and receipt and  
 14 disbursement statements. Instead, he argues he can only prepare a spreadsheet, due to the  
 15 "legacy system created by Western." Dkt. No. 1292 at 10. With this reply, we have filed  
 16 the declarations of Alice Jacobson and Traci Harris, who dispute Mr. Hebrank's  
 17 statements. Both state the two accounting systems recorded all transactions and describe  
 18 those transactions accurately. Jacobson states that OPADS can produce the accounting  
 19 records which Mr. Hebrank claims he cannot provide to the Court. Significantly, Mr.  
 20 Hebrank refuses to produce the accounting systems which will be necessary to validate  
 21 or refute his contentions, the ACCPAC and OPADS accounting systems.<sup>9</sup> Instead, he  
 22 claims the accounting irregularities he has presented to the Court were the product of the  
 23 systems he inherited, the same two accounting systems he praised in his Forensic Report  
 24 I. This is a simple case of offering weak evidence while withholding stronger evidence.

25  
 26 <sup>8</sup> Dkt. No. 1274-1, ¶¶ 16-17 and Ex. 23 thereto.

27 <sup>9</sup> Ms. Harris used ACCPAC, a commercially available accounting system for Western  
 28 and Ms. Jacobson used OPADS to record all transactions relating to the GPs. See  
 Declarations of Traci Harris and Alice Jacobson filed herewith.

1 The courts have consistently rejected this type of evidence, and the Court should do the  
2 same with Mr. Hebrank's statements. *Interstate Circuit, Inc. v. United States*, 306 U.S.  
3 208, 226 (U.S. 1939) citing *Clifton v. United States*, 45 U.S. 242, 247 (U.S. 1846) ("The  
4 production of weak evidence when strong is available can lead only to the conclusion  
5 that the strong would have been adverse.")

6 **E. The Receiver's Contention He Provided His Accounting Records to**  
7 **Investor's Counsel: the Haystack without the Needle.**

8 The Receiver makes no claim he provided the Court with meaningful financial  
9 statements. Instead, he argues he is unable to do so because of the "legacy [accounting]  
10 system" he inherited from Western. Dkt. No. 1292 at 10. He claims the Court should  
11 have ordered him *sua sponte* to get a better accounting system. *Id.*, at 3, 13-14. As stated  
12 below, he has come up with Enron-style arguments to justify his accounting irregularities  
13 and failure to keep the books and records that would be expected of a Receiver.

14 The Receiver has one other card up his sleeve. In effect, he says this: "I may not  
15 have given meaningful financial statements to the Court, but I did give them to Investors'  
16 counsel." *Id.*, at 8 and 17. This is a ploy. The issue before this Court is not what  
17 Investors' counsel knows, but whether there is an accurate accounting before this Court  
18 of the \$24 million of receipts and \$27.2 million of disbursements which went through the  
19 Receiver's hands, a prerequisite for the Court to approve his plan. We respectfully submit  
20 the Court cannot approve any plan without that accounting. And no such accounting is  
21 before this Court.

22 But we will not ignore the Receiver's argument, even if it is collateral. Essentially,  
23 the Receiver has delivered a haystack without the needle. And we have spent much time  
24 searching for the needle. One of the accounting systems the Receiver points to is Louise  
25 Cohen's QuickBooks records. *Id.*, at 2, 8, and Dkt. No. 1292-1 ¶¶ 5 and 11. The Cohen  
26 accounting data stops at the end of 2013. Further, the records state revenue and expenses,  
27 i.e., how much tax each GP would have to pay. We have attached financial statements  
28 from the Cohen QuickBooks records which illustrate our point. Aguirre Decl. ¶¶ 7-10 and

1 Exs. 4-7. As we discussed in our opening brief, a revenue and expense statement is  
2 meaningless for a defunct company. Dkt. No. 1258-1 at 14 and 1258-2 ¶ 21. By way of  
3 example, the Receiver's Revenue and Expense statement for the fourth quarter of 2012  
4 showed Western had \$86,976.78 in income and \$253,625.11 in expense. Yet, in the same  
5 quarter, it had \$2 million in receipts and \$2.1 million in disbursements. Dkt. No. 80,  
6 Exhibits A and B. In a case like this, it is the movement of the money, receipts and  
7 disbursements, through the Receiver's hands that must be tracked.

8 Likewise, the bank statements the Receiver provided are mostly hay, and a big  
9 stack at that. There were 3,500 of them according to the Receiver's counsel. Dkt. No.  
10 1258-2 ¶ 13 and Ex. 9 thereto. It would take an audit of these records to ascertain where  
11 the money went. We invite anyone to reconstruct financial transactions from those  
12 records. It is impossible and the Receiver knows it. This is the kind of fluff the  
13 government would expect a wrongdoer to produce in a criminal action, not a Receiver  
14 with a fiduciary duty to investors.

15 Likewise, the eleven months of transactions produced by Lincoln Property  
16 Company ("Lincoln") tell very little to nothing about the millions of dollars in accounted  
17 cash that went through the Receiver's hands. The Receiver attached financial records  
18 relating to ABL Partners. ABL Partners had no mortgage and no loans to the GPs. It did  
19 not involve any money flowing from it to Western, money the Receiver uses to pay  
20 himself.

21 Investors have offered a different example: Dayton IV. It had large amounts of  
22 cash flowing to Western, but it is unknown what Western did with that cash. The  
23 Receiver's report (DKt. No. 852) for Dayton IV shows the four GPs that own it<sup>10</sup> paid  
24 \$763,477 to Western in 2014 and 2015. Dkt. No. 852-1 at 32. Aguirre Decl. ¶ 11. These  
25 are exactly the same amounts the Receiver stated in the information packet for Dayton IV  
26 he posted in his website *almost eleven months later*. Aguirre Decl. ¶ 12, Ex. 8. As is

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27 <sup>10</sup> Eagle View Partners, Falcon Heights Partners, Night Hawk Partners and Osprey  
28 Partners.

1 obvious by comparing the information, the amounts owed are exactly the same. The  
2 Receiver's report showed that the four GPs had mortgages payable of \$678,811 and notes  
3 payable of 1,041,967 as of October 1, 2014. Dkt. No. 852-1 at 3. According to the  
4 Receiver's Dayton IV Information Packet, dated August 25, 2015, the amounts were the  
5 same as eleven months earlier: notes payable of \$678,811 and mortgages payable of  
6 \$1,041,967. *Id.*, at 5. Yet, the Lincoln statements for these same GPs indicate that in  
7 2014, they made mortgage payments of \$271,265 and in the first seven months of 2015,  
8 mortgage payments totaled \$243,319. The statement shows no note payments. Aguirre  
9 Decl. ¶14, Ex. 10. However, in the Dayton IV information packet, dated August 25,  
10 2015, the Receiver erroneously told investors that there was no pay down on either notes  
11 or mortgages. *Id.*, ¶12, Ex. 8 at 5. And in Attachent A to the same information packet, the  
12 Receiver lists no mortgage payments, only note payments to Western that, in 2014 totaled  
13 \$ 355,474 for all four GPs. So, the question is very simple: where did the money go?  
14 What was paid? Investors' counsel again requested this information from the Receiver  
15 this past week and he again refused to provide it. Aguirre Decl. ¶ 13, Ex. 9.

16 Likewise, the Cohen reports give no clue this money was changing hands, much  
17 less what Western did with it. The same is true of the Lincoln records. The accounting  
18 systems which would shine light on these transactions are the two the Receiver holds  
19 close to his vest: OPADS and ACCPAC.

20 We have attached a Lincoln statement for Dayton IV (Aguirre Decl., ¶ 14, Ex. 10).  
21 It provides information on mortgage payments, but it does not reflect any note payments.  
22 Nor does it disclose any of the following: outstanding mortgage amounts owed, back  
23 taxes unpaid, balance on outstanding notes, or balance on outstanding debt. Even more  
24 significantly, it tells nothing about what Western did with any of the funds it received  
25 from investors.



1 The information packets posted on the Receiver's website for the case are another  
2 of his favorite items.<sup>11</sup> The Receiver makes a point of saying these "information packets  
3 also state the outstanding balances on mortgages and delinquent property taxes." Dkt. No.  
4 1292 at 8. That statement is inaccurate. Many of the packets state the amounts due are  
5 the same as the Receiver stated in Exhibit A to his Report and Recommendations  
6 Regarding General Partnerships (Dkt. No. 852-1), which described those amounts owed  
7 as of October 1, 2014. Yet, in each of these cases, investors made note payments.<sup>12</sup> So if  
8 the money did not pay down mortgages and note, where did it go?

9  
10 **F. The Receiver Doggedly Refuses to Release Records Which Would  
Demonstrate the Source of the Funds He Paid Himself**

11 The Court's order of May 18, 2016, (Dkt. No. 1296) acknowledges the Receiver  
12 changed his position on February 4, 2016. He then took the position that all property  
13 should be sold, the proceeds pooled and distributed to investors. Before that date, the  
14 Receiver pressed investors to pay operational fees and notes. In response, investors paid  
15 millions and millions of dollars to satisfy their responsibilities as partners. The question  
16 now arises who gained and who lost by these payments. If the Receiver is successful with  
17 his pooling proposal, all of the funds paid by investors to support their individual GPs  
18 will be wasted money.

19 The question remains: who gained? The Receiver did. He now concedes his fees  
20 were paid from money Western obtained from the GPs, who repaid the notes, and who in

21  
22 <sup>11</sup> <http://www.ethreadvisors.com/cases/sec-v-louis-v-schooler-and-first-financial-planning-corp-dba-western-financial-planning-corp/>.

23 <sup>12</sup> The information packets for the following GPs list the same amount of note and/or  
24 mortgage as the Receiver lists in Dkt. No. 852-1, despite Exhibit A to the information  
25 packet indicates they made mortgage and/or note payments. Payments: Desert View,  
26 Sonora View, Mesa View, Road Runner, Crystal Clearwater, High Desert, Santa Fe  
27 View, Pueblo, Pecos, P-39 Aircobra, P-40 Warhawk, F-86, Jamul Meadows, Lyons  
28 Valley, Hidden Hills, Eagle View, Falcon Heights, Night Hawk, Osprey Partners, Rose  
Vista, Steam Boat, Galena Ranch, Redfield Heights, Spanish Springs, Antelope Springs,  
Wild Horse, Big Ranch, Reno Vista, Reno Partners, Pyramid Highway 177, and  
Frontage177.

1 turn obtained those funds from investors who were paying their notes. Dkt. No. 1292 at  
2 14. Consequently, in encouraging investors to repay their notes, the Receiver was  
3 creating a fund to pay his own fees.

4 The Receiver concedes this argument. He has continuously pressed investors to  
5 repay the notes and operational fees.<sup>13</sup> Investors had no duty to pay either the notes or the  
6 operational fees. The Court has decided the Defendants sold unregistered securities to all  
7 investors. Consequently, all of those investors were entitled to file a complaint under  
8 section 12(a) (1) of the Securities Act of 1933 seeking rescission. *Pinter v. Dahl*, 486  
9 U.S. 622, 654 (1988) (“[A] § 5 violator is liable in rescission ‘to the person purchasing [a]  
10 security from him’”). No one knows that better than the Receiver. He made that very  
11 argument in Dkt. No. 852, at 5, where he argued:

12 Here, the fraud determination potentially changes the relationship between  
13 investors and their GPs and the GPs and Western. The validity of partnership  
14 agreements, investor notes, GP notes, and other governing documents could  
15 be substantially altered. Enforcing those corporate structures and contractual  
16 obligations may make little sense if investor monies were obtained by fraud.

17 In short, the Receiver’s argument that investors would have to pay their notes is a  
18 convenient one, because it generates the funds to pay his fees, but it is also an argument  
19 he knows is untrue.

20 And the culpability of the Receiver goes further. When did he decide he was going  
21 to seek pooling? The Receiver does not explain this. He does not explain why he  
22 suddenly decided on February 4, 2016, that pooling would be his plan, though it was  
23 absolutely in conflict with his demands for three years that investors pay notes and  
24 operational fees. In his February 4 motion, he recognizes the notion that paying  
25 operational fees and notes cannot be reconciled with his pooling approach:

26  
27  
28 <sup>13</sup> <http://www.ethreadvisors.com/cases/sec-v-louis-v-schooler-and-first-financial-planning-corp-dba-western-financial-planning-corp/>.

1 [I]f the assets of the receivership estate are being pooled for *pro rata*  
2 distribution to all investors, continuing to collect investor note payments no  
3 longer makes sense... Collecting further funds from certain investors, of  
4 which they are projected to only recover 13.40%, would be  
inequitable...Continuing to pay carrying costs on a GP-by-GP basis would  
be inconsistent with the One Pot Approach.

5 Dkt. No. 1181-1 at 22.

6 We know the Receiver has walked in lockstep with the SEC since this case was  
7 filed. We also know the SEC has consistently opposed any fee distribution in its cases  
8 other than pooling. Dkt. No. 1235 at 18. Consequently, it was known by the Receiver that  
9 he would propose pooling at the end of this case.

10 This raises an issue: assuming the Receiver knew at the outset he was going to  
11 propose pooling, did he violate his fiduciary duty by asking investors to pay the notes  
12 without disclosing to them that doing so was a waste? It would appear only the Receiver  
13 gained by these note payments.

14 Significantly, the Receiver still uses smoke and mirrors to avoid two questions. He  
15 gives pieces of this information in his opposition, but leaves enough holes that the  
16 number cannot be calculated. Dkt. No. 1292 at 14. Second, what has been and will be the  
17 source of the payment to the Receiver. He makes this statement:

18  
19 There is no secret or mystery as to how the fees and costs of the receivership  
20 have been paid to date. They have been paid in increments over time from  
21 Western's assets, including loans collected from GPs, amounts collected on  
22 the judgments against the LinMar entities, and amounts collected from the  
Court-approved sales of Western's automobiles, gold coins, and office  
furniture and equipment.

23 *Id.* What we are asking for are numbers. What the Receiver delivers are words and those  
24 words cannot be translated into numbers, because only the Receiver has those numbers,  
25 e.g., the amount paid in notes.

26 There is no doubt the Receiver has used the funds he demanded investors pay to  
27 pay himself. This is clear if we assemble the fragments of information the Receiver has  
28

1 disclosed. According to our calculations, the Receiver and his team have billed  
2 approximately \$2.24 million through September 30, 2015. Twenty per cent of that sum,  
3 \$448,000, was withheld by the Court's order. That leaves \$1,792,000. The Receiver has  
4 stated in his opposition that there is approximately \$400,000 that remain unpaid, which  
5 leaves \$1,392,000. Dkt. No. 1292 at 15. He also states that there is approximately  
6 \$80,000 unpaid to Duffy, which leaves \$1,312,000. *Id.* at 15. This seems to mean that the  
7 Receiver has paid himself and his team \$1.312 million.

8 So where did the money come from? Again, the pieces have to be put together. In  
9 his opposition, *Id.*, at 14, he claims the fees came from amounts collected on the  
10 judgments against the LinMar entities (\$205,000, Dkt. No. 1189 at 2.) and amounts  
11 collected from the Court-approved sales of Western's automobiles (\$46,280, Dkt. No. 481  
12 at 3), gold coins (\$43,290, *Id.*), office furniture and equipment (\$23,865.25, Dkt. No. 517  
13 at 5), a total of \$318,435. There is one further item, GP payments on notes. So if the total  
14 fees paid are \$1.32 million and \$318,435 came from all sources plus notes, the sum paid  
15 from notes was \$ 993,565. These fees were paid indirectly from Investors.

16 **G. The Receiver's Continues to Withhold Facts Relating to Mortgage Debt,  
17 Taxes, and Debt to Western**

18 Investors pointed out in their opening brief the Receiver has provided no  
19 information on mortgage debt, taxes and debt to Western. Dkt. No. Dkt. No. 1258 at 22-  
20 23. We also noted the Receiver's misstatement regarding the liability of LV Kade in the  
21 same brief. Significantly, penalties and interest are running at a rate of 22% on that  
22 property. *Id.* at 22 and 1258-2 ¶ 24-26, Exs. 17 and 18. Since, according to the Receiver  
23 the property has a minimum value of \$8.26 million and no mortgage or other debt, there  
24 are a number of options the Receiver could have followed to prevent those penalties  
25 from running. At a minimum, this kind of information must be reported to the Court.

26 But the Receiver's mishandling of LV Kade pales in comparison with his  
27 mishandling of Washoe 3. One of the Investors did her own investigation. She found the  
28 Washoe 3 GPs are subject to enormous penalties that are compounding monthly. The 40

1 parcels of Washoe 3 are subject to a Special Assessment District (“SAD”) that brought  
2 the improved paved road up to approximately one mile from one side of the properties.  
3 Any payment received after the payment due date for the SAD is charged a monthly  
4 penalty of \$388.07, which means a total of \$15,522.80 more a month for the 40 Washoe 3  
5 parcels. The penalty grows each month. See Cynthia Clark’s Declaration filed herewith  
6 and Exhibit 2 thereto. As of May 5, 2016, the Washoe 3 parcels owe a total amount of  
7 \$182,002.51, which is broken down as follows: \$31,253.2 in principal, \$32,948.40 in  
8 interest, and *\$117,800.91 in penalties*. It will be approximately \$287,000 by the end of  
9 the year. According to the Receiver’s information packet for Washoe 3, the projected  
10 property tax and assessment liability in 2016 would be \$67,373. The Receiver should  
11 have addressed this problem and informed the Court. Instead, the Receiver informed the  
12 Court that he kept updating his website for the case with the new filings. The Court and  
13 Investors must have accurate financial information before anyone can make a decision.

#### 14 **IV. The Sales of GP Realty Are Subject to 28 USC § 2001**

15 The Receiver now contends he was planning all along to comply with 28 USC §  
16 2001. This argument cannot be reconciled with his actions. Only pure chance prevented  
17 the sale of the Jamul Valley property in violation of 28 USC § 2001. And that pure  
18 chance was the decision by several title companies to reject the paperwork on the Jamul  
19 Valley property. Consequently, but for the fact that the title companies declined to issue  
20 title policies, the sale would have been consummated. It would have been consummated  
21 without the knowledge of any investor in the Jamul Valley property. It would have been  
22 consummated in violation of 28 USC § 2001. Significantly, both the SEC and the  
23 Receiver were well aware of the application of 28 USC § 2001 to the sale of GP realty.  
24 In its Brief in Response to the Court’s April 25, 2014, Order Reconsidering Its August  
25 16, 2013 Order (Dkt. No. 588), the SEC acknowledged the application of 28 USC §  
26 2001 to the sale of GP realty. *Id.*, at 9, 16-19. Given the multiple cases this Receiver has  
27 handled, including others involving real estate, it is obvious he was also aware of the  
28 application of 28 USC § 2001 to this case.

1 The Receiver tries to argue that there was a waiver by silence. No case has ever  
2 held or hinted that 28 USC § 2001 may be waived by silence. The only case which is  
3 remotely close to finding a waiver is *Huntington Nat'l Bank v. JS & P, L.L.C.*, 2014 U.S.  
4 Dist. LEXIS 123112 (E.D. Mich. Sept. 4, 2014). In *Huntington*, the party who raised the  
5 issue of 28 USC § 2001, Cohen, also conceded that it had been expressly waived by  
6 stipulation: “Cohen argued that the proposed sale should be set aside for failure to  
7 conform with 2001(b). However, after arguing non-compliance, Cohen then conceded  
8 that 28 U.S.C. § 2001 is inapplicable because these requirements were waived as part of  
9 the receivership order, to which Big Sky stipulated.” In *Camp Fire USA v. Camp Fire*  
10 *USA N. Star Council*, 2015 U.S. Dist. LEXIS 28091, at \*6-7 (W.D. Mo. 2015), the court  
11 made it explicit that it did not and would not find an implied waiver: “[t]he Receiver is  
12 authorized to sell the Assets, subject to the provisions of 28 U.S.C. §§ 2001, 2002 and  
13 2004.” Further, after denying the motion for a waiver without prejudice, the court  
14 instructed what would have to be done to obtain a waiver: a signed waiver would have to  
15 be filed. The court explained:

16 The Receiver may refile a Motion for Approval of the Sale Procedure,  
17 attaching a signed waiver of the requirements contained in § 2001(b).  
18 However, the Court would like the Receiver to state whether an appraisal of  
19 the property was ever conducted and why the requirements of the statute  
could not be followed.

20 These cases involve facts where the parties with rights to the real estate are before the  
21 court or the waiver is required from those with rights on the realty. As addressed in our  
22 Opposition to the Receiver’s Court-Ordered Proposal Regarding General Partnerships as  
23 Supplemented and Proposed Alternative Plan (Dkt. No. 1293-1 at 2-3), investors are the  
24 owners of the GPS, which in turn own the realty. As such, they are necessary parties in  
25 this case. That principle applies where a partnership is treated as a single entity, but not  
26 where the proceeding would liquidate a general partnership and dissolve the partners’  
27 rights. *Mathews v. Traverse (In re Pappas)*, 1994 U.S. App. LEXIS 8881 (9th Cir. Cal.  
28

1 Apr. 13, 1994)(“Under California law, ‘ordinarily all partners are not only proper, but are  
2 also necessary, parties to an action for dissolution (citations omitted)’”). See also: *Pacific*  
3 *Queen Fisheries v. Symes*, 307 F.2d 700 (9th Cir. Wash. 1962)(“Was the district court  
4 correct in holding appellants Hull, Peck and Royer to be partners in Pacific Queen  
5 Fisheries, and necessary parties whose admissions would be binding on appellant Pacific  
6 Queen?”); *SEC v. American Capital Invs.*, 98 F.3d 1133, 1145 footnote 17 (9th Cir. Cal.  
7 1996)(“[B]oth types of receivers [state and federal] can conduct a judicial sale of real  
8 property that is properly within their ‘possession and control’ and within the court’s  
9 territorial jurisdiction, *where all parties of interest have been brought before the court.*  
10 See 2 Clark on Receivers §§ 482, 491 (emphasis added).” Necessary parties who have  
11 not been served can give no silent waivers.

12 Consequently, the Court’s order approving the sale of the Jamul Valley property  
13 (Dkt. No. 1085) must be vacated. Further, all orders which failed to comply with 28 USC  
14 § 2001 must be vacated. Finally, the Receiver must comply with 28 USC § 2001 going  
15 forward.

16 Dated: May 20, 2016

Respectfully submitted,

17  
18 By:           /s/ Gary J. Aguirre            
19 GARY J. AGUIRRE  
20 Attorney for Investors  
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 3 501 W. Broadway, Ste. 800  
 4 San Diego, CA 92101  
 5 Tel: 619-400-4960  
 6 Fax: 619-501-7072  
 7 Email: [Gary@aguirrelawfirm.com](mailto:Gary@aguirrelawfirm.com)  
 8 Attorney for Investors Susan Graham, *et al.*

9 **UNITED STATES DISTRICT COURT**  
 10 **SOUTHERN DISTRICT OF CALIFORNIA**

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

12 SECURITIES AND EXCHANGE  
 13 COMMISSION,

14 Plaintiff,

15 v.

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

21 Defendants.

**DECLARATION OF GARY J.  
 AGUIRRE IN SUPPORT OF  
 INVESTORS' REPLY TO  
 RECEIVER'S AND SECURITIES  
 AND EXCHANGE COMMISSION'S  
 OPPOSITIONS TO INVESTORS'  
 MOTION FOR AN ACCOUNTING  
 AND MOTION TO VACATE  
 ORDERS APPROVING RECEIVER'S  
 RECOMMENDATIONS TO SELL  
 REALTY**

22 Date: June 10, 2016  
 23 Time: 1:30 p.m.  
 24 Ctrm: 2D  
 25 Judge: Hon. Gonzalo P. Curiel

26  
 27  
 28



1 I, Gary J. Aguirre, of San Diego, California, declare:

2 1. I have personal knowledge of the facts set forth in this declaration and, if  
3 called as a witness, could and would testify competently to such facts under oath.

4 2. I am the attorney for approximately 200 investors in this matter.

5 3. On March 21, 2016, Ted Fates, counsel for the Receiver, provided me a link  
6 to a Dropbox folder containing, among others, bank statements for the following Western  
7 Financial Planning Corporation (“Western”) bank accounts:

- 8 • WSCC LLC: December 2014 and all of 2015;
- 9 • WFPC—Business: two statements, December 2014 and September 2015;

10 4. Attached hereto and incorporated by reference as Exhibit 1 are statements  
11 for the WSCC, LLC account for September, November and December 2015 and for  
12 WFPC—Business account for September 2015. Many of the incoming ACH payments do  
13 not correlate to the outgoing ACH payments.

14 5. Attached hereto and incorporated by reference as Exhibit 2 is a table which  
15 reproduces the data for the disbursements from the WSCC LLC account found in  
16 Attachment A to interim reports Third through Ninth and the same information for the  
17 last half of 2014 and all of 2015 from Exhibit C to the Declaration of Thomas C. Hebrank  
18 in Support of Opposition to Investors; Motion for an Order Directing the Receiver to  
19 Provide an Accounting or in the Alternative for an Audit of the Receivership by an  
20 Independent Accountant (Dkt. No. 1292-1). The table shows GP accounts for 10 quarters  
21 where the receipts were less than the amount than the Receiver claims he transferred to  
22 them the WSCC LLC account.

23 6. Attached hereto and incorporated by reference as Exhibit 3 is a table which  
24 reports the total receipts in the WFPC-Business account for the designated quarter taken  
25 from Exhibit A to the Receiver’s Third through Fourteenth Interim Reports and Exhibit C  
26 to the to the Declaration of Thomas C. Hebrank in Support of Opposition to Investors;  
27 Motion for an Order Directing the Receiver to Provide an Accounting or in the  
28 Alternative for an Audit of the Receivership by an Independent Accountant (Dkt. No.

1 1292-1). The table presents the GP note payments to the WFPC-Business account and  
2 note payments stated in the Western Revenue and Expense Statements. The GP note  
3 payments to the WFPC-Business account should match the note payments in the revenue  
4 and expense statements submitted as Exhibit B to Interim Reports three through 14.  
5 According to the Receiver, “GP note payments are swept from the relevant GP bank  
6 accounts into the WFPC-Business account.” Dkt. No. 1292 at 11. Consequently, the two  
7 statements should reconcile, but they do not.

8 7. Attached hereto and incorporated by reference as Exhibit 4 are true and  
9 correct statements of revenue and expenses for Eagle View Partners, LLC for the years  
10 2012 through 2014 from the QuickBooks prepared by Louise Cohen.

11 8. Attached hereto and incorporated by reference as Exhibit 5 are true and  
12 correct statements of revenue and expenses for Eagle View Partners for the years 2012  
13 through 2014 from the QuickBooks prepared by Louise Cohen.

14 9. Attached hereto and incorporated by reference as Exhibit 6 are true and  
15 correct statements of assets, liabilities and capital for Eagle View Partners, LLC for the  
16 years 2012 through 2014 from the QuickBooks prepared by Louise Cohen.

17 10. Attached hereto and incorporated by reference as Exhibit 7 are true and  
18 correct statements of assets, liabilities and capital for Eagle View Partners for the years  
19 2012 through 2014 from the QuickBooks prepared by Louise Cohen.

20 11. The spreadsheet attached as Exhibit A to the Receiver’s report and  
21 recommendation regarding GPs, Dkt. No. 852-1 at 32, states the amounts the GPs in  
22 Dayton IV owed for mortgages and notes and their total disbursements in 2014/2015.  
23 The following table summarizes that information:

24  
25  
26  
27  
28

	GP Notes Payable as of 10/1/2014	Mortgages as of 10/1/2014	Total 2014/2015 Disbursements
Eagle View Partners	(\$300,038)	(\$169,703)	\$230,586
Falcon Heights Partners	(\$272,131)	(\$169,703)	\$218,047
Night Hawk Partners	(\$240,367)	(\$169,703)	\$169,887
Osprey Partners	(\$229,431)	(\$169,703)	\$144,957
<b>Total</b>	<b>(\$1,041,967)</b>	<b>(\$678,812)</b>	<b>\$753,477</b>

12. Attached hereto and incorporated by reference as Exhibit 8 is a true and correct copy of the information packet for Dayton IV downloaded from the Receiver's website.

13. Attached hereto and incorporated by reference as Exhibit 9 are true and correct copies of my letter to Ted Fates of May 16, 2016, and his reply of May 17, 2016.

14. Attached hereto and incorporated by reference as Exhibit 10 is a true and correct copy of the statement by Lincoln Property Company for Dayton IV. It indicates that in 2014, the GPs in Dayton IV made mortgage payments of \$271,265 and in the first seven months of 2015, mortgage payments totaled 243,319. The statement shows no note payments. It provides information on mortgage payments, but not on note payments or unpaid debt not reflected on a note to Western. Nor does it disclose any of the following: outstanding mortgage amounts owed, back taxes unpaid, balance on outstanding notes, or balance on outstanding debt.

15. Attached as Exhibit 11 is a table I prepared which states the total receipts of Western, the total receipts of the GPs, the total receipts of the GPs and Western, the double counted receipts claimed by the Receiver, and the revenues stated on the revenue as expense statement attached as Exhibit B to interim reports 3 through 14. This table shows that even with every favorable assumption, including the accuracy of the Receiver's \$12.2 million double accounting, the receiver failed to account for \$8.5 million he received.

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16. Attached as Exhibit 12 is a table I prepared which states the disbursements made by Western taken from the table on Attachment A on interim Reports 3 through 9 (the last quarter of 2012 through the second quarter of 2014) and the disbursements from Exhibit C to the Declaration of the Receiver (Dkt. No. 1292-1) for the third quarter of 2014 through the fourth quarter of 2015.

Executed this 20<sup>th</sup> day of May 2016, at San Diego, California.

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

/s/ Gary J. Aguirre  
GARY J. AGUIRRE

**Exhibit List**

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Exhibit 1.....7  
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Exhibit 5.....35  
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Exhibit 9.....57  
Exhibit 10.....61  
Exhibit 11.....70  
Exhibit 12.....73

# Exhibit 1

0

Redacted

WSSC LLC  
 C\O E3 ADVISORS- THOMAS C HEBRANK CPA  
 401 WEST A STREET SUITE 1830  
 SAN DIEGO CA 92101

Sep 30, 2015

Pg 1 of 5

Analyzed Business Checking		
09/01/2015	Beginning Balance	22,895.24
	74 Deposits/Other Credits	+ 135,343.81
	8 Checks/Other Debits	- 117,472.22
09/30/2015	Ending Balance	40,766.83
	30 Days in Statement Period	

----- Deposits/Other Credits -----

09/02/2015	ACH Deposit	5,623.46
	EAGLE VIEW PARTN 9/2EAGLE V PARTNERSHIP NOTE	
09/02/2015	ACH Deposit	1,008.85
	FERNLEY I, LLC 9/1FERNLEY WESTERN NOTE PMT	
09/02/2015	ACH Deposit	1,274.62
	HIGHWAY 50 PARTN 9/2HIGHWAY PARTNERSHIP NOTE	
09/02/2015	ACH Deposit	2,000.32
	P-40 WARHAWK PAR 9/2P-40 WA PARTNERSHIP NOTE	
09/02/2015	ACH Deposit	2,136.80
	P51, LLC 9/1P51, LL WESTERN NOTE PMT	
09/02/2015	ACH Deposit	2,062.79
	P51, LLC 9/1P51, LL WESTERN NOTE PMT	
09/02/2015	ACH Deposit	1,664.42
	SFV II, LLC 9/1SFV II, WESTERN NOTE PMT	
09/02/2015	ACH Deposit	832.58
	SFV II, LLC 9/1SFV II, WESTERN NOTE PMT	
09/02/2015	ACH Deposit	9,040.50
	WESTERN FINANCIA 9/1WESTERN WESTERN NOTE PMT	
09/02/2015	ACH Deposit	800.00
	WESTERN FINANCIA 9/1WESTERN WESTERN NOTE PMT	
09/02/2015	ACH Deposit	584.57
	WESTERN FINANCIA 9/1WESTERN WESTERN NOTE PMT	
09/02/2015	ACH Deposit	3,497.18
	WESTERN FINANCIA 9/1WESTERN WESTERN NOTE PMT	
09/02/2015	ACH Deposit	334.76
	WESTERN FINANCIA 9/1WESTERN WESTERN NOTE PMT	
09/02/2015	ACH Deposit	3,076.27
	WESTERN FINANCIA 9/1WESTERN WESTERN NOTE PMT	
09/02/2015	ACH Deposit	4,963.20
	WESTERN FINANCIA 9/1WESTERN WESTERN NOTE PMT	
09/02/2015	ACH Deposit	6,510.53
	WESTERN FINANCIA 9/1WESTERN WESTERN NOTE PMT	
09/02/2015	ACH Deposit	2,951.55
	WESTERN FINANCIA 9/1WESTERN WESTERN NOTE PMT	
09/02/2015	ACH Deposit	2,741.78
	WESTERN FINANCIA 9/1WESTERN WESTERN NOTE PMT	
09/02/2015	ACH Deposit	2,982.79
	WESTERN FINANCIA 9/1WESTERN WESTERN NOTE PMT	

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WSSC LLC

Sep 30, 2015

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09/02/2015	ACH Deposit					5,509.67
	WESTERN FINANCIA	9/1	WESTERN	WESTERN	NOTE	PMT
09/02/2015	ACH Deposit					1,203.65
	WESTERN FINANCIA	9/1	WESTERN	WESTERN	NOTE	PMT
09/02/2015	ACH Deposit					100.00
	WESTERN FINANCIA	9/1	WESTERN	WESTERN	NOTE	PMT
09/02/2015	ACH Deposit					3,027.21
	WESTERN FINANCIA	9/1	WESTERN	WESTERN	NOTE	PMT
09/02/2015	ACH Deposit					161.40
	WESTERN FINANCIA	9/1	WESTERN	WESTERN	NOTE	PMT
09/02/2015	ACH Deposit					1,054.95
	WESTERN FINANCIA	9/1	WESTERN	WESTERN	NOTE	PMT
09/02/2015	ACH Deposit					2,997.88
	WESTERN FINANCIA	9/1	WESTERN	WESTERN	NOTE	PMT
09/02/2015	ACH Deposit					2,431.40
	WESTERN FINANCIA	9/1	WESTERN	WESTERN	NOTE	PMT
09/02/2015	ACH Deposit					2,123.28
	WESTERN FINANCIA	9/1	WESTERN	WESTERN	NOTE	PMT
09/02/2015	ACH Deposit					3,763.77
	WESTERN FINANCIA	9/1	WESTERN	WESTERN	NOTE	PMT
09/02/2015	ACH Deposit					1,922.75
	WESTERN FINANCIA	9/1	WESTERN	WESTERN	NOTE	PMT
09/02/2015	ACH Deposit					19.21
	WESTERN FINANCIA	9/2	WESTERN	FFP	NOTE	PMT
09/03/2015	ACH Deposit					1,081.32
	SONORA VIEW PART	9/3	SONORA	PARTNERSHIP	NOTE	
09/04/2015	ACH Deposit					1,504.56
	P-39 AIRCOBRA PA	9/4	P-39	AI	PARTNERSHIP	NOTE
09/04/2015	ACH Deposit					483.73
	PECOS PARTNERS	9/4	PECOS	P	PARTNERSHIP	NOTE
09/04/2015	ACH Deposit					230.74
	PYRAMID HIGHWAY	9/4	PYRAMID	PARTNERSHIP	NOTE	
09/04/2015	ACH Deposit					147.27
	WESTERN FINANCIA	9/4	WESTERN	FFP	NOTE	PMT
09/04/2015	ACH Deposit					98.18
	WESTERN FINANCIA	9/4	WESTERN	FFP	NOTE	PMT
09/08/2015	ACH Deposit					1,175.95
	GALENA RANCH PAR	9/7	GALENA	PARTNERSHIP	NOTE	
09/08/2015	ACH Deposit					766.22
	SNOW BIRD PARTNE	9/8	SNOW	BI	PARTNERSHIP	NOTE
09/08/2015	ACH Deposit					444.64
	SPRUCE HEIGHTS P	9/8	SPRUCE	PARTNERSHIP	NOTE	
09/09/2015	ACH Deposit					3,169.13
	NIGHT HAWK PARTN	9/9	NIGHT	H	PARTNERSHIP	NOTE
09/10/2015	ACH Deposit					1,471.40
	HIGH DESERT PART	9/10	HIGH	D	PARTNERSHIP	NOTE

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WSSC LLC

Sep 30, 2015

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09/10/2015	ACH Deposit		1,142.00
		NORTH SPRINGS PA 9/10NORTH PARTNERSHIP NOTE	
09/10/2015	ACH Deposit		681.72
		STEAMBOAT PARTNE 9/10STEAMB PARTNERSHIP NOTE	
09/10/2015	ACH Deposit		1,867.79
		FERNLEY I, LLC 9/9FERNLEY WESTERN NOTE PMT	
09/10/2015	ACH Deposit		5,110.23
		SANTA FE VENTURE 9/9SANTA F WESTERN NOTE PMT	
09/10/2015	ACH Deposit		8,198.30
		WESTERN FINANCI 9/9WESTERN WESTERN NOTE PMT	
09/11/2015	ACH Deposit		1,761.58
		MOHAWK MOUNTAIN 9/11MOHAWK PARTNERSHIP NOTE	
09/11/2015	ACH Deposit		1,057.57
		PUEBLO PARTNERS 9/11PUEBLO PARTNERSHIP NOTE	
09/11/2015	ACH Deposit		670.30
		ROSE VISTA PARTN 9/11ROSE V PARTNERSHIP NOTE	
09/16/2015	ACH Deposit		761.62
		CRYSTAL CLEARWAT 9/16CRYSTA PARTNERSHIP NOTE	
09/17/2015	ACH Deposit		1,193.36
		ORANGE VISTA PAR 9/17ORANGE PARTNERSHIP NOTE	
09/17/2015	ACH Deposit		2,918.35
		OSPREY PARTNERS 9/17OSPREY PARTNERSHIP NOTE	
09/17/2015	ACH Deposit		108.00
		WESTERN FINANCI 9/17WESTER FFP NOTE PMT	
09/18/2015	ACH Deposit		430.41
		MOUNTAIN VIEW PA 9/18MOUNTA PARTNERSHIP NOTE	
09/18/2015	ACH Deposit		537.16
		OCOTILLO VIEW PA 9/18OCOTIL PARTNERSHIP NOTE	
09/21/2015	ACH Deposit		787.12
		DESERT VIEW PART 9/21DESERT PARTNERSHIP NOTE	
09/21/2015	ACH Deposit		1,796.30
		VISTA DEL SUR PA 9/21VISTA PARTNERSHIP NOTE	
09/24/2015	ACH Deposit		668.57
		RAIL ROAD PARTNE 9/24RAIL R PARTNERSHIP NOTE	
09/24/2015	ACH Deposit		311.07
		ROAD RUNNER PART 9/24ROAD R PARTNERSHIP NOTE	
09/24/2015	ACH Deposit		51.06
		WESTERN FINANCI 9/24WESTER FFP NOTE PMT	
09/25/2015	ACH Deposit		374.34
		CACTUS RIDGE PAR 9/25CACTUS PARTNERSHIP NOTE	
09/25/2015	ACH Deposit		3,190.72
		FALCON HEIGHTS P 9/25FALCON PARTNERSHIP NOTE	
09/25/2015	ACH Deposit		1,421.67
		GILA VIEW PARTNE 9/25GILA V PARTNERSHIP NOTE	
09/25/2015	ACH Deposit		1,883.43
		LAHONTAN PARTNER 9/25LAHONT PARTNERSHIP NOTE	

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WSCC LLC

Sep 30, 2015

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09/25/2015	ACH Deposit		1,203.65
	PAINTED DESERT P	9/25PAINTE PARTNERSHIP NOTE	
09/25/2015	ACH Deposit		578.16
	REDFIELD HEIGHTS	9/25REDFIE PARTNERSHIP NOTE	
09/25/2015	ACH Deposit		14.57
	WESTERN FINANCIA	9/25WESTER FFP NOTE PMT	
09/25/2015	ACH Deposit		387.90
	WESTERN FINANCIA	9/25WESTER FFP NOTE PMT	
09/29/2015	ACH Deposit		3,015.62
	SANTA FE VIEW PA	9/29SANTA PARTNERSHIP NOTE	
09/30/2015	ACH Deposit		1,008.22
	FRONTAGE 177 PAR	9/30FRONTA PARTNERSHIP NOTE	
09/30/2015	ACH Deposit		1,906.84
	MESA VIEW PARTNE	9/30MESA V PARTNERSHIP NOTE	
09/30/2015	ACH Deposit		1,291.63
	RAWHIDE PARTNERS	9/30RAWHID PARTNERSHIP NOTE	
09/30/2015	ACH Deposit		39.27
	WESTERN FINANCIA	9/30WESTER FFP NOTE PMT	

----- Other Debits -----

09/09/2015	ACH Payment		109.56
	WESTERN FINANCIA	DEBIT RTN	
09/10/2015	ACH Payment	WSCC 9/9WSCC P/I PAYMNET	81,602.94
09/16/2015	ACH Payment	WSCC 9/16WSCC P/I PAYMNET	27,171.83
09/22/2015	ACH Payment		80.00
	WESTERN FINANCIA	DEBIT RTN	
09/24/2015	ACH Payment	WSCC 9/24WSCC P/I PAYMNET	8,267.32
09/28/2015	ACH Payment		87.55
	WESTERN FINANCIA	DEBIT RTN	
09/29/2015	ACH Payment		86.66
	WESTERN FINANCIA	DEBIT RTN	
09/30/2015	ACH Payment		66.36
	WESTERN FINANCIA	DEBIT RTN	

	Total For This Period	Total Year-to-Date
Total Overdraft Fees	\$ .00	\$ .00
Total Returned Item Fees	\$ .00	\$ .00

----- Daily Ending Balance -----

09/01	22,895.24	09/03	102,378.70	09/08	107,229.99
09/02	101,297.38	09/04	104,843.18	09/09	110,289.56

Exhibit 1

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WSSC LLC

Sep 30, 2015

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----- Daily Ending Balance -----					
09/10	47,158.06	09/18	29,424.58	09/25	33,745.82
09/11	50,647.51	09/21	32,008.00	09/28	33,658.27
09/16	24,237.30	09/22	31,928.00	09/29	36,587.23
09/17	28,457.01	09/24	24,691.38	09/30	40,766.83

WESTERN FINANCIAL PLANNING CORPORATION  
 BUSINESS ACCOUNT  
 C/O E3 ADVISORS - THOMAS C HEBRANK CPA  
 401 WEST A STREET SUITE 1830  
 SAN DIEGO CA 92101

Sep 30, 2015

Pg 1 of 1

Analyzed Business Checking

09/01/2015 Beginning Balance .00  
     5 Deposits/Other Credits + 16,992.34  
     5 Checks/Other Debits - 16,992.34  
 09/30/2015 Ending Balance 30 Days in Statement Period .00

----- Deposits/Other Credits -----  
 09/01/2015 Transfer Deposit From DDA XXXXXX8794 4,537.54  
 09/02/2015 Transfer Deposit From DDA XXXXXX8794 3,178.80  
 09/08/2015 Transfer Deposit From DDA XXXXXX8794 45.00  
 09/10/2015 Transfer Deposit From DDA XXXXXX8794 8,331.00  
 09/11/2015 Transfer Deposit From DDA XXXXXX8794 900.00

----- Checks listed in numerical order; (\*) indicates gap in sequence -----  

Check	Date	Amount	Check	Date	Amount
5398	09/10	8,331.00	5405	09/02	3,178.80
5404*	09/01	4,537.54	5413*	09/11	900.00

----- Other Debits -----  
 09/08/2015 ACH Payment 45.00  
     GOOGLE\*SVCS           APPS\_WFPC-

	Total For This Period	Total Year-to-Date
Total Overdraft Fees	\$ .00	\$ .00
Total Returned Item Fees	\$ .00	\$ .00

----- Daily Ending Balance -----  
 09/01           0.00   09/08           0.00   09/11           0.00  
 09/02           0.00   09/10           0.00



24-HR CUSTOMER SERVICE  
**800-772-5479**

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STATEMENT DATE  
 Nov 30, 2015



WSSC LLC  
 C\O E3 ADVISORS- THOMAS C HEBRANK CPA  
 401 WEST A STREET SUITE 1830  
 SAN DIEGO CA 92101

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Analyzed Business Checking		
11/01/2015	Beginning Balance	35,527.47
	67 Deposits/Other Credits	+ 125,055.58
	10 Checks/Other Debits	- 43,628.94
11/30/2015	Ending Balance	116,954.11
	30 Days in Statement Period	

----- Deposits/Other Credits -----		
11/03/2015	ACH Deposit	5,536.80
	EAGLE VIEW PARTN 11/3EAGLE PARTNERSHIP NOTE	
11/03/2015	ACH Deposit	1,274.62
	HIGHWAY 50 PARTN 11/3HIGHWA PARTNERSHIP NOTE	
11/03/2015	ACH Deposit	2,000.32
	P-40 WARHAWK PAR 11/3P-40 W PARTNERSHIP NOTE	
11/03/2015	ACH Deposit	1,081.32
	SONORA VIEW PART 11/3SONORA PARTNERSHIP NOTE	
11/04/2015	ACH Deposit	147.27
	WESTERN FINANCIA 11/4WESTER FFP NOTE PMT	
11/05/2015	ACH Deposit	483.73
	PECOS PARTNERS 11/5PECOS PARTNERSHIP NOTE PM	
11/05/2015	ACH Deposit	98.18
	WESTERN FINANCIA 11/5WESTER FFP NOTE PMT	
11/06/2015	ACH Deposit	1,175.95
	GALENA RANCH PAR 11/6GALENA PARTNERSHIP NOTE	
11/06/2015	ACH Deposit	1,504.56
	P-39 AIRCOBRA PA 11/6P-39 A PARTNERSHIP NOTE	
11/06/2015	ACH Deposit	230.74
	PYRAMID HIGHWAY 11/6PYRAMI PARTNERSHIP NOTE	
11/06/2015	ACH Deposit	766.22
	SNOW BIRD PARTNE 11/6SNOW B PARTNERSHIP NOTE	
11/06/2015	ACH Deposit	444.64
	SPRUCE HEIGHTS P 11/6SPRUCE PARTNERSHIP NOTE	
11/09/2015	ACH Deposit	3,169.13
	NIGHT HAWK PARTN 11/9NIGHT PARTNERSHIP NOTE	
11/10/2015	ACH Deposit	1,471.40
	HIGH DESERT PART 11/10HIGH PARTNERSHIP NOTE	
11/10/2015	ACH Deposit	1,142.00
	NORTH SPRINGS PA 11/10NORTH PARTNERSHIP NOTE	
11/10/2015	ACH Deposit	681.72
	STEAMBOAT PARTNE 11/10STEAM PARTNERSHIP NOTE	
11/12/2015	ACH Deposit	1,761.58
	MOHAWK MOUNTAIN 11/12MOHAW PARTNERSHIP NOTE	
11/12/2015	ACH Deposit	670.30
	ROSE VISTA PARTN 11/11ROSE PARTNERSHIP NOTE	
11/13/2015	ACH Deposit	1,057.57
	PUEBLO PARTNERS 11/13PUEBL PARTNERSHIP NOTE	





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24-HR CUSTOMER SERVICE

800-772-5479

STATEMENT DATE  
Nov 30, 2015



WSCC LLC  
C\O E3 ADVISORS- THOMAS C HEBRANK CPA  
401 WEST A STREET SUITE 1830  
SAN DIEGO CA 92101

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11/16/2015	ACH Deposit		761.62
	CRYSTAL CLEARWAT	11/16CRYST PARTNERSHIP NOTE	
11/17/2015	ACH Deposit		1,193.36
	ORANGE VISTA PAR	11/17ORANG PARTNERSHIP NOTE	
11/17/2015	ACH Deposit		2,918.35
	OSPREY PARTNERS	11/17OSPRE PARTNERSHIP NOTE	
11/17/2015	ACH Deposit		108.00
	WESTERN FINANCI	11/17WESTE FFP NOTE PMT	
11/20/2015	ACH Deposit		787.12
	DESERT VIEW PART	11/20DESER PARTNERSHIP NOTE	
11/20/2015	ACH Deposit		430.41
	MOUNTAIN VIEW PA	11/20MOUNT PARTNERSHIP NOTE	
11/20/2015	ACH Deposit		537.16
	OCOTILLO VIEW PA	11/20OCOTI PARTNERSHIP NOTE	
11/20/2015	ACH Deposit		1,796.30
	VISTA DEL SUR PA	11/20VISTA PARTNERSHIP NOTE	
11/24/2015	ACH Deposit		580.12
	RAIL ROAD PARTNE	11/24RAIL PARTNERSHIP NOTE	
11/24/2015	ACH Deposit		311.07
	ROAD RUNNER PART	11/24ROAD PARTNERSHIP NOTE	
11/24/2015	ACH Deposit		31.42
	WESTERN FINANCI	11/24WESTE FFP NOTE PMT	
11/25/2015	ACH Deposit		374.34
	CACTUS RIDGE PAR	11/25CACTU PARTNERSHIP NOTE	
11/25/2015	ACH Deposit		3,190.72
	FALCON HEIGHTS P	11/25FALCO PARTNERSHIP NOTE	
11/25/2015	ACH Deposit		1,008.85
	FERNLEY I, LLC	11/25FERNL WESTERN NOTE PMT	
11/25/2015	ACH Deposit		1,867.79
	FERNLEY I, LLC	11/25FERNL WESTERN NOTE PMT	
11/25/2015	ACH Deposit		1,334.12
	GILA VIEW PARTNE	11/25GILA PARTNERSHIP NOTE	
11/25/2015	ACH Deposit		2,136.80
	P51, LLC	11/25P51, WESTERN NOTE PMT	
11/25/2015	ACH Deposit		2,062.79
	P51, LLC	11/25P51, WESTERN NOTE PMT	
11/25/2015	ACH Deposit		1,203.65
	PAINTED DESERT P	11/25PAINT PARTNERSHIP NOTE	
11/25/2015	ACH Deposit		1,664.42
	SFV II, LLC	11/25SFV I WESTERN NOTE PMT	
11/25/2015	ACH Deposit		832.58
	SFV II, LLC	11/25SFV I WESTERN NOTE PMT	
11/25/2015	ACH Deposit		500.00
	WESTERN FINANCI	11/25WESTE WESTERN NOTE PMT	
11/25/2015	ACH Deposit		2,982.79
	WESTERN FINANCI	11/25WESTE WESTERN NOTE PMT	



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24-HR CUSTOMER SERVICE

800-772-5479

STATEMENT DATE  
Nov 30, 2015

WSCC LLC  
C\O E3 ADVISORS- THOMAS C HEBRANK CPA  
401 WEST A STREET SUITE 1830  
SAN DIEGO CA 92101

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11/25/2015	ACH Deposit				9,040.50
	WESTERN FINANCIA	11/25	WESTE	WESTERN NOTE PMT	
11/25/2015	ACH Deposit				8,198.30
	WESTERN FINANCIA	11/25	WESTE	WESTERN NOTE PMT	
11/25/2015	ACH Deposit				1,000.00
	WESTERN FINANCIA	11/25	WESTE	WESTERN NOTE PMT	
11/25/2015	ACH Deposit				2,123.28
	WESTERN FINANCIA	11/25	WESTE	WESTERN NOTE PMT	
11/25/2015	ACH Deposit				3,763.77
	WESTERN FINANCIA	11/25	WESTE	WESTERN NOTE PMT	
11/25/2015	ACH Deposit				3,544.32
	WESTERN FINANCIA	11/25	WESTE	WESTERN NOTE PMT	
11/25/2015	ACH Deposit				1,000.00
	WESTERN FINANCIA	11/25	WESTE	WESTERN NOTE PMT	
11/25/2015	ACH Deposit				3,497.18
	WESTERN FINANCIA	11/25	WESTE	WESTERN NOTE PMT	
11/25/2015	ACH Deposit				334.76
	WESTERN FINANCIA	11/25	WESTE	WESTERN NOTE PMT	
11/25/2015	ACH Deposit				3,076.27
	WESTERN FINANCIA	11/25	WESTE	WESTERN NOTE PMT	
11/25/2015	ACH Deposit				4,963.20
	WESTERN FINANCIA	11/25	WESTE	WESTERN NOTE PMT	
11/25/2015	ACH Deposit				6,510.53
	WESTERN FINANCIA	11/25	WESTE	WESTERN NOTE PMT	
11/25/2015	ACH Deposit				2,741.78
	WESTERN FINANCIA	11/25	WESTE	WESTERN NOTE PMT	
11/25/2015	ACH Deposit				6,619.34
	WESTERN FINANCIA	11/25	WESTE	WESTERN NOTE PMT	
11/25/2015	ACH Deposit				1,203.65
	WESTERN FINANCIA	11/25	WESTE	WESTERN NOTE PMT	
11/25/2015	ACH Deposit				3,027.21
	WESTERN FINANCIA	11/25	WESTE	WESTERN NOTE PMT	
11/25/2015	ACH Deposit				1,054.95
	WESTERN FINANCIA	11/25	WESTE	WESTERN NOTE PMT	
11/27/2015	ACH Deposit				1,883.43
	LAHONTAN PARTNER	11/27	LAHON	PARTNERSHIP NOTE	
11/27/2015	ACH Deposit				578.16
	REDFIELD HEIGHTS	11/27	REDFI	PARTNERSHIP NOTE	
11/27/2015	ACH Deposit				2,949.26
	SANTA FE VIEW PA	11/27	SANTA	PARTNERSHIP NOTE	
11/27/2015	ACH Deposit				387.90
	WESTERN FINANCIA	11/27	WESTE	FFP NOTE PMT	
11/30/2015	ACH Deposit				1,008.22
	FRONTAGE 177 PAR	11/30	FRONT	PARTNERSHIP NOTE	
11/30/2015	ACH Deposit				1,906.84
	MESA VIEW PARTNE	11/30	MESA	PARTNERSHIP NOTE	



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24-HR CUSTOMER SERVICE

800-772-5479

STATEMENT DATE  
Nov 30, 2015



WSCC LLC  
C\O E3 ADVISORS- THOMAS C HEBRANK CPA  
401 WEST A STREET SUITE 1830  
SAN DIEGO CA 92101

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11/30/2015	ACH Deposit		1,291.63
	RAWHIDE PARTNERS 11/30	RAWHI PARTNERSHIP NOTE	
11/30/2015	ACH Deposit		39.27
	WESTERN FINANCIA 11/30	WESTE FFP NOTE PMT	
----- Other Debits -----			
11/03/2015	ACH Payment	WSCC 11/3	7,091.58
		WSCC P/I PAYMNET	
11/03/2015	ACH Payment		2,784.49
		WSCC 10/30	
		WSCC P/I PAYMNET	
11/04/2015	ACH Payment		66.36
		WESTERN FINANCIA DEBIT RTN	
11/04/2015	ACH Payment		65.04
		WESTERN FINANCIA DEBIT RTN	
11/10/2015	ACH Payment		109.56
		WESTERN FINANCIA DEBIT RTN	
11/13/2015	ACH Payment		20,618.60
		WSCC 11/11	
		WSCC P/I PAYMNET	
11/17/2015	ACH Payment		121.84
		WESTERN FINANCIA DEBIT RTN	
11/19/2015	ACH Payment		137.09
		WESTERN FINANCIA DEBIT RTN	
11/23/2015	ACH Payment		80.00
		WESTERN FINANCIA DEBIT RTN	
11/25/2015	ACH Payment		12,554.38
		WSCC 11/25	
		WSCC P/I PAYMNET	

	Total For This Period	Total Year-to-Date
Total Overdraft Fees	\$ .00	\$ .00
Total Returned Item Fees	\$ .00	\$ .00

----- Daily Ending Balance -----					
11/01	35,527.47	11/10	46,619.04	11/20	37,763.28
11/03	35,544.46	11/12	49,050.92	11/23	37,683.28
11/04	35,560.33	11/13	29,489.89	11/24	38,605.89
11/05	36,142.24	11/16	30,251.51	11/25	106,909.40
11/06	40,264.35	11/17	34,349.38	11/27	112,708.15
11/09	43,433.48	11/19	34,212.29	11/30	116,954.11





24-HR CUSTOMER SERVICE  
**800-772-5479**

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WSSC LLC  
 C\O E3 ADVISORS- THOMAS C HEBRANK CPA  
 401 WEST A STREET SUITE 1830  
 SAN DIEGO CA 92101-7901

STATEMENT DATE  
 Dec 31, 2015

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Analyzed Business Checking

12/01/2015	Beginning Balance		116,954.11
	65 Deposits/Other Credits	+	115,938.39
	15 Checks/Other Debits	-	201,700.20
12/31/2015	Ending Balance		31,192.30
			31 Days in Statement Period

----- Deposits/Other Credits -----

12/02/2015	ACH Deposit		5,536.80
	EAGLE VIEW PARTN 12/2EAGLE PARTNERSHIP NOTE		
12/02/2015	ACH Deposit		1,274.62
	HIGHWAY 50 PARTN 12/2HIGHWA PARTNERSHIP NOTE		
12/02/2015	ACH Deposit		2,000.32
	P-40 WARHAWK PAR 12/2P-40 W PARTNERSHIP NOTE		
12/03/2015	ACH Deposit		1,081.32
	SONORA VIEW PART 12/3SONORA PARTNERSHIP NOTE		
12/04/2015	ACH Deposit		1,504.56
	P-39 AIRCOBRA PA 12/4P-39 A PARTNERSHIP NOTE		
12/04/2015	ACH Deposit		483.73
	PECOS PARTNERS 12/4PECOS PARTNERSHIP NOTE PM		
12/04/2015	ACH Deposit		230.74
	PYRAMID HIGHWAY 12/4PYRAMI PARTNERSHIP NOTE		
12/04/2015	ACH Deposit		147.27
	WESTERN FINANCIA 12/4WESTER FFP NOTE PMT		
12/04/2015	ACH Deposit		98.18
	WESTERN FINANCIA 12/4WESTER FFP NOTE PMT		
12/07/2015	ACH Deposit		1,175.95
	GALENA RANCH PAR 12/7GALENA PARTNERSHIP NOTE		
12/08/2015	ACH Deposit		766.22
	SNOW BIRD PARTNE 12/8SNOW B PARTNERSHIP NOTE		
12/08/2015	ACH Deposit		444.64
	SPRUCE HEIGHTS P 12/8SPRUCE PARTNERSHIP NOTE		
12/09/2015	ACH Deposit		3,169.13
	NIGHT HAWK PARTN 12/9NIGHT PARTNERSHIP NOTE		
12/10/2015	ACH Deposit		1,471.40
	HIGH DESERT PART 12/10HIGH PARTNERSHIP NOTE		
12/10/2015	ACH Deposit		1,142.00
	NORTH SPRINGS PA 12/10NORTH PARTNERSHIP NOTE		
12/10/2015	ACH Deposit		681.72
	STEAMBOAT PARTNE 12/10STEAM PARTNERSHIP NOTE		
12/11/2015	ACH Deposit		1,761.58
	MOHAWK MOUNTAIN 12/11MOHAW PARTNERSHIP NOTE		
12/11/2015	ACH Deposit		1,057.57
	PUEBLO PARTNERS 12/11PUEBL PARTNERSHIP NOTE		
12/11/2015	ACH Deposit		670.30
	ROSE VISTA PARTN 12/11ROSE PARTNERSHIP NOTE		



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401 WEST A STREET SUITE 1830  
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12/17/2015	ACH Deposit	761.62
	CRYSTAL CLEARWAT 12/16CRYST PARTNERSHIP NOTE	
12/17/2015	ACH Deposit	1,193.36
	ORANGE VISTA PAR 12/17ORANG PARTNERSHIP NOTE	
12/17/2015	ACH Deposit	2,918.35
	OSPREY PARTNERS 12/17OSPRE PARTNERSHIP NOTE	
12/17/2015	ACH Deposit	108.00
	WESTERN FINANCIA 12/17WESTE FFP NOTE PMT	
12/18/2015	ACH Deposit	1,867.79
	FERNLEY I, LLC 12/18FERNL WESTERN NOTE PMT	
12/18/2015	ACH Deposit	1,008.85
	FERNLEY I, LLC 12/18FERNL WESTERN NOTE PMT	
12/18/2015	ACH Deposit	2,136.80
	P51, LLC 12/18P51, WESTERN NOTE PMT	
12/18/2015	ACH Deposit	2,062.79
	P51, LLC 12/18P51, WESTERN NOTE PMT	
12/18/2015	ACH Deposit	1,664.42
	SFV II, LLC 12/18SFV I WESTERN NOTE PMT	
12/18/2015	ACH Deposit	832.58
	SFV II, LLC 12/18SFV I WESTERN NOTE PMT	
12/18/2015	ACH Deposit	8,198.30
	WESTERN FINANCIA 12/18WESTE WESTERN NOTE PMT	
12/18/2015	ACH Deposit	1,000.00
	WESTERN FINANCIA 12/18WESTE WESTERN NOTE PMT	
12/18/2015	ACH Deposit	1,000.00
	WESTERN FINANCIA 12/18WESTE WESTERN NOTE PMT	
12/18/2015	ACH Deposit	3,497.18
	WESTERN FINANCIA 12/18WESTE WESTERN NOTE PMT	
12/18/2015	ACH Deposit	334.76
	WESTERN FINANCIA 12/18WESTE WESTERN NOTE PMT	
12/18/2015	ACH Deposit	3,076.27
	WESTERN FINANCIA 12/18WESTE WESTERN NOTE PMT	
12/18/2015	ACH Deposit	1,000.00
	WESTERN FINANCIA 12/18WESTE WESTERN NOTE PMT	
12/18/2015	ACH Deposit	6,510.53
	WESTERN FINANCIA 12/18WESTE WESTERN NOTE PMT	
12/18/2015	ACH Deposit	2,982.79
	WESTERN FINANCIA 12/18WESTE WESTERN NOTE PMT	
12/18/2015	ACH Deposit	9,040.50
	WESTERN FINANCIA 12/18WESTE WESTERN NOTE PMT	
12/18/2015	ACH Deposit	2,741.78
	WESTERN FINANCIA 12/18WESTE WESTERN NOTE PMT	
12/18/2015	ACH Deposit	5,509.67
	WESTERN FINANCIA 12/18WESTE WESTERN NOTE PMT	
12/18/2015	ACH Deposit	1,203.65
	WESTERN FINANCIA 12/18WESTE WESTERN NOTE PMT	





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WSCC LLC  
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12/18/2015	ACH Deposit				3,027.21
	WESTERN FINANCIA	12/18	WESTE	WESTERN NOTE PMT	
12/18/2015	ACH Deposit				1,054.95
	WESTERN FINANCIA	12/18	WESTE	WESTERN NOTE PMT	
12/18/2015	ACH Deposit				2,123.28
	WESTERN FINANCIA	12/18	WESTE	WESTERN NOTE PMT	
12/18/2015	ACH Deposit				3,763.77
	WESTERN FINANCIA	12/18	WESTE	WESTERN NOTE PMT	
12/18/2015	ACH Deposit				430.41
	MOUNTAIN VIEW PA	12/18	MOUNT	PARTNERSHIP NOTE	
12/18/2015	ACH Deposit				537.16
	OCOTILLO VIEW PA	12/18	OCOTI	PARTNERSHIP NOTE	
12/21/2015	ACH Deposit				787.12
	DESERT VIEW PART	12/21	DESER	PARTNERSHIP NOTE	
12/21/2015	ACH Deposit				1,796.30
	VISTA DEL SUR PA	12/21	VISTA	PARTNERSHIP NOTE	
12/24/2015	ACH Deposit				580.12
	RAIL ROAD PARTNE	12/24	RAIL	PARTNERSHIP NOTE	
12/24/2015	ACH Deposit				311.07
	ROAD RUNNER PART	12/24	ROAD	PARTNERSHIP NOTE	
12/24/2015	ACH Deposit				31.42
	WESTERN FINANCIA	12/24	WESTE	FFP NOTE PMT	
12/28/2015	ACH Deposit				374.34
	CACTUS RIDGE PAR	12/25	CACTU	PARTNERSHIP NOTE	
12/28/2015	ACH Deposit				3,190.72
	FALCON HEIGHTS P	12/25	FALCO	PARTNERSHIP NOTE	
12/28/2015	ACH Deposit				1,334.12
	GILA VIEW PARTNE	12/25	GILA	PARTNERSHIP NOTE	
12/28/2015	ACH Deposit				1,883.43
	LAHONTAN PARTNER	12/25	LAHON	PARTNERSHIP NOTE	
12/28/2015	ACH Deposit				1,203.65
	PAINTED DESERT P	12/25	PAINT	PARTNERSHIP NOTE	
12/28/2015	ACH Deposit				578.16
	REDFIELD HEIGHTS	12/25	REDFI	PARTNERSHIP NOTE	
12/28/2015	ACH Deposit				387.90
	WESTERN FINANCIA	12/25	WESTE	FFP NOTE PMT	
12/29/2015	ACH Deposit				2,949.26
	SANTA FE VIEW PA	12/29	SANTA	PARTNERSHIP NOTE	
12/30/2015	ACH Deposit				1,008.22
	FRONTAGE 177 PAR	12/30	FRONT	PARTNERSHIP NOTE	
12/30/2015	ACH Deposit				1,906.84
	MESA VIEW PARTNE	12/30	MESA	PARTNERSHIP NOTE	
12/30/2015	ACH Deposit				1,291.63
	RAWHIDE PARTNERS	12/30	RAWHI	PARTNERSHIP NOTE	
12/30/2015	ACH Deposit				39.27
	WESTERN FINANCIA	12/30	WESTE	FFP NOTE PMT	



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WSSC LLC  
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----- Other Debits -----		
12/01/2015	ACH Payment	250.45
	WESTERN FINANCIA DEBIT RTN	
12/03/2015	ACH Payment WSSC 12/3WSSC P/I PAYMNET	98,936.62
12/03/2015	ACH Payment	66.36
	WESTERN FINANCIA DEBIT RTN	
12/03/2015	ACH Payment	65.04
	WESTERN FINANCIA DEBIT RTN	
12/08/2015	ACH Payment	109.56
	WESTERN FINANCIA DEBIT RTN	
12/10/2015	ACH Payment	5,777.61
	WSSC 12/10WSSC P/I PAYMNET	
12/10/2015	ACH Payment	3,089.13
	WSSC 12/10WSSC P/I PAYMNET	
12/15/2015	ACH Payment	121.84
	WESTERN FINANCIA DEBIT RTN	
12/17/2015	ACH Payment	7,321.19
	WSSC 12/17WSSC P/I PAYMNET	
12/21/2015	ACH Payment	70,660.15
	WSSC 12/21WSSC P/I PAYMNET	
12/21/2015	ACH Payment	137.09
	WESTERN FINANCIA DEBIT RTN	
12/22/2015	ACH Payment	80.00
	WESTERN FINANCIA DEBIT RTN	
12/23/2015	ACH Payment	2,513.42
	WSSC 12/23WSSC P/I PAYMNET	
12/29/2015	ACH Payment	87.55
	WESTERN FINANCIA DEBIT RTN	
12/30/2015	ACH Payment	12,484.19
	WSSC 12/30WSSC P/I PAYMNET	

	Total For This Period	Total Year-to-Date
Total Overdraft Fees	\$ .00	\$ .00
Total Returned Item Fees	\$ .00	\$ .00

----- Daily Ending Balance -----					
12/01	116,703.66	12/08	32,270.43	12/17	30,895.69
12/02	125,515.40	12/09	35,439.56	12/18	97,501.13
12/03	27,528.70	12/10	29,867.94	12/21	29,287.31
12/04	29,993.18	12/11	33,357.39	12/22	29,207.31
12/07	31,169.13	12/15	33,235.55	12/23	26,693.89





ACCOUNT NUMBER

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----- Daily Ending Balance -----					
12/24	27,616.50	12/29	39,430.53	12/30	31,192.30
12/28	36,568.82				





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WSSC LLC  
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401 WEST A STREET SUITE 1830  
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Analyzed Business Checking

11/01/2015	Beginning Balance		35,527.47
	67 Deposits/Other Credits	+	125,055.58
	10 Checks/Other Debits	-	43,628.94
11/30/2015	Ending Balance	30 Days in Statement Period	116,954.11

----- Deposits/Other Credits -----

11/03/2015	ACH Deposit		5,536.80
	EAGLE VIEW PARTN 11/3EAGLE PARTNERSHIP NOTE		
11/03/2015	ACH Deposit		1,274.62
	HIGHWAY 50 PARTN 11/3HIGHWA PARTNERSHIP NOTE		
11/03/2015	ACH Deposit		2,000.32
	P-40 WARHAWK PAR 11/3P-40 W PARTNERSHIP NOTE		
11/03/2015	ACH Deposit		1,081.32
	SONORA VIEW PART 11/3SONORA PARTNERSHIP NOTE		
11/04/2015	ACH Deposit		147.27
	WESTERN FINANCIA 11/4WESTER FFP NOTE PMT		
11/05/2015	ACH Deposit		483.73
	PECOS PARTNERS 11/5PECOS PARTNERSHIP NOTE PM		
11/05/2015	ACH Deposit		98.18
	WESTERN FINANCIA 11/5WESTER FFP NOTE PMT		
11/06/2015	ACH Deposit		1,175.95
	GALENA RANCH PAR 11/6GALENA PARTNERSHIP NOTE		
11/06/2015	ACH Deposit		1,504.56
	P-39 AIRCOBRA PA 11/6P-39 A PARTNERSHIP NOTE		
11/06/2015	ACH Deposit		230.74
	PYRAMID HIGHWAY 11/6PYRAMI PARTNERSHIP NOTE		
11/06/2015	ACH Deposit		766.22
	SNOW BIRD PARTNE 11/6SNOW B PARTNERSHIP NOTE		
11/06/2015	ACH Deposit		444.64
	SPRUCE HEIGHTS P 11/6SPRUCE PARTNERSHIP NOTE		
11/09/2015	ACH Deposit		3,169.13
	NIGHT HAWK PARTN 11/9NIGHT PARTNERSHIP NOTE		
11/10/2015	ACH Deposit		1,471.40
	HIGH DESERT PART 11/10HIGH PARTNERSHIP NOTE		
11/10/2015	ACH Deposit		1,142.00
	NORTH SPRINGS PA 11/10NORTH PARTNERSHIP NOTE		
11/10/2015	ACH Deposit		681.72
	STEAMBOAT PARTNE 11/10STEAM PARTNERSHIP NOTE		
11/12/2015	ACH Deposit		1,761.58
	MOHAWK MOUNTAIN 11/12MOHAW PARTNERSHIP NOTE		
11/12/2015	ACH Deposit		670.30
	ROSE VISTA PARTN 11/11ROSE PARTNERSHIP NOTE		
11/13/2015	ACH Deposit		1,057.57
	PUEBLO PARTNERS 11/13PUEBL PARTNERSHIP NOTE		





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WSCC LLC  
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 401 WEST A STREET SUITE 1830  
 SAN DIEGO CA 92101

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11/16/2015	ACH Deposit		761.62
	CRYSTAL CLEARWAT	11/16CRYST PARTNERSHIP NOTE	
11/17/2015	ACH Deposit		1,193.36
	ORANGE VISTA PAR	11/17ORANG PARTNERSHIP NOTE	
11/17/2015	ACH Deposit		2,918.35
	OSPREY PARTNERS	11/17OSPRE PARTNERSHIP NOTE	
11/17/2015	ACH Deposit		108.00
	WESTERN FINANCI	11/17WESTE FFP NOTE PMT	
11/20/2015	ACH Deposit		787.12
	DESERT VIEW PART	11/20DESER PARTNERSHIP NOTE	
11/20/2015	ACH Deposit		430.41
	MOUNTAIN VIEW PA	11/20MOUNT PARTNERSHIP NOTE	
11/20/2015	ACH Deposit		537.16
	OCOTILLO VIEW PA	11/20OCOTI PARTNERSHIP NOTE	
11/20/2015	ACH Deposit		1,796.30
	VISTA DEL SUR PA	11/20VISTA PARTNERSHIP NOTE	
11/24/2015	ACH Deposit		580.12
	RAIL ROAD PARTNE	11/24RAIL PARTNERSHIP NOTE	
11/24/2015	ACH Deposit		311.07
	ROAD RUNNER PART	11/24ROAD PARTNERSHIP NOTE	
11/24/2015	ACH Deposit		31.42
	WESTERN FINANCI	11/24WESTE FFP NOTE PMT	
11/25/2015	ACH Deposit		374.34
	CACTUS RIDGE PAR	11/25CACTU PARTNERSHIP NOTE	
11/25/2015	ACH Deposit		3,190.72
	FALCON HEIGHTS P	11/25FALCO PARTNERSHIP NOTE	
11/25/2015	ACH Deposit		1,008.85
	FERNLEY I, LLC	11/25FERNL WESTERN NOTE PMT	
11/25/2015	ACH Deposit		1,867.79
	FERNLEY I, LLC	11/25FERNL WESTERN NOTE PMT	
11/25/2015	ACH Deposit		1,334.12
	GILA VIEW PARTNE	11/25GILA PARTNERSHIP NOTE	
11/25/2015	ACH Deposit		2,136.80
	P51, LLC	11/25P51, WESTERN NOTE PMT	
11/25/2015	ACH Deposit		2,062.79
	P51, LLC	11/25P51, WESTERN NOTE PMT	
11/25/2015	ACH Deposit		1,203.65
	PAINTED DESERT P	11/25PAINT PARTNERSHIP NOTE	
11/25/2015	ACH Deposit		1,664.42
	SFV II, LLC	11/25SFV I WESTERN NOTE PMT	
11/25/2015	ACH Deposit		832.58
	SFV II, LLC	11/25SFV I WESTERN NOTE PMT	
11/25/2015	ACH Deposit		500.00
	WESTERN FINANCI	11/25WESTE WESTERN NOTE PMT	
11/25/2015	ACH Deposit		2,982.79
	WESTERN FINANCI	11/25WESTE WESTERN NOTE PMT	



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11/25/2015	ACH Deposit				9,040.50
	WESTERN FINANCIA	11/25	WESTE	WESTERN NOTE PMT	
11/25/2015	ACH Deposit				8,198.30
	WESTERN FINANCIA	11/25	WESTE	WESTERN NOTE PMT	
11/25/2015	ACH Deposit				1,000.00
	WESTERN FINANCIA	11/25	WESTE	WESTERN NOTE PMT	
11/25/2015	ACH Deposit				2,123.28
	WESTERN FINANCIA	11/25	WESTE	WESTERN NOTE PMT	
11/25/2015	ACH Deposit				3,763.77
	WESTERN FINANCIA	11/25	WESTE	WESTERN NOTE PMT	
11/25/2015	ACH Deposit				3,544.32
	WESTERN FINANCIA	11/25	WESTE	WESTERN NOTE PMT	
11/25/2015	ACH Deposit				1,000.00
	WESTERN FINANCIA	11/25	WESTE	WESTERN NOTE PMT	
11/25/2015	ACH Deposit				3,497.18
	WESTERN FINANCIA	11/25	WESTE	WESTERN NOTE PMT	
11/25/2015	ACH Deposit				334.76
	WESTERN FINANCIA	11/25	WESTE	WESTERN NOTE PMT	
11/25/2015	ACH Deposit				3,076.27
	WESTERN FINANCIA	11/25	WESTE	WESTERN NOTE PMT	
11/25/2015	ACH Deposit				4,963.20
	WESTERN FINANCIA	11/25	WESTE	WESTERN NOTE PMT	
11/25/2015	ACH Deposit				6,510.53
	WESTERN FINANCIA	11/25	WESTE	WESTERN NOTE PMT	
11/25/2015	ACH Deposit				2,741.78
	WESTERN FINANCIA	11/25	WESTE	WESTERN NOTE PMT	
11/25/2015	ACH Deposit				6,619.34
	WESTERN FINANCIA	11/25	WESTE	WESTERN NOTE PMT	
11/25/2015	ACH Deposit				1,203.65
	WESTERN FINANCIA	11/25	WESTE	WESTERN NOTE PMT	
11/25/2015	ACH Deposit				3,027.21
	WESTERN FINANCIA	11/25	WESTE	WESTERN NOTE PMT	
11/25/2015	ACH Deposit				1,054.95
	WESTERN FINANCIA	11/25	WESTE	WESTERN NOTE PMT	
11/27/2015	ACH Deposit				1,883.43
	LAHONTAN PARTNER	11/27	LAHON	PARTNERSHIP NOTE	
11/27/2015	ACH Deposit				578.16
	REDFIELD HEIGHTS	11/27	REDFI	PARTNERSHIP NOTE	
11/27/2015	ACH Deposit				2,949.26
	SANTA FE VIEW PA	11/27	SANTA	PARTNERSHIP NOTE	
11/27/2015	ACH Deposit				387.90
	WESTERN FINANCIA	11/27	WESTE	FFP NOTE PMT	
11/30/2015	ACH Deposit				1,008.22
	FRONTAGE 177 PAR	11/30	FRONT	PARTNERSHIP NOTE	
11/30/2015	ACH Deposit				1,906.84
	MESA VIEW PARTNE	11/30	MESA	PARTNERSHIP NOTE	





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11/30/2015 ACH Deposit		1,291.63
RAWHIDE PARTNERS 11/30RAWHI PARTNERSHIP NOTE		
11/30/2015 ACH Deposit		39.27
WESTERN FINANCIA 11/30WESTE FFP NOTE PMT		
----- Other Debits -----		
11/03/2015 ACH Payment	WSCC 11/3WSCC P/I PAYMNET	7,091.58
11/03/2015 ACH Payment		2,784.49
WSCC 10/30WSCC P/I PAYMNET		
11/04/2015 ACH Payment		66.36
WESTERN FINANCIA DEBIT RTN		
11/04/2015 ACH Payment		65.04
WESTERN FINANCIA DEBIT RTN		
11/10/2015 ACH Payment		109.56
WESTERN FINANCIA DEBIT RTN		
11/13/2015 ACH Payment		20,618.60
WSCC 11/11WSCC P/I PAYMNET		
11/17/2015 ACH Payment		121.84
WESTERN FINANCIA DEBIT RTN		
11/19/2015 ACH Payment		137.09
WESTERN FINANCIA DEBIT RTN		
11/23/2015 ACH Payment		80.00
WESTERN FINANCIA DEBIT RTN		
11/25/2015 ACH Payment		12,554.38
WSCC 11/25WSCC P/I PAYMNET		

	Total For This Period	Total Year-to-Date
Total Overdraft Fees	\$ .00	\$ .00
Total Returned Item Fees	\$ .00	\$ .00

----- Daily Ending Balance -----					
11/01	35,527.47	11/10	46,619.04	11/20	37,763.28
11/03	35,544.46	11/12	49,050.92	11/23	37,683.28
11/04	35,560.33	11/13	29,489.89	11/24	38,605.89
11/05	36,142.24	11/16	30,251.51	11/25	106,909.40
11/06	40,264.35	11/17	34,349.38	11/27	112,708.15
11/09	43,433.48	11/19	34,212.29	11/30	116,954.11

# Exhibit 2

Source	Quarter	WSSC to GP	Deposits in GP Accounts	Discrepancy
Dkt. No. 80 and Ex. C to Receiver's Declaration (Dkt. No. 1292-1)	Q4 2012	\$732,156.09	\$504,942.23	\$227,213.86
Dkt. No. 184 and Ex. C to Receiver's Declaration (Dkt. No. 1292-1)	Q1 2013	\$557,242.59	\$469,662.36	\$87,580.23
Dkt. No. 517 and Ex. C to Receiver's Declaration (Dkt. No. 1292-1)	Q3 2013	\$546,131.66	\$324,755.39	\$221,376.27
Dkt. No. 596 and Ex. C to Receiver's Declaration (Dkt. No. 1292-1)	Q1 2014	\$683,925.18	\$595,656.05	\$88,269.13
Dkt. No. 759 and Ex. C to Receiver's Declaration (Dkt. No. 1292-1)	Q2 2014	\$600,124.32	\$479,512.51	\$120,611.81
Dkt. No. 1000 and Ex. C to Receiver's Declaration (Dkt. No. 1292-1)	Q4 2014	\$605,409.39	\$590,632.00	\$14,777.39
Dkt. No. 1065 and Ex. C to Receiver's Declaration (Dkt. No. 1292-1)	Q1 2015	\$578,617.68	\$460,080.00	\$118,537.68
Dkt. No. 1103 and Ex. C to Receiver's Declaration (Dkt. No. 1292-1)	Q2 2015	\$521,626.22	\$273,249.00	\$248,377.22
Dkt. No. 1148 and Ex. C to Receiver's Declaration (Dkt. No. 1292-1)	Q3 2015	\$574,778.79	\$302,128.00	\$272,650.79
Dkt. No. 1189 and Ex. C to Receiver's Declaration (Dkt. No. 1292-1)	Q4 2015	\$409,895.92	\$371,607.00	\$38,288.92
	<b>TOTAL</b>	<b>\$5,809,907.84</b>	<b>\$4,372,224.54</b>	<b>\$1,437,683.30</b>

# Exhibit 3

<b>Source</b>	<b>Quarter</b>	<b>GP Note payments (WFPC Business)</b>	<b>GP Note payments Per Ex. B</b>
Third, Dkt. No. 80	Q4 2012	\$539,386.83	\$85,474.08
Fourth, Dkt. No. 184	Q1 2013	\$346,163.72	\$75,312.41
Fifth, Dkt. No. 481	Q2 2013	\$480,663.79	\$113,934.48
Sixth, Dkt. No. 517	Q3 2013	\$120,107.91	\$23,827.34
Seventh, Dkt. No. 547	Q4 2013	\$400,570.92	\$171,676.64
Eighth, Dkt. No. 596	Q1 2014	\$431,704.57	\$417,684.66
Ninth, Dkt. No. 759	Q2 2014	\$341,538.09	\$353,897.32
Tenth, Dkt. No. 1000	Q3 2014	\$392,430.23	\$352,019.09
Tenth, Dkt. No. 1000	Q4 2014	\$331,670.00	\$356,453.21
Eleventh, Dkt. No. 1065	Q1 2015	\$321,669.81	\$340,638.48
Twelfth, Dkt. No. 1103	Q2 2015	\$322,588.54	\$312,665.56
Thirteenth, Dkt. No. 1148	Q3 2015	\$223,380.63	\$292,947.37
Fourteenth, Dkt. No. 1189	Q4 2015	\$404,395.61	\$224,142.08
	<b>TOTAL</b>	\$4,656,270.65	\$3,120,672.72

Source: Exhibit C to  
Receiver's Declaration Ex.  
1292-1

Only interest was shown in  
these statements.

# Exhibit 4

**Eagle View Partners, LLC**  
**Statement of Revenue and Expenses - Income Tax Basis**  
**January through December 2012**

---

	<u>TOTAL</u>
Income	0.00
<b>Expense</b>	
Accounting	950.00
Fees	450.00
Interest Expense	35,099.53
Real Estate Taxes	1,394.89
CA Franchise Tax	800.00
Pass Thru To LLC Single Member	<u>-38,694.42</u>
<b>Total Expense</b>	<u>0.00</u>
<b>Net Income</b>	<u><u>0.00</u></u>

**Eagle View Partners, LLC**  
**Statement of Revenue and Expenses - Income Tax Basis**  
**January through December 2013**

---

	<u>TOTAL</u>
<b>Income</b>	0.00
<b>Expense</b>	
<b>Accounting</b>	778.72
<b>Fees</b>	450.00
<b>Insurance</b>	805.00
<b>Interest Expense</b>	32,095.58
<b>Appraisal</b>	625.00
<b>Real Estate Taxes</b>	1,497.39
<b>CA Franchise Tax</b>	800.00
<b>Pass Thru To LLC Single Member</b>	-37,051.69
	<u>0.00</u>
<b>Total Expense</b>	<u>0.00</u>
<b>Net Income</b>	<u><u>0.00</u></u>



**Eagle View Partners, LLC**  
**Statement of Revenue and Expenses - Income Tax Basis**  
**January through December 2014**

---

	TOTAL
Net Income	<u>0.00</u>

# Exhibit 5

**Eagle View Partners**  
**Statement of Revenue and Expenses - Income Tax Basis**  
**January through December 2012**

---

	Jan - Dec 12
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
Interest Income	30,062.63
<b>Total Income</b>	<b>30,062.63</b>
<b>Expense</b>	
Accounting	4,948.37
Administrative Fees	1,200.00
Office	47.22
<b>LLC Expenses</b>	
CA Franchise Tax	800.00
Accounting	950.00
Fees	450.00
Interest Expense	35,099.53
Real Estate Taxes	1,394.89
<b>Total LLC Expenses</b>	<b>38,694.42</b>
<b>Total Expense</b>	<b>44,890.01</b>
<b>Net Ordinary Income</b>	<b>-14,827.38</b>
<b>Net Income</b>	<b>-14,827.38</b>

**Eagle View Partners**  
**Statement of Revenue and Expenses - Income Tax Basis**  
**January through December 2013**

---

	Jan - Dec 13
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
Interest Income	27,458.68
<b>Total Income</b>	27,458.68
<b>Expense</b>	
Accounting	2,895.25
Administrative Fees	1,640.00
Office	58.70
<b>LLC Expenses</b>	
CA Franchise Tax	800.00
Accounting	778.72
Fees	450.00
Insurance	805.00
Interest Expense	32,095.58
Appraisal	625.00
Real Estate Taxes	1,497.39
<b>Total LLC Expenses</b>	37,051.69
<b>Total Expense</b>	41,645.64
<b>Net Ordinary Income</b>	-14,186.96
<b>Other Income/Expense</b>	
Other Income	27.92
<b>Total Other Income</b>	27.92
<b>Net Other Income</b>	27.92
<b>Net Income</b>	-14,159.04

**Eagle View Partners**  
**Statement of Revenue and Expenses - Income Tax Basis**  
**January through December 2014**

---

	<u>Jan - Dec 14</u>
Net Income	<u><u>0.00</u></u>

# Exhibit 6

**Eagle View Partners, LLC**  
**Statement of Assets, Liabilities, Capital - Income Tax Basis**  
**As of December 31, 2012**

---

	Dec 31, 12
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
Cash in AmWest Bank	10,772.98
<b>Total Checking/Savings</b>	10,772.98
<b>Total Current Assets</b>	10,772.98
<b>Other Assets</b>	
Land	4,647,610.35
Organization Cost	547,213.92
Amortization Organization Cost	-27,361.00
<b>Total Other Assets</b>	5,167,463.27
<b>TOTAL ASSETS</b>	5,178,236.25
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
Long Term Liabilities	
Trust Deed Payable	430,617.12
<b>Total Long Term Liabilities</b>	430,617.12
<b>Total Liabilities</b>	430,617.12
<b>Equity</b>	
Capital	4,704,232.93
Member Contributions	43,386.20
<b>Total Equity</b>	4,747,619.13
<b>TOTAL LIABILITIES &amp; EQUITY</b>	5,178,236.25

**Eagle View Partners, LLC**  
**Statement of Assets, Liabilities, Capital - Income Tax Basis**  
**As of December 31, 2013**

---

	Dec 31, 13
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
Cash in AmWest Bank	26,792.78
<b>Total Checking/Savings</b>	26,792.78
<b>Total Current Assets</b>	26,792.78
<b>Other Assets</b>	
Land	4,647,638.27
Organization Cost	547,213.92
Amortization Organization Cost	-27,361.00
<b>Total Other Assets</b>	5,167,491.19
<b>TOTAL ASSETS</b>	<b>5,194,283.97</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
Long Term Liabilities	
Trust Deed Payable	366,994.10
<b>Total Long Term Liabilities</b>	366,994.10
<b>Total Liabilities</b>	366,994.10
<b>Equity</b>	
Capital	4,747,647.05
Member Contributions	79,642.82
<b>Total Equity</b>	4,827,289.87
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>5,194,283.97</b>



**Eagle View Partners, LLC**  
**Statement of Assets, Liabilities, Capital - Income Tax Basis**  
**As of December 31, 2014**

---

	Dec 31, 14
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Cash in AmWest Bank	26,792.78
<b>Total Checking/Savings</b>	26,792.78
<b>Total Current Assets</b>	26,792.78
<b>Other Assets</b>	
Land	4,647,638.27
Organization Cost	547,213.92
Amortization Organization Cost	-27,361.00
<b>Total Other Assets</b>	5,167,491.19
<b>TOTAL ASSETS</b>	<b>5,194,283.97</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Long Term Liabilities</b>	
Trust Deed Payable	366,994.10
<b>Total Long Term Liabilities</b>	366,994.10
<b>Total Liabilities</b>	366,994.10
<b>Equity</b>	
Capital	4,747,647.05
Member Contributions	79,642.82
<b>Total Equity</b>	4,827,289.87
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>5,194,283.97</b>

# Exhibit 7

**Eagle View Partners**  
**Statement of Assets, Liabilities, Capital - Income Tax Basis**  
**As of December 31, 2012**

---

	Dec 31, 12
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
Cash in AmWest Bank	285,443.10
<b>Total Checking/Savings</b>	285,443.10
<b>Total Current Assets</b>	285,443.10
<b>Other Assets</b>	
Investment in LLC	4,747,619.13
Notes Receivable Partners	442,514.71
<b>Total Other Assets</b>	5,190,133.84
<b>TOTAL ASSETS</b>	<b>5,475,576.94</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
Partners Capital	5,490,404.32
Net Income	-14,827.38
<b>Total Equity</b>	5,475,576.94
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>5,475,576.94</b>

**Eagle View Partners**  
**Statement of Assets, Liabilities, Capital - Income Tax Basis**  
**As of December 31, 2013**

---

	Dec 31, 13
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Cash in AmWest Bank	239,226.77
<b>Total Checking/Savings</b>	239,226.77
<b>Total Current Assets</b>	239,226.77
<b>Other Assets</b>	
Investment in LLC	4,827,289.87
Notes Receivable Partners	392,708.26
<b>Total Other Assets</b>	5,219,998.13
<b>TOTAL ASSETS</b>	<b>5,459,224.90</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
Partners Capital	5,475,576.94
Partners Distributions	-2,193.00
Net Income	-14,159.04
<b>Total Equity</b>	5,459,224.90
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>5,459,224.90</b>

**Eagle View Partners**  
**Statement of Assets, Liabilities, Capital - Income Tax Basis**  
**As of December 31, 2014**

---

	Dec 31, 14
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Cash in AmWest Bank	239,226.77
<b>Total Checking/Savings</b>	239,226.77
<b>Total Current Assets</b>	239,226.77
<b>Other Assets</b>	
Investment in LLC	4,827,289.87
Notes Receivable Partners	392,708.26
<b>Total Other Assets</b>	5,219,998.13
<b>TOTAL ASSETS</b>	<b>5,459,224.90</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
Retained Earnings	-14,159.04
Partners Capital	5,475,576.94
Partners Distributions	-2,193.00
<b>Total Equity</b>	5,459,224.90
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>5,459,224.90</b>

# Exhibit 8



August 25, 2015

**Dayton IV Information Packet**

- Eagle View Partners (2008) – 25%
- Falcon Heights Partners (2008) – 25%
- Night Hawk Partners (2009) – 25%
- Osprey Partners (2010) – 25%

Dear Investor:

This information packet is being provided to you pursuant to an order of the District Court in the pending case between the Securities and Exchange Commission ("SEC"), Louis Schooler, and First Financial Planning Corporation d/b/a Western Financial Planning Corporation ("Western"). The relevant order, which is dated March 4, 2015, and is entitled Order Keeping General Partnerships Under Receivership ("Order"), is available at the Receiver's website, [www.ethreadvisors.com](http://www.ethreadvisors.com) (use the SEC Case Docs tab). You are encouraged to review the order carefully.

This packet is intended to provide you with information about the District Court case, the Receiver's findings, and the financial condition of your General Partnership ("GP"). Specifically, the Order instructs the Receiver to provide you with the following information:

**I. SEC ALLEGATIONS**

The following is a summary of the allegations made by the SEC in the case:

On September 4, 2012, the SEC filed a complaint against Louis Schooler and Western, alleging they committed fraud and failed to register securities in violation of the federal securities laws.

**A. Fraud Allegations**

The SEC alleges Mr. Schooler orchestrated an offering fraud that involved buying raw, undeveloped land and using his company, Western, to sell the land to investors for far more than it was worth, without properly disclosing its true value. The SEC alleges Mr. Schooler marked up the land and sold it to investors at a price that was several times higher than what he paid for it (in some cases, 500% higher or more) without disclosing to investors the price he paid.

The SEC also alleges Mr. Schooler led investors to believe they received a good price for the land Western offered. His sales force allegedly used real estate "comps" that appeared to show that similar land was worth even more than what investors were paying for Western's land.

Dayton IV Investors

August 25, 2015

Page 2

However, the SEC alleges the "comps" were not truly comparable because they often included entitlements, zoning, water rights, and other features that Western's land did not have.

In addition to misrepresenting the value of the land to investors, the SEC alleges Mr. Schooler concealed the fact the land Western offered to investors was often subject to mortgages Western had taken out to pay for the land. The SEC also alleges Mr. Schooler did not disclose the land was not owned outright nor the risk that the seller could foreclose upon the property if Western ceased making mortgage payments.

**B. Registration Violations**

The SEC alleges Western sold its land to investors through GPs that it structured, organized, and managed from inception through the time of an eventual land sale. Investors, many of whom were allegedly unsophisticated in business affairs, purchased units in a GP, and the GP purchased land from Western. The SEC alleges the GP units are securities because investors were completely dependent on Schooler and Western to manage their investment. Because Schooler and Western failed to register their securities offerings with the SEC, the SEC alleges they violated the securities registration provisions. On April 25, 2014, the District Court decided that the GP units sold to investors are securities.

**II. RECEIVER'S FINDINGS**

**A. Original Purchase Prices of GP Properties, Funds Raised By Western, and Appraised Values of GP Properties**

Western bought the Dayton IV land in December 2005 for an adjusted purchase price (after Western and a related Schooler entity retained 2 parcels) of \$2,130,944. In 2008 - 2010, Western formed 4 underlying partnerships, each with a 25% undivided interest in the property. Western raised \$23,207,000 when it sold the land to investors, or \$21,076,056 (989%) more than it paid for the land. An outside appraisal obtained in August 2015 valued the property at \$220,000. An appraisal obtained by the Receiver in 2013 valued the property at \$160,000. This is all outlined in the chart below.

Western transferred \$19,398,146 of the excess proceeds to itself after the initial funding. In addition, Western and another related Schooler entity retained 2 of the original 4 Dayton IV parcels for itself. The cost of the 2 parcels removed prior to the formation of the Dayton IV GPs have been adjusted for in the Western purchase price below.



Dayton IV Investors  
 August 25, 2015  
 Page 3

	<b>Western Land Purchase Price</b>	<b>Amount Raised From Investors</b>	<b>Excess Proceeds Raised by Western</b>	<b>Excess Proceeds %</b>	<b>2015 Appraised Value</b>
Eagle View Partners	\$532,736	\$5,547,100	\$5,014,364	941%	\$55,000
Falcon Heights Partners	\$532,736	\$5,713,500	\$5,180,764	972%	\$55,000
Night Hawk Partners	\$532,736	\$5,884,900	\$5,352,164	1,005%	\$55,000
Osprey Partners	\$532,736	\$6,061,500	\$5,528,764	1,038%	\$55,000
	\$2,130,944	\$23,207,000	\$21,076,056	989%	\$220,000

**B. How the Difference Between the Original Purchase Prices and the Money Raised Was Spent by Western**

Western did not keep separate accounts for the funds it obtained from each GP. All funds it obtained from the GPs for selling land went to the same primary bank account. Therefore, there is no way to know exactly how the funds Western obtained for selling the Dayton IV land were used, as opposed to funds obtained from selling other land. However, the Receiver did an analysis of how funds were spent by Western for the time period 2005 - 2012. Based upon average amounts spent during that period by category, the \$21,076,056 in excess proceeds received by Western is estimated to have been spent as follows:

	<b>Average % Paid</b>	<b>Estimated Amount Paid</b>
Payments to Schooler	21%	\$4,508,454
Sales Commissions	15%	\$3,259,815
Payroll - Other	17%	\$3,679,490
Operating Expenses	21%	\$4,433,971
Western Investments in GPs	9%	\$1,913,124
Income Taxes	6%	\$1,184,622
Payments to Related Parties	6%	\$1,214,071
Payments to Escrow Companies	4%	\$882,508
	100%	\$21,076,056

Additional information on the Receiver's findings concerning the financial affairs of Western and the GPs can be found on the Receiver's website, [www.ethreadvisors.com](http://www.ethreadvisors.com) (use the SEC Case Docs tab), including Part One and Part Two of the Receiver's Forensic Accounting Report.

Dayton IV Investors  
 August 25, 2015  
 Page 4

### III. CURRENT FINANCIAL STATUS OF DAYTON IV GPs

Listed below are the current and projected cash balances for the Dayton IV GPs.

	<b>Cash as of 1/1/2015</b>	<b>Est 2015 &amp; 2016 Receipts</b>	<b>Est 2015 &amp; 2016 Expenses</b>	<b>Estimated Cash as of 12/31/2016</b>	<b>Percentage of Operational Bills Paid Since 2013</b>
Eagle View Partners	\$225,758	\$138,755	(\$236,120)	\$128,393	N/A
Falcon Heights Partners	\$213,126	\$100,446	(\$215,245)	\$98,327	N/A
Night Hawk Partners	\$260,493	\$74,140	(\$174,964)	\$159,669	N/A
Osprey Partners	\$288,363	\$67,640	(\$150,520)	\$205,483	N/A
	\$987,740	\$380,981	(\$776,849)	\$591,872	N/A

The receipts consist solely of investor note payments made by investors who financed a portion of their investments. Expenses consist primarily of administrators, tax preparation, property taxes, insurance, and most significantly, investor loan payments due to Western for financed investments. The Western loan payments are then used by Western to pay the underlying mortgage on the property. Attached as Exhibit "A" are actual and estimated receipts and disbursements for 2014, 2015 and 2016 for each GP. The Dayton IV GPs are projected to have sufficient cash to pay operating expenses through 2016.

It is important to understand that, because of the co-tenancy structure for Dayton IV, in which each of the four GPs own a percentage of the same land, the financial status of each GP can potentially affect the other GPs. If, for example, one GP in the group becomes unable to pay its operating expenses such as property taxes, the other GPs may be adversely effected by the late charges and/or penalties incurred for the land as a whole. Our current projection for Dayton IV is that this will not occur before the end of 2016.

### IV. ESTIMATED CURRENT VALUE OF INVESTMENT

Listed below is the estimated cash proceeds that would be received from a sale of the property, based on its August 2015 appraised value. The estimated net sale proceeds are based on the existing 2015 appraised value (less cost of sale). GP notes payable are amounts due to Western for investors who financed a portion of their investment. The underlying mortgages on Dayton IV are also listed below. A sale based on these assumptions would yield negative net proceeds of (\$1,516,179) for the 4 GPs that comprise the Dayton IV property.

This property is extremely "underwater" in that the outstanding balances owed on mortgages and in investor notes payable to Western greatly exceed the estimated net sales proceeds of the property. The Receiver had recommended that the Dayton IV property be surrendered to the lender, and then attempt to preserve the current cash balances for the

Dayton IV Investors  
 August 25, 2015  
 Page 5

investors. There appears to be a minimal chance of recovery of investor contributions on this investment (\$23,207,000 raised from investors versus a current appraised value of \$220,000).

The Court has directed the Receiver to ballot the investors as to whether they wish to retain or surrender the Dayton IV property. If less than a majority of the votes cast wish to retain the property, the Receiver will surrender the property to the lender, and attempt to preserve the existing cash. Should a majority of votes cast wish to retain the property, the Receiver will continue to pay expenses in the normal course of business. A capital call should not be required prior to the end of 2016.

	<b>Estimated Net Sale Proceeds</b>	<b>GP Notes Payable to Western</b>	<b>Outstanding Balance on Mortgages</b>	<b>Estimated Cash Proceeds to GPs from Sale</b>
Eagle View Partners	\$51,150	(\$300,038)	(\$169,703)	(\$418,591)
Falcon Heights Partners	\$51,150	(\$272,131)	(\$169,703)	(\$390,684)
Night Hawk Partners	\$51,150	(\$240,367)	(\$169,703)	(\$358,920)
Osprey Partners	\$51,150	(\$229,431)	(\$169,703)	(\$347,984)
	\$204,600	(\$1,041,967)	(\$678,812)	(\$1,516,179)

Sincerely,



Thomas C. Hebrank, CPA, CIRA  
 Receiver

# **EXHIBIT “A”**

**Eagle View**

2014/2015/2016 Operational Summary and Estimated Operational Expenses

	Actual 2014	Actual / Projected 2015	Projected 2016
Beginning Cash Balance	266,560	225,758	178,039
<b>Receipts</b>			
2013 Cleared Deposits	(540)	-	-
Miscellaneous Receipts	-	-	-
Partner Note Payments	74,077	71,491	67,264
<b>Total Receipts</b>	<b>73,537</b>	<b>71,491</b>	<b>67,264</b>
<b>Disbursements</b>			
Administrator Payroll	1,300	1,300	<sup>1</sup> 1,200
K-1 Preparation	1,150	4,885	<sup>2</sup> 2,800
Property Taxes/Bond Payments	1,301	591	591
Insurance	356	410	410
Office Supplies	496	500	500
Appraisal	-	-	-
State and Local Entity Filings	450	1,125	1,125
Income Taxes	800	800	800
Miscellaneous	-	1,113	<sup>3</sup> 1,000
Note Payable to Western	108,486	108,486	<sup>4</sup> 108,486
<b>Total Disbursements</b>	<b>114,339</b>	<b>119,209</b>	<b>116,911</b>
Ending Cash Balance	225,758	178,039	128,392
<b>Amount to be Billed</b>			-

<sup>1</sup> In April 2015, the GPs will pay a small upfront fee to Lincoln property, but will see comparable costs thereafter.

<sup>2</sup> It should be noted that the 2014 K-1 preparation was due in 2014, but not paid until 2015 because the Court had not yet authorized that payment. We anticipate that expense will be due and payable in the applicable year on a go-forward basis (i.e. billed in 2015 and paid in 2015). Therefore, the K-1 Preparation expenses include 2014 and 2015 fees.

<sup>3</sup> This amount is included for budgetary reasons but is not expensed if not used.

<sup>4</sup> This payment reflects the amount due from the partnership to Western for those Investors that financed their investment.

**Falcon Heights**

2014/2015/2016 Operational Summary and Estimated Operational Expenses

	Actual 2014	Actual / Projected 2015	Projected 2016
Beginning Cash Balance	262,267	213,126	154,909
<b>Receipts</b>			
2013 Cleared Deposits	2,103		-
Miscellaneous Receipts	-	-	-
Partner Note Payments	57,366	50,223	50,223
<b>Total Receipts</b>	<b>59,470</b>	<b>50,223</b>	<b>50,223</b>
<b>Disbursements</b>			
Administrator Payroll	1,300	1,300	<sup>1</sup> 1,200
K-1 Preparation	1,190	4,229	<sup>2</sup> 2,800
Property Taxes/Bond Payments	1,301	591	591
Insurance	344	410	410
Office Supplies	468	500	500
Appraisal	-	-	-
State and Local Entity Filings	450	1,125	1,125
Income Taxes	800	800	800
Miscellaneous	12	1,106	<sup>3</sup> 1,000
Note Payable to Western	102,746	98,380	<sup>4</sup> 98,380
<b>Total Disbursements</b>	<b>108,610</b>	<b>108,440</b>	<b>106,805</b>
Ending Cash Balance	213,126	154,909	98,327

**Amount to be Billed**

-

- <sup>1</sup> In April 2015, the GPs will pay a small upfront fee to Lincoln property, but will see comparable costs thereafter.
- <sup>2</sup> It should be noted that the 2014 K-1 preparation was due in 2014, but not paid until 2015 because the Court had not yet authorized that payment. We anticipate that expense will be due and payable in the applicable year on a go-forward basis (i.e. billed in 2015 and paid in 2015). Therefore, the K-1 Preparation expenses include 2014 and 2015 fees.
- <sup>3</sup> This amount is included for budgetary reasons but is not expensed if not used.
- <sup>4</sup> This payment reflects the amount due from the partnership to Western for those Investors that financed their investment.

**Night Hawk**

2014/2015/2016 Operational Summary and Estimated Operational Expenses

	Actual 2014	Actual / Projected 2015	Projected 2016
Beginning Cash Balance	306,567	260,493	209,151
<b>Receipts</b>			
2013 Cleared Deposits	-	-	-
Miscellaneous Receipts	-	-	-
Partner Note Payments	37,916	37,070	37,070
<b>Total Receipts</b>	<b>37,916</b>	<b>37,070</b>	<b>37,070</b>
<b>Disbursements</b>			
Administrator Payroll	1,300	1,300	1,200
K-1 Preparation	1,200	4,560 <sup>1</sup>	2,800
Property Taxes/Bond Payments	1,301	591	591
Insurance	356	410	410
Office Supplies	457	500	500
Appraisal	-	-	-
State and Local Entity Filings	450	1,125	1,125
Income Taxes	800	800	800
Miscellaneous	-	1,000 <sup>2</sup>	1,000
Note Payable to Western	78,126	78,126 <sup>4</sup>	78,126
<b>Total Disbursements</b>	<b>83,990</b>	<b>88,412</b>	<b>86,552</b>
Ending Cash Balance	260,493	209,151	159,669
<b>Amount to be Billed</b>			-

<sup>1</sup> In April 2015, the GPs will pay a small upfront fee to Lincoln property, but will see comparable costs thereafter.

<sup>2</sup> It should be noted that the 2014 K-1 preparation was due in 2014, but not paid until 2015 because the Court had not yet authorized that payment. We anticipate that expense will be due and payable in the applicable year on a go-forward basis (i.e. billed in 2015 and paid in 2015). Therefore, the K-1 Preparation expenses include 2014 and 2015 fees.

<sup>3</sup> This amount is included for budgetary reasons but is not expensed if not used.

<sup>4</sup> This payment reflects the amount due from the partnership to Western for those Investors that financed their investment.

**Osprey**

2014/2015/2016 Operational Summary and Estimated Operational Expenses

	Actual 2014	Actual / Projected 2015	Projected 2016
Beginning Cash Balance	324,677	288,363	246,204
<b>Receipts</b>			
2013 Cleared Deposits	-	-	-
Miscellaneous Receipts	-	-	-
Partner Note Payments	35,660	33,820	33,820
<b>Total Receipts</b>	<b>35,660</b>	<b>33,820</b>	<b>33,820</b>
<b>Disbursements</b>			
Administrator Payroll	1,300	1,300	<sup>1</sup> 1,200
K-1 Preparation	1,240	4,138	<sup>2</sup> 2,800
Property Taxes/Bond Payments	1,301	591	591
Insurance	356	410	410
Office Supplies	412	500	500
Appraisal	-	-	-
State and Local Entity Filings	450	1,125	1,125
Income Taxes	800	800	800
Miscellaneous	-	1,000	<sup>3</sup> 1,000
Note Payable to Western	66,116	66,116	<sup>4</sup> 66,116
<b>Total Disbursements</b>	<b>71,974</b>	<b>75,979</b>	<b>74,541</b>
Ending Cash Balance	288,363	246,204	205,483
<b>Amount to be Billed</b>		-	-

<sup>1</sup> In April 2015, the GPs will pay a small upfront fee to Lincoln property, but will see comparable costs thereafter.

<sup>2</sup> It should be noted that the 2014 K-1 preparation was due in 2014, but not paid until 2015 because the Court had not yet authorized that payment. We anticipate that expense will be due and payable in the applicable year on a go-forward basis (i.e. billed in 2015 and paid in 2015). Therefore, the K-1 Preparation expenses include 2014 and 2015 fees.

<sup>3</sup> This amount is included for budgetary reasons but is not expensed if not used.

<sup>4</sup> This payment reflects the amount due from the partnership to Western for those Investors that financed their investment.



# Exhibit 9

## AGUIRRE LAW, APC



501 W BROADWAY, SUITE 800 · SAN DIEGO CA 92101 · PHONE: 619-400-4960 · GARY@AGUIRRELAWAPC.COM

By Electronic and First Class Mail

May 16, 2016

Ted Fates, Esq.  
Allen Matkins Leck Gamble Mallory & Natsis, LLP  
501 West Broadway, 15th Floor  
San Diego, CA 92101-3541

Re: *SEC v. Schooler*

Dear Mr. Fates:

I saw in your opposition to the Investors' motion for an accounting (Dkt. No. 1292) that you are willing to provide information informally. This is a stunning statement in view of your steadfast refusal to produce the necessary records to assess the financial condition of both Western and the GPs in the past. consequently, I would like to explore the possibility.

Would you kindly provide the ledgers, journals, or other documents showing:

1. The original mortgage debt, payments, and current amount of the mortgage on the properties owned by the GPs;
2. The original note amounts, payments and existing debt on existing notes owed by the GPs to Western;
3. The original debt (not reflected in notes), payments, and existing debt owed by the GPs to Western;
4. The payments made by Western to your firm, E3 Advisors, Duffy Kruspodin & Co., LLP, and Lincoln Property Group and the outstanding amounts currently owed to each firm through the latest available date;
5. The name, address and contact information of the forensic accounting firm or firms that did the who participated in the preparation of the Receiver's forensic reports.

Sincerely,

Gary J. Aguirre

**Allen Matkins**

Allen Matkins Leck Gamble Mallory & Natsis LLP  
Attorneys at Law  
501 West Broadway, 15<sup>th</sup> Floor | San Diego, CA 92101-3541  
Telephone: 619.233.1155 | Facsimile: 619.233.1158  
www.allenmatkins.com

**Ted Fates**  
E-mail: tfates@allenmatkins.com  
Direct Dial: 619.235.1527 File Number: 372640-00002/SD842576.01

**Via Electronic Mail**

May 17, 2016

Gary J. Aguirre, Esq.  
Aguirre Law, APC  
501 W. Broadway, Suite 800  
San Diego, California 92101

**Re: *SEC v. Louis V. Schooler and First Financial Planning Corporation  
d/b/a Western Financial Planning Corporation***

***United States District Court, Southern District of California  
Case No. 12-cv-02164-GPC-JMA***

Dear Mr. Aguirre:

I am in receipt of your letter dated May 16, 2016. You reference the Receiver's opposition to your motion for accounting, in which we noted you have never asked the Receiver to explain any aspects of the receivership entities' finances. You characterize this statement as "stunning." Yet, you can cite no instances in which you actually asked for such explanation. Therefore, the Receiver's statement is far from stunning - it is a plain and accurate statement of fact.

What is truly remarkable is the consistency with which you misrepresent and mischaracterize the facts in your Court filings and correspondence. For example, you mischaracterize our responses to your numerous informal requests for documents and information as "steadfast refusal to produce the necessary records to assess the financial condition of both Western and the GPs." This is completely false. In addition to the wealth of financial information about the receivership entities that is publicly available, the Receiver has responded to your numerous requests in a reasonable and prompt manner, has sought clarification where appropriate, and has provided thousands of documents to you, including appraisals, financial statements, spreadsheets, and bank statements.

The Receiver accurately noted in his opposition to your accounting motion that you never asked him to explain the receivership entities' system of investor note payments, GP note payments, and underlying mortgage payments. The Receiver also correctly noted that you never asked him to explain how fees and costs of the receivership have been paid. The opposition and the Receiver's

Allen Matkins Leck Gamble Mallory & Natsis LLP  
Attorneys at Law

Gary J. Aguirre, Esq.  
May 17, 2016  
Page 2

supporting declaration provide substantial explanation and detail of these payments and transactions. If you have specific questions about the explanations provided, please let me know.

Rather than requesting *information or explanation*, however, your letter demands *more historic documents* pertaining to underlying mortgages, GP notes, GP shortfall/operational loans, and payments of fees and costs of the receivership. As discussed in the opposition, information on these debts and payments has been provided on multiple occasions in the Receiver's Court filings and in the GP information packets available from the receivership website. The historic documents regarding underlying mortgages and GP notes are located in offsite storage and would take considerable time to locate and compile. Considering the substantial time and money already spent and the volume of documents already gathered and provided to you, further expenditure of receivership funds on what appears to be a never-ending fishing expedition for documents would not be appropriate.

With respect to your question about the Receiver's forensic accounting reports, the work was performed by the Receiver and his staff at E3 Advisors.

Very truly yours,



Ted Fates

EGF/jlh

Enclosure

cc: Thomas C. Hebrank, CPA

# Exhibit 10

**Eagle View Partners**

2015 Cash Flow

Bank Recon.	2014	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	2015	Total	
Beginning Cash Balance	-	239,767	188,326	194,038	197,732	163,203	168,664	179,007	184,470	159,470	164,605	170,416	176,228	182,039	188,326	<b>182,039</b>
Rcls 2014 O/S Cash Item to Suspense									540						540	<b>540</b>
<b>Receipts</b>																
Partner Operational Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013 Cleared Deposits	(540)	(540)														
Interest Income	22,851	22,851														
Misc. Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Partner Note Payments	(22,851)	51,226	5,811	5,811	5,571	5,461	9,803	5,463	-	5,458	5,811	5,811	5,811	5,811	66,624	<b>117,850</b>
<b>Total Receipts</b>	(540)	73,537	5,811	5,811	5,571	5,461	9,803	5,463	-	5,458	5,811	5,811	5,811	5,811	66,624	<b>140,161</b>
<b>Disbursements</b>																
Administrator Payroll		1,300	100	100	100	-	-	-	-	-	-	-	-	-	300	<b>1,600</b>
Administrative Expense										100						
K1 Preparation		700	-	2,017	-	-	-	-	-	-	-	-	-	-	2,017	<b>2,717</b>
Property Taxes/Bond Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Expense		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Office Supplies		496	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>496</b>
Appraisal		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State and Local Entity Filings		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Income Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Courier Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Management Fees										223						
<sup>1</sup> Intercompany Transfer		122,481	-	-	40,000	-	-	-	25,000	-	-	-	-	-	65,000	<b>187,481</b>
<sup>1</sup> Mortgage Loan Repayment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Disbursements</b>	-	124,977	100	2,117	40,100	-	-	-	25,000	323	-	-	-	-	67,640	<b>192,618</b>
Ending Cash Balance	(540)	188,326	194,038	197,732	163,203	168,664	179,007	184,470	159,470	164,605	170,416	176,228	182,039	187,850	187,850	187,850

**Eagle View Partners, LLC**

2015 Cash Flow

	Bank Recon.	2014	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	2015	Total
Beginning Cash Balance	-	26,793	37,431	28,391	18,925	48,675	39,184	30,144	20,820	18,617	18,759	9,718	678	(8,363)	37,431	(8,363)
<b>Receipts</b>																
Intercompany Transfer		122,481	-	-	40,000	-	-	-	25,000	-	-	-	-	-	65,000	187,481
2013 Cleared Deposits		-														
Interest Income		-														
Misc. Receipts		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Partner Note Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Receipts</b>	-	122,481	-	-	40,000	-	-	-	25,000	-	-	-	-	-	65,000	187,481
<b>Disbursements</b>																
Administrator Payroll		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administrative Expense		-														
K1 Preparation		450	-	425	-	450	-	-	-	-	-	-	-	-	875	1,325
Property Taxes/Bond Payments		1,301	-	-	-	-	-	-	-	-	-	-	-	-	-	1,301
Insurance		356	-	-	410	-	-	-	-	-	-	-	-	-	410	766
Interest Expense	24,725	24,725														
Office Supplies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Appraisal		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State and Local Entity Filings		450	-	-	800	-	-	-	-	-	-	-	-	-	800	1,250
Income Taxes		800	-	-	-	-	-	-	-	-	-	-	-	-	-	800
Miscellaneous		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Courier Service																
Management Fees								283	81	(142)						
<sup>1</sup> Operational Loan Repayment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<sup>1</sup> Mortgage Loan Repayment	(24,725)	83,761	9,041	9,041	9,041	9,041	9,041	9,041	27,122	-	9,041	9,041	9,041	9,041	117,527	201,288
<b>Total Disbursements</b>	-	111,843	9,041	9,466	10,250	9,491	9,041	9,324	27,203	(142)	9,041	9,041	9,041	9,041	119,834	231,677
Ending Cash Balance	-	37,431	28,391	18,925	48,675	39,184	30,144	20,820	18,617	18,759	9,718	678	(8,363)	(17,403)	(17,403)	(17,403)

**Falcon Heights Partners**  
2015 Cash Flow

Bank Recon.	2014	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	2015	Total	
Beginning Cash Balance	-	234,517	175,214	179,503	182,016	146,188	154,730	154,624	158,650	166,109	169,218	173,771	178,324	182,877	175,214	182,877
<b>Receipts</b>																
Partner Operational Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013 Cleared Deposits	(2,176)	2,103	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income	15,438	15,438	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Misc. Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Partner Note Payments	(11,048)	41,929	4,390	4,271	4,271	8,543	(106)	4,026	7,458	3,432	4,553	4,553	4,553	4,553	54,498	96,427
<b>Total Receipts</b>	<b>2,213</b>	<b>59,470</b>	<b>4,390</b>	<b>4,271</b>	<b>4,271</b>	<b>8,543</b>	<b>(106)</b>	<b>4,026</b>	<b>7,458</b>	<b>3,432</b>	<b>4,553</b>	<b>4,553</b>	<b>4,553</b>	<b>4,553</b>	<b>54,498</b>	<b>113,968</b>
<b>Disbursements</b>																
Administrator Payroll	-	1,300	100	100	100	-	-	-	-	-	-	-	-	-	300	1,600
Administrative Expense	-	-	-	-	-	-	-	-	-	100	-	-	-	-	-	-
K1 Preparation	(1,636)	740	-	1,658	-	-	-	-	-	-	-	-	-	-	1,658	2,398
Property Taxes/Bond Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Office Supplies	-	468	-	-	-	-	-	-	-	-	-	-	-	-	-	468
Appraisal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State and Local Entity Filings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Income Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Courier Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Management Fees	-	-	-	-	-	-	-	-	-	223	-	-	-	-	-	-
<sup>1</sup> Intercompany Transfer	-	112,415	-	-	40,000	-	-	-	-	-	-	-	-	-	40,000	152,415
<sup>1</sup> Mortgage Loan Repayment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>(1,636)</b>	<b>114,923</b>	<b>100</b>	<b>1,758</b>	<b>40,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>323</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>42,282</b>	<b>157,205</b>
Ending Cash Balance	3,850	179,064	179,503	182,016	146,188	154,730	154,624	158,650	166,109	169,218	173,771	178,324	182,877	187,430	187,430	187,430



**Falcon Heights Partners, LLC**

2015 Cash Flow

	Bank Recon.	2014	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	2015	Total
Beginning Cash Balance	-	27,750	34,062	25,864	17,210	47,802	39,154	30,955	22,474	5,996	6,138	(2,061)	(10,259)	(18,457)	34,062	(18,457)
<b>Receipts</b>																
Intercompany Transfer		112,415	-	-	40,000	-	-	-	-	-	-	-	-	-	40,000	152,415
2013 Cleared Deposits		-														
Interest Income		-														
Misc. Receipts		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Partner Note Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Receipts</b>	-	112,415	-	-	40,000	-	-	-	-	-	-	-	-	-	40,000	152,415
<b>Disbursements</b>																
Administrator Payroll		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administrative Expense																
K1 Preparation		450	-	456	-	450	-	-	-	-	-	-	-	-	906	1,356
Property Taxes/Bond Payments		1,301	-	-	-	-	-	-	-	-	-	-	-	-	-	1,301
Insurance		344	-	-	410	-	-	-	-	-	-	-	-	-	410	754
Interest Expense	21,640	21,640														
Office Supplies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Appraisal		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State and Local Entity Filings		450	-	-	800	-	-	-	-	-	-	-	-	-	800	1,250
Income Taxes		800	-	-	-	-	-	-	-	-	-	-	-	-	-	800
Miscellaneous		12	-	-	-	-	-	-	-	-	-	-	-	-	-	12
Courier Service																
Management Fees								283	81	(142)						
<sup>1</sup> Operational Loan Repayment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<sup>1</sup> Mortgage Loan Repayment	(21,640)	81,106	8,198	8,198	8,198	8,198	8,198	8,198	16,397	-	8,198	8,198	8,198	8,198	98,380	179,485
<b>Total Disbursements</b>	-	106,102	8,198	8,654	9,408	8,648	8,198	8,482	16,478	(142)	8,198	8,198	8,198	8,198	100,718	206,820
Ending Cash Balance	-	34,062	25,864	17,210	47,802	39,154	30,955	22,474	5,996	6,138	(2,061)	(10,259)	(18,457)	(26,655)	(26,655)	(26,655)

<sup>1</sup> Payable to Western Financial Planning Corp

**Nighthawk Partners**

2015 Cash Flow

	Bank Recon.	2014	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	2015	Total
Beginning Cash Balance	-	284,271	233,182	236,171	237,383	200,372	203,462	206,551	209,640	212,729	215,495	218,584	221,673	224,762	233,182	224,762
Rcls 2014 O/S Cash Item to Suspense							(0)								(0)	(0)
<b>Receipts</b>																
Partner Operational Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2013 Cleared Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income	12,753	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Misc. Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Partner Note Payments	25,162	3,089	3,089	3,089	3,089	3,089	3,089	3,089	3,089	3,089	3,089	3,089	3,089	3,089	37,070	62,232
<b>Total Receipts</b>	-	37,916	3,089	3,089	3,089	3,089	3,089	3,089	3,089	3,089	3,089	3,089	3,089	3,089	37,070	74,985
<b>Disbursements</b>																
Administrator Payroll	1,300	100	100	100	-	-	-	-	-	-	-	-	-	-	300	1,600
Administrative Expense	-	-	-	-	-	-	-	-	-	100	-	-	-	-	-	-
K1 Preparation	700	-	1,777	-	-	-	-	-	-	-	-	-	-	-	1,777	2,477
Property Taxes/Bond Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Office Supplies	457	-	-	-	-	-	-	-	-	-	-	-	-	-	-	457
Appraisal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State and Local Entity Filings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Income Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Courier Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Management Fees	-	-	-	-	-	-	-	-	-	223	-	-	-	-	-	-
<sup>1</sup> Intercompany Transfer	86,548	-	-	40,000	-	-	-	-	-	-	-	-	-	-	40,000	126,548
<sup>1</sup> Mortgage Loan Repayment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Disbursements</b>	-	89,004	100	1,877	40,100	-	-	-	-	323	-	-	-	-	42,400	131,404
Ending Cash Balance	-	233,182	236,171	237,383	200,372	203,462	206,551	209,640	212,729	215,495	218,584	221,673	224,762	227,851	227,851	227,851

**Nighthawk Partners, LLC**

2015 Cash Flow

	Bank Recon.	2014	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	2015	Total
Beginning Cash Balance	-	22,297	27,311	20,801	13,787	46,067	39,557	33,046	26,252	13,150	13,292	6,781	270	(6,240)	27,311	(6,240)
<b>Receipts</b>																
Partner Operational Contributions		86,548	-	-	40,000	-	-	-	-	-	-	-	-	-	40,000	126,548
2013 Cleared Deposits		-														
Interest Income		-														
Misc. Receipts		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Partner Note Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Receipts</b>	-	86,548	-	-	40,000	-	-	-	-	-	-	-	-	-	40,000	126,548
<b>Disbursements</b>																
Administrator Payroll		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administrative Expense																
K1 Preparation		500	-	503	-	-	-	-	-	-	-	-	-	-	503	1,003
Property Taxes/Bond Payments		1,301	-	-	-	-	-	-	-	-	-	-	-	-	-	1,301
Insurance		356	-	-	410	-	-	-	-	-	-	-	-	-	410	766
Interest Expense	19,643	19,643														
Office Supplies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Appraisal		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State and Local Entity Filings		450	-	-	800	-	-	-	-	-	-	-	-	-	800	1,250
Income Taxes		800	-	-	-	-	-	-	-	-	-	-	-	-	-	800
Miscellaneous		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Courier Service																
Management Fees								283	81	(142)						
<sup>1</sup> Operational Loan Repayment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<sup>1</sup> Mortgage Loan Repayment	(19,643)	58,483	6,511	6,511	6,511	6,511	6,511	6,511	13,021	-	6,511	6,511	6,511	6,511	78,126	136,610
<b>Total Disbursements</b>	-	81,533	6,511	7,014	7,720	6,511	6,511	6,794	13,102	(142)	6,511	6,511	6,511	6,511	80,062	161,595
Ending Cash Balance	-	27,311	20,801	13,787	46,067	39,557	33,046	26,252	13,150	13,292	6,781	270	(6,240)	(12,751)	(12,751)	(12,751)

<sup>1</sup> Payable to Western Financial Planning Corp

**Osprey Partners**

2015 Cash Flow

	Bank Recon.	2014	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	2015	Total	2014 LLC	Total 2014	
Beginning Cash Balance	-	307,603	265,505	268,305	269,328	238,946	241,765	244,583	247,401	250,220	252,715	255,615	258,515	261,415	265,505	261,415			
<b>Receipts</b>																			
Partner Operational Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2013 Cleared Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest Income	13,416	13,416	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,416	
Misc. Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Partner Note Payments	(13,416)	22,244	2,900	2,737	2,818	2,818	2,818	2,818	2,818	2,818	2,900	2,900	2,900	2,900	34,147	56,391	-	22,244	
<b>Total Receipts</b>	-	35,660	2,900	2,737	2,818	2,818	2,818	2,818	2,818	2,818	2,900	2,900	2,900	2,900	34,147	69,807	-	35,660	
<b>Disbursements</b>																			
Administrator Payroll	-	1,300	100	100	100	-	-	-	-	-	-	-	-	-	300	1,600	-	1,300	
Administrative Expense	-	-	-	-	-	-	-	-	-	100	-	-	-	-	-	-	-	-	
K1 Preparation	-	740	-	1,614	-	-	-	-	-	-	-	-	-	-	1,614	2,354	500	1,240	
Property Taxes/Bond Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,301	1,301	
Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	356	356	
Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,201	18,201	
Office Supplies	-	412	-	-	-	-	-	-	-	-	-	-	-	-	-	412	-	412	
Appraisal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
State and Local Entity Filings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	450	450	
Income Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	800	800	
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Courier Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Management Fees	-	-	-	-	-	-	-	-	-	223	-	-	-	-	-	-	-	-	
<sup>1</sup> Intercompany Transfer	-	75,306	-	-	33,100	-	-	-	-	-	-	-	-	-	33,100	108,406	-	75,306	
<sup>1</sup> Mortgage Loan Repayment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Disbursements</b>	-	77,758	100	1,714	33,200	-	-	-	-	323	-	-	-	-	35,337	113,095	21,607	99,366	
Ending Cash Balance	-	265,505	268,305	269,328	238,946	241,765	244,583	247,401	250,220	252,715	255,615	258,515	261,415	264,315	264,315	264,315			

1 Payable to Western Financial Planning Corp

**Osprey Pescador, LLC**

2015 Cash Flow

	Bank Recon.	2014	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	2015	Total
Beginning Cash Balance	-	17,074	22,858	17,348	11,383	37,764	32,254	26,744	20,952	9,851	9,993	4,483	(1,027)	(6,536)	22,858	(6,536)
<b>Receipts</b>																
Intercompany Transfer		75,306	-	-	33,100	-	-	-	-	-	-	-	-	-	33,100	108,406
2013 Cleared Deposits		-														
Interest Income		-														
Misc. Receipts		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Partner Note Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Receipts</b>	-	75,306	-	-	33,100	-	-	-	-	-	-	-	-	-	33,100	108,406
<b>Disbursements</b>																
Administrator Payroll		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administrative Expense																
K1 Preparation		500	-	455	-	-	-	-	-	-	-	-	-	-	455	955
Property Taxes/Bond Payments		1,301	-	-	-	-	-	-	-	-	-	-	-	-	-	1,301
Insurance		356	-	-	410	-	-	-	-	-	-	-	-	-	410	766
Interest Expense	18,201	18,201														
Office Supplies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Appraisal		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State and Local Entity Filings		450	-	-	800	-	-	-	-	-	-	-	-	450	1,250	1,700
Income Taxes		800	-	-	-	-	-	-	-	-	-	-	-	-	-	800
Miscellaneous		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Courier Service																
Management Fees								283	81	(142)						
<sup>1</sup> Operational Loan Repayment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<sup>1</sup> Mortgage Loan Repayment	(18,201)	47,915	5,510	5,510	5,510	5,510	5,510	5,510	11,019	-	5,510	5,510	5,510	5,510	66,116	114,031
<b>Total Disbursements</b>	-	69,523	5,510	5,965	6,719	5,510	5,510	5,793	11,101	(142)	5,510	5,510	5,510	5,960	68,454	137,977
Ending Cash Balance	-	22,858	17,348	11,383	37,764	32,254	26,744	20,952	9,851	9,993	4,483	(1,027)	(6,536)	(12,496)	(12,496)	(12,496)

<sup>1</sup> Payable to Western Financial Planning Corp

# Exhibit 11

Period	Source	Total Receipts Western	Total Receipts GPs	Total Receipts GPs + Western	Claimed double receipts	Revenue	Unaccounted for
Q4 2012	Third, Dkt. No. 80	\$2,047,023.13	504,942.23	\$2,551,965.36	\$1,271,542.92	\$86,976.78	\$1,193,445.66
Q1 2013	Fourth, Dkt. No. 184	\$1,348,020.67	469,662.36	\$1,817,683.03	\$900,607.82	\$76,321.39	\$840,753.82
Q2 2013	Fifth, Dkt. No. 481	\$1,690,161.93	<b>464,099.63 Extrapolated</b>	\$2,154,261.56	\$1,011,170.13	\$115,062.13	\$1,028,029.30
Q3 2013	Sixth, Dkt. No. 517	\$1,010,224.01	324,755.39	\$1,334,979.40	\$704,850.68	\$24,187.63	\$605,941.09
Q4 2013	Seventh, Dkt. No. 547	\$1,501,654.91	732,871.73	\$2,234,526.64	\$1,005,868.35	<b>No data</b>	
Q1 2014	Eighth, Dkt. No. 596	\$1,634,576.58	595,656.05	\$2,230,232.63	\$1,061,853.90	\$481,449.77	\$686,928.96
Q2 2014	Ninth, Dkt. No. 759	\$1,385,160.47	479,512.51	\$1,864,672.98	\$946,546.97	\$355,513.05	\$562,612.96
Q3 2014	Tenth, Dkt. No. 1000	\$1,423,802.51	432,518.44	\$1,856,320.95	\$986,583.25	\$353,177.23	\$516,560.47
Q4 2014	Tenth, Dkt. No. 1000	\$1,371,287.89	590,632.00	\$1,961,919.89	\$932,175.76	\$357,338.63	\$672,405.50
Q1 2015	Eleventh, Dkt. No. 1065	\$1,351,505.45	460,080.00	\$1,811,585.45	\$909,823.87	\$352,736.83	\$549,024.75

<b>Period</b>	<b>Source</b>	<b>Total Receipts Western</b>	<b>Total Receipts GPs</b>	<b>Total Receipts GPs + Western</b>	<b>Claimed double receipts</b>	<b>Revenue</b>	<b>Unaccounted for</b>
Q2 2015	Twelfth, Dkt. No. 1103	\$1,248,340.38	273,249.00	\$1,521,589.38	\$850,109.21	\$325,789.27	\$345,690.90
Q3 2015	Thirteenth, Dkt. No. 1148	\$1,177,891.99	302,128.00	\$1,480,019.99	\$813,278.38	\$303,476.42	\$363,265.19
Q4 2015	Fourteenth, Dkt. No. 1189	\$1,334,176.09	371,607.00	\$1,705,783.09	\$804,717.37	\$485,153.24	\$415,912.48
<b>TOTAL</b>		<b>\$18,523,826.01</b>	<b>\$5,537,614.71</b>	<b>\$24,061,440.72</b>	<b>\$12,199,128.61</b>	<b>\$3,317,182.37</b>	<b>\$8,545,129.74</b>



# Exhibit 12

<b>Period</b>	<b>Source</b>	<b>Total Disbursements Western</b>	<b>Total Disbursements GPs</b>	<b>Total Receipts GPs + Western</b>	
Q4 2012	Third, Dkt. No. 80	\$2,099,247.62	605,794.47	\$2,705,042.09	
Q1 2013	Fourth, Dkt. No. 184	\$1,318,167.63	650,628.39	\$1,968,796.02	
Q2 2013	Fifth, Dkt. No. 481	\$1,606,462.55	\$679,732.96	\$2,286,195.51	
Q3 2013	Sixth, Dkt. No. 517	\$900,997.33	549818.92	\$1,450,816.25	
Q4 2013	Seventh, Dkt. No. 547	\$1,576,356.03	794,060.82	\$2,370,416.85	
Q1 2014	Eighth, Dkt. No. 596	\$1,638,456.58	826,351.65	\$2,464,808.23	
Q2 2014	Ninth, Dkt. No. 759	\$1,397,566.66	797,474.50	\$2,195,041.16	
Q3 2014	Tenth, Dkt. No. 1000	\$1,509,373.93	678,733.85	\$2,188,107.78	
Q4 2014	Tenth, Dkt. No. 1000	\$1,381,139.78	875,365.00	\$2,256,504.78	
Q1 2015	Eleventh, Dkt. No. 1065	\$1,312,461.97	838,713.00	\$2,151,174.97	
Q2 2015	Twelfth, Dkt. No. 1103	\$1,227,311.04	494,450.00	\$1,721,761.04	
Q3 2015	Thirteenth, Dkt. No. 1148	\$1,085,262.66	487,161.00	\$1,572,423.66	
Q4 2015	Fourteenth, Dkt. No. 1189	\$1,380,483.99	558,244.00	\$1,938,727.99	
<b>TOTAL</b>		<b>\$18,433,287.77</b>	<b>8,156,795.60</b>	<b>\$27,269,816.33</b>	

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 6 Fax: 619-501-7072  
 7 Email: [Gary@aguirrelawfirm.com](mailto:Gary@aguirrelawfirm.com)  
 8 Attorney for Investors Susan Graham, et al.

9 **UNITED STATES DISTRICT COURT**  
 10 **SOUTHERN DISTRICT OF CALIFORNIA**

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

12 SECURITIES AND EXCHANGE  
 13 COMMISSION,

14 Plaintiff,

15 v.

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

21 Defendants.

**DECLARATION OF CYNTHIA  
 CLARKE IN SUPPORT OF  
 INVESTORS' REPLY TO  
 OPPOSITIONS BY THE  
 SECURITIES AND EXCHANGE  
 COMMISSION AND RECEIVER TO  
 INVESTORS' MOTIONS FOR  
 ACCOUNTING AND TO VACATE  
 ORDERS APPROVING THE SALE  
 OF REALTY**

Date: June 10, 2016  
 Time: 1:30 p.m.  
 Ctrm: 2D  
 Judge: Hon. Gonzalo P. Curiel

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1 I, Cynthia Clarke, declare:

2 1. My individual retirement account (IRA) has been a general partner in  
3 Spanish Springs View Partners (“Spanish Springs”) since February 13, 2003. Spanish  
4 Springs is a co-owner of the Washoe 3 property. I am also a partner as community  
5 property, in Road Runner Partners, where my husband’s IRA is a partner. Road Runner  
6 Partners is a co-owner of the Yuma II property.

7 2. I am a retired electronics engineer. In that capacity, I worked for General  
8 Electric in its healthcare systems and later for Boeing, including work on the flight test  
9 simulator for the B-1 bomber. During my education as an electronics engineer, and in my  
10 career, I frequently worked with and communicated information with numbers.

11 3. I describe below the relatively simple process I followed in obtaining the  
12 information of tax defaults, penalties and special assessments for the parcels owned by  
13 the Washoe 3 GPs, all of which are subject to the receivership. The Washoe 3 properties  
14 are located in Washoe County, Nevada, and consist of 40 parcels with the following  
15 assessor’s parcel numbers (“APN”):

076-890-03	076-870-06
076-890-04	076-870-07
076-890-05	076-870-08
076-890-06	076-870-09
076-890-07	076-870-10
076-890-09	076-870-11
076-890-11	076-870-12
076-890-12	076-870-13
076-890-13	076-870-14
076-890-14	076-880-01
076-890-21	076-880-05
076-890-22	076-880-06
076-890-24	076-880-07
076-890-25	076-880-09
076-890-28	076-880-10
076-890-31	076-880-11
076-890-34	076-880-13
076-890-35	076-880-14
076-890-37	076-880-15
076-890-38	076-880-16

1 4. I obtained the tax information regarding the parcels in the Washoe 3 GPs  
2 from publically available information on the Washoe County  
3 (<https://www.washoecounty.us/assessor/cama/index.php>) and the Washoe County  
4 Treasurer (<http://nv-washoe-treasurer.manatron.com>) websites. I took the APN from the  
5 Receiver's 2013 appraisals, which were attached as Exhibit B (pages 34 through 40) to  
6 the Receiver's Report and Recommendations Regarding Valuation of Real Estate Assets  
7 of Receivership Entities (Dkt. No. 203).

8 5. Through my research, I learned the parcels in the Washoe 3 GPs owe taxes  
9 and penalties to Washoe County.

10 6. Just as I did with the Washoe 3 property taxes, I researched and obtained the  
11 tax information for each property in the receivership from each county where the  
12 properties are located using the parcel numbers, the county, and the partnerships from the  
13 Receiver's 2013 appraisals (Dkt. No. 203). Most are delinquent and owe money for taxes  
14 and penalties. Attached hereto and incorporated by reference as Exhibit 1 is a true and  
15 correct copy of the spreadsheet I prepared summarizing my findings regarding owed  
16 taxes, penalties and interest in the properties subject to the receivership. The spreadsheet  
17 omits charges such as advertising and mailing fees.

18 7. According to my research, the properties subject to the receivership owe a  
19 total of \$277,471.72 in property taxes, \$15,912.85 in interest and \$59,219.63 in penalties  
20 for a grand total of \$352,604.20. This grand total does not include other charges such as  
21 advertising and mailing fees.

22 8. During my research, I learned of a second liability of the Washoe 3 GPs  
23 purely by chance. I searched Google to obtain information regarding the Spanish Springs  
24 part of the Washoe 3 properties. In doing so, I came across the minutes of a Washoe  
25 County meeting where an agenda item referred to defaulted parcels on a "SAD 32 issue."  
26 It listed many parcels going into foreclosure, because of defaults in the SAD payments. I  
27 have since learned that "SAD" is an acronym for "Special Assessment District." To my  
28 knowledge, the SAD 32 brought the improved paved road up to approximately 1 mile

1 from the Wild Horse/Big Ranch side of the properties.

2 9. I gathered the information regarding amounts owed for SAD 32 assessment  
3 by the Washoe 3 parcels from publically available information on the Assessment  
4 Management Group (AMG) website ([http://amgnv.com/parcelsearch\\_non\\_pop1.asp](http://amgnv.com/parcelsearch_non_pop1.asp)).  
5 AMG is an independent company used by counties in the state of Nevada to manage local  
6 improvement district billings. I printed the information from the AMG website regarding  
7 the parcels in the Washoe 3 GPs. A true and correct copy of those printouts is attached  
8 hereto and incorporated by reference as Exhibit 2. I created a spreadsheet summarizing  
9 the information in Exhibit 2, which is attached hereto and incorporated by reference as  
10 Exhibit 3.

11 10. According to Exhibit 2, “any payment received after the payment due date  
12 will be charged a non-pro-rated monthly penalty of \$388.07.” Consequently, each parcel  
13 in Washoe 3 incurs an additional debt of \$388.07 a month, which means a total of  
14 \$15,522.80 more a month for all the parcels.

15 11. Exhibit 2 shows that, as of May 5, 2016, the Washoe 3 parcels owe a total  
16 amount of \$31,253.2 in SAD principal, a total of \$32,948.40 for SAD interest, and a total  
17 of \$117,800.91 for SAD penalties. These figures add up to a total of \$182,002.51.

18 12. I contacted the Washoe County Treasurer office and spoke with the office  
19 manager, Linda Jacobs. Ms. Jacobs informed me the penalties on the SAD 32 are 2% on  
20 the total bond outstanding balance and the penalties on property taxes are cumulative and  
21 depend on how many installments are delinquent. Ms. Jacobs also informed me the  
22 property tax penalties are as follows:

- 23 • When one installment is delinquent: 4%;
- 24 • When two installments are delinquent: 4% plus 5% on the first installment  
25 and 5% on the second installment;
- 26 • When three installments are delinquent: 4% plus 5% plus 6% on the first  
27 installment; 5% plus 6% on the second installment and 6% on the third  
28 installment;

- When four installments are delinquent: 4% plus 5% plus 6% plus 7% on the first installment (22%), 5% plus 6% plus 7% on the second installment (18%); 6% plus 7% on the third installment (13%), and 7% on the fourth installment.

A true and correct copy of Ms. Jacobs' email describing this penalty system is attached hereto and incorporated by reference as Exhibit 4.

13. Other than the Washoe 3 properties, I did not check any special assessments regarding any other property subject to the receivership.

Executed this 20<sup>th</sup> day of May 2016, at San Diego, California.

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



---

Cynthia Clarke

**Exhibit List**

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Exhibit 1.....6  
Exhibit 2.....9  
Exhibit 3.....90  
Exhibit 4.....93



# Exhibit 1

<b>Property</b>	<b>Last date Taxes paid</b>	<b>PropertyTax</b>	<b>Interest</b>	<b>Penalties</b>	<b>Total</b>
<b>As of 3/30/16</b>					
Dayton 1	07/25/14	\$1,245.83		\$189.28	<b>\$1,435.11</b>
Dayton 2	07/21/14	\$1,243.19		\$194.42	<b>\$1,437.61</b>
Dayton 3	07/30/14	\$423.94		\$63.88	<b>\$487.82</b>
Dayton 4	07/30/14	\$2,362.88		\$355.64	<b>\$2,718.52</b>
Fernley	07/25/14	\$2,888.90		\$434.40	<b>\$3,323.30</b>
Minden	07/30/14	\$3,911.36		\$586.70	<b>\$4,498.06</b>
Stead	08/20/14	\$5,930.85		\$913.34	<b>\$6,844.19</b>
Silver Springs North	07/25/14	\$1,816.58		\$274.81	<b>\$2,091.39</b>
Silver Springs South		\$5,505.76		\$894.52	<b>\$6,400.28</b>
Washoe 1	07/24/14	\$1,601.69		\$250.67	<b>\$1,852.36</b>
Washoe 3					
Spanish & Antelope Sp	7/31/2014	\$6,977.16		\$1,086.64	<b>\$8,063.80</b>
Big Ranch & Wild Horse	11/19/2015	\$1,491.51		\$99.69	<b>\$1,591.20</b>
					<b>\$0.00</b>
Washoe 4	7/31/2014	\$1,981.00		\$299.18	<b>\$2,280.18</b>
Washoe 5	11/19/15				
<b>As of 4/29/16</b>					
ABL, Mex-Tec	4/10/2015	\$2,416.18		\$251.60	<b>\$2,667.78</b>
Boarderland, Prosperity,	11/6/2014	\$3,664.44		\$423.16	<b>\$4,087.60</b>
Honey Springs, Bratton Valley, Vista	11/6/2014	\$3,819.04		\$439.32	<b>\$4,258.36</b>
Free Trade, Via 188, Suntec	4/30/2013	\$14,005.04		\$3,274.40	<b>\$17,279.44</b>

<b>Property</b>	<b>Last date Taxes paid</b>	<b>PropertyTax</b>	<b>Interest</b>	<b>Penalties</b>	<b>Total</b>
International	11/5/2014	\$1,324.13		\$167.16	<b>\$1,491.29</b>
Tecate South	12/1/2014	\$1,823.32		\$1,851.32	<b>\$3,674.64</b>
Twin Plant	07/14/15	\$19,804.02		\$12,286.30	<b>\$32,090.32</b>
Vista Tecate	6/12/2014	\$4,499.33		\$1,651.58	<b>\$6,150.91</b>
Jamul Valley (been in tax default since 2012)	2/6/2014	\$44,726.90		\$14,429.00	<b>\$59,155.90</b>
Sante Fe	12/18/14	\$5,876.43	\$146.91	\$146.91	<b>\$6,170.25</b>
Yuma 1	01/29/16	\$3,653.45	\$169.03		<b>\$3,822.48</b>
Yuma 2	01/29/16	\$1,231.30	\$56.22		<b>\$1,287.52</b>
Yuma 3	01/29/16	\$1,388.89	\$48.80		<b>\$1,437.69</b>
<b>As of 5/16/2016</b>					
Las Vegas 1-Production	01/13/15	\$12,119.62		\$1,819.46	<b>\$13,939.08</b>
Las Vegas 1-Park Vegas	08/31/12	\$5,443.25	\$722.14	\$811.42	<b>\$6,976.81</b>
Las Vegas 1-Park Vegas (2)	01/13/15	\$2,389.96	\$59.75	\$306.14	<b>\$2,755.85</b>
Las Vegas 1-Silver State	02/03/14	\$20,505.07	\$1,895.42	\$2,854.96	<b>\$25,255.45</b>
Las Vegas 2	05/07/15	\$12,573.37	\$180.20	\$1,728.78	<b>\$14,482.35</b>
LV Kade	04/09/14	\$78,827.33	\$12,634.38	\$11,134.95	<b>\$102,596.66</b>
<b>Totals</b>		<b>\$277,471.72</b>	<b>\$15,912.85</b>	<b>\$59,219.63</b>	<b>\$352,604.20</b>

# Exhibit 2



## ASSESSMENT MANAGEMENT GROUP

Wednesday, May 11, 2016 10:21:32 AM

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Amounts updated as of 5/10/2016 6:02:17 PM.

Parcel #	District #/AMG ID	Name	Status	Unbilled Principal
07687006	WCAD 32 / 7429	WILD HORSE PARTNERS et al	ACTIVE	\$17,798.30

Situs & Legal Description	Original Assessment	***Payoff
0 , IRATI RD , _UNSPECIFIED 21 6 21	\$21,219.84	\$23,245.75

**\*THIS PARCEL IS DELINQUENT**

	Principal	Interest	*Penalty	Other	Total Due
Current Due	\$781.33	\$823.71	\$3,443.73	\$0.00	\$5,048.77
**Estimated Next Installment	\$403.84	\$398.68	\$0.00	\$0.00	\$802.52

Current Due and Payoff Amounts are valid to 6/1/2016.

\* Penalties are added monthly until the Total Due is paid in full.

\*\*Estimated installments are subject to change due to interest credits and/or other adjustments.

\*\*\* Payoff value is valid through the next Due Date, unless the parcel is delinquent. If the parcel is delinquent, contact AMG for a current payoff amount.

Payments must be received or postmarked on or before the payment due date.

Any payment received after the payment due date will be charged a non-prorated monthly penalty of \$388.07.

All assessment payments must be paid in US funds / currency.

Mailing Date: 2/1 & 8/1

Make Checks Payable to: WASHOE COUNTY  
TREASURER

Due Dates: 3/1 & 9/1

Mail Payments to: WASHOE COUNTY TREASURER  
FILE 57282  
LOS ANGELES, CA 90074-7282

Final Payment: 9/1/2031

### IMPORTANT NOTICE

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07687007	WCAD 32 / 7429	WILD HORSE PARTNERS et al	ACTIVE	\$17,798.30

Situs & Legal Description	Original Assessment	***Payoff
0 , IRATI RD , _UNSPECIFIED 21 7 21	\$21,219.84	\$23,245.75

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FILE 57282  
LOS ANGELES, CA 90074-7282

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## Parcel Detail Search Results

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07687008	WCAD 32 / 7429	WILD HORSE PARTNERS et al	ACTIVE	\$17,798.30

Situs & Legal Description	Original Assessment	***Payoff
0 , IRATI RD , _UNSPECIFIED 21 8 21	\$21,219.84	\$23,245.75

**\*THIS PARCEL IS DELINQUENT**

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Mailing Date: 2/1 & 8/1      Make Checks Payable to: WASHOE COUNTY TREASURER

Due Dates: 3/1 & 9/1      Mail Payments to: WASHOE COUNTY TREASURER  
FILE 57282  
LOS ANGELES, CA 90074-7282

Final Payment: 9/1/2031

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Parcel #	District #/AMG ID	Name	Status	Unbilled Principal
07687009	WCAD 32 / 7429	WILD HORSE PARTNERS et al	ACTIVE	\$17,798.30

Situs & Legal Description	Original Assessment	***Payoff
0 , LESAKA RD , _UNSPECIFIED 21 9 21	\$21,219.84	\$23,245.75

**\*THIS PARCEL IS DELINQUENT**

	Principal	Interest	*Penalty	Other	Total Due
Current Due	\$781.33	\$823.71	\$3,443.73	\$0.00	\$5,048.77
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TREASURER

Due Dates: 3/1 & 9/1

Mail Payments to: WASHOE COUNTY TREASURER  
FILE 57282  
LOS ANGELES, CA 90074-7282

Final Payment: 9/1/2031

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Amounts updated as of 5/10/2016 6:02:17 PM.

Parcel #	District #/AMG ID	Name	Status	Unbilled Principal
07687010	WCAD 32 / 7429	WILD HORSE PARTNERS et al	ACTIVE	\$17,798.30

Situs & Legal Description	Original Assessment	***Payoff
0 , LESAKA RD , _UNSPECIFIED 21 10 21	\$21,219.84	\$23,245.75

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	Principal	Interest	*Penalty	Other	Total Due
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Mailing Date: 2/1 & 8/1      Make Checks Payable to: WASHOE COUNTY TREASURER

Due Dates: 3/1 & 9/1      Mail Payments to: WASHOE COUNTY TREASURER  
FILE 57282  
LOS ANGELES, CA 90074-7282

Final Payment: 9/1/2031

**IMPORTANT NOTICE**

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Amounts updated as of 5/10/2016 6:02:17 PM.

Parcel #	District #/AMG ID	Name	Status	Unbilled Principal
07687011	WCAD 32 / 7429	WILD HORSE PARTNERS et al	ACTIVE	\$17,798.30

Situs & Legal Description	Original Assessment	***Payoff
0 , BIDARRY DR , _UNSPECIFIED 21 11 21	\$21,219.84	\$23,245.75

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Mailing Date: 2/1 & 8/1

Make Checks Payable to: WASHOE COUNTY  
TREASURER

Due Dates: 3/1 & 9/1

Mail Payments to: WASHOE COUNTY TREASURER  
FILE 57282  
LOS ANGELES, CA 90074-7282

Final Payment: 9/1/2031

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Parcel #	District #/AMG ID	Name	Status	Unbilled Principal
07687012	WCAD 32 / 7429	WILD HORSE PARTNERS et al	ACTIVE	\$17,798.30

Situs & Legal Description	Original Assessment	***Payoff
0 , IRATI RD , _UNSPECIFIED 21 12 21	\$21,219.84	\$23,245.75

**\*THIS PARCEL IS DELINQUENT**

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TREASURER

Due Dates: 3/1 & 9/1

Mail Payments to: WASHOE COUNTY TREASURER  
FILE 57282  
LOS ANGELES, CA 90074-7282

Final Payment: 9/1/2031

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07687013	WCAD 32 / 7429	WILD HORSE PARTNERS et al	ACTIVE	\$17,798.30

Situs & Legal Description	Original Assessment	***Payoff
0 , IRATI RD , _UNSPECIFIED 21 13 21	\$21,219.84	\$23,245.75

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FILE 57282  
LOS ANGELES, CA 90074-7282

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## Parcel Detail Search Results

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Amounts updated as of 5/10/2016 6:02:17 PM.

Parcel #	District #/AMG ID	Name	Status	Unbilled Principal
07688001	WCAD 32 / 7429	WILD HORSE PARTNERS et al	ACTIVE	\$17,798.30

Situs & Legal Description	Original Assessment	***Payoff
0 , LESAKA RD , _UNSPECIFIED 21 1 21	\$21,219.84	\$23,245.75

**\*THIS PARCEL IS DELINQUENT**

	Principal	Interest	*Penalty	Other	Total Due
Current Due	\$781.33	\$823.71	\$3,443.73	\$0.00	\$5,048.77
**Estimated Next Installment	\$403.84	\$398.68	\$0.00	\$0.00	\$802.52

Current Due and Payoff Amounts are valid to 6/1/2016.

\* Penalties are added monthly until the Total Due is paid in full.

\*\*Estimated installments are subject to change due to interest credits and/or other adjustments.

\*\*\* Payoff value is valid through the next Due Date, unless the parcel is delinquent. If the parcel is delinquent, contact AMG for a current payoff amount.

Payments must be received or postmarked on or before the payment due date.

Any payment received after the payment due date will be charged a non-prorated monthly penalty of \$388.07.

All assessment payments must be paid in US funds / currency.

Mailing Date: 2/1 & 8/1

Make Checks Payable to: WASHOE COUNTY  
TREASURER

Due Dates: 3/1 & 9/1

Mail Payments to: WASHOE COUNTY TREASURER  
FILE 57282  
LOS ANGELES, CA 90074-7282

Final Payment: 9/1/2031

### IMPORTANT NOTICE

Any property closing escrow 15 days (60 to 90 days for Reno and Washoe County) prior to the mailing date of the assessment bill or after the mailing date, MUST BE PAID FROM ESCROW. Assessment bills are only mailed once prior to the due date. Assessment bills are mailed to the current owner of record, as recorded with the Assessor's office on the day the bill is mailed, 30 or 60 days prior to the due date.

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## Parcel Detail Search Results

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Amounts updated as of 5/10/2016 6:02:17 PM.

Parcel #	District #/AMG ID	Name	Status	Unbilled Principal
07688005	WCAD 32 / 7429	WILD HORSE PARTNERS et al	ACTIVE	\$17,798.30

Situs & Legal Description	Original Assessment	***Payoff
0 , LESAKA RD , _UNSPECIFIED 21 5 21	\$21,219.84	\$23,245.75

**\*THIS PARCEL IS DELINQUENT**

	Principal	Interest	*Penalty	Other	Total Due
Current Due	\$781.33	\$823.71	\$3,443.73	\$0.00	\$5,048.77
**Estimated Next Installment	\$403.84	\$398.68	\$0.00	\$0.00	\$802.52

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Mailing Date: 2/1 & 8/1

Make Checks Payable to: WASHOE COUNTY  
TREASURER

Due Dates: 3/1 & 9/1

Mail Payments to: WASHOE COUNTY TREASURER  
FILE 57282  
LOS ANGELES, CA 90074-7282

Final Payment: 9/1/2031

### IMPORTANT NOTICE

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## Parcel Detail Search Results

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Amounts updated as of 5/10/2016 6:02:17 PM.

Parcel #	District #/AMG ID	Name	Status	Unbilled Principal
07688006	WCAD 32 / 7429	WILD HORSE PARTNERS et al	ACTIVE	\$17,798.30

Situs & Legal Description	Original Assessment	***Payoff
0 , LESAKA RD , _UNSPECIFIED 21 6 21	\$21,219.84	\$23,245.75

**\*THIS PARCEL IS DELINQUENT**

	Principal	Interest	*Penalty	Other	Total Due
Current Due	\$781.33	\$823.71	\$3,443.73	\$0.00	\$5,048.77
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Mailing Date: 2/1 & 8/1

Make Checks Payable to: WASHOE COUNTY  
TREASURER

Due Dates: 3/1 & 9/1

Mail Payments to: WASHOE COUNTY TREASURER  
FILE 57282  
LOS ANGELES, CA 90074-7282

Final Payment: 9/1/2031

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Parcel #	District #/AMG ID	Name	Status	Unbilled Principal
07688007	WCAD 32 / 7429	WILD HORSE PARTNERS et al	ACTIVE	\$17,798.30

Situs & Legal Description	Original Assessment	***Payoff
0 , LESAKA CT , _UNSPECIFIED 21 7 21	\$21,219.84	\$23,245.75

**\*THIS PARCEL IS DELINQUENT**

	Principal	Interest	*Penalty	Other	Total Due
Current Due	\$781.33	\$823.71	\$3,443.73	\$0.00	\$5,048.77
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Mailing Date: 2/1 & 8/1

Make Checks Payable to: WASHOE COUNTY  
TREASURER

Due Dates: 3/1 & 9/1

Mail Payments to: WASHOE COUNTY TREASURER  
FILE 57282  
LOS ANGELES, CA 90074-7282

Final Payment: 9/1/2031

### IMPORTANT NOTICE

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Amounts updated as of 5/10/2016 6:02:17 PM.

Parcel #	District #/AMG ID	Name	Status	Unbilled Principal
07688009	WCAD 32 / 7429	WILD HORSE PARTNERS et al	ACTIVE	\$17,798.30

Situs & Legal Description	Original Assessment	***Payoff
0 , HUESKA CT , _UNSPECIFIED 21 9 21	\$21,219.84	\$23,245.75

**\*THIS PARCEL IS DELINQUENT**

	Principal	Interest	*Penalty	Other	Total Due
Current Due	\$781.33	\$823.71	\$3,443.73	\$0.00	\$5,048.77
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Mailing Date: 2/1 & 8/1

Make Checks Payable to: WASHOE COUNTY  
TREASURER

Due Dates: 3/1 & 9/1

Mail Payments to: WASHOE COUNTY TREASURER  
FILE 57282  
LOS ANGELES, CA 90074-7282

Final Payment: 9/1/2031

### IMPORTANT NOTICE

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Amounts updated as of 5/10/2016 6:02:17 PM.

Parcel #	District #/AMG ID	Name	Status	Unbilled Principal
07688010	WCAD 32 / 7429	WILD HORSE PARTNERS et al	ACTIVE	\$17,798.30

Situs & Legal Description	Original Assessment	***Payoff
0 , HUESKA CT , _UNSPECIFIED 21 10 21	\$21,219.84	\$23,245.75

**\*THIS PARCEL IS DELINQUENT**

	Principal	Interest	*Penalty	Other	Total Due
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Mailing Date: 2/1 & 8/1

Make Checks Payable to: WASHOE COUNTY  
TREASURER

Due Dates: 3/1 & 9/1

Mail Payments to: WASHOE COUNTY TREASURER  
FILE 57282  
LOS ANGELES, CA 90074-7282

Final Payment: 9/1/2031

### IMPORTANT NOTICE

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## Parcel Detail Search Results

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Amounts updated as of 5/10/2016 6:02:17 PM.

Parcel #	District #/AMG ID	Name	Status	Unbilled Principal
07688011	WCAD 32 / 7429	WILD HORSE PARTNERS et al	ACTIVE	\$17,798.30

Situs & Legal Description	Original Assessment	***Payoff
0 , LESAKA CT , _UNSPECIFIED 21 11 21	\$21,219.84	\$23,245.75

**\*THIS PARCEL IS DELINQUENT**

	Principal	Interest	*Penalty	Other	Total Due
Current Due	\$781.33	\$823.71	\$3,443.73	\$0.00	\$5,048.77
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All assessment payments must be paid in US funds / currency.

Mailing Date: 2/1 & 8/1

Make Checks Payable to: WASHOE COUNTY  
TREASURER

Due Dates: 3/1 & 9/1

Mail Payments to: WASHOE COUNTY TREASURER  
FILE 57282  
LOS ANGELES, CA 90074-7282

Final Payment: 9/1/2031

**IMPORTANT NOTICE**

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## Parcel Detail Search Results

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Parcel #	District #/AMG ID	Name	Status	Unbilled Principal
07688013	WCAD 32 / 7429	WILD HORSE PARTNERS et al	ACTIVE	\$17,798.30

Situs & Legal Description	Original Assessment	***Payoff
0 , NAVARRA DR , _UNSPECIFIED 21 13 21	\$21,219.84	\$23,245.75

**\*THIS PARCEL IS DELINQUENT**

	Principal	Interest	*Penalty	Other	Total Due
Current Due	\$781.33	\$823.71	\$3,443.73	\$0.00	\$5,048.77
**Estimated Next Installment	\$403.84	\$398.68	\$0.00	\$0.00	\$802.52

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All assessment payments must be paid in US funds / currency.

Mailing Date: 2/1 & 8/1      Make Checks Payable to: WASHOE COUNTY TREASURER

Due Dates: 3/1 & 9/1      Mail Payments to: WASHOE COUNTY TREASURER  
FILE 57282  
LOS ANGELES, CA 90074-7282

Final Payment: 9/1/2031

**IMPORTANT NOTICE**

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## Parcel Detail Search Results

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Parcel #	District #/AMG ID	Name	Status	Unbilled Principal
07688014	WCAD 32 / 7429	WILD HORSE PARTNERS et al	ACTIVE	\$17,798.30

Situs & Legal Description	Original Assessment	***Payoff
0 , NAVARRA DR , _UNSPECIFIED 21 14 21	\$21,219.84	\$23,245.75

**\*THIS PARCEL IS DELINQUENT**

	Principal	Interest	*Penalty	Other	Total Due
Current Due	\$781.33	\$823.71	\$3,443.73	\$0.00	\$5,048.77
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Mailing Date: 2/1 &amp; 8/1

Make Checks Payable to: WASHOE COUNTY  
TREASURER

Due Dates: 3/1 &amp; 9/1

Mail Payments to: WASHOE COUNTY TREASURER  
FILE 57282  
LOS ANGELES, CA 90074-7282

Final Payment: 9/1/2031

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## Parcel Detail Search Results

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Amounts updated as of 5/10/2016 6:02:17 PM.

Parcel #	District #/AMG ID	Name	Status	Unbilled Principal
07688015	WCAD 32 / 7429	WILD HORSE PARTNERS et al	ACTIVE	\$17,798.30

Situs & Legal Description	Original Assessment	***Payoff
0 , HUESKA CT , _UNSPECIFIED 21 15 21	\$21,219.84	\$23,245.75

**\*THIS PARCEL IS DELINQUENT**

	Principal	Interest	*Penalty	Other	Total Due
Current Due	\$781.33	\$823.71	\$3,443.73	\$0.00	\$5,048.77
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Mailing Date: 2/1 & 8/1

Make Checks Payable to: WASHOE COUNTY  
TREASURER

Due Dates: 3/1 & 9/1

Mail Payments to: WASHOE COUNTY TREASURER  
FILE 57282  
LOS ANGELES, CA 90074-7282

Final Payment: 9/1/2031

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Amounts updated as of 5/10/2016 6:02:17 PM.

Parcel #	District #/AMG ID	Name	Status	Unbilled Principal
07688016	WCAD 32 / 7429	WILD HORSE PARTNERS et al	ACTIVE	\$17,798.30

Situs & Legal Description	Original Assessment	***Payoff
0 , LESAKA RD , _UNSPECIFIED 21 16 21	\$21,219.84	\$23,245.75

**\*THIS PARCEL IS DELINQUENT**

	Principal	Interest	*Penalty	Other	Total Due
Current Due	\$781.33	\$823.71	\$3,443.73	\$0.00	\$5,048.77
**Estimated Next Installment	\$403.84	\$398.68	\$0.00	\$0.00	\$802.52

Current Due and Payoff Amounts are valid to 6/1/2016.

\* Penalties are added monthly until the Total Due is paid in full.

\*\*Estimated installments are subject to change due to interest credits and/or other adjustments.

\*\*\* Payoff value is valid through the next Due Date, unless the parcel is delinquent. If the parcel is delinquent, contact AMG for a current payoff amount.

Payments must be received or postmarked on or before the payment due date.

Any payment received after the payment due date will be charged a non-prorated monthly penalty of \$388.07.

All assessment payments must be paid in US funds / currency.

Mailing Date: 2/1 & 8/1

Make Checks Payable to: WASHOE COUNTY  
TREASURER

Due Dates: 3/1 & 9/1

Mail Payments to: WASHOE COUNTY TREASURER  
FILE 57282  
LOS ANGELES, CA 90074-7282

Final Payment: 9/1/2031

### IMPORTANT NOTICE

Any property closing escrow 15 days (60 to 90 days for Reno and Washoe County) prior to the mailing date of the assessment bill or after the mailing date, MUST BE PAID FROM ESCROW. Assessment bills are only mailed once prior to the due date. Assessment bills are mailed to the current owner of record, as recorded with the Assessor's office on the day the bill is mailed, 30 or 60 days prior to the due date.

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\* Installment Billings \* Communications with Property Owners \* Delinquent Billings \* Payoffs \* Lien Releases \* Lockbox Analysis \* Revenue Sufficiency Analysis \* Bond Redemptions \* Reserve Fund Maintenance \* 1098 Statements \* Foreclosure \* Certificates of Sale \* Title Company Communications \* Mortgage Company Communications \* Tax Service Coordination \*

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## Parcel Detail Search Results

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Parcel #	District #/AMG ID	Name	Status	Unbilled Principal
07689003	WCAD 32 / 7429	SPANISH SPRINGS VIEW PARTNERS et al	ACTIVE	\$17,798.30

Situs & Legal Description	Original Assessment	***Payoff
0 , NAVARRA DR , _UNSPECIFIED 21 35 21	\$21,219.84	\$23,245.75

**\*THIS PARCEL IS DELINQUENT**

	Principal	Interest	*Penalty	Other	Total Due
Current Due	\$781.33	\$823.71	\$3,443.73	\$0.00	\$5,048.77
**Estimated Next Installment	\$403.84	\$398.68	\$0.00	\$0.00	\$802.52

Current Due and Payoff Amounts are valid to 6/1/2016.

\* Penalties are added monthly until the Total Due is paid in full.

\*\*Estimated installments are subject to change due to interest credits and/or other adjustments.

\*\*\* Payoff value is valid through the next Due Date, unless the parcel is delinquent. If the parcel is delinquent, contact AMG for a current payoff amount.

Payments must be received or postmarked on or before the payment due date.  
 Any payment received after the payment due date will be charged a non-prorated monthly penalty of \$388.07.  
 All assessment payments must be paid in US funds / currency.

Mailing Date: 2/1 & 8/1

Make Checks Payable to: WASHOE COUNTY TREASURER

Due Dates: 3/1 & 9/1

Mail Payments to: WASHOE COUNTY TREASURER  
 FILE 57282  
 LOS ANGELES, CA 90074-7282

Final Payment: 9/1/2031

**IMPORTANT NOTICE**

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---

\* Installment Billings \* Communications with Property Owners \* Delinquent Billings \* Payoffs \* Lien Releases \* Lockbox Analysis \* Revenue Sufficiency Analysis \* Bond Redemptions \* Reserve Fund Maintenance \* 1098 Statements \* Foreclosure \* Certificates of Sale \* Title Company Communications \* Mortgage Company Communications \* Tax Service Coordination \*

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Parcel #	District #/AMG ID	Name	Status	Unbilled Principal
07689004	WCAD 32 / 7429	SPANISH SPRINGS	ACTIVE	\$17,798.30

Situs & Legal Description	Original Assessment	***Payoff
0 , NAVARRA DR , _UNSPECIFIED 21 36 21	\$21,219.84	\$22,195.85

### \*THIS PARCEL IS DELINQUENT

	Principal	Interest	*Penalty	Other	Total Due
Current Due	\$781.33	\$823.71	\$2,393.83	\$0.00	\$3,998.87
**Estimated Next Installment	\$403.84	\$398.68	\$0.00	\$0.00	\$802.52

Current Due and Payoff Amounts are valid to 6/1/2016.

\* Penalties are added monthly until the Total Due is paid in full.

\*\*Estimated installments are subject to change due to interest credits and/or other adjustments.

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Payments must be received or postmarked on or before the payment due date.

Any payment received after the payment due date will be charged a non-prorated monthly penalty of \$388.07.

All assessment payments must be paid in US funds / currency.

Mailing Date: 2/1 & 8/1

Make Checks Payable to: WASHOE COUNTY  
TREASURER

Due Dates: 3/1 & 9/1

Mail Payments to: WASHOE COUNTY TREASURER  
FILE 57282  
LOS ANGELES, CA 90074-7282

Final Payment: 9/1/2031

#### IMPORTANT NOTICE

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Parcel #	District #/AMG ID	Name	Status	Unbilled Principal
07689005	WCAD 32 / 7429	SPANISH SPRINGS	ACTIVE	\$17,798.30

Situs & Legal Description	Original Assessment	***Payoff
0 , NAVARRA DR , _UNSPECIFIED 21 17 21	\$21,219.84	\$22,195.84

### \*THIS PARCEL IS DELINQUENT

	Principal	Interest	*Penalty	Other	Total Due
Current Due	\$781.33	\$823.71	\$2,393.82	\$0.00	\$3,998.86
**Estimated Next Installment	\$403.84	\$398.68	\$0.00	\$0.00	\$802.52

Current Due and Payoff Amounts are valid to 6/1/2016.

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All assessment payments must be paid in US funds / currency.

Mailing Date: 2/1 & 8/1

Make Checks Payable to: WASHOE COUNTY  
TREASURER

Due Dates: 3/1 & 9/1

Mail Payments to: WASHOE COUNTY TREASURER  
FILE 57282  
LOS ANGELES, CA 90074-7282

Final Payment: 9/1/2031

#### IMPORTANT NOTICE

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Parcel #	District #/AMG ID	Name	Status	Unbilled Principal
07689006	WCAD 32 / 7429	SPANISH SPRINGS	ACTIVE	\$17,798.30

Situs & Legal Description	Original Assessment	***Payoff
0 , NAVARRA DR , _UNSPECIFIED 21 18 21	\$21,219.84	\$22,195.84

**\*THIS PARCEL IS DELINQUENT**

	Principal	Interest	*Penalty	Other	Total Due
Current Due	\$781.33	\$823.71	\$2,393.82	\$0.00	\$3,998.86
**Estimated Next Installment	\$403.84	\$398.68	\$0.00	\$0.00	\$802.52

Current Due and Payoff Amounts are valid to 6/1/2016.

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Any payment received after the payment due date will be charged a non-prorated monthly penalty of \$388.07.

All assessment payments must be paid in US funds / currency.

Mailing Date: 2/1 & 8/1

Make Checks Payable to: WASHOE COUNTY  
TREASURER

Due Dates: 3/1 & 9/1

Mail Payments to: WASHOE COUNTY TREASURER  
FILE 57282  
LOS ANGELES, CA 90074-7282

Final Payment: 9/1/2031

### IMPORTANT NOTICE

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Parcel #	District #/AMG ID	Name	Status	Unbilled Principal
07689007	WCAD 32 / 7429	SPANISH SPRINGS	ACTIVE	\$17,798.30

Situs & Legal Description	Original Assessment	***Payoff
0 , NAVARRA DR , _UNSPECIFIED 21 19 21	\$21,219.84	\$22,195.84

**\*THIS PARCEL IS DELINQUENT**

	Principal	Interest	*Penalty	Other	Total Due
Current Due	\$781.33	\$823.71	\$2,393.82	\$0.00	\$3,998.86
**Estimated Next Installment	\$403.84	\$398.68	\$0.00	\$0.00	\$802.52

Current Due and Payoff Amounts are valid to 6/1/2016.

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Any payment received after the payment due date will be charged a non-prorated monthly penalty of \$388.07.

All assessment payments must be paid in US funds / currency.

Mailing Date: 2/1 & 8/1

Make Checks Payable to: WASHOE COUNTY  
TREASURER

Due Dates: 3/1 & 9/1

Mail Payments to: WASHOE COUNTY TREASURER  
FILE 57282  
LOS ANGELES, CA 90074-7282

Final Payment: 9/1/2031

### IMPORTANT NOTICE

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Parcel #	District #/AMG ID	Name	Status	Unbilled Principal
07689009	WCAD 32 / 7429	SPANISH SPRINGS	ACTIVE	\$17,798.30

Situs & Legal Description	Original Assessment	***Payoff
0 , LESAKA RD , _UNSPECIFIED 21 24 21	\$21,219.84	\$22,195.84

**\*THIS PARCEL IS DELINQUENT**

	Principal	Interest	*Penalty	Other	Total Due
Current Due	\$781.33	\$823.71	\$2,393.82	\$0.00	\$3,998.86
**Estimated Next Installment	\$403.84	\$398.68	\$0.00	\$0.00	\$802.52

Current Due and Payoff Amounts are valid to 6/1/2016.

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All assessment payments must be paid in US funds / currency.

Mailing Date: 2/1 & 8/1

Make Checks Payable to: WASHOE COUNTY  
TREASURER

Due Dates: 3/1 & 9/1

Mail Payments to: WASHOE COUNTY TREASURER  
FILE 57282  
LOS ANGELES, CA 90074-7282

Final Payment: 9/1/2031

### IMPORTANT NOTICE

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Parcel #	District #/AMG ID	Name	Status	Unbilled Principal
07689011	WCAD 32 / 7429	SPANISH SPRINGS	ACTIVE	\$17,798.30

Situs & Legal Description	Original Assessment	***Payoff
0 , PITARRA CT , _UNSPECIFIED 21 22 21	\$21,219.84	\$22,195.84

**\*THIS PARCEL IS DELINQUENT**

	Principal	Interest	*Penalty	Other	Total Due
Current Due	\$781.33	\$823.71	\$2,393.82	\$0.00	\$3,998.86
**Estimated Next Installment	\$403.84	\$398.68	\$0.00	\$0.00	\$802.52

Current Due and Payoff Amounts are valid to 6/1/2016.

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All assessment payments must be paid in US funds / currency.

Mailing Date: 2/1 & 8/1

Make Checks Payable to: WASHOE COUNTY  
TREASURER

Due Dates: 3/1 & 9/1

Mail Payments to: WASHOE COUNTY TREASURER  
FILE 57282  
LOS ANGELES, CA 90074-7282

Final Payment: 9/1/2031

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Parcel #	District #/AMG ID	Name	Status	Unbilled Principal
07689012	WCAD 32 / 7429	SPANISH SPRINGS	ACTIVE	\$17,798.30

Situs & Legal Description	Original Assessment	***Payoff
0 , EUSKERA CT , _UNSPECIFIED 21 21 21	\$21,219.84	\$22,195.84

**\*THIS PARCEL IS DELINQUENT**

	Principal	Interest	*Penalty	Other	Total Due
Current Due	\$781.33	\$823.71	\$2,393.82	\$0.00	\$3,998.86
**Estimated Next Installment	\$403.84	\$398.68	\$0.00	\$0.00	\$802.52

Current Due and Payoff Amounts are valid to 6/1/2016.

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Mailing Date: 2/1 & 8/1

Make Checks Payable to: WASHOE COUNTY  
TREASURER

Due Dates: 3/1 & 9/1

Mail Payments to: WASHOE COUNTY TREASURER  
FILE 57282  
LOS ANGELES, CA 90074-7282

Final Payment: 9/1/2031

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Parcel #	District #/AMG ID	Name	Status	Unbilled Principal
07689013	WCAD 32 / 7429	SPANISH SPRINGS	ACTIVE	\$17,798.30

Situs & Legal Description	Original Assessment	***Payoff
0 , EUSKERA CT , _UNSPECIFIED 21 40 21	\$21,219.84	\$22,195.84

**\*THIS PARCEL IS DELINQUENT**

	Principal	Interest	*Penalty	Other	Total Due
Current Due	\$781.33	\$823.71	\$2,393.82	\$0.00	\$3,998.86
**Estimated Next Installment	\$403.84	\$398.68	\$0.00	\$0.00	\$802.52

Current Due and Payoff Amounts are valid to 6/1/2016.

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All assessment payments must be paid in US funds / currency.

Mailing Date: 2/1 & 8/1

Make Checks Payable to: WASHOE COUNTY  
TREASURER

Due Dates: 3/1 & 9/1

Mail Payments to: WASHOE COUNTY TREASURER  
FILE 57282  
LOS ANGELES, CA 90074-7282

Final Payment: 9/1/2031

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Parcel #	District #/AMG ID	Name	Status	Unbilled Principal
07689014	WCAD 32 / 7429	SPANISH SPRINGS	ACTIVE	\$17,798.30

Situs & Legal Description	Original Assessment	***Payoff
0 , ISPASTER CT , _UNSPECIFIED 21 39 21	\$21,219.84	\$22,195.84

### \*THIS PARCEL IS DELINQUENT

	Principal	Interest	*Penalty	Other	Total Due
Current Due	\$781.33	\$823.71	\$2,393.82	\$0.00	\$3,998.86
**Estimated Next Installment	\$403.84	\$398.68	\$0.00	\$0.00	\$802.52

Current Due and Payoff Amounts are valid to 6/1/2016.

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All assessment payments must be paid in US funds / currency.

Mailing Date: 2/1 & 8/1

Make Checks Payable to: WASHOE COUNTY  
TREASURER

Due Dates: 3/1 & 9/1

Mail Payments to: WASHOE COUNTY TREASURER  
FILE 57282  
LOS ANGELES, CA 90074-7282

Final Payment: 9/1/2031

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Parcel #	District #/AMG ID	Name	Status	Unbilled Principal
07689021	WCAD 32 / 7429	SPANISH SPRINGS	ACTIVE	\$17,798.30

Situs & Legal Description	Original Assessment	***Payoff
0 , EUSKERA CT , _UNSPECIFIED 21 25 21	\$21,219.84	\$22,195.84

**\*THIS PARCEL IS DELINQUENT**

	Principal	Interest	*Penalty	Other	Total Due
Current Due	\$781.33	\$823.71	\$2,393.82	\$0.00	\$3,998.86
**Estimated Next Installment	\$403.84	\$398.68	\$0.00	\$0.00	\$802.52

Current Due and Payoff Amounts are valid to 6/1/2016.

\* Penalties are added monthly until the Total Due is paid in full.

\*\*Estimated installments are subject to change due to interest credits and/or other adjustments.

\*\*\* Payoff value is valid through the next Due Date, unless the parcel is delinquent. If the parcel is delinquent, contact AMG for a current payoff amount.

Payments must be received or postmarked on or before the payment due date.

Any payment received after the payment due date will be charged a non-prorated monthly penalty of \$388.07.

All assessment payments must be paid in US funds / currency.

Mailing Date: 2/1 & 8/1

Make Checks Payable to: WASHOE COUNTY  
TREASURER

Due Dates: 3/1 & 9/1

Mail Payments to: WASHOE COUNTY TREASURER  
FILE 57282  
LOS ANGELES, CA 90074-7282

Final Payment: 9/1/2031

### IMPORTANT NOTICE

Any property closing escrow 15 days (60 to 90 days for Reno and Washoe County) prior to the mailing date of the assessment bill or after the mailing date, MUST BE PAID FROM ESCROW. Assessment bills are only mailed once prior to the due date. Assessment bills are mailed to the current owner of record, as recorded with the Assessor's office on the day the bill is mailed, 30 or 60 days prior to the due date.

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## Parcel Detail Search Results

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Parcel #	District #/AMG ID	Name	Status	Unbilled Principal
07689022	WCAD 32 / 7429	SPANISH SPRINGS	ACTIVE	\$17,798.30

Situs & Legal Description	Original Assessment	***Payoff
0 , EUSKERA DR , _UNSPECIFIED 21 26 21	\$21,219.84	\$22,195.84

**\*THIS PARCEL IS DELINQUENT**

	Principal	Interest	*Penalty	Other	Total Due
Current Due	\$781.33	\$823.71	\$2,393.82	\$0.00	\$3,998.86
**Estimated Next Installment	\$403.84	\$398.68	\$0.00	\$0.00	\$802.52

Current Due and Payoff Amounts are valid to 6/1/2016.

\* Penalties are added monthly until the Total Due is paid in full.

\*\*Estimated installments are subject to change due to interest credits and/or other adjustments.

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Any payment received after the payment due date will be charged a non-prorated monthly penalty of \$388.07.

All assessment payments must be paid in US funds / currency.

Mailing Date: 2/1 & 8/1

Make Checks Payable to: WASHOE COUNTY  
TREASURER

Due Dates: 3/1 & 9/1

Mail Payments to: WASHOE COUNTY TREASURER  
FILE 57282  
LOS ANGELES, CA 90074-7282

Final Payment: 9/1/2031

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Parcel #	District #/AMG ID	Name	Status	Unbilled Principal
07689024	WCAD 32 / 7429	SPANISH SPRINGS	ACTIVE	\$17,798.30

Situs & Legal Description	Original Assessment	***Payoff
0 , LESAKA RD , _UNSPECIFIED 21 28 21	\$21,219.84	\$22,195.84

### \*THIS PARCEL IS DELINQUENT

	Principal	Interest	*Penalty	Other	Total Due
Current Due	\$781.33	\$823.71	\$2,393.82	\$0.00	\$3,998.86
**Estimated Next Installment	\$403.84	\$398.68	\$0.00	\$0.00	\$802.52

Current Due and Payoff Amounts are valid to 6/1/2016.

\* Penalties are added monthly until the Total Due is paid in full.

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All assessment payments must be paid in US funds / currency.

Mailing Date: 2/1 & 8/1

Make Checks Payable to: WASHOE COUNTY  
TREASURER

Due Dates: 3/1 & 9/1

Mail Payments to: WASHOE COUNTY TREASURER  
FILE 57282  
LOS ANGELES, CA 90074-7282

Final Payment: 9/1/2031

#### IMPORTANT NOTICE

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Parcel #	District #/AMG ID	Name	Status	Unbilled Principal
07689025	WCAD 32 / 7429	SPANISH SPRINGS	ACTIVE	\$17,798.30

Situs & Legal Description	Original Assessment	***Payoff
0 , EUSKERA DR , _UNSPECIFIED 21 32 21	\$21,219.84	\$22,195.84

### \*THIS PARCEL IS DELINQUENT

	Principal	Interest	*Penalty	Other	Total Due
Current Due	\$781.33	\$823.71	\$2,393.82	\$0.00	\$3,998.86
**Estimated Next Installment	\$403.84	\$398.68	\$0.00	\$0.00	\$802.52

Current Due and Payoff Amounts are valid to 6/1/2016.

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All assessment payments must be paid in US funds / currency.

Mailing Date: 2/1 & 8/1

Make Checks Payable to: WASHOE COUNTY  
TREASURER

Due Dates: 3/1 & 9/1

Mail Payments to: WASHOE COUNTY TREASURER  
FILE 57282  
LOS ANGELES, CA 90074-7282

Final Payment: 9/1/2031

#### IMPORTANT NOTICE

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Parcel #	District #/AMG ID	Name	Status	Unbilled Principal
07689028	WCAD 32 / 7429	SPANISH SPRINGS	ACTIVE	\$17,798.30

Situs & Legal Description	Original Assessment	***Payoff
0 , EUSKERA DR , _UNSPECIFIED 21 29 21	\$21,219.84	\$22,195.84

**\*THIS PARCEL IS DELINQUENT**

	Principal	Interest	*Penalty	Other	Total Due
Current Due	\$781.33	\$823.71	\$2,393.82	\$0.00	\$3,998.86
**Estimated Next Installment	\$403.84	\$398.68	\$0.00	\$0.00	\$802.52

Current Due and Payoff Amounts are valid to 6/1/2016.

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All assessment payments must be paid in US funds / currency.

Mailing Date: 2/1 & 8/1

Make Checks Payable to: WASHOE COUNTY  
TREASURER

Due Dates: 3/1 & 9/1

Mail Payments to: WASHOE COUNTY TREASURER  
FILE 57282  
LOS ANGELES, CA 90074-7282

Final Payment: 9/1/2031

### IMPORTANT NOTICE

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Parcel #	District #/AMG ID	Name	Status	Unbilled Principal
07689031	WCAD 32 / 7429	SPANISH SPRINGS	ACTIVE	\$17,798.30

Situs & Legal Description	Original Assessment	***Payoff
0 , EUSKERA DR , _UNSPECIFIED 21 46 21	\$21,219.84	\$22,195.84

**\*THIS PARCEL IS DELINQUENT**

	Principal	Interest	*Penalty	Other	Total Due
Current Due	\$781.33	\$823.71	\$2,393.82	\$0.00	\$3,998.86
**Estimated Next Installment	\$403.84	\$398.68	\$0.00	\$0.00	\$802.52

Current Due and Payoff Amounts are valid to 6/1/2016.

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All assessment payments must be paid in US funds / currency.

Mailing Date: 2/1 & 8/1

Make Checks Payable to: WASHOE COUNTY  
TREASURER

Due Dates: 3/1 & 9/1

Mail Payments to: WASHOE COUNTY TREASURER  
FILE 57282  
LOS ANGELES, CA 90074-7282

Final Payment: 9/1/2031

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Parcel #	District #/AMG ID	Name	Status	Unbilled Principal
07689034	WCAD 32 / 7429	SPANISH SPRINGS	ACTIVE	\$17,798.30

Situs & Legal Description	Original Assessment	***Payoff
0 , ISPASTER RD , _UNSPECIFIED 21 33 21	\$21,219.84	\$22,195.84

### \*THIS PARCEL IS DELINQUENT

	Principal	Interest	*Penalty	Other	Total Due
Current Due	\$781.33	\$823.71	\$2,393.82	\$0.00	\$3,998.86
**Estimated Next Installment	\$403.84	\$398.68	\$0.00	\$0.00	\$802.52

Current Due and Payoff Amounts are valid to 6/1/2016.

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All assessment payments must be paid in US funds / currency.

Mailing Date: 2/1 & 8/1

Make Checks Payable to: WASHOE COUNTY  
TREASURER

Due Dates: 3/1 & 9/1

Mail Payments to: WASHOE COUNTY TREASURER  
FILE 57282  
LOS ANGELES, CA 90074-7282

Final Payment: 9/1/2031

#### IMPORTANT NOTICE

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Parcel #	District #/AMG ID	Name	Status	Unbilled Principal
07689035	WCAD 32 / 7429	SPANISH SPRINGS	ACTIVE	\$17,798.30

Situs & Legal Description	Original Assessment	***Payoff
0 , ISPASTER RD , _UNSPECIFIED 21 37 21	\$21,219.84	\$22,195.84

**\*THIS PARCEL IS DELINQUENT**

	Principal	Interest	*Penalty	Other	Total Due
Current Due	\$781.33	\$823.71	\$2,393.82	\$0.00	\$3,998.86
**Estimated Next Installment	\$403.84	\$398.68	\$0.00	\$0.00	\$802.52

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Mailing Date: 2/1 & 8/1      Make Checks Payable to: WASHOE COUNTY  
 TREASURER

Due Dates: 3/1 & 9/1      Mail Payments to: WASHOE COUNTY TREASURER  
 FILE 57282  
 LOS ANGELES, CA 90074-7282

Final Payment: 9/1/2031

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## Parcel Detail Search Results

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Amounts updated as of 5/10/2016 6:02:17 PM.

Parcel #	District #/AMG ID	Name	Status	Unbilled Principal
07689037	WCAD 32 / 7429	SPANISH SPRINGS	ACTIVE	\$17,798.30

Situs & Legal Description	Original Assessment	***Payoff
0 , ISPASTER RD , _UNSPECIFIED 21 34 21	\$21,219.84	\$22,195.84

**\*THIS PARCEL IS DELINQUENT**

	Principal	Interest	*Penalty	Other	Total Due
Current Due	\$781.33	\$823.71	\$2,393.82	\$0.00	\$3,998.86
**Estimated Next Installment	\$403.84	\$398.68	\$0.00	\$0.00	\$802.52

Current Due and Payoff Amounts are valid to 6/1/2016.

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Mailing Date: 2/1 & 8/1

Make Checks Payable to: WASHOE COUNTY  
TREASURER

Due Dates: 3/1 & 9/1

Mail Payments to: WASHOE COUNTY TREASURER  
FILE 57282  
LOS ANGELES, CA 90074-7282

Final Payment: 9/1/2031

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## Parcel Detail Search Results

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Parcel #	District #/AMG ID	Name	Status	Unbilled Principal
07689038	WCAD 32 / 7429	SPANISH SPRINGS	ACTIVE	\$17,798.30

Situs & Legal Description	Original Assessment	***Payoff
205 , ISPASTER CT , _UNSPECIFIED 21 38 21	\$21,219.84	\$22,195.84

**\*THIS PARCEL IS DELINQUENT**

	Principal	Interest	*Penalty	Other	Total Due
Current Due	\$781.33	\$823.71	\$2,393.82	\$0.00	\$3,998.86
**Estimated Next Installment	\$403.84	\$398.68	\$0.00	\$0.00	\$802.52

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Mailing Date: 2/1 & 8/1

Make Checks Payable to: WASHOE COUNTY  
TREASURER

Due Dates: 3/1 & 9/1

Mail Payments to: WASHOE COUNTY TREASURER  
FILE 57282  
LOS ANGELES, CA 90074-7282

Final Payment: 9/1/2031

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# Exhibit 3

<b>Date</b>	<b>APN</b>	<b>Bi-annual SAD principal payment</b>	<b>Bi-annual SAD Interest</b>	<b>Accrued Penalty</b>	<b>Total SAD Due</b>
05/11/16	076-870-06	\$781.33	\$823.71	\$3,443.73	<b>\$5,048.77</b>
05/11/16	076-870-07	\$781.33	\$823.71	\$3,443.73	<b>\$5,048.77</b>
05/11/16	076-870-08	\$781.33	\$823.71	\$3,443.73	<b>\$5,048.77</b>
05/11/16	076-870-09	\$781.33	\$823.71	\$3,443.73	<b>\$5,048.77</b>
05/11/16	076-870-10	\$781.33	\$823.71	\$3,443.73	<b>\$5,048.77</b>
05/11/16	076-870-11	\$781.33	\$823.71	\$3,443.73	<b>\$5,048.77</b>
05/11/16	076-870-12	\$781.33	\$823.71	\$3,443.73	<b>\$5,048.77</b>
05/11/16	076-870-13	\$781.33	\$823.71	\$3,443.73	<b>\$5,048.77</b>
05/11/16	076-870-14	\$781.33	\$823.71	\$3,443.73	<b>\$5,048.77</b>
05/11/16	076-880-01	\$781.33	\$823.71	\$3,443.73	<b>\$5,048.77</b>
05/11/16	076-880-05	\$781.33	\$823.71	\$3,443.73	<b>\$5,048.77</b>
05/11/16	076-880-06	\$781.33	\$823.71	\$3,443.73	<b>\$5,048.77</b>
05/11/16	076-880-07	\$781.33	\$823.71	\$3,443.73	<b>\$5,048.77</b>
05/11/16	076-880-09	\$781.33	\$823.71	\$3,443.73	<b>\$5,048.77</b>
05/11/16	076-880-10	\$781.33	\$823.71	\$3,443.73	<b>\$5,048.77</b>
05/11/16	076-880-11	\$781.33	\$823.71	\$3,443.73	<b>\$5,048.77</b>
05/11/16	076-880-13	\$781.33	\$823.71	\$3,443.73	<b>\$5,048.77</b>
05/11/16	076-880-14	\$781.33	\$823.71	\$3,443.73	<b>\$5,048.77</b>
05/11/16	076-880-15	\$781.33	\$823.71	\$3,443.73	<b>\$5,048.77</b>
05/11/16	076-880-16	\$781.33	\$823.71	\$3,443.73	<b>\$5,048.77</b>
05/11/16	076-890-03	\$781.33	\$823.71	\$3,443.73	<b>\$5,048.77</b>
05/11/16	076-890-04	\$781.33	\$823.71	\$2,393.82	<b>\$3,998.86</b>
05/11/16	076-890-05	\$781.33	\$823.71	\$2,393.82	<b>\$3,998.86</b>
05/11/16	076-890-06	\$781.33	\$823.71	\$2,393.82	<b>\$3,998.86</b>
05/11/16	076-890-07	\$781.33	\$823.71	\$2,393.82	<b>\$3,998.86</b>
05/11/16	076-890-09	\$781.33	\$823.71	\$2,393.82	<b>\$3,998.86</b>
05/11/16	076-890-11	\$781.33	\$823.71	\$2,393.82	<b>\$3,998.86</b>
05/11/16	076-890-12	\$781.33	\$823.71	\$2,393.82	<b>\$3,998.86</b>
05/11/16	076-890-13	\$781.33	\$823.71	\$2,393.82	<b>\$3,998.86</b>
05/11/16	076-890-14	\$781.33	\$823.71	\$2,393.82	<b>\$3,998.86</b>
05/11/16	076-890-21	\$781.33	\$823.71	\$2,393.82	<b>\$3,998.86</b>
05/11/16	076-890-22	\$781.33	\$823.71	\$2,393.82	<b>\$3,998.86</b>
05/11/16	076-890-24	\$781.33	\$823.71	\$2,393.82	<b>\$3,998.86</b>

<b>Date</b>	<b>APN</b>	<b>Bi-annual SAD principal payment</b>	<b>Bi-annual SAD Interest</b>	<b>Accrued Penalty</b>	<b>Total SAD Due</b>
05/11/16	076-890-25	\$781.33	\$823.71	\$2,393.82	<b>\$3,998.86</b>
05/11/16	076-890-28	\$781.33	\$823.71	\$2,393.82	<b>\$3,998.86</b>
05/11/16	076-890-31	\$781.33	\$823.71	\$2,393.82	<b>\$3,998.86</b>
05/11/16	076-890-34	\$781.33	\$823.71	\$2,393.82	<b>\$3,998.86</b>
05/11/16	076-890-35	\$781.33	\$823.71	\$2,393.82	<b>\$3,998.86</b>
05/11/16	076-890-37	\$781.33	\$823.71	\$2,393.82	<b>\$3,998.86</b>
05/11/16	076-890-38	\$781.33	\$823.71	\$2,393.82	<b>\$3,998.86</b>
	<b>TOTAL</b>	<b>\$31,253.20</b>	<b>\$32,948.40</b>	<b>\$117,800.91</b>	<b>\$182,002.51</b>
	<b>Total SAD Principal due</b>	<b>\$31,253.20</b>			
	<b>Total Interest due</b>	<b>\$32,948.40</b>			
	<b>Total Penalties due</b>	<b>\$117,800.91</b>			
	<b>Grand Total</b>	<b>\$182,002.51</b>			

# Exhibit 4



**From:** "Jacobs, Linda" <[LJacobs@washoecounty.us](mailto:LJacobs@washoecounty.us)>  
**Subject:** RE: Deputy Treasurer of Washoe County  
**Date:** April 4, 2016 at 9:15:40 AM PDT  
**To:** Cindy Clarke <[cclarke@san.rr.com](mailto:cclarke@san.rr.com)>

The penalties on SAD 32 are 2% on the outstanding balance.

The penalties on taxes are cumulative and depend on how many installments are delinquent. After the March installment additional fees will become due for delinquent notices and advertising.

1 installment delinquent is 4%

2 installments delinquent is 4% + 5% on the 1<sup>st</sup> installment and 5% on the 2<sup>nd</sup> installment

3 installments delinquent is 4% + 5% + 6% on the 1<sup>st</sup> installment, 5% + 6% on the 2<sup>nd</sup> installment and 6% on the 3<sup>rd</sup> installment

4 installments delinquent is 4% + 5% + 6% + 7% on the 1<sup>st</sup> installment (22%), 5% + 6% + 7% on the 2<sup>nd</sup> installment (18%), 6% + 7% on the 3<sup>rd</sup> installment (13%), and 7% on the 4<sup>th</sup> installment.

You can visit our website at [www.washoecounty.us/treas](http://www.washoecounty.us/treas) and click on the View or Pay Taxes link to query the parcels and the amounts due.

Thanks,

*Linda*

**Linda Jacobs**

Deputy Treasurer | Washoe County Treasurer

[ljacobs@washoecounty.us](mailto:ljacobs@washoecounty.us) | O 775.328.2510 | F 775-328-2500 | 1001 E 9<sup>th</sup> St Bldg D, Rm 140 Reno NV 89512

Pay online: | [www.washoecounty.us/treas](http://www.washoecounty.us/treas)

Mail: | PO Box 30039 | Reno NV 89520



1 Gary J. Aguirre (SBN 38927)  
2 Aguirre Law, APC  
3 501 W. Broadway, Ste. 800  
4 San Diego, CA 92101  
5 Tel: 619-400-4960  
6 Fax: 619-501-7072  
7 Email: [Gary@aguirrelawfirm.com](mailto:Gary@aguirrelawfirm.com)  
8 Attorney for Investors Susan Graham, et al.

9 **UNITED STATES DISTRICT COURT**  
10 **SOUTHERN DISTRICT OF CALIFORNIA**

11  
12 SECURITIES AND EXCHANGE  
13 COMMISSION,

14 Plaintiff,

15 v.

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

21 Defendants.

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

**DECLARATION OF ALICE  
JACOBSON IN SUPPORT OF  
INVESTORS' REPLY TO  
OPPOSITIONS BY THE  
SECURITIES AND EXCHANGE  
COMMISSION AND RECEIVER TO  
INVESTORS' MOTIONS FOR  
ACCOUNTING AND TO VACATE  
ORDERS APPROVING THE SALE  
OF REALTY**

Date: June 10, 2016

Time: 1:30 p.m.

Ctrm: 2D

Judge: Hon. Gonzalo P. Curiel

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1 I, Alice Jacobson, of San Diego, California, declare:

2 1. I have personal knowledge of the facts set forth in this declaration and, if  
3 called as a witness, could and would testify competently to such facts under oath.

4 2. I began working for Western Financial Planning Corp. (“Western”) and  
5 Louis V. Schooler in April 1980. My job was to pay all expenses, including  
6 commissions, track deposits, and track each investor’s purchase in each general  
7 partnership (“GP”). There were no computers at that time.

8 3. I began using the OPADS accounting system (“OPADS”) in approximately  
9 1996 to record all transactions relating to the GPs. OPADS was not used as the  
10 accounting system for Western. OPADS was written specifically to track all partners and  
11 GP information, including the amounts paid by partners on notes to Western, any other  
12 debt to Western and operational fees. From 1996 through my departure on March 31,  
13 2015, the following information was recorded on OPADS and designated with their  
14 appropriate accounting categories:

15 A. all receipts of cash for any purpose by each GP, including note payments  
16 from partners, operational fee payments from partners, and the proceeds of  
17 any property sales (each payment was deposited in the bank, deposit slips  
18 were used and marked with the partner’s name to be able to track amounts  
19 paid and who was to receive credit for the payment);

20 B. all disbursements of GP cash for any purpose, including note payments to  
21 Western, payments of real property taxes, and operational expenses (third  
22 party bills and invoices were retained);

23 C. in relation to land purchases, the identity of the seller, the purchase price, the  
24 amount and holders of any underlying deeds of trust, the amount of the notes,  
25 the amount of the note between the GP and Western, the note payment  
26 amount, and every note payment by every partner to the GPOPADS tracked  
27  
28

1 every partner's note payments to the GP, APN numbers for the properties, the  
2 counties and areas where the properties were located;

3 D. in relation to land sales, the name of the buyer, amount paid, the amount of  
4 the note, the payment terms, and interest rates, the amount remaining due,  
5 and the payment schedule,

6 E. partners' names, addresses, amount of investment, IRA investment or cash  
7 investment, email address, phone number; their down payments, notes to the  
8 GP if any, any sales, and all other transactions between the partner and each  
9 GP in which he was invested;

10 F. all necessary information to issue the K-1s and GP Tax Returns was gotten  
11 from reports issued through of OPADS.

12 4. I have read the Receiver's Forensic Accounting Report: Part One (Dkt. No.  
13 182) where he describes how he used OPADS to reconstruct various transactions relating  
14 to the property acquisitions and then described how the Receiver performed testing to  
15 ensure the accuracy and reliability of the OPADS Accounting System and other data  
16 maintained by Western. He described the following test procedures:

17 A. Reconciled Western's initial purchase price, cash paid in escrow and seller carry  
18 back notes payable of the GP properties to the purchase escrow statements and the  
19 sales agreement.

20 B. Reconciled the parcels purchased in Western's initial purchase to the parcels sold  
21 to the GP entities and the parcels still owned by Western or related Schooler  
22 entities.

23 C. Traced the Western notes payable to third parties in the initial Western purchase to  
24 the Promissory Notes signed by Louis Schooler.

25 D. Reconciled the GP purchase prices and notes payable from the GPs to Western to  
26 the purchase escrow statements and the purchase agreement.

27 E. For approximately 75% of the GPs, the Receiver traced the total "Cash Down  
28 Received" as recorded in the "Closing/Final Spread" from the OPADS accounting

1 system to the total cash recorded in OPADS GPs checking account and to the total  
2 amount deposited into the GPs bank account.

3 F. For approximately 75% of the GPs, the Receiver traced the Western Note  
4 advances from Western to the GPs to the cash deposits recorded in OPADS GPs  
5 checking account and the total amount deposited into the GPs bank account.

6 G. For approximately 75% of the GPs, the Receiver traced the total principal and  
7 interest payments made by investors on the investor notes payable to the GPs to  
8 the OPADS GPs checking account and the total amount deposited into the GPs  
9 bank account.

10 H. For approximately 75% of the GPs, the Receiver traced the total principal and  
11 interest payments made by GPs on the GPs notes payable to Western to the  
12 OPADS GPs checking account check disbursement.

13 I. For approximately 75% of the GPs, the Receiver traced the “Land &  
14 Organization” cash paid to Western from the OPADS accounting system to the  
15 OPADS GPs checking account and the total amount of checks/transfers from GPs  
16 bank account.

17 J. For 12 GPs, the Receiver tested (on a sample basis) the GPs OPADS accounting  
18 system check register to the GPs bank statements.

19 5. In conclusion, the Receiver states, “At the conclusion of these tests, the  
20 Receiver determined that the data maintained in the OPADS Accounting System and the  
21 other data sources noted above is accurate and reliable, and therefore could be used in  
22 performing the forensic accounting.”

23 6. Based on my use of the OPADS system for approximately 19 years, I agree  
24 with the Receiver that OPADS could be used to trace all the transactions described by the  
25 Receiver in his statement quoted above. I also agree that, at the time of my termination,  
26 “the data maintained in the OPADS Accounting System and the other data sources noted  
27 above is accurate and reliable, and therefore could be used in performing the forensic  
28 accounting.” (Dkt. No. 182, p. 15, ll. 14-17).

1           7.     After the Receiver was appointed, my primary contact person with the E3  
2 Advisors was Geno Rodriguez, who was employed by that firm. Mr. Rodriguez learned  
3 how to use OPADS by watching and questioning me and Beverly Schuler doing our work  
4 on OPADS. I also observed Mr. Rodriguez asking many questions of Beverly Shulak  
5 about the different reports OPADS was able to produce and how to get into the various  
6 parts of the program. He also frequently inquired about the Accounts Payable features of  
7 OPADS and how we tracked payments from partners and made payments for expenses in  
8 each partnership.

9           8.     I was terminated on March 31, 2015, by the Receiver. I was told at the time  
10 that I was being discharged for the following reasons:

- 11           A. The transition to Lincoln would lower costs; and
- 12           B. Lincoln had experience as property manager.

13           9.     I have read the declaration of Thomas C. Hebrank (Dkt. No. 1292-1) where  
14 he says the following about my discharge:

15           5. The partnership administrators in place at the time of my appointment,  
16 Alice Jacobson and Beverly Shuler, never kept a ledger listing each  
17 transaction for each GP and did not prepare statements of receipts and  
18 disbursements. They had no experience using accounting software and  
19 instead used an outside independent contractor, Louise Cohen, to  
20 compile and enter data into QuickBooks from bank statements at the end  
of each year so Duffy Kruspodin & Company, LLP ("Duffy") could  
prepare GP tax returns.

21           10. Each of Mr. Hebrank's statements quoted in paragraph 6 is untrue. I discuss  
22 them one by one below:

23           A. "The partnership administrators in place at the time of my appointment, Alice  
24 Jacobson and Beverly Shuler, never kept a ledger listing each transaction for  
25 each GP." This statement is untrue. I posted transactions personally and also  
26 oversaw Ms. Shuler and Beverly Nightlinger posting transactions involving the  
27 receipt and disbursement of GP funds including transactions with investors in  
28 OPADS. Reports could be produced in OPADS that showed payments to each

1 payee by date, payee, payer, category for each GP or by aggregate, by property  
2 and the information could be exported to a spreadsheet. To the best of my  
3 knowledge it provided all the information that would be included in an  
4 accounting ledger.

5 B. "Alice Jacobson and Beverly Shuler...did not prepare statements of receipts  
6 and disbursements." This statement is also untrue. The OPADS system  
7 recorded every receipt and disbursement for each GP transaction. I posted  
8 transactions personally and also oversaw Ms. Shuler and Beverly Nightlinger  
9 posting this information with respect to each transaction. A statement of  
10 receipts and disbursements in various forms could easily be produced from this  
11 electronic accounting system as stated in paragraph 10.A above.

12 C. "[Alice Jacobson and Beverly Shuler] had no experience using accounting  
13 software." This statement is also untrue. At the time of my discharge on March  
14 31, 2015, I had 19 years experience using the OPADS accounting system. I do  
15 not recall any issues coming up regarding the accounting of GP funds which  
16 Ms. Shuler or I could not easily resolve using OPADS.

17 D. "[Alice Jacobson and Beverly Shuler] used an outside independent contractor,  
18 Louise Cohen, to compile and enter data into QuickBooks from bank statements  
19 at the end of each year so Duffy Kruspodin & Company, LLP ('Duffy') could  
20 prepare GP tax returns." OPADS was used to keep track of all investments by  
21 individual partners to the penny and respond to their questions regarding those  
22 investments. For the purposes of taxes, Louise Cohen would prepare the  
23 information needed by Duffy to prepare the tax returns for GPs and K-1 for  
24 individual partners.

25 11. I have read paragraph 6 of Mr. Hebrank's declaration, which reads:

26 Ms. Jacobson and Ms. Shuler had been handling the administration of the  
27 GPs for many years, but were not willing to change their accounting  
28 procedures for the limited amount the GPs paid them. Terminating them

1 would have caused a significant upheaval and overhaul in the administration  
2 of the GPs at a time when it was not clear the GPs would remain in the  
3 receivership. Moreover, it was not clear anyone would be willing to take  
4 their place. Geno Rodriguez from my staff interviewed two potential  
administrators prior to Lincoln Property Company ("Lincoln") and both of  
them declined the job.

5 This statement is untrue. I was never asked to make changes to the existing  
6 accounting system or if I was agreeable to using a new one.

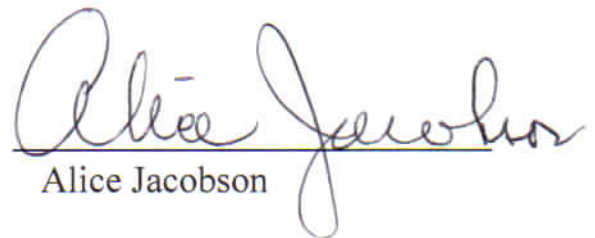
7 12. I have read paragraph 8 of Mr. Hebrank's declaration, which reads:

8  
9 Accordingly, I monitored and tracked GP receipts and disbursements and  
10 compiled them in a spreadsheet, which was then attached as Exhibit A to the  
11 interim reports listing the total receipts and total disbursements and ending  
12 balance for each GP. This was the most reasonable and efficient method  
available to track GP transactions and provide summary accounting  
information on a quarterly basis.

13 I address this point in paragraphs 3 and 10 above.

14 Executed this 18<sup>th</sup> day of May 2016, at San Diego, California.

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

17  
18   
19 Alice Jacobson  
20  
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1 Gary J. Aguirre (SBN 38927)  
2 Aguirre Law, APC  
3 501 W. Broadway, Ste. 800  
4 San Diego, CA 92101  
5 Tel: 619-400-4960  
6 Fax: 619-501-7072  
7 Email: [Gary@aguirrelawfirm.com](mailto:Gary@aguirrelawfirm.com)  
8 Attorney for Investors Susan Graham, et al.

9 **UNITED STATES DISTRICT COURT**  
10 **SOUTHERN DISTRICT OF CALIFORNIA**

11  
12 SECURITIES AND EXCHANGE  
13 COMMISSION,

14 Plaintiff,

15 v.

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

21 Defendants.

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

**DECLARATION OF TRACI HARRIS  
IN SUPPORT OF INVESTORS'  
REPLY TO OPPOSITIONS BY THE  
SECURITIES AND EXCHANGE  
COMMISSION AND RECEIVER TO  
INVESTORS' MOTIONS FOR  
ACCOUNTING AND TO VACATE  
ORDERS APPROVING THE SALE  
OF REALTY**

Date: June 10, 2016

Time: 1:30 p.m.

Ctrlm: 2D

Judge: Hon. Gonzalo P. Curiel

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1 I, Traci L. Harris say:

2 1. From March 2011 to December 31, 2012, I was employed by Western  
3 Financial Planning Corporation (“Western”) to maintain their books of account, e.g.,  
4 journal entries and ledgers. I continued to perform these services as an independent  
5 contractor from January 1, 2013, through June 15, 2013, when I terminated the  
6 independent contractor relationship to take a job with another company.

7 2. The Receiver contacted me at the end of 2013 to assist them with the end of  
8 the year accounting. In that capacity, in early January 2014, I reconciled the Western’s  
9 books of account with bank statements.

10 3. During this entire period, I used the ACCPAC, an accounting system  
11 available commercially through Sage. ACCPAC provides a comprehensive accounting  
12 system for businesses. Through ACCPAC, I kept track of accounts receivable, payable,  
13 and the general ledger. Each year, I reconciled the books of account with the bank  
14 statements.

15 4. From September 2012 through mid-June 2013, I dealt with Thomas Hebrank  
16 and Gino Rodriguez in relation to my work. At the time I left, Shannon Brooknan took  
17 over accounts payables, one of the services I was providing to Western during the period  
18 of my employment and later as an independent contractor.

19 5. Since January 1, 2013, until approximately June 15, 2013, I worked as an  
20 independent contractor for Western doing the same work.

21 6. I used ACCPAC to track the day-to-day activities. I prepared periodic  
22 statements of cash flow, weekly, monthly or quarterly. I prepared quarterly balance  
23 sheets and at the end of the year I would issue a report and provided to the CPA to  
24 prepare the taxes.

25 ///

26 ///

27 ///

28



# Attachment 1

## ATTACHMENT 1

Alfred L. Pipkin, Alfred L. Pipkin, IRA, Allert Boersma, Arthur V. and Kristie L. Rocco Living Trust, Arthur V. Rocco, Baldwin Family Survivors' Trust, Barbara Humphreys, IRA, Beverly & Mark Bancroft, Beverly A. Bancroft, IRA, Bruce A. Morey IRA, Bruce A. Morey, Bruce R. Hart IRA for Bruce R. Hart and Dixie L. Hart, Carol D. Summers, Carol Jonson, Catherine E. Wertz IRA, Catherine E. Wertz, Cathy Totman, IRA, Charles Bojarski, Chris Nowacki, IRA, Cindy Dufresne, Craig Lamb, Curt & Janean Johnson Family Trust, Curt & Janean Johnson, jointly, Curt Johnson, Curt Johnson, Roth IRA, Cynthia J. Clarke, D & E Macy Family Revocable Living Trust, D.F. Macy IRA, Daniel Burns, Daniel Knapp, Darla Berkel IRA, Darla Berkel, Daryl Dick, Daryl R. Mabley, David and Sandra Jones Trust, David Fife IRA, David Haack IRA, David Haack; David Karp IRA, David Kirsh, David Kirsh, Roth IRA, David Kirsh, Traditional IRA, Debra Askeland, Deidre Parkinen, Dennis Gilman, Dennis Gilman IRA, Diane Bojarski, Diane Gilman, Donna M. and Richard A. Kopenski Family Trust, Donna M. Kopenski, IRA Roth, Douglas G. Clarke, Douglas Sahlin IRA, Eben B. Rosenberger, Edith Sahlin IRA, Edward Takacs, Ellen O'Brien, Elizabeth Lamb, Elizabeth Q. Mabley, Eric W. Norling, Eric W. Norling, IRA, Gary Hardenburg, Gary Hardenburg, Roth IRA, Gene Fantano, George Klinke, IRA, George Trezek, Gerald Zevin, Gerald Zevin, IRA, Gwen Tuohy, Gwenmarie Hilleary, Henrik Jonson, Henrik Jonson, IRA, IDAC Family Group LLC, Iris Bernstein IRA, James J. Coyne Jr. Trust, Janice Marshall, Janice Marshall, IRA, Jason Bruce, Jeffrey Merder, IRA, Jeffrey J. Walz, Jeffrey Larsen, Jeffrey Merder, Jennifer Berta, Jim Minner, Joan Trezek, John Jenkins, John and Mary Jenkins Trust, John and Mary Jenkins Trustees, John Lukens, John Lukens, IRA, John R. Oberman, Joy A. de Beyer, Roth IRA, Joy A. de Beyer, Traditional IRA, Joy de Beyer, Juanita Bass IRA, Juanita Bass, Judith Glickman Zevin, IRA, Judith Glickman Zevin, Judy Froning, Judy Knapp, Karen Coyne, Karen J. Coyne IRA, Karen Wilhoite, Karie J. Wright, Kimberly Dankworth, Kirsh Family Trust UTD, Kristie L. Rocco, Lawrence Berkel, Lawrence Berkel, IRA, Lea Leccese, Leo Dufresne, Leo T. Dufresne Jr. IRA, Linda Baldwin IRA, Linda Clifton, Lisa A. Walz, Lloyd Logan and Ida Logan, jointly, Lloyd Logan, IRA, Loretta J. Diehl, Lynda Igawa, Marc McBride, Marcia McRae, Marilyn L. Duncan, Mark Clifton, Mary Grant, Mary J. Jenkins, IRA, Mathew Berta, Mealey Family Trust, Michael R. Wertz, Michael R. Wertz, IRA, Mildred Mealey, beneficiary of Duane Mealey IRA, Minner Trust, Monica Takacs, Monique Minner, Neil Ormonde, IRA, Nevada Ormonde, IRA,

**ATTACHMENT 1**

Nick Ruddick, Paul Leccese, Paul R. Sarraffe, IRA, Perryman Family Trust, Polly Yue, Prentiss Family Trust, Kenneth and Gail Prentiss Trustees, Ralph Brenner, Randall S. Ingermanson IRA, Rebecca Merder, Reeta Mohleji, Regis T. Duncan, IRA, Regis T. Duncan, Renee Norling, Richard A. Kopenski, IRA Roth, Robert Indihar, Robert Churchill Family Trust, Robert Churchill IRA, Robert H. Humphreys, Robert Indihar IRA, Robert S. Weschler, Robert Tuohy, Roderick C. Grant, Roger Hort, Roger Moucheron, Ronald Askeland, Ronald Parkinen, Ronald Scott, Ronald Scott, IRA, Salli Sammut Trust, Salli Sue Sammut Trustee, Salli Sue Sammut, IRA, Shirley Moucheron, Stephen Dankworth, Stephen Hogan, Stephen Yue, Steve P. White, IRA, Steve P. White, SEP IRA, Susan Burns, Susan Graham, Tamara and Chris Nowacki, jointly, Tamara Nowacki, IRA, Terry Adkinson, The Knowledge Team Profit Sharing Plan, The Ormonde Family Trust, Thomas H. Panzer, Roth IRA, Thomas Herman Panzer Trust, Thomas H Panzer, Trustee, Trisha Bruce, Val Indihar, W.C. Wilhoite, W.C. Wilhoite, Roth IRA, William c. Phillips, William L. Summers, IRA, William L. Summers, William Loeber, William Nighswonger IRA, William R. Nighswonger, William R. Diehl, William R. Rattan Rev. Trust, William V. and Carol J. Dascomb Trust, Carmen Slabby, Lawrance Slabby, Kristine Mikulka IRA, Thomas Goff IRA, Goff/Mikulka Trust, and Virginia Kelly, James S. Dolgas, Penco Engineering, Inc. Profit Sharing Pension Fund, George Jurica, George Jurica IRA, and James S. Dolgas.

1 Gary J. Aguirre (SBN 38927)  
2 Aguirre Law, APC  
3 501 W. Broadway, Ste. 800  
4 San Diego, CA 92101  
5 Tel: 619-400-4960  
6 Fax: 619-501-7072  
7 Email: [Gary@aguirrelawfirm.com](mailto:Gary@aguirrelawfirm.com)

8 Attorney for Investors Susan Graham et al.

9  
10 **UNITED STATES DISTRICT COURT**  
11 **SOUTHERN DISTRICT OF CALIFORNIA**  
12

13 SECURITIES AND EXCHANGE  
14 COMMISSION,

15 Plaintiff,

16 v.

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

22 Defendants.

CASE NO.: 3:12-CV-02164-GPC-JMA

**INVESTORS' MOTION FOR LEAVE  
TO FILE SINGLE BRIEF OF 20  
PAGES INSTEAD OF FOUR BRIEFS  
OF TEN PAGES IN REPLY  
TO THE SECURITIES AND  
EXCHANGE COMMISSION'S AND  
THE RECEIVER'S OPPOSITIONS  
TO INVESTORS' MOTIONS  
FOR AN ACCOUNTING AND TO  
VACATE ORDERS APPROVING  
RECEIVER'S RECOMMENDATIONS  
TO SELL REALTY**

Date: June 10, 2016

Time: 1:30 p.m.

Ctrm: 2D

Judge: Hon. Gonzalo P. Curiel

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1  
2 Pursuant to Local Civil Rule 7.1.h, Investors<sup>1</sup> hereby submit this Motion for Leave  
3 to file a single reply brief not to exceed 20 pages rather than FOUR reply briefs not to

4 <sup>1</sup> Susan Graham, Alfred L. Pipkin, Alfred L. Pipkin, IRA, Allert Boersma, Arthur V.  
5 and Kristie L. Rocco Living Trust, Arthur V. Rocco, Baldwin Family Survivors' Trust,  
6 Barbara Humphreys, IRA, Beverly & Mark Bancroft, Beverly A. Bancroft, IRA, Bruce  
7 A. Morey IRA, Bruce A. Morey, Bruce R. Hart IRA for Bruce R. Hart and Dixie L. Hart,  
8 Carol D. Summers, Carol Jonson, Catherine E. Wertz IRA, Catherine E. Wertz, Cathy  
9 Totman, IRA, Charles Bojarski, Chris Nowacki, IRA, Cindy Dufresne, Craig Lamb, Curt  
10 & Janean Johnson Family Trust, Curt & Janean Johnson, jointly, Curt Johnson, Curt  
11 Johnson, Roth IRA, Cynthia J. Clarke, D & E Macy Family Revocable Living Trust, D.F.  
12 Macy IRA, Daniel Burns, Daniel Knapp, Darla Berkel IRA, Darla Berkel, Daryl Dick,  
13 Daryl R. Mabley, David and Sandra Jones Trust, David Fife IRA, David Haack IRA,  
14 David Haack; David Karp IRA, David Kirsh, David Kirsh, Roth IRA, David Kirsh,  
15 Traditional IRA, Debra Askeland, Deidre Parkinen, Dennis Gilman, Dennis Gilman IRA,  
16 Diane Bojarski, Diane Gilman, Donna M. and Richard A. Kopenski Family Trust, Donna  
17 M. Kopenski, IRA Roth, Douglas G. Clarke, Douglas Sahlin IRA, Eben B. Rosenberger,  
18 Edith Sahlin IRA, Edward Takacs, Ellen O'Brien, Elizabeth Lamb, Elizabeth Q. Mabley,  
19 Eric W. Norling, Eric W. Norling, IRA, Gary Hardenburg, Gary Hardenburg, Roth IRA,  
20 Gene Fantano, George Klinke, IRA, George Trezek, Gerald Zevin, Gerald Zevin, IRA,  
21 Gwen Tuohy, Gwenmarie Hilleary, Henrik Jonson, Henrik Jonson, IRA, IDAC Family  
22 Group LLC, Iris Bernstein IRA, James J. Coyne Jr. Trust, Janice Marshall, Janice  
23 Marshall, IRA, Jason Bruce, Jeffrey Merder, IRA, Jeffrey J. Walz, Jeffrey Larsen,  
24 Jeffrey Merder, Jennifer Berta, Jim Minner, Joan Trezek, John Jenkins, John and Mary  
25 Jenkins Trust, John and Mary Jenkins Trustees, John Lukens, John Lukens, IRA, John R.  
26 Oberman, Joy A. de Beyer, Roth IRA, Joy A. de Beyer, Traditional IRA, Joy de Beyer,  
27 Juanita Bass IRA, Juanita Bass, Judith Glickman Zevin, IRA, Judith Glickman Zevin,  
28 Judy Froning, Judy Knapp, Karen Coyne, Karen J. Coyne IRA, Karen Wilhoite, Karie J.  
Wright, Kimberly Dankworth, Kirsh Family Trust UTD, Kristie L. Rocco, Lawrence  
Berkel, Lawrence Berkel, IRA, Lea Leccese, Leo Dufresne, Leo T. Dufresne Jr. IRA,  
Linda Baldwin IRA, Linda Clifton, Lisa A. Walz, Lloyd Logan and Ida Logan, jointly,  
Lloyd Logan, IRA, Loretta J. Diehl, Lynda Igawa, Marc McBride, Marcia McRae,  
Marilyn L. Duncan, Mark Clifton, Mary Grant, Mary J. Jenkins, IRA, Mathew Berta,  
Mealey Family Trust, Michael R. Wertz, Michael R. Wertz, IRA, Mildred Mealey,  
beneficiary of Duane Mealey IRA, Minner Trust, Monica Takacs, Monique Minner, Neil  
Ormonde, IRA, Nevada Ormonde, IRA, Nick Ruddick, Paul Leccese, Paul R. Sarraffe,  
IRA, Perryman Family Trust, Polly Yue, Prentiss Family Trust, Kenneth and Gail  
Prentiss Trustees, Ralph Brenner, Randall S. Ingermanson IRA, Rebecca Merder, Reeta  
Mohleji, Regis T. Duncan, IRA, Regis T. Duncan, Renee Norling, Richard A.  
Kopenski, IRA Roth, Robert Indihar, Robert Churchill Family Trust, Robert Churchill  
IRA, Robert H. Humphreys, Robert Indihar IRA, Robert S. Weschler, Robert Tuohy,  
Roderick C. Grant, Roger Hort, Roger Moucheron, Ronald Askeland, Ronald Parkinen,  
Ronald Scott, Ronald Scott, IRA, Salli Sammut Trust, Salli Sue Sammut Trustee, Salli  
Sue Sammut, IRA, Shirley Moucheron, Stephen Dankworth, Stephen Hogan, Stephen  
Yue, Steve P. White, IRA, Steve P. White, SEP IRA, Susan Burns, Tamara and Chris  
Nowacki, jointly, Tamara Nowacki, IRA, Terry Adkinson, The Knowledge Team Profit  
Sharing Plan, The Ormonde Family Trust, Thomas H. Panzer, Roth IRA, Thomas  
Herman Panzer Trust, Thomas H Panzer, Trustee, Trisha Bruce, Val Indihar, W.C.  
Wilhoite, W.C. Wilhoite, Roth IRA, William c. Phillips, William L. Summers, IRA,  
William L. Summers, William Loeber, William Nighswonger IRA, William R.  
Nighswonger, William R. Diehl, William R. Rattan Rev. Trust, William V. and Carol J.



1 exceed ten pages each as Investors' single reply to Plaintiff Securities and Exchange  
2 Commission's Opposition to Aguirre Investors' Motions to Intervene Dkt. Nos. 1230 and  
3 1258 (Dkt. No. 1291); Receiver's Opposition to Motion for Order Vacating Prior Orders  
4 Approving Recommendations of Receiver to Sell GP Properties (Dkt. 1290); and  
5 Receiver's Opposition to Investors' Motion for an Order Directing the Receiver to  
6 Provide an Accounting or in the Alternative for an Audit of the Receivership by an  
7 Independent Accountant (Dkt. No. 1292). The total pages do not exceed the total pages  
8 which Investors are permitted to file in reply to the Receiver's and SEC's opposition  
9 briefs. Good cause therefore exists for granting Investors' motion for leave to file a single  
10 brief not to exceed 20 pages rather than three briefs not to exceed ten pages each in reply  
11 to the SEC and the Receiver's oppositions.

12 DATED: May 20, 2016

Respectfully submitted,

13  
14  
15 By:           /s/ Gary J. Aguirre            
16 GARY J. AGUIRRE  
17 Attorney for Investors  
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22  
23  
24  
25

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26 Dascomb Trust, Carmen Slabby, Lawrance Slabby, Kristine Mikulka IRA, Thomas Goff  
27 IRA, Goff/Mikulka Trust, and Virginia Kelly, James S. Dolgas, Penco Engineering, Inc.  
28 Profit Sharing Pension Fund, George Jurica, George Jurica IRA, and James S. Dolgas.

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4 San Diego, CA 92101  
5 Tel: 619-400-4960  
6 Fax: 619-501-7072  
7 Email: [Gary@aguirrelawfirm.com](mailto:Gary@aguirrelawfirm.com)

8 Attorney for Investors Susan Graham et al.

9  
10 **UNITED STATES DISTRICT COURT**  
11 **SOUTHERN DISTRICT OF CALIFORNIA**  
12

13 SECURITIES AND EXCHANGE  
14 COMMISSION,

15 Plaintiff,

16 v.

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

22 Defendants.

CASE NO.: 3:12-CV-02164-GPC-JMA

**MEMORANDUM OF POINTS AND  
AUTHORITIES IN SUPPORT OF  
INVESTORS' MOTION FOR LEAVE  
TO FILE SINGLE BRIEF OF 20  
PAGES INSTEAD OF FOUR BRIEFS  
OF TEN PAGES IN REPLY  
TO THE SECURITIES AND  
EXCHANGE COMMISSION'S AND  
THE RECEIVER'S OPPOSITIONS  
TO INVESTORS' MOTIONS  
FOR AN ACCOUNTING AND TO  
VACATE ORDERS APPROVING  
RECEIVER'S RECOMMENDATIONS  
TO SELL REALTY**

23 Date: May 6, 2016

24 Time: 1:30 p.m.

25 Ctrm: 2D

26 Judge: Hon. Gonzalo P. Curiel  
27  
28

1 This motion is brought by 200 investors (“Investors”)<sup>1</sup> who seek an order to file a  
 2 single reply brief not to exceed 20 pages rather than four reply briefs not to exceed ten

3  
 4 <sup>1</sup> Susan Graham, Alfred L. Pipkin, Alfred L. Pipkin, IRA, Allert Boersma, Arthur V.  
 5 and Kristie L. Rocco Living Trust, Arthur V. Rocco, Baldwin Family Survivors’ Trust,  
 6 Barbara Humphreys, IRA, Beverly & Mark Bancroft, Beverly A. Bancroft, IRA, Bruce  
 7 A. Morey IRA, Bruce A. Morey, Bruce R. Hart IRA for Bruce R. Hart and Dixie L. Hart,  
 8 Carol D. Summers, Carol Jonson, Catherine E. Wertz IRA, Catherine E. Wertz, Cathy  
 9 Totman, IRA, Charles Bojarski, Chris Nowacki, IRA, Cindy Dufresne, Craig Lamb, Curt  
 10 & Janean Johnson Family Trust, Curt & Janean Johnson, jointly, Curt Johnson, Curt  
 11 Johnson, Roth IRA, Cynthia J. Clarke, D & E Macy Family Revocable Living Trust, D.F.  
 12 Macy IRA, Daniel Burns, Daniel Knapp, Darla Berkel IRA, Darla Berkel, Daryl Dick,  
 13 Daryl R. Mabley, David and Sandra Jones Trust, David Fife IRA, David Haack IRA,  
 14 David Haack; David Karp IRA, David Kirsh, David Kirsh, Roth IRA, David Kirsh,  
 15 Traditional IRA, Debra Askeland, Deidre Parkinen, Dennis Gilman, Dennis Gilman IRA,  
 16 Diane Bojarski, Diane Gilman, Donna M. and Richard A. Kopenski Family Trust, Donna  
 17 M. Kopenski, IRA Roth, Douglas G. Clarke, Douglas Sahlin IRA, Eben B. Rosenberger,  
 18 Edith Sahlin IRA, Edward Takacs, Ellen O’Brien, Elizabeth Lamb, Elizabeth Q. Mabley,  
 19 Eric W. Norling, Eric W. Norling, IRA, Gary Hardenburg, Gary Hardenburg, Roth IRA,  
 20 Gene Fantano, George Klinke, IRA, George Trezek, Gerald Zevin, Gerald Zevin, IRA,  
 21 Gwen Tuohy, Gwenmarie Hilleary, Henrik Jonson, Henrik Jonson, IRA, IDAC Family  
 22 Group LLC, Iris Bernstein IRA, James J. Coyne Jr. Trust, Janice Marshall, Janice  
 23 Marshall, IRA, Jason Bruce, Jeffrey Merder, IRA, Jeffrey J. Walz, Jeffrey Larsen,  
 24 Jeffrey Merder, Jennifer Berta, Jim Minner, Joan Trezek, John Jenkins, John and Mary  
 25 Jenkins Trust, John and Mary Jenkins Trustees, John Lukens, John Lukens, IRA, John R.  
 26 Oberman, Joy A. de Beyer, Roth IRA, Joy A. de Beyer, Traditional IRA, Joy de Beyer,  
 27 Juanita Bass IRA, Juanita Bass, Judith Glickman Zevin, IRA, Judith Glickman Zevin,  
 28 Judy Froning, Judy Knapp, Karen Coyne, Karen J. Coyne IRA, Karen Wilhoite, Karie J.  
 Wright, Kimberly Dankworth, Kirsh Family Trust UTD, Kristie L. Rocco, Lawrence  
 Berkel, Lawrence Berkel, IRA, Lea Leccese, Leo Dufresne, Leo T. Dufresne Jr. IRA,  
 Linda Baldwin IRA, Linda Clifton, Lisa A. Walz, Lloyd Logan and Ida Logan, jointly,  
 Lloyd Logan, IRA, Loretta J. Diehl, Lynda Igawa, Marc McBride, Marcia McRae,  
 Marilyn L. Duncan, Mark Clifton, Mary Grant, Mary J. Jenkins, IRA, Mathew Berta,  
 Mealey Family Trust, Michael R. Wertz, Michael R. Wertz, IRA, Mildred Mealey,  
 beneficiary of Duane Mealey IRA, Minner Trust, Monica Takacs, Monique Minner, Neil  
 Ormonde, IRA, Nevada Ormonde, IRA, Nick Ruddick, Paul Leccese, Paul R. Sarraffe,  
 IRA, Perryman Family Trust, Polly Yue, Prentiss Family Trust, Kenneth and Gail  
 Prentiss Trustees, Ralph Brenner, Randall S. Ingermanson IRA, Rebecca Merder, Reeta  
 Mohleji, Regis T. Duncan, IRA, Regis T. Duncan, Renee Norling, Richard A.  
 Kopenski, IRA Roth, Robert Indihar, Robert Churchill Family Trust, Robert Churchill  
 IRA, Robert H. Humphreys, Robert Indihar IRA, Robert S. Weschler, Robert Tuohy,  
 Roderick C. Grant, Roger Hort, Roger Moucheron, Ronald Askeland, Ronald Parkinen,  
 Ronald Scott, Ronald Scott, IRA, Salli Sammut Trust, Salli Sue Sammut Trustee, Salli  
 Sue Sammut, IRA, Shirley Moucheron, Stephen Dankworth, Stephen Hogan, Stephen  
 Yue, Steve P. White, IRA, Steve P. White, SEP IRA, Susan Burns, Tamara and Chris  
 Nowacki, jointly, Tamara Nowacki, IRA, Terry Adkinson, The Knowledge Team Profit  
 Sharing Plan, The Ormonde Family Trust, Thomas H. Panzer, Roth IRA, Thomas  
 Herman Panzer Trust, Thomas H Panzer, Trustee, Trisha Bruce, Val Indihar, W.C.  
 Wilhoite, W.C. Wilhoite, Roth IRA, William c. Phillips, William L. Summers, IRA,  
 William L. Summers, William Loeber, William Nighswonger IRA, William R.  
 Nighswonger, William R. Diehl, William R. Rattan Rev. Trust, William V. and Carol J.  
 Dascomb Trust, Carmen Slabby, Lawrance Slabby, Kristine Mikulka IRA, Thomas Goff

1 pages each as Investors' single reply to (1) Plaintiff Securities and Exchange  
2 Commission's Opposition to Aguirre Investors' Motions to Intervene Dkt. Nos. 1230 and  
3 1258 (Dkt. No. 1291); (2) Receiver's Opposition to Motion for Order Vacating Prior  
4 Orders Approving Recommendations of Receiver to Sell GP Properties (Dkt. 1290); and  
5 (3) Receiver's Opposition to Investors' Motion for an Order Directing the Receiver to  
6 Provide an Accounting or in the Alternative for an Audit of the Receivership by an  
7 Independent Accountant (Dkt. No. 1292).

8 Local Civil Rule 7.1.h provides as follows:

9 **Length of Brief in Support of or in Opposition to Motions.** Briefs or  
10 memoranda in support of or in opposition to all motions noticed for the same  
11 motion day must not exceed a total of twenty-five (25) pages in length, per  
12 party, for all such motions without leave of the judge who will hear the  
13 motion. No reply memorandum will exceed ten (10) pages without leave of  
14 the judge. Briefs and memoranda exceeding ten (10) pages in length must  
15 have a table of contents and a table of authorities cited.

16 In this case, the SEC and the Receiver's oppositions to Investors' Motions for an  
17 Accounting and Motion for Order Vacating Prior Orders Approving Recommendations of  
18 Receiver to Sell GP Properties raise similar but not identical arguments. A single brief in  
19 response to both can present the arguments in a more consistent and coherent way.  
20 Further, the single 20-page brief complies with the spirit with Rule 7.1.h, since the total  
21 length of the brief that would be submitted is the of lesser length of the three briefs that  
22 Rule 7.1.h permits.

23 DATED: May 20, 2016

Respectfully submitted,

24  
25 By:           /s/ Gary J. Aguirre            
26 GARY J. AGUIRRE  
Attorney for Investors

27 IRA, Goff/Mikulka Trust, and Virginia Kelly, James S. Dolgas, Penco Engineering, Inc.  
28 Profit Sharing Pension Fund, George Jurica, George Jurica IRA, and James S. Dolgas.