

1 DAVID R. ZARO (BAR NO. 124334)
2 TED FATES (BAR NO. 227809)
3 ALLEN MATKINS LECK GAMBLE
4 MALLORY & NATSIS LLP
5 501 West Broadway, 15th Floor
6 San Diego, California 92101-3541
7 Phone: (619) 233-1155
8 Fax: (619) 233-1158
9 E-Mail: dzaro@allenmatkins.com
10 tfates@allenmatkins.com

11 Attorneys for Receiver
12 THOMAS C. HEBRANK

13 **UNITED STATES DISTRICT COURT**
14 **SOUTHERN DISTRICT OF CALIFORNIA**

15 SECURITIES AND EXCHANGE
16 COMMISSION,

17 Plaintiff,

18 v.

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

24 Defendants.

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

**RECEIVER'S FORENSIC
ACCOUNTING REPORT: PART
ONE**

Ctrm.: 9
Judge: Hon. Gonzalo P. Curiel

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1 Thomas C. Hebrank ("Receiver"), Court-appointed receiver for First Financial
2 Planning Corporation d/b/a Western Financial Planning Corporation ("Western"),
3 and its subsidiaries and affiliates (collectively, "Receivership Entities"), submits Part
4 One of his Forensic Accounting Report. This report provides the Court and all
5 interested parties with a summary of the forensic accounting performed to date
6 relative to the initial investments made by investors in the various General
7 Partnerships (GPs) established by Western, the funds transferred from the GPs to
8 Western, Western's initial purchase of the GP properties from third parties, and
9 Western's investment in the GPs. If this report is approved, and the Receiver is
10 authorized to proceed, he will prepare and file Part Two of his Forensic Accounting
11 Report, which will cover Western's uses of funds transferred to it from the GPs.

12 I. EXECUTIVE SUMMARY

13 The Preliminary Injunction Order directs the Receiver to "make an accounting,
14 as soon as practicable, to this Court of the assets and financial condition of Western
15 and to file the accounting with the Court and deliver copies thereof to all parties."
16 Docket No. 174. As discussed below, pursuant to this order, the Receiver analyzed
17 the books and records of the various GPs and accounted for the funds raised from
18 investors and the uses of such funds.

19 This report covers 13 land transactions (of the total 22 land transactions
20 currently active) from approximately 2003 to the present. Western purchased these
21 13 properties from third parties and then sold undivided interests in them to the
22 various GPs. The GPs that acquired undivided interests in the 13 properties are listed
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in Section II below and total 46 of the total 88 active GPs.¹ The following summarizes the Receiver's findings to date.

Western purchased various parcels of land from third parties for approximately 20 cents on the dollar as compared to the prices at which the same land was then sold to the GPs. The following summarizes the total funds raised from investors and transferred to Western as compared to Western's purchase price for the 13 properties (Exhibit 1):

	Amount
Total Raised from Investors in 46 Applicable GPs	\$108,416,039
Less: Contingency Left in GP Accounts to Pay Expenses	(7,415,854)
Total Purchase Price GPs paid to Western	101,000,185
Less: Western Purchase Price for Same Land	(21,168,464)
Excess to Western Above Western Purchase Price	\$79,831,721

II. ENTITIES INCLUDED

As noted above, this report is limited to the GPs listed below, which includes 13 of the 22 active land transactions, which account for 46 of the 88 active GPs. The GPs listed below incorporate the GPs formed from approximately 2005 and on (Western land purchases commencing in 2003) to the date of the receivership. There are a significant number of GPs not included in this report (pre-2005 GPs as well as GPs that owned interests in land that was sold prior to the receivership). The following is a list of GPs included in this report, organized by Western land purchase transactions:

¹ Based on his review and investigation to date, the Receiver determined that, at least for this initial phase of the accounting, analysis of the final 13 land transactions (and the associated 46 GPs) will provide the Court and interested parties with a sufficient amount of detail concerning the Receivership Entities' financial activity. However, as discussed below, the Receiver can expand the scope of his accounting to include prior land transactions if the Court determines that the additional detail is required for its analysis of the case.

- Dayton Valley II
 - o Storey County Partners
 - o Comstock Partners
 - o Silver City Partners
 - o Nevada View Partners
- Dayton Valley III
 - o Gold Ridge Partners
 - o Sky View Partners
 - o Grand View Partners
 - o Rolling Hills Partners
- Dayton Valley IV
 - o Eagle View Partners / Eagle View Partners, LLC
 - o Falcon Heights Partners / Falcon Heights Partners, LLC
 - o Night Hawk Partners / Night Hawk Partners, LLC
 - o Osprey Partners / Osprey Pescador, LLC
- Fernley I, LLC
 - o Crystal Clearwater Partners / Clearwater Bridges, LLC
 - o High Desert Partners / High Desert Shadow, LLC
- New Mexico
 - o Santa Fe View Partners / Santa Fe View, LLC
 - o Pueblo Partners / Pueblo Partners, LLC
 - o The Pecos Partners / The Pecos Partnership, LLC
- P51, LLC
 - o P-39 Aircobra Partners / P-39 Aircobra, LLC
 - o P-40 Warhawk Partners / P-40 Warhawk, LLC
 - o F-86 Partners / F-86, LLC (Not Fully Funded)
 - o F-100 Partners (Unfunded)

- SFV II, LLC
 - Frontage 177 Partners / Frontage 177, LLC
 - Pyramid Highway 177 Partners / Pyramid Highway 177, LLC
- Silver Springs North
 - North Springs Partners
 - Rawhide Partners
 - Highway 50 Partners
 - Orange Vista Partners
- Silver Springs South
 - Rail Road Partners
 - Spruce Heights Partners
 - Vista Del Sur Partners
 - Lahontan Partners
- South Reno
 - Rose Vista Partners
 - Steamboat Partners
 - Galena Ranch Partners
 - Redfield Heights Partners
- Yuma I
 - Gila View Partners
 - Painted Desert Partners
 - Snow Bird Partners
- Yuma II
 - Desert View Partners
 - Sonora View Partners
 - Mesa View Partners
 - Road Runner Partners

➤ Yuma III

- o Mountain View Partners
- o Ocotillo View Partners
- o Cactus Ridge Partners
- o Mohawk Mountain Partners

III. WESTERN BUSINESS MODEL EXAMPLE AND OBSERVATIONS

The following section highlights Western's business model and Western's accounting system used for tracking the sale of GPs "ownership units" to investors and the subsequent transfer of funds to Western.

A. Western Initial Purchase of Properties

The Receiver traced the initial purchase price (\$21,168,464) paid by Western for the 13 properties to the escrow closing statements. From the escrow statements, the Receiver quantified the deposits/cash paid by Western for the initial purchase and the amount of notes payable carried by the sellers of the properties ("Western Note Payable to Seller"). For example, with Dayton Valley II, Western purchased 3 parcels of land (620 acres) in Storey and Lyon Counties, Nevada on December 15, 2003, for a purchase price of \$1,989,393 from the Borda Family Limited Partnership ("Borda FLP") as follows (Exhibit 4):

- \$309,393 Cash Paid in Escrow – Western collected \$370,400 from the GP Investors prior to Western's initial purchase close of escrow (12/15/03) (Exhibit 5). The \$370,400 collected from investors prior to the close of Western's purchase exceeded the \$309,393 in cash Western paid in escrow to purchase the property from the Borda FLP.
- \$1,500,000 Note Payable to Seller (Borda FLP) - The Receiver reconciled this amount to the escrow statement (Exhibit 4) and the underlying notes payable signed by Western (Louis Schooler).

- \$180,000 Note Payable to Schafer Pacific – The Receiver reconciled this amount to the escrow statement (Exhibit 4) and the underlying notes payable signed by Western (Louis Schooler).

B. Funds Raised from Investors

Western tracked investments from investors in their OPADS Accounting System. The OPADS accounting system produced a report called the "Closing/Final Spread" for each GP. This report tracked the cash received from investors, notes payable due from investors and total cash paid to Western. The financing of investor purchases of ownership units in the GPs and the associated notes issued by investors to the GPs and Western is discussed in detail in the Receiver's Third Interim Report, Docket No. 80, pp. 9-10.

For example, with Dayton Valley II, Western created 4 separate GPs (Storey County Partners, Comstock Partners, Silver City Partners and Nevada View Partners) which each acquired a 25% undivided interest in the property purchased from Borda FLP. The total raised from investors for the 4 partnerships is \$8,994,800 (Exhibit 7) as follows:

- \$7,554,550 in "Cash Down Received" – This represents the actual cash received from the investors. Western collected \$2,188,564 (more than Western's total purchase price of \$1,989,393) within 2-1/2 months of Western's initial purchase of the property on December 15, 2003. The \$7,554,550 in the cash investor funds received for Dayton Valley II is summarized in Exhibit 5.
- \$92,368 "Western Note" – This represents the funds advanced by Western to the GPs for investor down payments. As discussed in the Receiver's Third Interim Report, Western allowed some investors to finance their down payments for purchasing ownership units in the GPs. When this was done, investors would issue notes for the amounts financed directly to Western. Western transferred the \$92,368 to the

1 GPs and then subsequently transferred back 93% of the funds (less the
2 Contingency amount) to itself.

- 3 ➤ \$1,347,882 "Partnership Note" – This represents the notes payable from
4 investors to the 4 GPs for the balance of the investment. The GPs
5 would then enter into notes payable in the same amount to Western
6 (Investors owed GPs \$1,347,882 and GPs owed Western \$1,347,882).
7 The investors would pay principal and interest payments to the GPs, and
8 the GPs would then make principal and interest payments to Western.

9 **C. Funds Transferred to Western**

10 Western received cash payments from investors for both the initial purchase as
11 well as principal and interest payments on investor loans. The following schedule
12 summarizes the total payments to Western (Exhibit 3):

	Amount
Investor Cash Transferred to Western for Initial Purchase	\$88,495,422
GP Loan Payments to Western (Principal & Interest)	10,757,590
Western Loan Advances to GPs for Investor Down Payments	(487,468)
Investor Loan Payments to Western (Principal & Interest)	142,472
Total Cash Transferred to Western	\$98,908,016

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17
18 As discussed above, Western tracked GP investments in their OPADS
19 Accounting System. The OPADS Accounting System also tracked the funds paid to
20 Western ("Land & Organization" Costs). Approximately 93% of the actual cash
21 collected by the GPs was transferred to Western. For the Dayton Valley II property,
22 Western received cash payments of \$8,603,381 as follows:

- 23 ➤ \$7,071,980 in "Land and Organization" costs were transferred from the
24 GPs to Western. A "Contingency" balance of \$574,938 remained in the
25 GP accounts to cover the expenses of the GPs (such as property taxes,
26 insurance and accounting fees).
27 ➤ \$1,531,401 in principal and interest payments on the notes payable due
28 from the GPs to Western (Exhibit 6). From a cash flow standpoint,

investors paid principal and interest payments to the GPs, and the GPs in turn paid Western.

D. Western Initial Investment in GPs

Western's initial investment in the GPs totaled \$8,967,544 (8,967,544 ownership units). However, immediately after making these investments, Western transferred a total of \$8,345,280 from the GPs back to itself, thereby leaving only \$622,264 (essentially the "Contingency" amount) in the GPs (Exhibit 2):

	Cash	Loans	Total
Western Initial GP Units Purchased	\$8,220,220	\$747,324	\$8,967,544
Cash Transferred Back to Western	(7,597,956)	(747,324)	(8,345,280)
Western Investment Remaining in GP	\$622,264	\$0	\$622,264

These investments represented cash contributions ("Cash Down Received") to the GPs and "Partnership Notes." Western cash contributions essentially represent funds transferred from Western to the GPs, and then immediately transferred back to Western (less the "Contingency" amount). The "Note Payable" essentially represents a loan from Western to itself. For example (Dayton Valley II GP – Nevada View Partners), Western's initial contribution was \$256,589 (256,589 Units or 10.9% ownership of the entity) and comprised of the following:

- \$211,589 Western Contribution on 6/22/05 of which \$198,064 was returned to Western the same day (6/22/05). The Contingency balance of \$13,524 remained in the GP account.
- \$45,000 Western Contribution consisting of both "Cash Down" and a "Note Payable" as follows:
 - o \$14,400 Western Cash Contribution on 6/14/05 of which \$11,524 was returned to Western the same day (6/14/05). The Contingency balance of \$2,876 remained in the GP.
 - o \$30,600 Investor Notes Payable to GPs – This represents a Note Payable from Western to Western. The note was paid off with a

1 payment of \$28,838 deposited to the GPs on 6/15/06 and
 2 subsequently transferred back to Western approximately 20 days
 3 later (7/5/06).

4 **E. Retention of Land Parcels**

5 In addition to the approximately \$80 million transferred to Western over the
 6 amount it paid for the 13 properties, in some situations, parcels of land were also
 7 stripped off prior to their resale to the GPs. From the 13 properties covered by this
 8 report, the following parcels of land were removed by Western prior to their sale to
 9 the GPs:

- 10 ➤ Dayton Valley IV – Four parcels totaling 1,153 acres were originally
 11 purchased by Western for \$4,698,687. Two parcels were transferred
 12 out – 1 parcel totaling 81 acres was sold to LVS IV LLC (a Louis
 13 Schooler related entity), and another parcel totaling 440 acres was
 14 retained by Western. The remaining 2 parcels totaling 632 acres were
 15 sold to investors for \$21,723,634 (Exhibit 9).
- 16 ➤ Yuma II – Ten parcels totaling 795 acres were originally purchased by
 17 Western for \$377,487. One parcel totaling 6 acres was retained by
 18 Western, and the remaining 9 parcels totaling 789 acres were sold to
 19 investors for \$6,234,768 (Exhibit 18).
- 20 ➤ Yuma III – Six parcels totaling 369 acres were purchased by Western
 21 for \$1,925,126. Two parcels totaling 36 acres were retained by Western
 22 with the remaining 4 parcels totaling 333 acres being sold to investors
 23 for \$6,593,287 (Exhibit 19).

24 **IV. GENERAL PARTNERSHIP OVERVIEWS BY PROPERTY**

25 **A. Dayton Valley II**

26 The following summarizes the initial purchase transaction for the above-
 27 referenced property (Exhibit 7):
 28

	Amount
Total Raised from Investors	\$8,994,800
Less: Contingency Left in GP accounts to Pay Expenses	(574,938)
Total Purchase Price GPs Paid to Western	8,419,862
Less: Western Purchase Price	(1,989,393)
Excess to Western Above Western Purchase Price	\$6,430,469

B. Dayton Valley III

The following summarizes the initial purchase transaction for the above-referenced property (Exhibit 8):

	Amount
Total Raised from Investors	\$10,391,360
Less: Contingency Left in GP accounts to Pay Expenses	(664,205)
Total Purchase Price GPs Paid to Western	9,727,155
Less: Western Purchase Price	(2,066,886)
Excess to Western Above Western Purchase Price	\$7,660,269

C. Dayton Valley IV

The following summarizes the initial purchase transaction for the above-referenced property (Exhibit 9):

	Amount
Total Raised from Investors	\$23,207,000
Less: Contingency Left in GP accounts to Pay Expenses	(1,483,366)
Total Purchase Price GPs Paid to Western	21,723,634
Less: Western Purchase Price	(4,698,687)
Excess to Western Above Western Purchase Price	\$17,024,947

D. Fernley I, LLC

The following summarizes the initial purchase transaction for the above-referenced property (Exhibit 10):

	Amount
Total Raised from Investors	\$3,270,500
Less: Contingency Left in GP accounts to Pay Expenses	(242,259)
Total Purchase Price GPs Paid to Western	3,028,241
Less: Western Purchase Price	(461,854)
Excess to Western Above Western Purchase Price	\$2,566,387

E. New Mexico

The following summarizes the initial purchase transaction for the above-referenced property (Exhibit 11):

	Amount
Total Raised from Investors	\$8,307,700
Less: Contingency Left in GP Accounts to Pay Expenses	(531,019)
Total Purchase Price GPs Paid to Western	7,776,681
Less: Western Purchase Price	(15,05,514)
Excess to Western Above Western Purchase Price	\$6,271,167

F. P51, LLC

P51, LLC was in the process of being funded as of the date of the receivership. The first two of four GPs – P-39 Aircobra, LLC and P-40 Warhawk, LLC – were funded and escrow was closed. F-86 Partners was in the process of being funded and escrow had not closed. No ownership units in F-100 had been sold as of the date of the receivership. The following summarizes the initial purchase transaction for the above-referenced property (Exhibit 12):

	Amount
Total Raised from Investors	\$5,959,214
Less: Contingency Left in GP Accounts to Pay Expenses	(445,115)
Total Purchase Price GPs Paid to Western	5,514,099
Less: Western Purchase Price	(1,847,846)
Excess to Western Above Western Purchase Price	\$4,008,585

G. SFV II, LLC

The following summarizes the initial purchase transaction for the above-referenced property (Exhibit 13):

	Amount
Total Raised from Investors	\$2,887,000
Less: Contingency Left in GP Accounts to Pay Expenses	(184,534)
Total Purchase Price GPs Paid to Western	2,702,466
Less: Western Purchase Price	(537,533)
Excess to Western Above Western Purchase Price	\$2,164,933

H. Silver Springs North

The following summarizes the initial purchase transaction for the above-referenced property (Exhibit 14):

	Amount
Total Raised from Investors	\$8,032,200
Less: Contingency Left in GP Accounts to Pay Expenses	(513,410)
Total Purchase Price GPs Paid to Western	7,518,790
Less: Western Purchase Price	(1,369,743)
Excess to Western Above Western Purchase Price	\$6,149,047

I. Silver Springs South

The following summarizes the initial purchase transaction for the above-referenced property (Exhibit 15):

	Amount
Total Raised from Investors	\$11,541,100
Less: Contingency Left in GP Accounts to Pay Expenses	(737,695)
Total Purchase Price GPs Paid to Western	10,803,405
Less: Western Purchase Price	(2,465,315)
Excess to Western Above Western Purchase Price	\$8,338,090

J. South Reno

The following summarizes the initial purchase transaction for the above-referenced property (Exhibit 16):

	Amount
Total Raised from Investors	\$7,375,950
Less: Contingency Left in GP Accounts to Pay Expenses	(672,843)
Total Purchase Price GPs Paid to Western	6,703,107
Less: Western Purchase Price	(1,187,323)
Excess to Western Above Western Purchase Price	\$5,515,784

K. Yuma I

The following summarizes the initial purchase transaction for the above-referenced property (Exhibit 17):

	Amount
Total Raised from Investors	\$4,545,215
Less: Contingency Left in GP Accounts to Pay Expenses	(290,525)
Total Purchase Price GPs Paid to Western	4,254,690
Less: Western Purchase Price	(735,754)
Excess to Western Above Western Purchase Price	\$3,518,936

L. Yuma II

The following summarizes the initial purchase transaction for the above-referenced property (Exhibit 18):

	Amount
Total Raised from Investors	\$6,860,500
Less: Contingency Left in GP Accounts to Pay Expenses	(625,732)
Total Purchase Price GPs Paid to Western	6,234,768
Less: Western Purchase Price	(377,487)
Excess to Western Above Western Purchase Price	\$5,857,281

M. Yuma III

The following summarizes the initial purchase transaction for the above-referenced property (Exhibit 19):

	Amount
Total Raised from Investors	\$7,043,500
Less: Contingency Left in GP Accounts to Pay Expenses	(450,213)
Total Purchase Price GPs Paid to Western	6,593,287
Less: Western Purchase Price	(1,925,126)
Excess to Western Above Western Purchase Price	\$4,668,161

V. DATA TESTING PERFORMED

The Receiver performed the following testing procedures to ensure the accuracy and reliability of the OPADS Accounting System and other data maintained by Western.

- Reconciled Western's initial purchase price, cash paid in escrow and seller carryback notes payable of the GP properties to the purchase escrow statements and the sales agreement.
- Reconciled the parcels purchased in Western's initial purchase to the parcels sold to the GP entities and the parcels still owned by Western or related Schooler entities.
- Traced the Western Notes Payable to third parties in the initial Western purchase to the Promissory Notes signed by Louis Schooler.
- Reconciled the GP purchase prices and notes payable from the GPs to Western to the purchase escrow statements and the purchase agreement.
- For approximately 75% of the GPs, the Receiver traced the total "Cash Down Received" as recorded in the "Closing/Final Spread" from the OPADS accounting system to the total cash recorded in the OPADS GPs checking account and to the total amount deposited into the GPs bank account.
- For approximately 75% of the GPs, the Receiver traced the Western Note advances from Western to the GPs to the cash deposits recorded in the OPADS GPs checking account and the total amount deposited into the GPs bank account.

- For approximately 75% of the GPs, the Receiver traced the total principal and interest payments made by investors on the investor notes payable to the GPs to the OPADS GPs checking account and the total amount deposited into the GPs bank account.
- For approximately 75% of the GPs, the Receiver traced the total principal and interest payments made by GPs on the GPs notes payable to Western to the OPADS GPs checking account check disbursement.
- For approximately 75% of the GPs, the Receiver traced the "Land & Organization" cash paid to Western from the OPADS accounting system to the OPADS GPs checking account and the total amount of checks/transfers from GPs bank account.
- For 12 GPs, the Receiver tested (on a sample basis) the GPs OPADS accounting system check register to the GPs bank statements.

At the conclusion of these tests, the Receiver determined that the data maintained in the OPADS Accounting System and the other data sources noted above is accurate and reliable, and therefore could be used in performing the forensic accounting.

VI. PRELIMINARY CONCLUSIONS AND RECOMMENDATIONS

As noted above, from the 46 GPs covered in this report, Western raised approximately \$101 million, used approximately \$21 million to purchase the 13 properties that were sold to the 46 GPs, and retained almost \$80 million. The Receiver recommends that further analysis be performed to determine Western's uses of these funds and requests authority to proceed with such analysis. If such authority is granted, the Receiver will report on his findings in Part Two of his Forensic Accounting Report.

At this stage, the Receiver believes that forensic analysis of the final 13 land transactions and the associated 46 GPs (herein and in Part Two as described above) will provide a sufficient level of detail of the Receivership Entities' financial activity.

1 However, if the Court determines that analysis of additional land transactions and
2 GPs is required for its determination of the issues in the case, the Receiver will
3 expand the scope of his forensic analysis accordingly.
4

5 Dated: April 17, 2013
6

7 By: Thomas C Hebrank
8 THOMAS C. HEBRANK,
9 Permanent Receiver

10 Dated: April 17, 2013
11

12 ALLEN MATKINS LECK GAMBLE
13 MALLORY & NATSIS LLP

14 By: /s/ Ted Fates
15 TED FATES
16 Attorneys for Receiver
17 THOMAS C. HEBRANK
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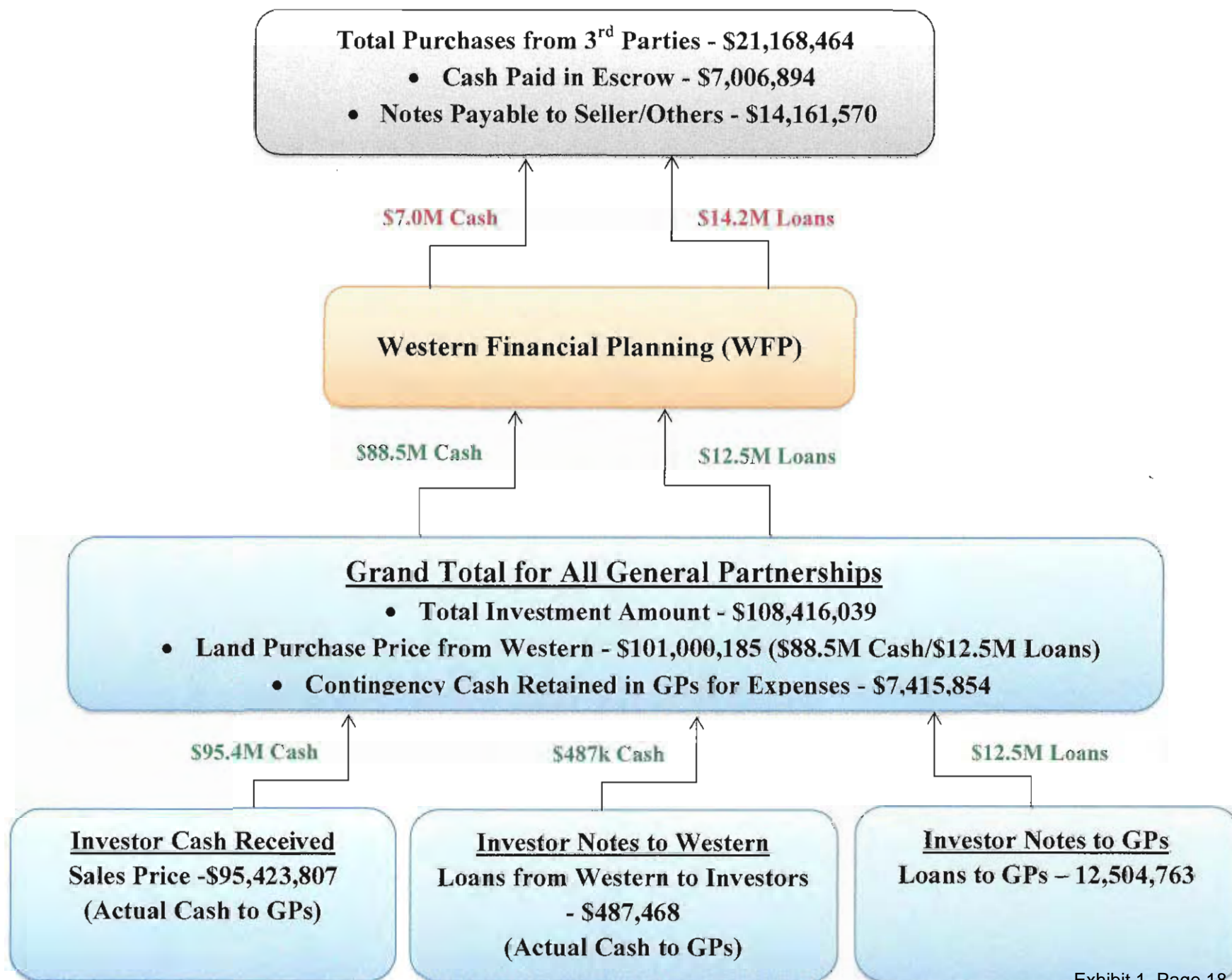
EXHIBIT 1

EXHIBIT 1

All General Partnerships (GPs)

Initial Investment Flow Chart

All General Partnerships (GPs) Initial Purchase Transaction Summary



Western Financial Planning (WFP) Initial Purchase Transaction Summary

Western Land Purchases from Third Parties

Cash Paid in Escrow	\$ 7,006,894
Notes Payable to Sellers/Other	14,161,570
	<hr/>
Total Purchase Price	\$ 21,168,464
	<hr/> <hr/>

Amounts Raised from GPs

Cash Investments	\$ 88,495,422
Notes Payable to Western	12,504,763
	<hr/>
Total General Partnership Investment	\$ 101,000,185
	<hr/> <hr/>
Surplus Funds Raised by Western	\$ 79,831,721
	<hr/> <hr/>

Note:

[1] Excludes Investor Contingency Cash of \$7,415,854.

All General Partnerships (GPs) (Investor Summary)

First Financial Planning Corporation (dba Western Financial Planning Corp.)
General Partnership Summary (GPs) Summary (All GPs)

General Partnership Name	Project Name	Original Escrow Close Date	Owner-ship %	Cash Received from Investors	Investor Notes to Western	GPs Notes to Western	Total Investment Amount	Transferred to Western Financial	GPs Notes to Western	Purchase Price (Escrow Stmt)	Contingency Balance Remaining in GPs
Storey County Partners	Dayton Valley II	Original (1/28/05)	25.0%	1,933,660.40	9,920.00	206,419.60	2,150,000.00	(1,806,154.72)	(206,419.60)	(2,012,574.32)	137,425.68
Comstock Partners	Dayton Valley II	Original (3/17/05)	25.0%	1,864,590.00	20,620.00	329,290.00	2,214,500.00	(1,743,661.55)	(329,290.00)	(2,072,951.55)	141,548.45
Silver City Partners	Dayton Valley II	Original (5/17/05)	25.0%	1,974,120.00	11,200.00	295,580.00	2,280,900.00	(1,839,527.33)	(295,580.00)	(2,135,107.33)	145,792.67
Nevada View Partners	Dayton Valley II	Original (6/28/05)	25.0%	1,782,180.00	50,628.00	516,592.00	2,349,400.00	(1,682,636.89)	(516,592.00)	(2,199,228.89)	150,171.11
Gold Ridge Partners	Dayton Valley III	Original (8/4/5)	25.0%	2,087,960.00	21,600.00	374,200.00	2,483,760.00	(1,950,800.74)	(374,200.00)	(2,325,000.74)	158,759.26
Sky View Partners	Dayton Valley III	Original (9/16/05)	25.0%	2,166,175.00	20,400.00	371,725.00	2,558,300.00	(2,023,051.22)	(371,725.00)	(2,394,776.22)	163,523.78
Grand View Partners	Dayton Valley III	Original (10/5/05)	25.0%	2,224,500.00	43,000.00	367,600.00	2,635,100.00	(2,099,067.26)	(367,600.00)	(2,466,667.26)	168,432.74
Rolling Hills Partners	Dayton Valley III	Original (2/8/06)	25.0%	2,323,738.69	43,800.00	346,661.31	2,714,200.00	(2,194,049.95)	(346,661.31)	(2,540,711.26)	173,488.74
Eagle View Partners, LLC	Dayton Valley IV	10/2/08	25.0%	4,755,418.37	8,750.00	782,931.63	5,547,100.00	(4,409,603.72)	(782,931.63)	(5,192,535.35)	354,564.65
Falcon Heights Partners, LLC	Dayton Valley IV	11/25/08	25.0%	5,039,700.00	-	673,800.00	5,713,500.00	(4,674,499.25)	(673,800.00)	(5,348,299.25)	365,200.75
Night Hawk Partners, LLC	Dayton Valley IV	9/9/09	25.0%	5,373,144.00	5,700.00	506,056.00	5,884,900.00	(5,002,687.54)	(506,056.00)	(5,508,743.54)	376,156.46
Osprey Pescador, LLC	Dayton Valley IV	11/18/10	25.0%	5,698,800.00	-	362,700.00	6,061,500.00	(5,311,355.47)	(362,700.00)	(5,674,055.47)	387,444.53
Clearwater Bridge, LLC	Fernley I	Original (2/16/11)	50.0%	1,534,120.00	-	85,880.00	1,620,000.00	(1,414,120.00)	(85,880.00)	(1,500,000.00)	120,000.00
High Desert Shadow, LLC	Fernley I	Original (5/10/11)	50.0%	1,477,900.00	-	172,600.00	1,650,500.00	(1,355,640.74)	(172,600.00)	(1,528,240.74)	122,259.26
Santa Fe Venture LLC	New Mexico	Original (10/29/08)	33.3%	2,333,600.00	1,600.00	352,600.00	2,687,800.00	(2,163,398.72)	(352,600.00)	(2,515,998.72)	171,801.28
Pueblo Partners	New Mexico	Original (2/13/09)	33.3%	2,580,080.00	-	188,320.00	2,768,400.00	(2,403,126.86)	(188,320.00)	(2,591,446.86)	176,953.14
The Pecos Partnership LLC	New Mexico	Original (7/5/11)	33.3%	2,762,900.00	-	88,600.00	2,851,500.00	(2,580,635.19)	(88,600.00)	(2,669,235.19)	182,264.81
P-39 Aircobra, LLC	P-51	Original (1/6/12)	25.0%	2,322,400.00	-	181,900.00	2,504,300.00	(2,136,896.30)	(181,900.00)	(2,318,796.30)	185,503.70
P-40 Warhawk, LLC	P-51	Original (6/1/12)	25.0%	2,403,800.00	-	175,600.00	2,579,400.00	(2,212,733.33)	(175,600.00)	(2,388,333.33)	191,066.67
F-86 Partners	P-51	N/A	25.0%	875,513.66	-	-	875,513.66	(806,969.16)	-	(806,969.16)	68,544.50
F-100 Partners	P-51	N/A	25.0%	-	-	-	-	-	-	-	-
Frontage 177 LLC	SFV II	Original (6/30/10)	50.0%	1,324,600.00	-	140,200.00	1,464,800.00	(1,230,971.56)	(140,200.00)	(1,371,171.56)	93,628.44
Pyramid Highway 177 Partners	SFV II	Original (5/6/10)	50.0%	1,291,800.00	-	130,400.00	1,422,200.00	(1,200,894.51)	(130,400.00)	(1,331,294.51)	90,905.49
North Springs Partners	Silver Springs North	Original (2/9/07)	25.0%	1,726,400.00	4,800.00	188,800.00	1,920,000.00	(1,608,475.68)	(188,800.00)	(1,797,275.68)	122,724.32
Rawhide Partners	Silver Springs North	Original (12/4/07)	25.0%	1,671,850.00	12,000.00	293,650.00	1,977,500.00	(1,557,450.33)	(293,650.00)	(1,851,100.33)	126,399.67
Highway 50 Partners	Silver Springs North	Original (3/31/08)	25.0%	1,741,200.00	-	295,600.00	2,036,800.00	(1,611,009.94)	(295,600.00)	(1,906,609.94)	130,190.06
Orange Vista Partners	Silver Springs North	Original (6/13/08)	25.0%	1,926,700.00	3,200.00	168,000.00	2,097,900.00	(1,795,804.49)	(168,000.00)	(1,963,804.49)	134,095.51
Rail Road Partners	Silver Springs South	Original (N/A)	25.0%	2,534,080.00	13,740.70	210,779.30	2,758,600.00	(2,371,493.96)	(210,779.30)	(2,582,273.26)	176,326.74
Spruce Heights Partners	Silver Springs South	Original (2/8/07)	25.0%	2,711,700.00	-	129,700.00	2,841,400.00	(2,530,080.78)	(129,700.00)	(2,659,780.78)	181,619.22
Vista Del Sur Partners	Silver Springs South	Original (5/21/07)	25.0%	2,584,868.45	4,000.00	337,781.55	2,926,650.00	(2,401,800.14)	(337,781.55)	(2,739,581.69)	187,068.31
Lahontan Partners	Silver Springs South	Original (6/29/07)	25.0%	2,706,450.00	28,800.00	279,200.00	3,014,450.00	(2,542,569.61)	(279,200.00)	(2,821,769.61)	192,680.39
Rose Vista Partners	South Reno	Original (N/A)	25.0%	1,424,249.43	27,200.00	311,550.57	1,763,000.00	(1,290,626.30)	(311,550.57)	(1,602,176.87)	160,823.13
Steamboat Partners	South Reno	Original (N/A)	25.0%	1,581,126.53	16,759.52	218,003.95	1,815,890.00	(1,432,238.24)	(218,003.95)	(1,650,242.19)	165,647.81
Galena Ranch Partners	South Reno	Original (N/A)	25.0%	1,691,055.46	-	179,414.54	1,870,470.00	(1,520,428.79)	(179,414.54)	(1,699,843.33)	170,626.67
Redfield Heights Partners	South Reno	Original (N/A)	25.0%	1,629,410.60	8,000.00	289,179.40	1,926,590.00	(1,461,664.76)	(289,179.40)	(1,750,844.16)	175,745.84
Gila View Partners	Yuma I	Original (N/A)	33.3%	1,079,910.20	34,800.00	355,789.80	1,470,500.00	(1,020,717.43)	(355,789.80)	(1,376,507.23)	93,992.77
Painted Desert Partners	Yuma I	Original (N/A)	33.3%	1,222,200.80	16,800.00	275,614.20	1,514,615.00	(1,142,188.24)	(275,614.20)	(1,417,802.44)	96,812.56
Snow Bird Partners	Yuma I	Original (N/A)	33.3%	1,145,075.00	36,800.00	378,224.00	1,560,100.00	(1,082,156.09)	(378,224.00)	(1,460,380.09)	99,719.91
Desert View Partners	Yuma II	Original (12/21/06)	25.0%	1,309,870.00	11,350.00	320,780.00	1,642,000.00	(1,169,461.08)	(320,780.00)	(1,490,241.08)	151,758.92
Sonora View Partners	Yuma II	Original (5/3/07)	25.0%	1,323,860.00	-	365,940.00	1,689,800.00	(1,169,045.75)	(365,940.00)	(1,534,985.75)	154,814.25
Mesa View Partners	Yuma II	Original (10/30/07)	25.0%	1,446,800.00	4,800.00	287,400.00	1,739,000.00	(1,293,640.94)	(287,400.00)	(1,581,040.94)	157,959.06
Road Runner Partners	Yuma II	Original (7/24/07)	25.0%	1,604,300.00	9,400.00	176,000.00	1,789,700.00	(1,452,500.26)	(176,000.00)	(1,628,500.26)	161,199.74
Mountain View Partners	Yuma III	Original (2/2/08)	25.0%	1,500,150.00	13,800.00	169,650.00	1,683,600.00	(1,406,336.11)	(169,650.00)	(1,575,986.11)	107,613.89
Ocotillo View Partners	Yuma III	Original (3/20/08)	25.0%	1,605,000.00	-	129,100.00	1,734,100.00	(1,494,158.20)	(129,100.00)	(1,623,258.20)	110,841.80
Cactus Ridge Partners	Yuma III	Original (6/25/08)	25.0%	1,596,350.00	4,000.00	185,750.00	1,786,100.00	(1,486,184.41)	(185,750.00)	(1,671,934.41)	114,165.59
Mohawk Mountain Partners	Yuma III	5/12/2008	25.0%	1,530,500.00	-	309,200.00	1,839,700.00	(1,412,908.36)	(309,200.00)	(1,722,108.36)	117,591.64
				<u>95,423,807.59</u>	<u>487,468.22</u>	<u>12,504,762.85</u>	<u>108,416,038.66</u>	<u>(88,495,421.90)</u>	<u>(12,504,762.85)</u>	<u>(101,000,184.75)</u>	<u>7,415,853.91</u>

All General Partnerships (GPs)

(Western Initial Property Purchase Escrow Summary)

First Financial Planning Corporation (dba Western Financial Planning Corp.)
Western Initial Purchase Escrow Summary - All General Partnerships (GPs)

	Dayton Valley II	Dayton Valley III	Dayton Valley IV	Fernley I, LLC	New Mexico	P-51, LLC	SFV II, LLC	Silver Springs North	Silver Springs South	South Reno	Yuma I	Yuma II	Yuma III	Total (All Entities)
<u>Purchase Price & Additional Purchase Costs Incurred</u>														
Purchase Price	1,800,000.00	1,860,000.00	4,000,000.00	459,000.00	1,500,000.00	1,850,000.00	533,310.00	1,362,750.00	2,457,000.00	1,180,000.00	733,624.00	376,731.00	1,921,810.00	20,034,225.00
Additional Escrow Charges														
Notes Payable for Commissions/Others	180,000.00	186,000.00	680,000.00	-	-	-	-	-	-	-	-	-	-	1,046,000.00
Closing Costs & Taxes	9,393.16	20,886.02	18,687.92	2,853.90	5,513.81	(2,153.58)	4,223.12	6,993.11	8,315.46	7,322.98	2,130.77	755.67	3,316.71	88,239.05
Total per Escrow Statement	<u>1,989,393.16</u>	<u>2,066,886.02</u>	<u>4,698,687.92</u>	<u>461,853.90</u>	<u>1,505,513.81</u>	<u>1,847,846.42</u>	<u>537,533.12</u>	<u>1,369,743.11</u>	<u>2,465,315.46</u>	<u>1,187,322.98</u>	<u>735,754.77</u>	<u>377,486.67</u>	<u>1,925,126.71</u>	<u>21,168,464.05</u>
<u>Sources of Funds for Escrow Purchase</u>														
Deposits to Escrow	309,393.16	620,886.02	1,018,687.92	461,853.90	305,513.81	1,847,846.42	270,878.12	399,433.11	715,875.46	125,322.98	142,130.77	160,755.67	628,316.71	7,006,894.05
Notes Incurred														
Note(s) Payable to Seller	1,500,000.00	1,260,000.00	3,000,000.00	-	1,200,000.00	-	266,655.00	970,310.00	1,749,440.00	1,062,000.00	593,624.00	216,731.00	1,296,810.00	13,115,570.00
Notes Payable to Others	180,000.00	186,000.00	680,000.00	-	-	-	-	-	-	-	-	-	-	1,046,000.00
Total Loans to Sellers/Others	<u>1,680,000.00</u>	<u>1,446,000.00</u>	<u>3,680,000.00</u>	<u>-</u>	<u>1,200,000.00</u>	<u>-</u>	<u>266,655.00</u>	<u>970,310.00</u>	<u>1,749,440.00</u>	<u>1,062,000.00</u>	<u>593,624.00</u>	<u>216,731.00</u>	<u>1,296,810.00</u>	<u>14,161,570.00</u>
Total Purchase Price	<u>1,989,393.16</u>	<u>2,066,886.02</u>	<u>4,698,687.92</u>	<u>461,853.90</u>	<u>1,505,513.81</u>	<u>1,847,846.42</u>	<u>537,533.12</u>	<u>1,369,743.11</u>	<u>2,465,315.46</u>	<u>1,187,322.98</u>	<u>735,754.77</u>	<u>377,486.67</u>	<u>1,925,126.71</u>	<u>21,168,464.05</u>

Notes:

[1] Source - Escrow Statements

[2] No downward adjustment in initial purchase price made for any parcels retained or sold by LVS/FFP to other parties.

[3] Initial purchase price represents price purchased from 3rd parties. No adjustment made for additional sales from RAL to FFP/end entity.

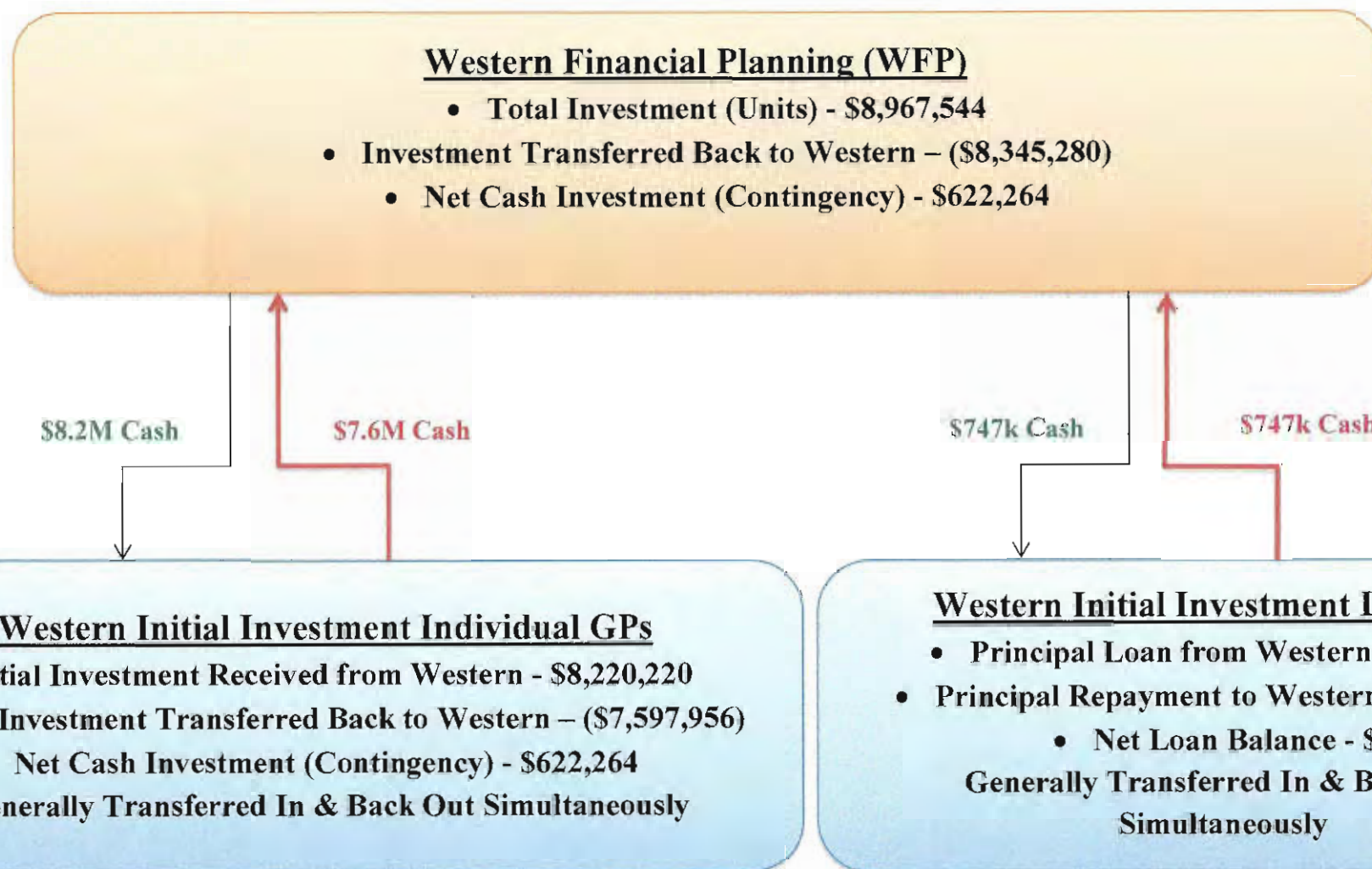
EXHIBIT 2

EXHIBIT 2

All General Partnerships (GPs)

**(Western Initial Investment
in GPs Summary)**

Western Initial Investment in All General Partnerships (GPs)



First Financial Planning Corporation (dba Western Financial Planning Corp.)
Summary of Western Financial Planning "Initial Investment" and "Loans"

General Partnership Name	Project Name	Original Escrow Close Date	Ownership %	Western Cash Investment	Western Note Payable to Western	Total Investment Amount	Transferred to Western Financial	Western Note Principal Repayment to Western	Total Payments Back to Western	Net Cash (Investment (Contingency))	Investment Deposit Date	Investment Return to WFP Date
Storey County Partners	Dayton Valley II	Original (1/28/05)	25.0%	57,600.00	21,059.60	78,659.60	(53,918.27)	(21,059.60)	(74,977.87)	3,681.73	1/4/05	1/4/05
Comstock Partners	Dayton Valley II	Original (3/17/05)	25.0%	47,000.00	27,200.00	74,200.00	(43,995.81)	(27,200.00)	(71,195.81)	3,004.19	3/14/05	3/14/05
Silver City Partners	Dayton Valley II	Original (5/17/05)	25.0%	163,291.78	27,200.00	190,491.78	(151,115.75)	(27,200.00)	(178,315.75)	12,176.03	5/4/05	5/4/05
Nevada View Partners	Dayton Valley II	Original (6/28/05)	25.0%	225,989.00	30,600.00	256,589.00	(209,588.11)	(30,600.00)	(240,188.11)	16,400.89	6/14/05 & 6/22/05	6/14/05 & 6/22/05
Gold Ridge Partners	Dayton Valley III	Original (8/4/5)	25.0%	350,500.00	27,200.00	377,700.00	(326,357.82)	(27,200.00)	(353,557.82)	24,142.18	7/29/2005 8/2/05	7/29/05
Sky View Partners	Dayton Valley III	Original (9/16/05)	25.0%	101,319.78	27,200.00	128,519.78	(93,104.93)	(27,200.00)	(120,304.93)	8,214.85	9/13/05 & 9/14/05	9/13/05 & 9/14/05
Grand View Partners	Dayton Valley III	Original (10/5/05)	25.0%	398,500.00	27,200.00	425,700.00	(345,828.31)	(27,200.00)	(373,028.31)	52,671.69	9/28/08	9/29/05
Rolling Hills Partners	Dayton Valley III	Original (2/8/06)	25.0%	114,900.00	31,661.31	146,561.31	(105,531.96)	(31,661.31)	(137,193.27)	9,368.04	1/24/06	1/24/06
Eagle View Partners, LLC	Dayton Valley IV	10/2/08	25.0%	125,000.00	-	125,000.00	(117,010.13)	-	(117,010.13)	7,989.87	9/3/08	9/3/08
Falcon Heights Partners, LLC	Dayton Valley IV	11/25/08	25.0%	261,456.53	-	261,456.53	(244,744.51)	-	(244,744.51)	16,712.02	8/31/09	8/31/09
Night Hawk Partners, LLC	Dayton Valley IV	9/9/09	25.0%	240,534.83	-	240,534.83	(225,160.10)	-	(225,160.10)	15,374.73	11/18/08	11/18/08
Osprey Pescador, LLC	Dayton Valley IV	11/18/10	25.0%	1,918,960.00	-	1,918,960.00	(1,796,302.14)	-	(1,796,302.14)	122,657.86	Various Same Day	Various Same Day
Clearwater Bridge, LLC	Fernley I	Original (2/16/11)	50.0%	101,140.00	-	101,140.00	(93,648.15)	-	(93,648.15)	7,491.85	2/14/11	2/14/11
High Desert Shadow, LLC	Fernley I	Original (5/10/11)	50.0%	95,450.00	-	95,450.00	(88,379.63)	-	(88,379.63)	7,070.37	5/5/11	5/5/11
Santa Fe Vanture LLC	New Mexico	Original (10/29/08)	33.3%	69,658.00	-	69,658.00	(65,205.54)	-	(65,205.54)	4,452.46	10/20/08	10/24/08
Pueblo Partners	New Mexico	Original (2/13/09)	33.3%	189,447.75	-	189,447.75	(177,338.45)	-	(177,338.45)	12,109.30	2/10/09	2/10/09
The Pecos Partnership LLC	New Mexico	Original (7/5/11)	33.3%	1,501,602.00	-	1,501,602.00	(1,405,621.22)	-	(1,405,621.22)	95,980.78	5/24/11	5/25/11
P-39 Aircobra, LLC	P-51	Original (1/6/12)	25.0%	36,085.75	-	36,085.75	(33,412.73)	-	(33,412.73)	2,673.02	12/15/11	12/15/11
P-40 Warhawk, LLC	P-51	Original (6/1/12)	25.0%	69,655.84	-	69,655.84	(64,496.15)	-	(64,496.15)	5,159.69	5/22/12	5/24/12
F-86 Partners	P-51	N/A	25.0%	-	-	-	-	-	-	-	N/A	N/A
F-100 Partners	P-51	N/A	25.0%	-	-	-	-	-	-	-	N/A	N/A
Frontage 177 LLC	SFV II	Original (6/30/10)	50.0%	137,150.00	-	137,150.00	(128,383.52)	-	(128,383.52)	8,766.48	6/24/10	6/28/10
Pyramid Highway 177 Partners	SFV II	Original (5/6/10)	50.0%	42,600.00	-	42,600.00	(39,877.05)	-	(39,877.05)	2,722.95	3/23/10	3/26/10
North Springs Partners	Silver Springs North	Original (2/9/07)	25.0%	45,900.00	-	45,900.00	(42,966.12)	-	(42,966.12)	2,933.88	9/25/07	9/25/07
Rawhide Partners	Silver Springs North	Original (12/4/07)	25.0%	46,000.00	-	46,000.00	(43,059.73)	-	(43,059.73)	2,940.27	11/20/07 & 11/27/07	11/20/07 & 11/27/07
Highway 50 Partners	Silver Springs North	Original (3/31/08)	25.0%	110,500.00	-	110,500.00	(103,436.96)	-	(103,436.96)	7,063.04	3/26/08	3/26/08
Orange Vista Partners	Silver Springs North	Original (6/13/08)	25.0%	213,945.00	-	213,945.00	(200,269.87)	-	(200,269.87)	13,675.13	6/9/08	6/9/08
Rail Road Partners	Silver Springs South	Original (N/A)	25.0%	33,683.00	29,920.00	63,603.00	(29,617.56)	(29,920.00)	(59,537.56)	4,065.44	10/18/06	10/18/06
Spruce Heights Partners	Silver Springs South	Original (2/8/07)	25.0%	129,300.73	27,200.00	156,500.73	(119,297.37)	(27,200.00)	(146,497.37)	10,003.36	2/5/07	2/5/07
Vista Del Sur Partners	Silver Springs South	Original (5/21/07)	25.0%	32,880.00	27,200.00	60,080.00	(29,039.75)	(27,200.00)	(56,239.75)	3,840.25	5/14/07	5/14/07
Lahontan Partners	Silver Springs South	Original (6/29/07)	25.0%	112,581.00	27,200.00	139,781.00	(103,646.35)	(27,200.00)	(130,846.35)	8,934.65	6/25/07	6/25/07
Rose Vista Partners	South Reno	Original (N/A)	25.0%	24,423.80	30,650.57	55,074.37	(19,399.85)	(30,650.57)	(50,050.42)	5,023.95	6/27/06	6/27/06
Steamboat Partners	South Reno	Original (N/A)	25.0%	24,800.00	27,200.00	52,000.00	(20,056.49)	(27,200.00)	(47,256.49)	4,743.51	8/8/06	8/8/06
Galena Ranch Partners	South Reno	Original (N/A)	25.0%	64,892.11	27,200.00	92,092.11	(56,491.35)	(27,200.00)	(83,691.35)	8,400.76	8/31/06	8/31/06
Redfield Heights Partners	South Reno	Original (N/A)	25.0%	238,860.60	99,684.40	338,545.00	(207,978.12)	(99,684.40)	(307,662.52)	30,882.48	9/22/06	9/22/06
Gila View Partners	Yuma I	Original (N/A)	33.3%	17,595.20	37,389.80	54,985.00	(14,080.62)	(37,389.80)	(51,470.42)	3,514.58	4/11/06	4/11/06
Painted Desert Partners	Yuma I	Original (N/A)	33.3%	29,300.80	41,014.20	70,315.00	(24,806.34)	(41,014.20)	(65,820.54)	4,494.46	5/17/06	5/17/06
Snow Bird Partners	Yuma I	Original (N/A)	33.3%	74,456.00	51,344.00	125,800.00	(66,415.00)	(51,344.00)	(117,759.00)	8,041.00	6/2/06 & 6/2/06	6/2/06 & 6/2/06
Desert View Partners	Yuma II	Original (12/21/06)	25.0%	51,800.00	34,000.00	85,800.00	(43,870.09)	(34,000.00)	(77,870.09)	7,929.91	12/13/06	12/13/06
Sonora View Partners	Yuma II	Original (5/3/07)	25.0%	22,160.00	34,000.00	56,160.00	(17,014.79)	(34,000.00)	(51,014.79)	5,145.21	5/3/07	5/3/07
Mesa View Partners	Yuma II	Original (10/30/07)	25.0%	100,931.00	-	100,931.00	(91,763.11)	-	(91,763.11)	9,167.89	10/9/07 & 10/18/07	10/9/07 & 10/18/07
Road Runner Partners	Yuma II	Original (7/24/07)	25.0%	51,000.00	34,000.00	85,000.00	(43,343.98)	(34,000.00)	(77,343.98)	7,656.02	7/12/07 & 7/18/07	7/12/07 & 7/18/07
Mountain View Partners	Yuma III	Original (2/2/08)	25.0%	50,000.00	-	50,000.00	(46,804.05)	-	(46,804.05)	3,195.95	2/11/08	2/11/08
Ocotillo View Partners	Yuma III	Original (3/20/08)	25.0%	377,669.32	-	377,669.32	(353,529.10)	-	(353,529.10)	24,140.22	3/14/08	3/14/08
Cactus Ridge Partners	Yuma III	Original (6/25/08)	25.0%	79,700.00	-	79,700.00	(74,605.66)	-	(74,605.66)	5,094.34	6/19/08	6/19/08
Mohawk Mountain Partners	Yuma III	5/12/08	25.0%	40,000.00	-	40,000.00	(37,443.24)	-	(37,443.24)	2,556.76	5/7/08	5/7/08
				<u>8,220,219.82</u>	<u>747,323.88</u>	<u>8,967,543.70</u>	<u>(7,597,955.78)</u>	<u>(747,323.88)</u>	<u>(8,345,279.66)</u>	<u>622,264.04</u>		
											6.94%	

EXHIBIT 3

EXHIBIT 3

All General Partnerships (GPs)

Western Payments Received

Payments to Western Summary

Western Financial Planning (WFP)

Total Payments to Western (net) - \$98,908,016

- Initial Investor Payments Received - \$88,495,422
 - GPs Loan Payments Received - \$10,757,590
- Western Loan Principal Advances Paid to GPs - (\$487,468)
- Western Interest & Service Fee Payments Received - \$142,472

\$142k Cash
(Interest
& Fees Only)

Investor Notes Paid Directly to WFP

Total Payments - \$480,138

Principal Payments - \$337,667

Interest & Service Fees - \$142,472

(Principal of \$487,468 Paid from WFP
to Entities at Initial Investment)

\$99.3M Cash
to WFP

\$487k Cash to
Entities

Grand Total for All General Partnerships

- Initial Investor Payments Transferred to WFP - \$88,495,422
 - GPs Loan Payments Paid to WFP - \$10,757,590
- Loan Principal Advances Received from WFP - (\$487,468)

\$88.5M Cash

\$10.3M Cash

Initial Investment Paid to WFP
Total Cash to WFP - \$88,495,422

Investor Notes to GPs
Total Payments - \$10,329,133
Principal Payments - \$7,085,844
Interest & Service Fees - \$3,243,289

All General Partnerships (GPs)

(Investor Summary)

First Financial Planning Corporation (dba Western Financial Planning Corp.)
General Partnership Summary (GPs) Summary (All GPs)

General Partnership Name	Project Name	Original Escrow Close Date	Ownership %	Cash Received from Investors	Investor Notes to Western	GPs Notes to Western	Total Investment Amount	Transferred to Western Financial	GPs Notes to Western	Purchase Price (Escrow Stmt)	Contingency Balance Remaining In GPs
Storey County Partners	Dayton Valley II	Original (1/28/05)	25.0%	1,933,660.40	9,920.00	206,419.60	2,150,000.00	(1,806,154.72)	(206,419.60)	(2,012,574.32)	137,425.68
Comstock Partners	Dayton Valley II	Original (3/17/05)	25.0%	1,864,590.00	20,620.00	329,290.00	2,214,500.00	(1,743,661.55)	(329,290.00)	(2,072,951.55)	141,548.45
Silver City Partners	Dayton Valley II	Original (5/17/05)	25.0%	1,974,120.00	11,200.00	295,580.00	2,280,900.00	(1,839,527.33)	(295,580.00)	(2,135,107.33)	145,792.67
Nevada View Partners	Dayton Valley II	Original (6/28/05)	25.0%	1,782,180.00	50,628.00	516,592.00	2,349,400.00	(1,682,636.89)	(516,592.00)	(2,199,228.89)	150,171.11
Gold Ridge Partners	Dayton Valley III	Original (8/4/5)	25.0%	2,087,960.00	21,600.00	374,200.00	2,483,760.00	(1,950,800.74)	(374,200.00)	(2,325,000.74)	158,759.26
Sky View Partners	Dayton Valley III	Original (9/16/05)	25.0%	2,166,175.00	20,400.00	371,725.00	2,558,300.00	(2,023,051.22)	(371,725.00)	(2,394,776.22)	163,523.78
Grand View Partners	Dayton Valley III	Original (10/5/05)	25.0%	2,224,500.00	43,000.00	367,600.00	2,635,100.00	(2,099,067.26)	(367,600.00)	(2,466,667.26)	168,432.74
Rolling Hills Partners	Dayton Valley III	Original (2/8/06)	25.0%	2,323,738.69	43,800.00	346,661.31	2,714,200.00	(2,194,049.95)	(346,661.31)	(2,540,711.26)	173,488.74
Eagle View Partners, LLC	Dayton Valley IV	10/2/08	25.0%	4,755,418.37	8,750.00	782,931.63	5,547,100.00	(4,409,603.72)	(782,931.63)	(5,192,535.35)	354,564.65
Falcon Heights Partners, LLC	Dayton Valley IV	11/25/08	25.0%	5,039,700.00	-	673,800.00	5,713,500.00	(4,674,499.25)	(673,800.00)	(5,348,299.25)	365,200.75
Night Hawk Partners, LLC	Dayton Valley IV	9/9/09	25.0%	5,373,144.00	5,700.00	506,056.00	5,884,900.00	(5,002,687.54)	(506,056.00)	(5,508,743.54)	376,156.46
Osprey Pescador, LLC	Dayton Valley IV	11/18/10	25.0%	5,698,800.00	-	362,700.00	6,061,500.00	(5,311,355.47)	(362,700.00)	(5,674,055.47)	387,444.53
Clearwater Bridge, LLC	Fernley I	Original (2/16/11)	50.0%	1,534,120.00	-	85,880.00	1,620,000.00	(1,414,120.00)	(85,880.00)	(1,500,000.00)	120,000.00
High Desert Shadow, LLC	Fernley I	Original (5/10/11)	50.0%	1,477,900.00	-	172,600.00	1,650,500.00	(1,355,640.74)	(172,600.00)	(1,528,240.74)	122,259.26
Santa Fe Venture LLC	New Mexico	Original (10/29/08)	33.3%	2,333,600.00	1,600.00	352,600.00	2,687,800.00	(2,163,398.72)	(352,600.00)	(2,515,998.72)	171,801.28
Pueblo Partners	New Mexico	Original (2/13/09)	33.3%	2,580,080.00	-	188,320.00	2,768,400.00	(2,403,126.86)	(188,320.00)	(2,591,446.86)	176,953.14
The Pecos Partnership LLC	New Mexico	Original (7/5/11)	33.3%	2,762,900.00	-	88,600.00	2,851,500.00	(2,580,635.19)	(88,600.00)	(2,669,235.19)	182,264.81
P-39 Aircobra, LLC	P-51	Original (1/6/12)	25.0%	2,322,400.00	-	181,900.00	2,504,300.00	(2,136,896.30)	(181,900.00)	(2,318,796.30)	185,503.70
P-40 Warhawk, LLC	P-51	Original (6/1/12)	25.0%	2,403,800.00	-	175,600.00	2,579,400.00	(2,212,733.33)	(175,600.00)	(2,388,333.33)	191,066.67
F-86 Partners	N/A	N/A	25.0%	875,513.66	-	-	875,513.66	(806,969.16)	-	(806,969.16)	68,544.50
F-100 Partners	P-51	N/A	25.0%	-	-	-	-	-	-	-	-
Frontage 177 LLC	SFV II	Original (6/30/10)	50.0%	1,324,600.00	-	140,200.00	1,464,800.00	(1,230,971.56)	(140,200.00)	(1,371,171.56)	93,628.44
Pyramid Highway 177 Partners	SFV II	Original (5/6/10)	50.0%	1,291,800.00	-	130,400.00	1,422,200.00	(1,200,894.51)	(130,400.00)	(1,331,294.51)	90,905.49
North Springs Partners	Silver Springs North	Original (2/9/07)	25.0%	1,726,400.00	4,800.00	188,800.00	1,920,000.00	(1,608,475.68)	(188,800.00)	(1,797,275.68)	122,724.32
Rawhide Partners	Silver Springs North	Original (12/4/07)	25.0%	1,671,850.00	12,000.00	293,650.00	1,977,500.00	(1,557,450.33)	(293,650.00)	(1,851,100.33)	126,399.67
Highway 50 Partners	Silver Springs North	Original (3/31/08)	25.0%	1,741,200.00	-	295,600.00	2,036,800.00	(1,611,009.94)	(295,600.00)	(1,906,609.94)	130,190.06
Orange Vista Partners	Silver Springs North	Original (6/13/08)	25.0%	1,926,700.00	3,200.00	168,000.00	2,097,900.00	(1,795,804.49)	(168,000.00)	(1,963,804.49)	134,095.51
Rail Road Partners	Silver Springs South	Original (N/A)	25.0%	2,534,080.00	13,740.70	210,779.30	2,758,600.00	(2,371,493.96)	(210,779.30)	(2,582,273.26)	176,326.74
Spruce Heights Partners	Silver Springs South	Original (2/8/07)	25.0%	2,711,700.00	-	129,700.00	2,841,400.00	(2,530,080.78)	(129,700.00)	(2,659,780.78)	181,619.22
Vista Del Sur Partners	Silver Springs South	Original (5/21/07)	25.0%	2,584,868.45	4,000.00	337,781.55	2,926,650.00	(2,401,800.14)	(337,781.55)	(2,739,581.69)	187,068.31
Lahontan Partners	Silver Springs South	Original (6/29/07)	25.0%	2,706,450.00	28,800.00	279,200.00	3,014,450.00	(2,542,569.61)	(279,200.00)	(2,821,769.61)	192,680.39
Rose Vista Partners	South Reno	Original (N/A)	25.0%	1,424,249.43	27,200.00	311,550.57	1,763,000.00	(1,290,626.30)	(311,550.57)	(1,602,176.87)	160,823.13
Steamboat Partners	South Reno	Original (N/A)	25.0%	1,581,126.53	16,759.52	218,003.95	1,815,890.00	(1,432,238.24)	(218,003.95)	(1,650,242.19)	165,647.81
Galena Ranch Partners	South Reno	Original (N/A)	25.0%	1,691,055.46	-	179,414.54	1,870,470.00	(1,520,428.79)	(179,414.54)	(1,699,843.33)	170,626.67
Redfield Heights Partners	South Reno	Original (N/A)	25.0%	1,629,410.60	8,000.00	289,179.40	1,926,590.00	(1,461,664.76)	(289,179.40)	(1,750,844.16)	175,745.84
Gila View Partners	Yuma I	Original (N/A)	33.3%	1,079,910.20	34,800.00	355,789.80	1,470,500.00	(1,020,717.43)	(355,789.80)	(1,376,507.23)	93,992.77
Painted Desert Partners	Yuma I	Original (N/A)	33.3%	1,222,200.80	16,800.00	275,614.20	1,514,615.00	(1,142,188.24)	(275,614.20)	(1,417,802.44)	96,812.56
Snow Bird Partners	Yuma I	Original (N/A)	33.3%	1,145,076.00	36,800.00	378,224.00	1,560,100.00	(1,082,156.09)	(378,224.00)	(1,460,380.09)	99,719.91
Desert View Partners	Yuma II	Original (12/21/06)	25.0%	1,309,870.00	11,350.00	320,780.00	1,642,000.00	(1,169,461.08)	(320,780.00)	(1,490,241.08)	151,758.92
Sonora View Partners	Yuma II	Original (5/3/07)	25.0%	1,323,860.00	-	365,940.00	1,689,800.00	(1,169,045.75)	(365,940.00)	(1,534,985.75)	154,814.25
Mesa View Partners	Yuma II	Original (10/30/07)	25.0%	1,446,800.00	4,800.00	287,400.00	1,739,000.00	(1,293,640.94)	(287,400.00)	(1,581,040.94)	157,959.06
Road Runner Partners	Yuma II	Original (7/24/07)	25.0%	1,604,300.00	9,400.00	176,000.00	1,789,700.00	(1,452,500.26)	(176,000.00)	(1,628,500.26)	161,199.74
Mountain View Partners	Yuma III	Original (12/2/08)	25.0%	1,500,150.00	13,800.00	169,650.00	1,683,600.00	(1,406,336.11)	(169,650.00)	(1,575,986.11)	107,613.89
Ocotillo View Partners	Yuma III	Original (3/20/08)	25.0%	1,605,000.00	-	129,100.00	1,734,100.00	(1,494,158.20)	(129,100.00)	(1,623,258.20)	110,841.80
Cactus Ridge Partners	Yuma III	Original (6/25/08)	25.0%	1,596,350.00	4,000.00	185,750.00	1,786,100.00	(1,486,184.41)	(185,750.00)	(1,671,934.41)	114,165.59
Mohawk Mountain Partners	Yuma III	5/12/2008	25.0%	1,530,500.00	-	309,200.00	1,839,700.00	(1,412,908.36)	(309,200.00)	(1,722,108.36)	117,591.64
				<u>95,423,807.59</u>	<u>487,468.22</u>	<u>12,504,762.85</u>	<u>108,416,038.66</u>	<u>(88,495,421.90)</u>	<u>(12,504,762.85)</u>	<u>(100,900,184.75)</u>	<u>7,415,853.91</u>

All General Partnerships (GPs)

Investor Notes Payable to GPs

**(No Cash was Funded to GPs Upon
Entering Notes – Investors Owed
GPs, GPs Owed Western)**

First Financial Planning Corporation (dba Western Financial Planning Corp.)

Investor Notes Payable to General Partnerships (GPs) Summary

General Partnership Name	Original Escrow Close Date	Owner-ship %	Active Investor Notes Payable				Paid Off Investor Notes Payable				Default Investor Notes Payable		
			Original Note Balance	Principal Received	Remaining Note Balance	Interest & Service Charges Received	Original Note Balance	Principal Received	Remaining Note Balance	Interest & Service Charges Received	Original Note Balance	Principal Received	Remaining Note Balance
Storey County Partners	Original (1/28/05)	25.0%	36,200.00	25,709.01	10,490.99	17,462.37	141,659.60	141,659.60	-	23,843.98	14,960.00	4,055.59	10,904.41
Comstock Partners	Original (3/17/05)	25.0%	130,600.00	87,265.32	43,334.68	61,838.69	133,610.00	133,610.00	-	24,183.95	27,880.00	11,515.27	16,364.73
Silver City Partners	Original (5/17/05)	25.0%	195,900.00	130,928.65	64,971.35	91,686.80	67,600.00	67,600.00	-	10,686.82	32,080.00	3,324.70	28,755.30
Nevada View Partners	Original (6/28/05)	25.0%	342,700.00	223,979.98	118,720.02	152,649.13	126,972.00	126,972.00	-	20,748.87	33,320.00	11,770.05	21,549.95
Gold Ridge Partners	Original (8/4/5)	25.0%	-	-	-	-	276,600.00	276,600.00	-	65,459.19	90,800.00	54,196.68	36,603.32
Sky View Partners	Original (9/16/05)	25.0%	13,600.00	13,121.95	478.05	5,245.26	303,925.00	303,925.00	-	98,158.47	20,200.00	8,443.90	11,756.10
Grand View Partners	Original (10/5/05)	25.0%	-	-	-	-	323,400.00	323,400.00	-	85,109.56	-	-	-
Rolling Hills Partners	Original (2/8/06)	25.0%	-	-	-	-	197,061.31	197,061.31	-	41,905.35	-	-	-
Eagle View Partners, LLC	10/2/08	25.0%	611,035.00	199,275.43	411,759.57	179,490.82	79,596.63	79,596.63	-	9,482.54	35,500.00	4,943.00	30,557.00
Falcon Heights Partners, LLC	11/25/08	25.0%	514,800.00	160,194.57	354,605.43	143,461.09	97,400.00	97,400.00	-	10,112.06	61,600.00	6,015.75	55,584.25
Night Hawk Partners, LLC	9/9/09	25.0%	409,450.00	97,616.40	311,833.60	94,398.39	70,206.00	70,206.00	-	3,099.35	26,400.00	2,099.51	24,300.49
Osprey Pescador, LLC	11/18/10	25.0%	352,500.00	50,316.99	302,183.01	54,353.12	10,200.00	10,200.00	-	-	-	-	-
Clearwater Bridge, LLC	Original (2/16/11)	50.0%	85,880.00	10,938.64	74,941.36	11,087.21	-	-	-	-	-	-	-
High Desert Shadow, LLC	Original (5/10/11)	50.0%	159,000.00	19,052.50	139,947.50	17,557.24	13,600.00	13,600.00	-	755.27	-	-	-
Santa Fe Venture LLC	Original (10/29/08)	33.3%	260,200.00	80,701.34	179,498.66	79,160.97	48,800.00	48,800.00	-	2,748.14	43,600.00	3,932.10	39,667.90
Pueblo Partners	Original (2/13/09)	33.3%	153,320.00	43,215.03	110,104.97	43,638.47	20,000.00	20,000.00	-	3,380.35	15,000.00	1,900.64	13,099.36
The Pecos Partnership LLC	Original (7/5/11)	33.3%	88,600.00	8,013.21	80,586.79	9,624.55	-	-	-	-	-	-	-
P-39 Aircobra, LLC	Original (1/6/12)	25.0%	181,900.00	16,201.09	165,698.91	11,019.41	-	-	-	-	-	-	-
P-40 Warhawk, LLC	Original (6/1/12)	25.0%	175,600.00	6,120.30	169,479.70	6,616.44	-	-	-	-	-	-	-
F-86 Partners	N/A	25.0%	-	-	-	-	-	-	-	-	-	-	-
F-100 Partners	N/A	25.0%	-	-	-	-	-	-	-	-	-	-	-
Frontage 177 LLC	Original (6/30/10)	50.0%	140,200.00	24,064.30	116,135.70	23,282.60	-	-	-	-	-	-	-
Pyramid Highway 177 Partners	Original (5/6/10)	50.0%	38,000.00	7,062.88	30,937.12	6,671.96	31,800.00	31,800.00	-	1,013.73	30,600.00	20.41	30,579.59
North Springs Partners	Original (2/9/07)	25.0%	125,800.00	50,566.34	75,233.66	45,981.59	39,900.00	39,900.00	-	7,973.03	23,100.00	4,571.71	18,528.29
Rawhide Partners	Original (12/4/07)	25.0%	136,400.00	51,784.64	84,615.36	48,525.70	45,800.00	45,800.00	-	6,412.68	18,600.00	3,738.07	14,861.93
Highway 50 Partners	Original (3/31/08)	25.0%	223,000.00	81,473.59	141,526.41	74,709.39	25,000.00	25,000.00	-	890.44	40,800.00	7,208.81	33,591.19
Orange Vista Partners	Original (6/13/08)	25.0%	124,700.00	42,255.43	82,444.57	40,822.64	36,500.00	36,500.00	-	2,789.84	6,800.00	1,635.60	5,164.40
Rail Road Partners	Original (N/A)	25.0%	81,240.00	48,410.10	32,829.90	32,964.63	46,920.00	46,920.00	-	3,886.99	30,219.30	7,778.23	22,441.07
Spruce Heights Partners	Original (2/8/07)	25.0%	46,400.00	21,429.82	24,970.18	19,072.68	46,300.00	46,300.00	-	3,333.52	17,000.00	3,055.10	13,944.90
Vista Del Sur Partners	Original (5/21/07)	25.0%	206,200.00	91,363.69	114,836.31	78,682.05	66,160.00	66,160.00	-	11,939.41	47,921.55	6,968.85	40,952.70
Lahontan Partners	Original (6/29/07)	25.0%	181,000.00	79,519.98	101,480.02	68,756.93	39,000.00	39,000.00	-	3,295.53	51,400.00	10,860.59	40,539.41
Rose Vista Partners	Original (N/A)	25.0%	157,753.06	83,964.50	73,788.56	72,191.09	111,650.57	111,650.57	-	27,946.63	33,126.53	8,467.41	24,659.12
Steamboat Partners	Original (N/A)	25.0%	59,400.00	30,774.02	28,625.98	27,194.23	107,803.95	103,134.44	4,669.51	14,059.66	50,800.00	11,328.17	39,471.83
Galena Ranch Partners	Original (N/A)	25.0%	103,614.54	50,909.95	52,704.59	47,485.67	69,000.00	69,000.00	-	6,338.39	6,800.00	1,733.09	5,066.91
Redfield Heights Partners	Original (N/A)	25.0%	137,575.36	68,883.24	68,692.12	61,556.72	142,088.16	142,088.16	-	4,137.97	6,665.00	1,107.73	5,557.27
Gila View Partners	Original (N/A)	33.3%	160,900.00	91,130.85	69,769.15	68,315.64	139,389.80	139,389.80	-	33,600.26	48,700.00	12,167.90	36,532.10
Painted Desert Partners	Original (N/A)	33.3%	143,300.00	75,754.50	67,545.50	56,696.97	88,114.20	88,114.20	-	11,076.89	37,400.00	7,364.53	30,035.47
Snow Bird Partners	Original (N/A)	33.3%	179,880.00	98,509.35	81,370.65	71,588.63	177,944.00	177,944.00	-	18,406.66	20,400.00	4,115.98	16,284.02
Desert View Partners	Original (12/21/06)	25.0%	171,200.00	79,460.99	91,739.01	66,503.61	75,080.00	75,080.00	-	6,931.02	74,500.00	11,281.45	63,218.55
Sonora View Partners	Original (5/3/07)	25.0%	168,400.00	72,854.95	95,545.05	62,669.63	151,040.00	151,040.00	-	27,043.67	6,500.00	1,395.83	5,104.17
Mesa View Partners	Original (10/30/07)	25.0%	226,400.00	91,949.58	134,450.42	77,845.16	34,000.00	34,000.00	-	3,762.69	27,000.00	3,040.51	23,959.49
Road Runner Partners	Original (7/24/07)	25.0%	59,700.00	25,490.70	34,209.30	22,054.62	61,200.00	61,200.00	-	1,880.90	27,200.00	7,494.07	19,705.93
Mountain View Partners	Original (2/2/08)	25.0%	83,300.00	31,309.97	51,990.03	28,658.63	30,000.00	30,000.00	-	3,880.91	56,350.00	6,961.19	49,388.81
Ocotillo View Partners	Original (3/20/08)	25.0%	76,600.00	27,746.72	48,853.28	25,702.74	36,000.00	36,000.00	-	6,407.73	16,500.00	2,983.20	13,516.80
Cactus Ridge Partners	Original (6/25/08)	25.0%	116,550.00	37,214.25	79,335.75	36,487.88	35,200.00	35,200.00	-	7,829.62	34,000.00	2,777.44	31,222.56
Mohawk Mountain Partners	5/12/2008	25.0%	254,200.00	88,555.71	165,644.29	80,610.43	-	-	-	-	5,000.00	1,084.35	3,915.65
			<u>7,112,997.96</u>	<u>2,625,090.46</u>	<u>4,487,907.50</u>	<u>2,224,321.78</u>	<u>3,546,521.22</u>	<u>3,541,851.71</u>	<u>4,669.51</u>	<u>614,512.07</u>	<u>1,118,722.38</u>	<u>241,337.41</u>	<u>877,384.97</u>

First Financial Planning Corporation
Investor Notes Payable to General

General Partnership Name	Interest & Service Charges Received	"Bought Out/No Longer Active" Investor Notes Payable				Total Investor Notes Payable			
		Original Note Balance	Principal Received	Remaining Note Balance	Interest & Service Charges Received	Original Note Balance	Principal Received	Remaining Note Balance	Interest & Service Charges Received
Storey County Partners	4,584.20	13,600.00	13,600.00	-	3,624.94	206,419.60	185,024.20	21,395.40	49,515.49
Comstock Partners	10,501.89	37,200.00	37,200.00	-	13,123.80	329,290.00	269,590.59	59,699.41	109,648.33
Silver City Partners	4,695.11	-	-	-	-	295,580.00	201,853.35	93,726.65	107,068.73
Nevada View Partners	11,696.11	13,600.00	13,600.00	-	4,104.27	516,592.00	376,322.03	140,269.97	189,198.38
Gold Ridge Partners	36,357.77	6,800.00	6,800.00	-	2,723.86	374,200.00	337,596.68	36,603.32	104,540.82
Sky View Partners	9,113.44	34,000.00	34,000.00	-	7,089.14	371,725.00	359,490.85	12,234.15	119,606.31
Grand View Partners	-	44,200.00	25,243.42	18,956.58	16,959.81	367,600.00	348,643.42	18,956.58	102,069.37
Rolling Hills Partners	-	149,600.00	149,600.00	-	29,654.73	346,661.31	346,661.31	-	71,560.08
Eagle View Partners, LLC	5,184.36	56,800.00	56,800.00	-	10,493.91	782,931.63	340,615.06	442,316.57	204,651.63
Falcon Heights Partners, LLC	7,209.66	-	-	-	-	673,800.00	263,610.32	410,189.68	160,782.81
Night Hawk Partners, LLC	2,642.47	-	-	-	-	506,056.00	169,921.91	336,134.09	100,140.21
Osprey Pescador, LLC	-	-	-	-	-	362,700.00	60,516.99	302,183.01	54,353.12
Clearwater Bridge, LLC	-	-	-	-	-	85,880.00	10,938.64	74,941.36	11,087.21
High Desert Shadow, LLC	-	-	-	-	-	172,600.00	32,652.50	139,947.50	18,312.51
Santa Fe Venture LLC	5,068.56	-	-	-	-	352,600.00	133,433.44	219,166.56	86,977.67
Pueblo Partners	2,588.01	-	-	-	-	188,320.00	65,115.67	123,204.33	49,606.83
The Pecos Partnership LLC	-	-	-	-	-	88,600.00	8,013.21	80,586.79	9,624.55
P-39 Aircobra, LLC	-	-	-	-	-	181,900.00	16,201.09	165,698.91	11,019.41
P-40 Warhawk, LLC	-	-	-	-	-	175,600.00	6,120.30	169,479.70	6,616.44
F-86 Partners	-	-	-	-	-	-	-	-	-
F-100 Partners	-	-	-	-	-	-	-	-	-
Frontage 177 LLC	-	-	-	-	-	140,200.00	24,064.30	116,135.70	23,282.60
Pyramid Highway 177 Partners	631.59	30,000.00	-	30,000.00	2,590.59	130,400.00	38,883.29	91,516.71	10,907.87
North Springs Partners	5,197.88	-	-	-	-	188,800.00	95,038.05	93,761.95	59,152.50
Rawhide Partners	4,191.20	92,850.00	92,850.00	-	11,244.16	293,650.00	194,172.71	99,477.29	70,373.74
Highway 50 Partners	8,243.30	6,800.00	6,800.00	-	580.88	295,600.00	120,482.40	175,117.60	84,424.01
Orange Vista Partners	1,813.95	-	-	-	-	168,000.00	80,391.03	87,608.97	45,426.43
Rail Road Partners	8,196.27	52,400.00	52,400.00	-	3,885.19	210,779.30	155,508.33	55,270.97	48,933.08
Spruce Heights Partners	3,994.69	20,000.00	20,000.00	-	7,621.45	129,700.00	90,784.92	38,915.08	34,022.34
Vista Del Sur Partners	8,757.30	17,500.00	17,500.00	-	3,657.80	337,781.55	181,992.54	155,789.01	103,036.56
Lahontan Partners	12,052.26	7,800.00	7,800.00	-	1,284.75	279,200.00	137,180.57	142,019.43	85,389.47
Rose Vista Partners	9,673.09	9,020.41	9,020.41	-	6,375.37	311,550.57	213,102.89	98,447.68	116,186.18
Steamboat Partners	13,283.71	-	-	-	-	218,003.95	145,236.63	72,767.32	54,537.60
Galena Ranch Partners	2,096.89	-	-	-	-	179,414.54	121,643.04	57,771.50	55,920.95
Redfield Heights Partners	1,576.67	2,850.88	2,850.88	-	3,473.12	289,179.40	214,930.01	74,249.39	70,744.48
Gila View Partners	12,206.86	6,800.00	6,800.00	-	3,087.84	355,789.80	249,488.55	106,301.25	117,210.60
Painted Desert Partners	8,511.19	6,800.00	6,800.00	-	1,582.63	275,614.20	178,033.23	97,580.97	77,867.68
Snow Bird Partners	4,474.46	-	-	-	-	378,224.00	280,569.33	97,654.67	94,469.75
Desert View Partners	12,659.41	-	-	-	-	320,780.00	165,822.44	154,957.56	86,094.04
Sonora View Partners	1,541.02	40,000.00	40,000.00	-	14,048.82	365,940.00	265,290.78	100,649.22	105,303.14
Mesa View Partners	3,481.74	-	-	-	-	287,400.00	128,990.09	158,409.91	85,089.59
Road Runner Partners	7,304.63	27,900.00	27,900.00	-	8,328.65	176,000.00	122,084.77	53,915.23	39,568.80
Mountain View Partners	8,203.12	-	-	-	-	169,650.00	68,271.16	101,378.84	40,742.66
Ocotillo View Partners	3,176.10	-	-	-	-	129,100.00	66,729.92	62,370.08	35,286.57
Cactus Ridge Partners	3,421.88	-	-	-	-	185,750.00	75,191.69	110,558.31	47,739.38
Mohawk Mountain Partners	1,280.85	50,000.00	50,000.00	-	3,307.91	309,200.00	139,640.06	169,559.94	85,199.19
	<u>245,611.64</u>	<u>726,521.29</u>	<u>677,564.71</u>	<u>48,956.58</u>	<u>158,843.62</u>	<u>12,504,762.85</u>	<u>7,085,844.29</u>	<u>5,418,918.56</u>	<u>3,243,289.11</u>
Total Principal & Interest Payments									<u>10,329,133.40</u>

All General Partnerships (GPs)

Investor Notes Payable to Directly to Western

**(Western Paid Principal “Cash” to
Respective GPs upon Entering Notes
- Investors Owed Western Directly)**

First Financial Planning Corporation (dba Western Financial Planning Corp.)
Investor Notes Payable to Western - All General Partnerships (GPs)

Entity Name	Original Escrow Close Date	Owner-ship %	Active Western Notes Payable				Paid Off Western Notes Payable				Default Western Notes Payable			
			Original Note Balance	Principal Received	Remaining Note Balance	Interest & Service Charges Received	Original Note Balance	Principal Received	Remaining Note Balance	Interest & Service Charges Received	Original Note Balance	Principal Received	Remaining Note Balance	Interest & Service Charges Received
Storey County Partners	Original (1/28/05)	25.0%	3,200.00	2,271.53	928.47	1,419.85	-	-	-	-	3,520.00	1,058.41	2,461.59	1,061.23
Comstock Partners	Original (3/17/05)	25.0%	10,560.00	7,016.03	3,543.97	4,583.17	8,660.00	8,660.00	-	877.24	1,400.00	569.74	830.26	478.24
Silver City Partners	Original (5/17/05)	25.0%	8,000.00	5,350.50	2,649.50	3,485.70	3,200.00	3,200.00	-	206.94	-	-	-	-
Nevada View Partners	Original (6/28/05)	25.0%	46,000.00	29,838.51	16,161.49	19,777.23	1,428.00	1,428.00	-	602.08	-	-	-	-
Gold Ridge Partners	Original (8/4/5)	25.0%	12,000.00	7,675.51	4,324.49	5,136.98	-	-	-	-	8,000.00	627.70	7,372.30	845.00
Sky View Partners	Original (9/16/05)	25.0%	8,000.00	5,039.44	2,960.56	3,404.04	6,400.00	6,400.00	-	1,257.66	-	-	-	-
Grand View Partners	Original (10/5/05)	25.0%	8,000.00	4,559.78	3,440.22	3,294.62	49,800.00	49,800.00	-	4,720.43	10,400.00	2,157.62	8,242.38	2,309.78
Rolling Hills Partners	Original (2/8/06)	25.0%	-	-	-	-	8,600.00	8,600.00	-	1,116.87	-	-	-	-
Eagle View Partners, LLC	10/2/08	25.0%	4,600.00	1,326.37	3,273.63	1,146.98	-	-	-	-	4,150.00	360.95	3,789.05	386.50
Falcon Heights Partners, LLC	11/25/08	25.0%	-	-	-	-	-	-	-	-	-	-	-	-
Night Hawk Partners, LLC	9/9/09	25.0%	1,100.00	254.22	845.78	234.55	4,600.00	4,600.00	-	167.69	-	-	-	-
Osprey Pescador, LLC	11/18/10	25.0%	-	-	-	-	-	-	-	-	-	-	-	-
Clearwater Bridge, LLC	Original (2/16/11)	50.0%	-	-	-	-	-	-	-	-	-	-	-	-
High Desert Shadow, LLC	Original (5/10/11)	50.0%	-	-	-	-	-	-	-	-	-	-	-	-
Santa Fe Venture LLC	Original (10/29/08)	33.3%	-	-	-	-	1,600.00	1,600.00	-	254.33	-	-	-	-
Pueblo Partners	Original (2/13/09)	33.3%	-	-	-	-	-	-	-	-	-	-	-	-
The Pecos Partnership LLC	Original (7/5/11)	33.3%	-	-	-	-	-	-	-	-	-	-	-	-
P-39 Aircobra, LLC	Original (1/6/12)	25.0%	-	-	-	-	-	-	-	-	-	-	-	-
P-40 Warhawk, LLC	Original (6/1/12)	25.0%	-	-	-	-	-	-	-	-	-	-	-	-
F-86 Partners	N/A	25.0%	-	-	-	-	-	-	-	-	-	-	-	-
F-100 Partners	N/A	25.0%	-	-	-	-	-	-	-	-	-	-	-	-
Frontage 177 LLC	Original (6/30/10)	50.0%	-	-	-	-	-	-	-	-	-	-	-	-
Pyramid Highway 177 Partners	Original (5/6/10)	50.0%	-	-	-	-	-	-	-	-	-	-	-	-
North Springs Partners	Original (2/9/07)	25.0%	3,200.00	1,302.25	1,897.75	1,093.22	1,600.00	1,600.00	-	369.37	-	-	-	-
Rawhide Partners	Original (12/4/07)	25.0%	5,600.00	1,754.39	3,845.61	1,573.66	6,400.00	6,400.00	-	307.25	-	-	-	-
Highway 50 Partners	Original (3/31/08)	25.0%	-	-	-	-	-	-	-	-	-	-	-	-
Orange Vista Partners	Original (6/13/08)	25.0%	1,600.00	385.06	1,214.94	380.90	1,600.00	1,600.00	-	37.35	-	-	-	-
Rail Road Partners	Original (N/A)	25.0%	4,160.00	2,118.94	2,041.06	1,608.44	7,980.70	7,980.70	-	1,416.31	-	-	-	-
Spruce Heights Partners	Original (2/8/07)	25.0%	-	-	-	-	-	-	-	-	-	-	-	-
Vista Del Sur Partners	Original (5/21/07)	25.0%	-	-	-	-	2,400.00	2,400.00	-	553.85	1,600.00	296.58	1,303.42	312.26
Lahontan Partners	Original (6/29/07)	25.0%	23,200.00	18,988.06	4,211.94	15,203.89	-	-	-	-	5,600.00	924.17	4,675.83	1,069.64
Rose Vista Partners	Original (N/A)	25.0%	11,200.00	5,825.09	5,374.91	4,887.47	14,400.00	14,400.00	-	4,779.19	-	-	-	-
Steamboat Partners	Original (N/A)	25.0%	2,500.00	743.66	1,756.34	777.46	4,659.52	4,659.52	-	822.83	9,600.00	2,151.36	7,448.64	2,421.78
Galena Ranch Partners	Original (N/A)	25.0%	-	-	-	-	-	-	-	-	-	-	-	-
Redfield Heights Partners	Original (N/A)	25.0%	-	-	-	-	8,000.00	8,000.00	-	916.91	-	-	-	-
Gila View Partners	Original (N/A)	33.3%	4,400.00	2,492.73	1,907.27	1,727.45	21,600.00	21,600.00	-	7,527.40	7,200.00	1,782.09	5,417.91	1,724.03
Painted Desert Partners	Original (N/A)	33.3%	6,400.00	2,406.16	3,993.84	1,983.27	1,600.00	1,600.00	-	446.35	7,200.00	1,663.57	5,536.43	1,619.18
Snow Bird Partners	Original (N/A)	33.3%	16,000.00	8,768.94	7,231.06	6,187.54	16,000.00	16,000.00	-	795.29	4,800.00	968.34	3,831.66	1,012.84
Desert View Partners	Original (12/21/06)	25.0%	-	-	-	-	-	-	-	-	11,350.00	2,041.20	9,308.80	2,002.08
Sonora View Partners	Original (5/3/07)	25.0%	-	-	-	-	-	-	-	-	-	-	-	-
Mesa View Partners	Original (10/30/07)	25.0%	-	-	-	-	2,400.00	2,400.00	-	467.89	2,400.00	205.68	2,194.32	231.42
Road Runner Partners	Original (7/24/07)	25.0%	3,200.00	1,034.21	2,165.79	908.29	4,600.00	4,600.00	-	43.28	-	-	-	-
Mountain View Partners	Original (2/2/08)	25.0%	4,800.00	1,723.55	3,076.45	1,500.73	1,000.00	1,000.00	-	-	8,000.00	836.88	7,163.12	959.84
Ocotillo View Partners	Original (3/20/08)	25.0%	-	-	-	-	-	-	-	-	-	-	-	-
Cactus Ridge Partners	Original (6/25/08)	25.0%	4,000.00	619.24	3,380.76	643.32	-	-	-	-	-	-	-	-
Mohawk Mountain Partners	5/12/2008	25.0%	-	-	-	-	-	-	-	-	-	-	-	-
			<u>191,720.00</u>	<u>111,494.17</u>	<u>80,225.83</u>	<u>80,958.76</u>	<u>178,528.22</u>	<u>178,528.22</u>	<u>-</u>	<u>27,686.51</u>	<u>85,220.00</u>	<u>15,644.29</u>	<u>69,575.71</u>	<u>16,433.82</u>

First Financial Planning Corporation
Investor Notes Payable to Westerr

Entity Name	Closed Out Western Notes Payable				Total Western Notes Payable			
	Original Note Balance	Principal Received	Remaining Note Balance	Interest & Service Charges Received	Original Note Balance	Principal Received	Remaining Note Balance	Interest & Service Charges Received
Storey County Partners	3,200.00	3,200.00	-	803.52	9,920.00	6,529.94	3,390.06	3,284.60
Comstock Partners			-		20,620.00	16,245.77	4,374.23	5,938.65
Silver City Partners			-		11,200.00	8,550.50	2,649.50	3,692.64
Nevada View Partners	3,200.00	3,200.00	-	836.46	50,628.00	34,466.51	16,161.49	21,215.77
Gold Ridge Partners	1,600.00	1,600.00	-	672.24	21,600.00	9,903.21	11,696.79	6,654.22
Sky View Partners	6,000.00	6,000.00	-	1,222.78	20,400.00	17,439.44	2,960.56	5,884.48
Grand View Partners	(25,200.00)	(25,200.00)	-	4,535.50	43,000.00	31,317.40	11,682.60	14,860.33
Rolling Hills Partners	35,200.00	35,200.00	-	6,976.50	43,800.00	43,800.00	-	8,093.37
Eagle View Partners, LLC			-		8,750.00	1,687.32	7,062.68	1,533.48
Falcon Heights Partners, LLC			-		-	-	-	-
Night Hawk Partners, LLC	-	-	-	-	5,700.00	4,854.22	845.78	402.24
Osprey Pescador, LLC	-	-	-	-	-	-	-	-
Clearwater Bridge, LLC	-	-	-	-	-	-	-	-
High Desert Shadow, LLC			-		-	-	-	-
Santa Fe Venture LLC	-	-	-	-	1,600.00	1,600.00	-	254.33
Pueblo Partners	-	-	-	-	-	-	-	-
The Pecos Partnership LLC	-	-	-	-	-	-	-	-
P-39 Aircobra, LLC			-		-	-	-	-
P-40 Warhawk, LLC			-		-	-	-	-
F-86 Partners			-		-	-	-	-
F-100 Partners			-		-	-	-	-
Frontage 177 LLC			-		-	-	-	-
Pyramid Highway 177 Partners			-		-	-	-	-
North Springs Partners	-	-	-	-	4,800.00	2,902.25	1,897.75	1,462.59
Rawhide Partners	-	-	-	-	12,000.00	8,154.39	3,845.61	1,880.91
Highway 50 Partners			-		-	-	-	-
Orange Vista Partners	-	-	-	-	3,200.00	1,985.06	1,214.94	418.25
Rail Road Partners	1,600.00	1,600.00	-	211.81	13,740.70	11,699.64	2,041.06	3,236.56
Spruce Heights Partners	-	-	-	-	-	-	-	-
Vista Del Sur Partners	-	-	-	-	4,000.00	2,696.58	1,303.42	866.11
Lahontan Partners	-	-	-	-	28,800.00	19,912.23	8,887.77	16,273.53
Rose Vista Partners	1,600.00	1,600.00	-	678.51	27,200.00	21,825.09	5,374.91	10,345.17
Steamboat Partners			-		16,759.52	7,554.54	9,204.98	4,022.07
Galena Ranch Partners	-	-	-	-	-	-	-	-
Redfield Heights Partners			-		8,000.00	8,000.00	-	916.91
Gila View Partners	1,600.00	1,600.00	-	610.19	34,800.00	27,474.82	7,325.18	11,589.07
Painted Desert Partners	1,600.00	1,600.00	-	320.07	16,800.00	7,269.73	9,530.27	4,368.87
Snow Bird Partners			-		36,800.00	25,737.28	11,062.72	7,995.67
Desert View Partners	-	-	-	-	11,350.00	2,041.20	9,308.80	2,002.08
Sonora View Partners	-	-	-	-	-	-	-	-
Mesa View Partners	-	-	-	-	4,800.00	2,605.68	2,194.32	699.31
Road Runner Partners	1,600.00	1,600.00	-	525.49	9,400.00	7,234.21	2,165.79	1,477.06
Mountain View Partners			-		13,800.00	3,560.43	10,239.57	2,460.57
Ocotillo View Partners			-		-	-	-	-
Cactus Ridge Partners			-		4,000.00	619.24	3,380.76	643.32
Mohawk Mountain Partners	-	-	-	-	-	-	-	-
	<u>32,000.00</u>	<u>32,000.00</u>	<u>-</u>	<u>17,393.07</u>	<u>487,468.22</u>	<u>337,666.68</u>	<u>149,801.54</u>	<u>142,472.16</u>
Total Principal & Interest Payments								<u>480,138.84</u>

All General Partnerships (GPs)

GPs Notes Payable to Western

**(Payments of Principal and Interest
from GPs to Western)**

General Partnership Name	Project Name	Original Escrow Close Date	Ownership %	Western Notes Payable				Total Payments (Principal & Interest)
				Original Note Balance	Principal Received	Remaining Note Balance	Interest & Service Charges Received	
Storey County Partners	Dayton Valley II	Original (1/28/05)	25.0%	206,419.60	192,024.94	14,394.66	48,793.57	240,818.51
Comstock Partners	Dayton Valley II	Original (3/17/05)	25.0%	329,290.00	277,566.10	51,723.90	106,969.96	384,536.06
Silver City Partners	Dayton Valley II	Original (5/17/05)	25.0%	295,580.00	220,237.51	75,342.49	108,870.99	329,108.50
Nevada View Partners	Dayton Valley II	Original (6/28/05)	25.0%	516,592.00	391,465.86	125,126.14	185,471.67	576,937.53
Gold Ridge Partners	Dayton Valley III	Original (8/4/5)	25.0%	374,200.00	374,200.00	-	94,315.52	468,515.52
Sky View Partners	Dayton Valley III	Original (9/16/05)	25.0%	371,725.00	371,725.00	-	109,228.72	480,953.72
Grand View Partners	Dayton Valley III	Original (10/5/05)	25.0%	367,600.00	367,600.00	-	92,753.93	460,353.93
Rolling Hills Partners	Dayton Valley III	Original (2/8/06)	25.0%	346,661.31	346,661.31	-	57,978.48	404,639.79
Eagle View Partners, LLC	Dayton Valley IV	10/2/08	25.0%	782,931.63	352,314.51	430,617.12	195,954.96	548,269.47
Falcon Heights Partners, LLC	Dayton Valley IV	11/25/08	25.0%	673,800.00	273,393.48	400,406.52	162,475.09	435,868.57
Night Hawk Partners, LLC	Dayton Valley IV	9/9/09	25.0%	506,056.00	173,764.35	332,291.65	97,953.67	271,718.02
Osprey Pescador, LLC	Dayton Valley IV	11/18/10	25.0%	362,700.00	60,830.31	301,869.69	50,960.01	111,790.32
Clearwater Bridge, LLC	Fernley I	Original (2/16/11)	50.0%	85,880.00	10,938.60	74,941.40	10,247.25	21,185.85
High Desert Shadow, LLC	Fernley I	Original (5/10/11)	50.0%	172,600.00	31,137.35	141,462.65	17,212.66	48,350.01
Santa Fe Venture LLC	New Mexico	Original (10/29/08)	33.3%	352,600.00	143,107.81	209,492.19	90,053.11	233,160.92
Pueblo Partners	New Mexico	Original (2/13/09)	33.3%	188,320.00	68,575.39	119,744.61	48,271.88	116,847.27
The Pecos Partnership LLC	New Mexico	Original (7/5/11)	33.3%	88,600.00	8,013.02	80,586.98	9,384.58	17,397.60
P-39 Aircobra, LLC	P-51	Original (1/6/12)	25.0%	181,900.00	16,529.80	165,370.20	10,650.10	27,179.90
P-40 Warhawk, LLC	P-51	Original (6/1/12)	25.0%	175,600.00	6,120.30	169,479.70	6,256.44	12,376.74
F-86 Partners	P-51	N/A	25.0%	-	-	-	-	-
F-100 Partners	P-51	N/A	25.0%	-	-	-	-	-
Frontage 177 LLC	SFV II	Original (6/30/10)	50.0%	140,200.00	25,379.79	114,820.21	21,739.81	47,119.60
Pyramid Highway 177 Partners	SFV II	Original (5/6/10)	50.0%	130,400.00	77,393.42	53,006.58	14,084.03	91,477.45
North Springs Partners	Silver Springs North	Original (2/9/07)	25.0%	188,800.00	100,128.55	88,671.45	58,441.57	158,570.12
Rawhide Partners	Silver Springs North	Original (12/4/07)	25.0%	293,650.00	204,843.06	88,806.94	67,659.67	272,502.73
Highway 50 Partners	Silver Springs North	Original (3/31/08)	25.0%	295,600.00	133,373.68	162,226.32	84,219.24	217,592.92
Orange Vista Partners	Silver Springs North	Original (6/13/08)	25.0%	168,000.00	82,029.56	85,970.44	42,697.71	124,697.27
Rail Road Partners	Silver Springs South	Original (N/A)	25.0%	210,779.30	165,111.57	45,667.73	47,477.41	212,588.98
Spruce Heights Partners	Silver Springs South	Original (2/8/07)	25.0%	129,700.00	99,749.94	29,950.06	33,151.33	132,901.27
Vista Del Sur Partners	Silver Springs South	Original (5/21/07)	25.0%	337,781.55	201,327.42	136,454.13	105,118.44	306,445.86
Lahontan Partners	Silver Springs South	Original (6/29/07)	25.0%	279,200.00	153,780.94	125,419.06	86,575.86	240,356.80
Rose Vista Partners	South Reno	Original (N/A)	25.0%	311,550.57	229,515.98	82,034.59	112,024.55	341,540.53
Steamboat Partners	South Reno	Original (8/10/06)	25.0%	218,003.95	167,841.30	50,162.65	59,396.01	227,237.31
Galena Ranch Partners	South Reno	Original (N/A)	25.0%	179,414.54	133,125.44	46,289.10	50,448.26	183,573.70
Redfield Heights Partners	South Reno	Original (N/A)	25.0%	289,179.40	233,108.38	56,071.02	63,088.33	296,196.71
Gila View Partners	Yuma I	Original (N/A)	33.3%	355,789.80	269,551.61	86,238.19	116,551.24	386,102.85
Painted Desert Partners	Yuma I	Original (N/A)	33.3%	275,614.20	197,565.75	78,048.45	81,321.93	278,887.68
Snow Bird Partners	Yuma I	Original (N/A)	33.3%	378,224.00	294,357.23	83,866.77	92,507.35	386,864.58
Desert View Partners	Yuma II	Original (12/21/06)	25.0%	320,780.00	198,260.86	122,519.14	95,605.38	293,866.24
Sonora View Partners	Yuma II	Original (5/3/07)	25.0%	365,940.00	276,202.17	89,737.83	100,907.05	377,109.22
Mesa View Partners	Yuma II	Original (10/30/07)	25.0%	287,400.00	138,618.51	148,781.49	86,991.60	225,610.11
Road Runner Partners	Yuma II	Original (7/24/07)	25.0%	176,000.00	129,033.27	46,966.73	39,563.90	168,597.17
Mountain View Partners	Yuma III	Original (2/2/08)	25.0%	169,650.00	82,129.07	87,520.93	47,414.86	129,543.93
Ocotillo View Partners	Yuma III	Original (3/20/08)	25.0%	129,100.00	70,276.98	58,823.02	34,738.61	105,015.59
Cactus Ridge Partners	Yuma III	Original (6/25/08)	25.0%	185,750.00	86,929.92	98,820.08	52,050.65	138,980.57
Mohawk Mountain Partners	Yuma III	5/12/08	25.0%	309,200.00	143,070.07	166,129.93	81,132.64	224,202.71
				<u>12,504,762.85</u>	<u>7,578,910.11</u>	<u>4,925,852.74</u>	<u>3,178,680.02</u>	<u>10,757,590.13</u>

EXHIBIT 4

EXHIBIT 4

Dayton Valley II

Western Purchase Escrow Statement from Borda Family L.P.

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

SETTLEMENT STATEMENT

Western Title Company, Inc.
301 W. WASHINGTON ST.
CARSON CITY, NV 89703

1. <input type="checkbox"/> FHA	2. <input type="checkbox"/> FMHA	3. <input type="checkbox"/> CONV. UNINS.
4. <input type="checkbox"/> VA	5. <input type="checkbox"/> CONV. INS.	
6. ESCROW FILE NUMBER: 00025982-501 DBR		7. LOAN NUMBER:
8. MORTGAGE INSURANCE CASE NUMBER:		

FINAL

C. NOTE: This form is furnished to give you a statement of actual settlement costs. Amounts paid to and by the settlement agent are shown. Items marked "(P.O.C.)" were paid outside the closing; they are shown here for informational purposes and are not included in the totals.

D. NAME OF BORROWER: FIRST FINANCIAL PLANNING CORPORATION

ADDRESS OF BORROWER: 5186 CARROLL CANYON ROAD, ATTN: LOUIS SCHOOLER
SAN DIEGO, CA. 92121

E. NAME OF SELLER: BORDA FAMILY LIMITED PARTNERSHIP

ADDRESS OF SELLER: C/O JOHN GAVIN, 177 EAST 7TH STREET
CARSON CITY, NV 89701

F. NAME OF LENDER: BORDA FAMILY LIMITED PARTNERSHIP
ADDRESS OF LENDER: C/O JOHN GAVIN
CARSON CITY, NV 89701

G. PROPERTY LOCATION: STOREY 4-291-15 LYON 16-011-03
NV
STOREY & LYON LYON #16-011-03

H. SETTLEMENT AGENT: Western Title Company, Inc.
PLACE OF SETTLEMENT: 301 W. WASHINGTON ST., CARSON CITY, NV 89703

I. SETTLEMENT DATE: 12/15/2003 PRORATION DATE: 12/15/2003 FUNDING DATE:

J. SUMMARY OF BORROWER'S TRANSACTION K. SUMMARY OF SELLER'S TRANSACTION

J. SUMMARY OF BORROWER'S TRANSACTION		K. SUMMARY OF SELLER'S TRANSACTION	
101. Contract Sales Price	1,800,000.00	401. Contract Sales Price	
102. Personal Property		402. Personal Property	
103. Settlement charges to Borrower (line 1400)	182,740.34	403.	
104.		404.	
105.		405.	
Adjustments For Items Paid By Seller In Advance:		Adjustments For Items Paid By Seller In Advance:	
106. City/Town Taxes		406. City/Town Taxes	
107. County Taxes 12/15/03-07/01/04	15.29	407. County Taxes	
108. Assessments		408. Assessments	
109. STOREY AG T 12/15/03-07/01/04	6,105.55	409.	
110. LYON AG TAX 12/15/03-07/01/04	33.21	410.	
111.		411.	
112.		412.	
113.		413.	
		414.	
		415.	
120. Gross Amount Due from borrower:	1,988,894.39	420. Gross Amount Due to Seller	
201. Deposit or earnest money	20,000.00	501. Excess deposit (see instructions)	
202.		502. Settlement charges to Seller (line 1400)	
203. Existing loan(s) taken subject to		503. Existing loan(s) taken subject to	
204. DEPOSIT TO ESCROW	289,380.88	504. Payoff of first mortgage loan	
205. COMMISSION NOTES	180,000.00	505. Payoff of second mortgage loan	
206. INTEREST EARNED	12.46	506.	
207.		507.	
208.		508.	
209. Seller Carryback	1,500,000.00	509.	
Adjustments For Items Unpaid By Seller:		Adjustments For Items Unpaid By Seller:	
210. City/Town Taxes		510. City/Town Taxes	
211. County Taxes		511. County Taxes	
212. Assessments		512. Assessments	
213.		513.	
214.		514.	
215.		515.	
216.		516.	
217.		517.	
218.		518.	
219.		519.	
220. Total Paid By/For Borrower	1,989,393.14	520. Total Reductions In Amount Due Seller	
301. Gross amount due from Borrower (line 120)	1,988,894.39	601. Gross amount due to Seller (line 420)	
302. Less amount paid by/for Borrower (line 220)	1,989,393.14	602. Less reductions in amount due Seller (line 52)	
303. Cash TO Borrower:	498.75	603. Cash TO/FROM Seller:	0.00

Western Title Company, Inc. hereby
certifies this document to be a
true and exact copy of the original.

Western Title Company, Inc.

By: 

Cash Paid in Escrow
\$10 = 309,393

L SETTLEMENT CHARGES:

ESCRO

E NUMBER:

00025962-501 DBR

Based on Price \$1,800,000.00 @ % = 306,000.00		
Division of Commission (line 700) follows:		
701. \$ 128,000.00 to JOHN GAVIN REALTY	Paid from Borrower's Funds at Settlement	Paid from Seller's Funds at Settlement
702. \$ 180,000.00 to SCHAFER PACIFIC PROPERTIES		
\$ to		
703. Commission paid at settlement	180,000.00	
704.		
800 Items Subject to Escrow Agent's Discretion		
801. Loan Origination Fee		
802. Loan Discount Fee		
803. Appraisal Fee		
804. Credit Report		
805. Lenders Inspection Fee		
806. Mortgage Insurance Application Fee		
807. Assumption Fee		
808.		
809.		
810.		
811.		
900 Items Subject to Escrow Agent's Discretion		
901. Interest		
902. Mortgage Insurance Premium		
903. Hazard Insurance Premium		
904.		
905.		
1000 Items Subject to Escrow Agent's Discretion		
1001. Hazard Insurance		
1002. Mortgage Insurance		
1003. City Property Taxes		
1004. County Property Taxes		
1005. Annual Assessments		
1006.		
1007.		
1008.		
1100 Items Subject to Escrow Agent's Discretion		
1101. Settlement or closing fee to Western Title Company, Inc.	1,065.00	
1102. Abstract or title search		
1103. Title examination		
1104. Title Insurance binder		
Document preparation to SCARPELLO, HUSS & OSHINSKI	17.50	
1105. Notary Fees		
1107. Attorney's Fees		
(includes above item numbers:)		
1108. Title Insurance		
(includes above item numbers:)		
1109. Lender's coverage \$ 1,500,000.00	1,495.84	
1110. Owner's coverage \$ 1,800,000.00		
1111. TRAVEL FEE (STOREY) to Western Title Company, Inc.	37.50	
1112. WIRE FEE to Western Title Company, Inc.	25.00	
1113.		
1200 Recording and Recording Fees Subject to Escrow Agent's Discretion		
1201. Recording Fees: Deed \$ Mortgage \$ 43.00 Release \$	43.00	
1202. City/County tax/stamps		
1203. State tax/stamps		
1204. City Transfer Tax		
1205. County Transfer Tax		
1206. TRANSFER TAX & RECORDING to STOREY COUNTY RECORDER	17.00	
1207. TRANSFER TAX & RECORDING to LYON COUNTY RECORDER	39.50	
1300 Additional Settlement Charges		
1301. Survey to		
1302. Pest Inspection		
1303.		
1304.		
1305.		
1306.		
1307.		
1400. Total Settlement Charges (Enter on line 103, Section J -and- line 502, Section K)	182,740.34	0.00

EXHIBIT 5

EXHIBIT 5

Dayton Valley II

Investor Cash Received (Deposits) Summary

First Financial Planning Corporation (dba Western Financial Planning Corp.)
Investor Initial Cash Deposits - Dayton Valley II

Date of Western Initial Purchase 12/15/03

	Storey County Partners	Comstock Partners	Silver City Partners	Nevada View Partners	Total Cash Collected	Cummulative Cash Collected
Nov-03	103,200	-	-	-	103,200	103,200
Dec. 1 to 15, 2003	267,200	-	-	-	267,200	370,400
Total Before Close of Escrow	370,400	-	-	-	370,400	
Dec. 16 to 31, 2004	239,000	167,434	-	-	406,434	776,834
Jan-04	584,700	252,800	-	-	837,500	1,614,334
Feb-04	162,400	296,630	115,200	-	574,230	2,188,564
Mar-04	144,930	289,817	292,900	-	727,647	2,916,211
Apr-04	31,000	134,700	319,300	-	485,000	3,401,211
May-04	64,800	87,400	248,220	36,700	437,120	3,838,332
Jun-04	111,600	82,400	60,000	321,900	575,900	4,414,232
Jul-04	20,000	10,600	120,400	379,800	530,800	4,945,032
Aug-04	17,800	50,000	171,000	237,380	476,180	5,421,212
Sep-04	70,200	41,190	76,800	233,151	421,341	5,842,553
Oct-04	40,294	-	-	10,000	50,294	5,892,846
Nov-04	706	30,960	105,788	79,860	217,314	6,110,160
Dec-04	75,830	-	100,000	11,000	186,830	6,296,991
Jan-05	-	110,200	40,000	-	150,200	6,447,191
Feb-05	-	119,200	11,000	16,000	146,200	6,593,391
Mar-05	-	191,259	-	20,000	211,259	6,804,650
Apr-05	-	-	107,920	45,000	152,920	6,957,570
May-05	-	-	205,592	69,000	274,592	7,232,161
Jun-05	-	-	-	322,389	322,389	7,554,550
Total After Close of Escrow	1,563,260	1,864,590	1,974,120	1,782,180	7,184,150	
Grand Total Collected	1,933,660	1,864,590	1,974,120	1,782,180	7,554,550	
Escrow Close Date	1/28/2005	3/17/2005	5/17/2005	6/28/2005		

EXHIBIT 6

EXHIBIT 6

Dayton Valley II

**(Principal and Interest Payment
Summary to Western)**

First Financial Planning Corporation (dba Western Financial Planning Corp.)
General Partnership Notes Payable to Western Financial Planning

General Partnership Name	Project Name	Original Escrow Close Date	Owner-ship %	Western Notes Payable				Total Payments (Principal & Interest)
				Original Note Balance	Principal Received	Remaining Note Balance	Interest & Service Charges Received	
Storey County Partners	Dayton Valley II	Original (1/28/05)	25.0%	206,419.60	192,024.94	14,394.66	48,793.57	240,818.51
Comstock Partners	Dayton Valley II	Original (3/17/05)	25.0%	329,290.00	277,566.10	51,723.90	106,969.96	384,536.06
Silver City Partners	Dayton Valley II	Original (5/17/05)	25.0%	295,580.00	220,237.51	75,342.49	108,870.99	329,108.50
Nevada View Partners	Dayton Valley II	Original (6/28/05)	25.0%	516,592.00	391,465.86	125,126.14	185,471.67	576,937.53
				<u>1,347,881.60</u>	<u>1,081,294.41</u>	<u>266,587.19</u>	<u>450,106.19</u>	<u>1,531,400.60</u>

EXHIBIT 7

EXHIBIT 7

Dayton Valley II

(Initial Investment Flow Chart)

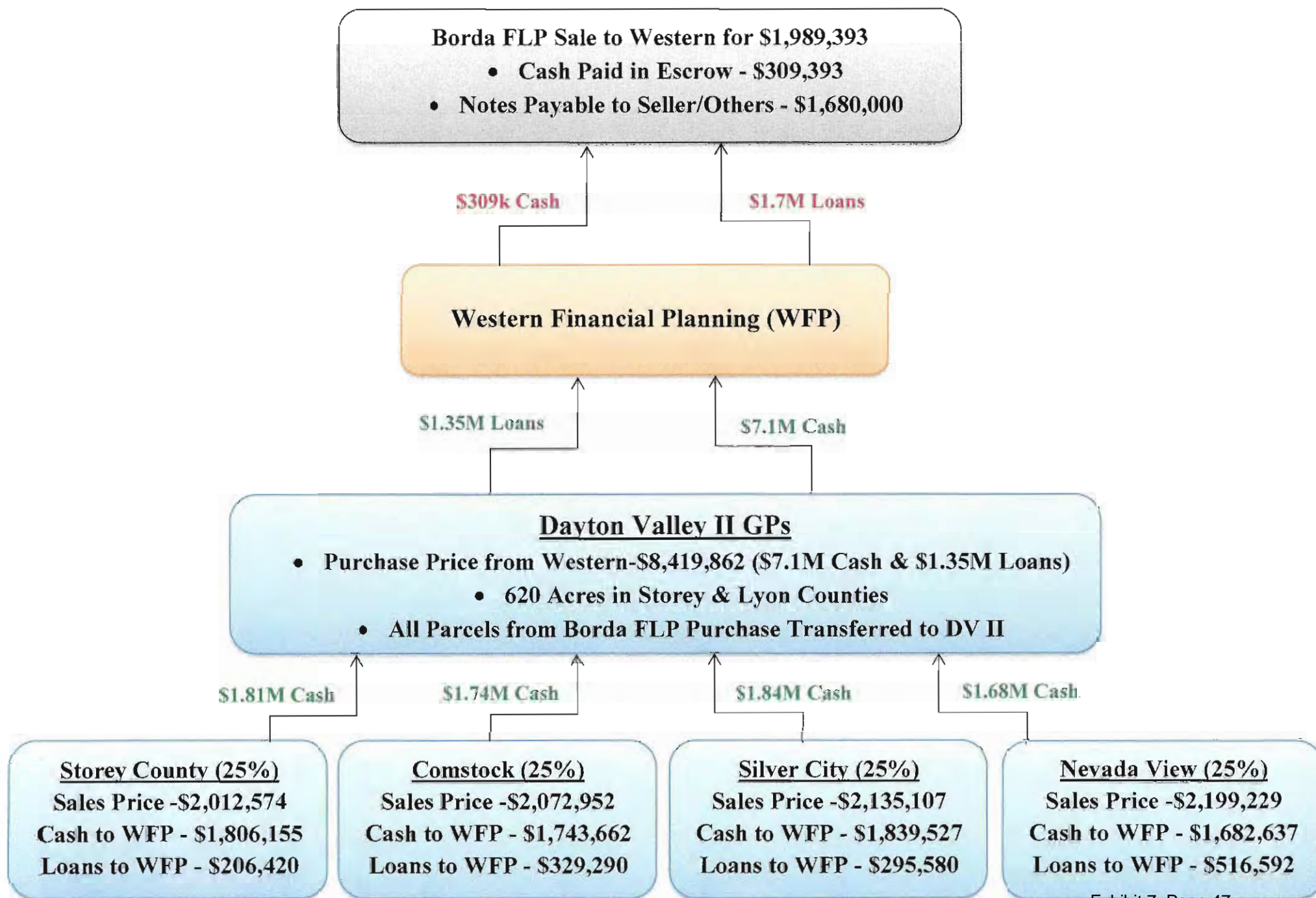
Storey County Partners

Comstock Partners

Silver City Partners

Nevada View Partners

Dayton Valley II Initial Purchase Transaction Summary



Dayton Valley II

**(Western Initial Property
Purchase Escrow Statement)**

First Financial Planning Corporation (dba Western Financial Planning Corp.)
Dayton Valley II Initial Western Purchase Escrow Summary
Escrow Closing Date - 12/15/03

Purchase Price & Additional Purchase Costs Incurred

Purchase Price		1,800,000.00
Additional Escrow Charges		
Commission Paid via Note - Schafer Pacific Properties	180,000.00	
Closing Costs & Taxes	<u>8,894.41</u>	<u>188,894.41</u>
Total Purchase Price		1,988,894.41
Cash To Borrower		<u>498.75</u>
Total per Escrow Statement		<u><u>1,989,393.16</u></u>

Sources of Funds for Escrow Purchase

Deposits to Escrow		309,393.16
Notes Incurred		
Note(s) Payable to Seller	1,500,000.00	
Commission Paid via Note - Schafer Pacific Properties	180,000.00	<u>1,680,000.00</u>
Total		<u><u>1,989,393.16</u></u>

Notes:

[1] Source - Escrow Statements

Dayton Valley II

(Investor Summary)

Storey County Partners

Comstock Partners

Silver City Partners

Nevada View Partners

**First Financial Planning Corporation (dba Western Financial Planning Corp.)
Dayton Valley II General Partnership (GPs) Summary**

General Partnership	Original Escrow Close Date	Owner-ship %	Cash Received from Investors	Investor Notes Payable to Western	GPs Notes Payable to Western	Total Investment Amount	Transferred to Western	GPs Notes Payable to Western	Purchase Price (Escrow Stmt)	Contingency Balance Remaining in GPs
Storey County Partners	Original (1/28/05)	25.00%	1,933,660	9,920	206,420	2,150,000	(1,806,155)	(206,420)	(2,012,574)	137,426
Comstock Partners	Original (3/17/05)	25.00%	1,864,590	20,620	329,290	2,214,500	(1,743,662)	(329,290)	(2,072,952)	141,548
Silver City Partners	Original (5/17/05)	25.00%	1,974,120	11,200	295,580	2,280,900	(1,839,527)	(295,580)	(2,135,107)	145,793
Nevada View Partners	Original (6/28/05)	25.00%	1,782,180	50,628	516,592	2,349,400	(1,682,637)	(516,592)	(2,199,229)	150,171
		<u>100.00%</u>	<u>7,554,550</u>	<u>92,368</u>	<u>1,347,882</u>	<u>8,994,800</u>	<u>(7,071,980)</u>	<u>(1,347,882)</u>	<u>(8,419,862)</u>	<u>574,938</u>
							[2]			[3]

Notes:

[1] Source - "Closing/Final Spread" worksheet.

[2] Check to LLC represents funds transferred to the respective funds LLC then transferred to Western.

[3] Contingency per "Closing/Final Spread" represents investor funds received but left in the respective GPs bank account.

First Financial Planning Corporation (dba Western Financial Planning Corp.)
Dayton Valley II Investor Contribution Summary

	Storey County Partners	Comstock Partners	Silver City Partners	Nevada View Partners	Total
Sources of Funds					
Cash Received from Investors	1,933,660.40	1,864,590.00	1,974,120.00	1,782,180.00	7,554,550.40
Investor Note Payable to Western	9,920.00	20,620.00	11,200.00	50,628.00	92,368.00
GPs Note Payable to Western	206,419.60	329,290.00	295,580.00	516,592.00	1,347,881.60
Investment Amount	<u>2,150,000.00</u>	<u>2,214,500.00</u>	<u>2,280,900.00</u>	<u>2,349,400.00</u>	<u>8,994,800.00</u>
Uses of Funds					
Land Purchased from Western	(1,594,060.12)	(1,525,204.12)	(1,614,519.63)	(1,450,871.75)	(6,184,655.62)
Organization Fees Paid to Western	<u>(212,094.60)</u>	<u>(218,457.43)</u>	<u>(225,007.70)</u>	<u>(231,765.14)</u>	<u>(887,324.87)</u>
Total Paid to Western	<u>(1,806,154.72)</u>	<u>(1,743,661.55)</u>	<u>(1,839,527.33)</u>	<u>(1,682,636.89)</u>	<u>(7,071,980.49) [2]</u>
 Surplus	 343,845.28	 470,838.45	 441,372.67	 666,763.11	 1,922,819.51
Partnership Note to Western	<u>(206,419.60)</u>	<u>(329,290.00)</u>	<u>(295,580.00)</u>	<u>(516,592.00)</u>	<u>(1,347,881.60)</u>
Contingency per "Closing/Final Spread"	<u>137,425.68</u>	<u>141,548.45</u>	<u>145,792.67</u>	<u>150,171.11</u>	<u>574,937.91 [3]</u>

Notes:

[1] Source - Investor Summary

[2] Total Paid to Western represents total amount of payments made to Western at initial funding.

[3] Contingency per "Closing/Final Spread" represents investor funds received but left in the respective GPs bank account.

First Financial Planning Corporation (dba Western Financial Planning Corp.)
Dayton Valley II Escrow Summary

	Storey County Partners		Comstock Partners		Silver City Partners		Nevada View Partners		Total (All Entities)	
	Original (1/28/05)	Adjusted for Organization Costs	Original (3/17/05)	Adjusted for Organization Costs	Original (5/17/05)	Adjusted for Organization Costs	Original (6/28/05)	Adjusted for Organization Costs	Original	Adjusted for Organization Costs
Original Purchase Price	1,800,479.72	1,800,479.72	1,854,494.12	1,854,494.12	1,910,099.63	1,910,099.63	1,967,463.75	1,967,463.75	7,532,537.22	7,532,537.22
Increased Price (Amended)	-	212,094.60	-	218,457.43	-	225,007.70	-	231,765.14	-	887,324.87 [1]
Amended Purchase Price	1,800,479.72	2,012,574.32	1,854,494.12	2,072,951.55	1,910,099.63	2,135,107.33	1,967,463.75	2,199,228.89	7,532,537.22	8,419,862.09
Paid Outside of Escrow to Western	(1,594,060.12)	(1,594,060.12)	(1,525,204.12)	(1,525,204.12)	(1,614,519.63)	(1,614,519.63)	(1,450,871.75)	(1,450,871.75)	(6,184,655.62)	(6,184,655.62)
Organization Costs Paid to Western	-	(212,094.60)	-	(218,457.43)	-	(225,007.70)	-	(231,765.14)	-	(887,324.87)
Total Paid Outside Escrow	(1,594,060.12)	(1,806,154.72)	(1,525,204.12)	(1,743,661.55)	(1,614,519.63)	(1,839,527.33)	(1,450,871.75)	(1,682,636.89)	(6,184,655.62)	(7,071,980.49)
Note Payable to Western	(206,419.60)	(206,419.60)	(329,290.00)	(329,290.00)	(295,580.00)	(295,580.00)	(516,592.00)	(516,592.00)	(1,347,881.60)	(1,347,881.60)
Additional Deposits	(2,741.97)	(2,741.97)	(2,025.23)	(2,025.23)	(2,510.81)	(2,552.50)	(1,950.00)	(1,950.00)	(9,228.01)	(9,269.70)
Escrow Charges/Other	2,741.97	2,741.97	2,025.23	2,025.23	2,510.81	2,552.50	1,950.00	1,950.00	9,228.01	9,269.70
Net Amount	(1,800,479.72)	(2,012,574.32)	(1,854,494.12)	(2,072,951.55)	(1,910,099.63)	(2,135,107.33)	(1,967,463.75)	(2,199,228.89)	(7,532,537.22)	(8,419,862.09)

Notes:

[1] Amended Purchase Price (Increase) represents the "Organization" costs paid to Western.

[2] Source - Escrow Statements

EXHIBIT 8

EXHIBIT 8

Dayton Valley III

(Initial Investment Flow Chart)

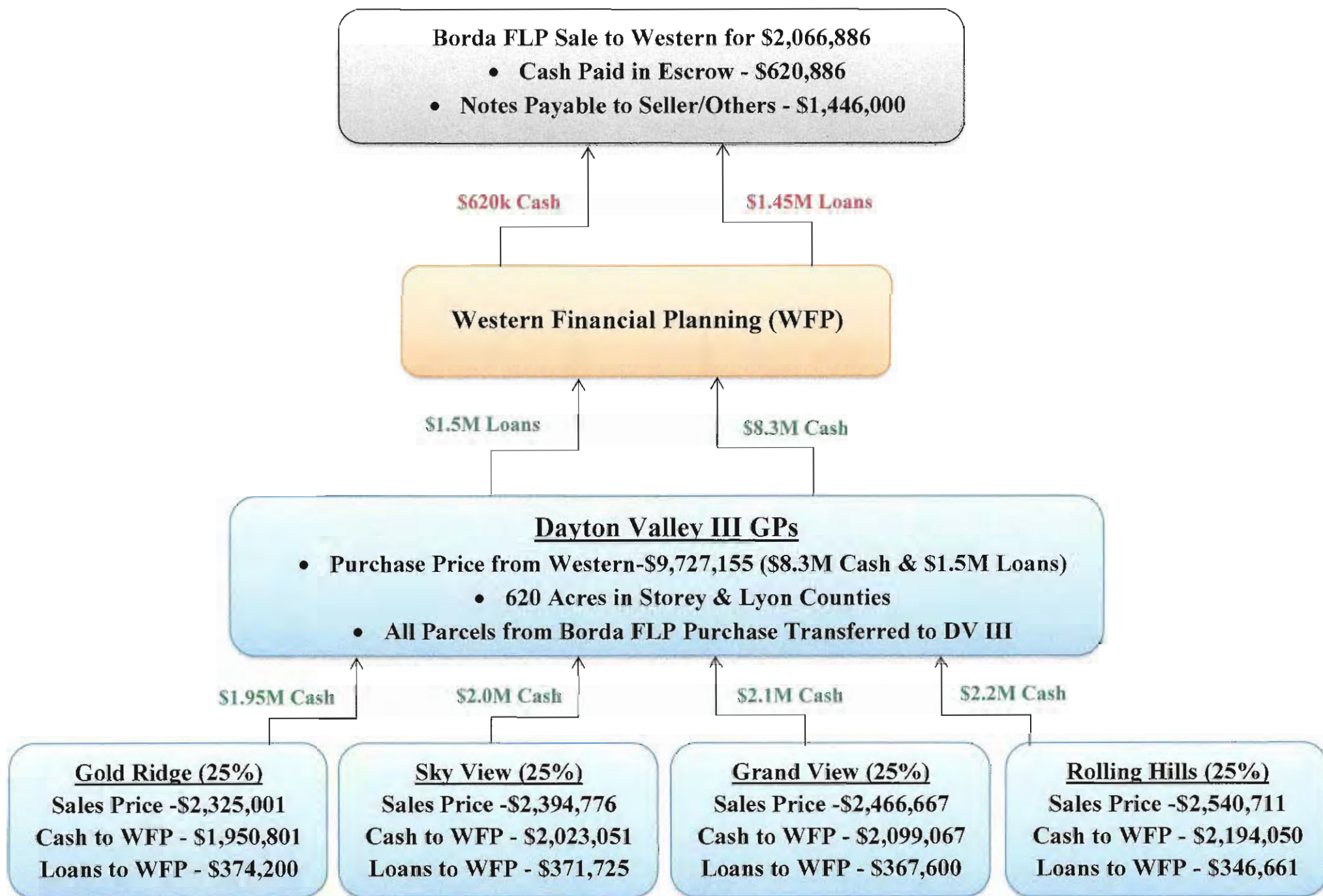
Gold Ridge Partners

Sky View Partners

Grand View Partners

Rolling Hills Partners

Dayton Valley III Initial Purchase Transaction Summary



Dayton Valley III

**(Western Initial Property
Purchase Escrow Statement)**

First Financial Planning Corporation (dba Western Financial Planning Corp.)
Dayton Valley III Initial Western Purchase Escrow Summary
Escrow Closing Date - 8/12/04

Purchase Price & Additional Purchase Costs Incurred

Purchase Price		1,860,000.00
Additional Escrow Charges		
Commission Paid via Note - Schafer Pacific Properties	186,000.00	
Closing Costs & Taxes	20,886.02	206,886.02
Total Purchase Price		2,066,886.02
Cash To Borrower		510.03
Total per Escrow Statement		<u>2,067,396.05</u>

Sources of Funds for Escrow Purchase

Deposits to Escrow		620,886.02
Notes Incurred		
Note(s) Payable to Seller	1,260,000.00	
Commission Paid via Note - Schafer Pacific Properties	186,000.00	1,446,000.00
Total		<u>2,066,886.02</u>

Notes:

[1] Source - Escrow Statements

Dayton Valley III

(Investor Summary)

Gold Ridge Partners

Sky View Partners

Grand View Partners

Rolling Hills Partners

First Financial Planning Corporation (dba Western Financial Planning Corp.)
Dayton Valley III General Partnership (GPs) Summary

General Partnership	Original Escrow Close Date	Owner-ship %	Cash Received from Investors	Investor Notes Payable to Western	GPs Notes Payable to Western	Total Investment Amount	Transferred to Western Financial	GPs Notes Payable to Western	Purchase Price (Escrow Stmt)	Contingency Balance Remaining in Partnership
Gold Ridge Partners	Original (8/4/5)	25.00%	2,087,960	21,600	374,200	2,483,760	(1,950,801)	(374,200)	(2,325,001)	158,759
Sky View Partners	Original (9/16/05)	25.00%	2,166,175	20,400	371,725	2,558,300	(2,023,051)	(371,725)	(2,394,776)	163,524
Grand View Partners	Original (10/5/05)	25.00%	2,224,500	43,000	367,600	2,635,100	(2,099,067)	(367,600)	(2,466,667)	168,433
Rolling Hills Partners	Original (2/8/06)	25.00%	2,323,739	43,800	346,661	2,714,200	(2,194,050)	(346,661)	(2,540,711)	173,489
		<u>100.00%</u>	<u>8,802,374</u>	<u>128,800</u>	<u>1,460,186</u>	<u>10,391,360</u>	<u>(8,266,969)</u>	<u>(1,460,186)</u>	<u>(9,727,155)</u>	<u>664,205</u>
							[2]			[3]

Notes:

[1] Source - "Closing/Final Spread" worksheet.

[2] Check to LLC represents funds transferred to the respective funds LLC then transferred to Western.

[3] Contingency per "Closing/Final Spread" represents investor funds received but left in the respective GPs bank account.

First Financial Planning Corporation (dba Western Financial Planning Corp.)
Dayton Valley III Investor Contribution Summary

	Gold Ridge Partners	Sky View Partners	Grand View Partners	Rolling Hills Partners	Total
Sources of Funds					
Cash Received from Investors	2,087,960.00	2,166,175.00	2,224,500.00	2,323,738.69	8,802,373.69
Investor Notes Payable to Western	21,600.00	20,400.00	43,000.00	43,800.00	128,800.00
GPs Notes Payable to Western	374,200.00	371,725.00	367,600.00	346,661.31	1,460,186.31
Investment Amount	<u>2,483,760.00</u>	<u>2,558,300.00</u>	<u>2,635,100.00</u>	<u>2,714,200.00</u>	<u>10,391,360.00</u>
Uses of Funds					
Land Purchased from Western	(1,705,781.17)	(1,770,678.38)	(1,839,118.20)	(1,926,297.79)	(7,241,875.54)
Organization Fees Paid to Western	(245,019.57)	(252,372.84)	(259,949.06)	(267,752.16)	(1,025,093.63)
Total Paid to FFP	<u>(1,950,800.74)</u>	<u>(2,023,051.22)</u>	<u>(2,099,067.26)</u>	<u>(2,194,049.95)</u>	<u>(8,266,969.17) [2]</u>
Surplus	532,959.26	535,248.78	536,032.74	520,150.05	2,124,390.83
GPs Notes Payable to Western	<u>(374,200.00)</u>	<u>(371,725.00)</u>	<u>(367,600.00)</u>	<u>(346,661.31)</u>	<u>(1,460,186.31)</u>
Contingency per "Closing/Final Spread"	<u>158,759.26</u>	<u>163,523.78</u>	<u>168,432.74</u>	<u>173,488.74</u>	<u>664,204.52 [3]</u>

Notes:

[1] Source - Closing Statement worksheets.

[2] Total Paid to Western represents total amount of payments made to Western at initial funding.

[3] Contingency per "Closing/Final Spread" represents investor funds received but left in the respective GPs bank account.

First Financial Planning Corporation (dba Western Financial Planning Corp.)
Dayton Valley III Escrow Summary

	Gold Ridge Partners		Sky View Partners		Grand View Partners		Rolling Hills Partners		Total (All Entities)	
	Original (8/4/5)	Adjusted for Organization Costs	Original (9/16/05)	Adjusted for Organization Costs	Original (10/5/05)	Adjusted for Organization Costs	Original (2/8/06)	Adjusted for Organization Costs	Original	Adjusted for Organization Costs
Original Purchase Price	2,079,981.17	2,079,981.17	2,142,403.39	2,142,403.39	2,206,718.20	2,206,718.20	2,272,959.10	2,272,959.10	8,702,061.86	8,702,061.86
Increased Price (Amended)	-	245,019.57	-	252,372.84	-	259,949.06	-	267,752.16	-	1,025,093.63 [1]
Amended Purchase Price	2,079,981.17	2,325,000.74	2,142,403.39	2,394,776.23	2,206,718.20	2,466,667.26	2,272,959.10	2,540,711.26	8,702,061.86	9,727,155.49
Paid Outside of Escrow to Western	(1,705,781.17)	(1,705,781.17)	(1,770,678.39)	(1,770,678.39)	(1,839,118.20)	(1,839,118.20)	(1,926,297.79)	(1,926,297.79)	(7,241,875.55)	(7,241,875.55)
Organization Costs Paid to Western	-	(245,019.57)	-	(252,372.84)	-	(259,949.06)	-	(267,752.16)	-	(1,025,093.63)
Total Paid Outside of Escrow	(1,705,781.17)	(1,950,800.74)	(1,770,678.39)	(2,023,051.23)	(1,839,118.20)	(2,099,067.26)	(1,926,297.79)	(2,194,049.95)	(7,241,875.55)	(8,266,969.18)
Note Payable to Western	(374,200.00)	(374,200.00)	(371,725.00)	(371,725.00)	(367,600.00)	(367,600.00)	(346,661.31)	(346,661.31)	(1,460,186.31)	(1,460,186.31)
Additional Deposits	(6,880.24)	(6,880.24)	(2,570.95)	(2,570.95)	(2,082.35)	(2,552.50)	(2,382.35)	(2,382.35)	(13,915.89)	(14,386.04)
Escrow Charges/Other	6,880.24	6,880.24	2,570.95	2,570.95	2,082.35	2,552.50	2,382.35	2,382.35	13,915.89	14,386.04
Net Amount	(2,079,981.17)	(2,325,000.74)	(2,142,403.39)	(2,394,776.23)	(2,206,718.20)	(2,466,667.26)	(2,272,959.10)	(2,540,711.26)	(8,702,061.86)	(9,727,155.49)

Notes:

[1] Amended Purchase Price (Increase) represents the "Organization" costs paid to Western.

[2] Source - Escrow Statements

EXHIBIT 9

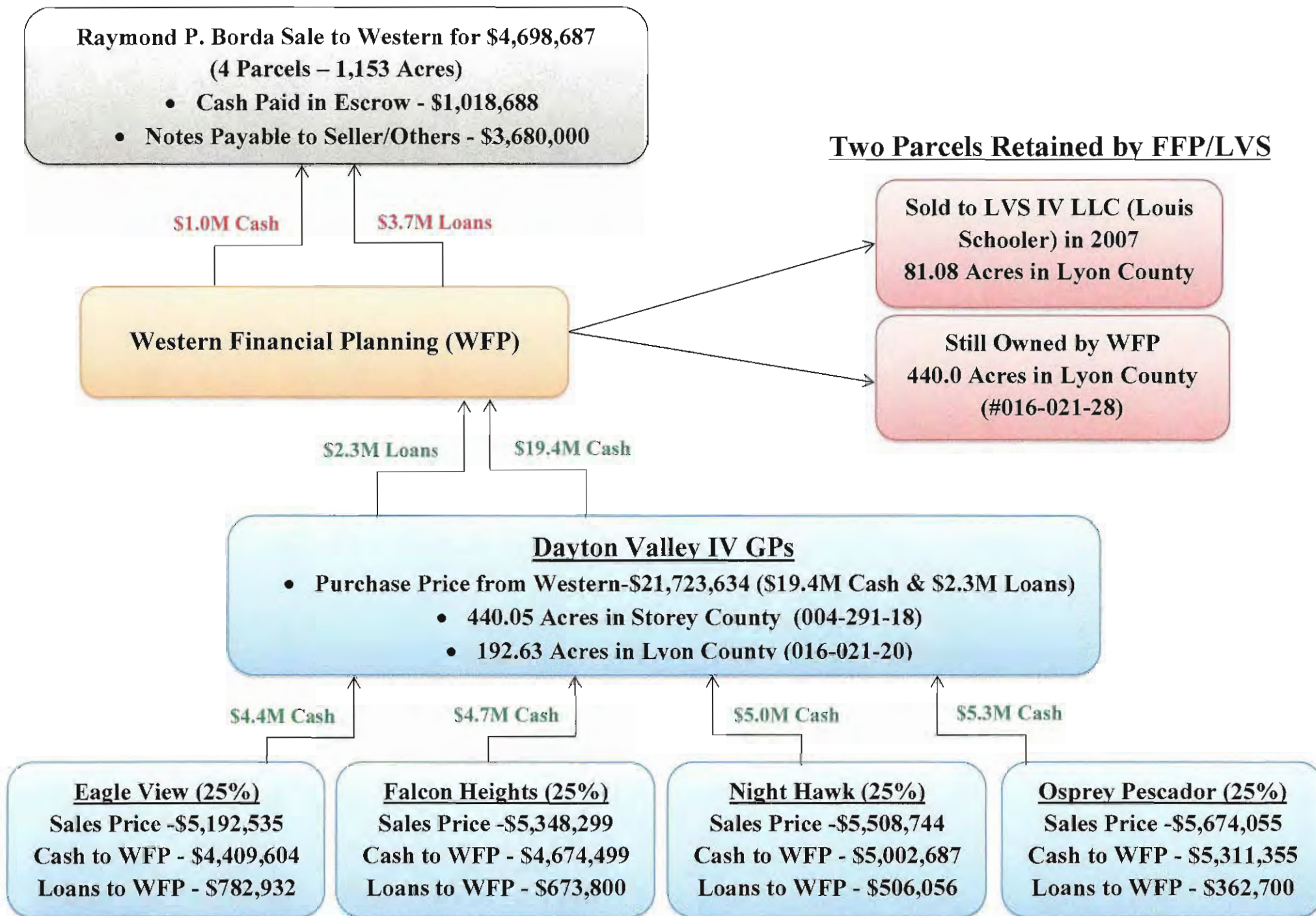
EXHIBIT 9

Dayton Valley IV

(Initial Investment Flow Chart)

Eagle View Partners, LLC
Falcon Heights Partners, LLC
Night Hawk Partners, LLC
Osprey Pescador, LLC

Dayton Valley IV Initial Purchase Transaction Summary



Dayton Valley IV

**(Western Initial Property
Purchase Escrow Statement)**

First Financial Planning Corporation (dba Western Financial Planning Corp.)
Dayton Valley IV Initial Western Purchase Escrow Summary
Escrow Closing Date - October 25, 2006

Purchase Price & Additional Purchase Costs Incurred

Purchase Price		4,000,000.00
Additional Escrow Charges		
Attorney Fees Paid via Note - John Gavin	280,000.00	
Commission Paid via Note - Schafer Pacific Properties	400,000.00	
Payment to Mark Winters, Esq.	8,000.00	
Closing Costs & Taxes	9,504.89	697,504.89
Total Purchase Price		4,697,504.89
Cash To Borrower		1,183.03
Total per Escrow Statement		<u>4,698,687.92</u>

Sources of Funds for Escrow Purchase

Deposits to Escrow		1,018,687.92
Notes Incurred		
Note(s) Payable to Seller	3,000,000.00	
Attorney Fees Paid via Note - John Gavin	280,000.00	
Commission Paid via Note - Schafer Pacific Properties	400,000.00	3,680,000.00
Total		<u>4,698,687.92</u>

Notes:

[1] Source - Escrow Statements

[2] Purchase included 4 parcels. Two parcels sold to Dayton Valley IV partnerships, one sold/transferred to LVS IV, LLC and one still owned by Western.

Dayton Valley IV

(Investor Summary)

Eagle View Partners, LLC
Falcon Heights Partners, LLC
Night Hawk Partners, LLC
Osprey Pescador, LLC

First Financial Planning Corporation (dba Western Financial Planning Corp.)
Dayton Valley IV General Partnership (GPs) Summary

General Partnership	Original Escrow Close Date	Owner-ship %	Cash Received from Investors	Investor Notes Payable to Western	GPs Notes Payable to Western	Total Investment Amount	Transferred to Western Financial	GPs Notes Payable to Western	Purchase Price (Escrow Stmt)	Contingency Balance Remaining in GPs
Eagle View Partners, LLC	10/2/2008	25.00%	4,755,418	8,750	782,932	5,547,100	(4,409,604)	(782,932)	(5,192,535)	354,565
Falcon Heights Partners, LLC	11/25/2008	25.00%	5,039,700	-	673,800	5,713,500	(4,674,499)	(673,800)	(5,348,299)	365,201
Night Hawk Partners, LLC	9/9/2009	25.00%	5,373,144	5,700	506,056	5,884,900	(5,002,688)	(506,056)	(5,508,744)	376,156
Osprey Pescador, LLC	11/18/2010	25.00%	5,698,800	-	362,700	6,061,500	(5,311,355)	(362,700)	(5,674,055)	387,445
		<u>100.00%</u>	<u>20,867,062</u>	<u>14,450</u>	<u>2,325,488</u>	<u>23,207,000</u>	<u>(19,398,146)</u>	<u>(2,325,488)</u>	<u>(21,723,634)</u>	<u>1,483,366</u>
							[2]			[3]

Notes:

[1] Source - "Closing/Final Spread" worksheet.

[2] Check to LLC represents funds transferred to the respective funds LLC then transferred to Western.

[3] Contingency per "Closing/Final Spread" represents investor funds received but left in the respective GPs bank account.

First Financial Planning Corporation (dba Western Financial Planning Corp.)
Dayton Valley IV Investor Contribution Summary

	Eagle View Partners, LLC	Falcon Heights Partners, LLC	Night Hawk Partners, LLC	Osprey Pescador, LLC	Total
Sources of Funds					
Cash Received from Investors	4,755,418.37	5,039,700.00	5,373,144.00	5,698,800.00	20,867,062.37
Investor Notes Payable to Western	8,750.00	-	5,700.00	-	14,450.00
GPs Notes Payable to Western	782,931.63	673,800.00	506,056.00	362,700.00	2,325,487.63
Investment Amount	5,547,100.00	5,713,500.00	5,884,900.00	6,061,500.00	23,207,000.00
Uses of Funds					
Land Purchased from Western	(3,862,389.80)	(4,110,870.19)	(4,422,150.11)	(4,713,396.68)	(17,108,806.78)
Organization Fees Paid to Western	(547,213.92)	(563,629.06)	(580,537.43)	(597,958.79)	(2,289,339.20)
Total Paid to Western	(4,409,603.72)	(4,674,499.25)	(5,002,687.54)	(5,311,355.47)	(19,398,145.98) [2]
Surplus	1,137,496.28	1,039,000.75	882,212.46	750,144.53	3,808,854.02
GPs Notes Payable to Western	(782,931.63)	(673,800.00)	(506,056.00)	(362,700.00)	(2,325,487.63)
Contingency per "Closing/Final Spread"	354,564.65	365,200.75	376,156.46	387,444.53	1,483,366.39 [3]

Notes:

[1] Source - "Closing/Final Spread" worksheet.

[2] Total Paid to Western represents total amount of payments made to Western at initial funding.

[3] Contingency per "Closing/Final Spread" represents investor funds received but left in the respective GPs bank account.

First Financial Planning Corporation (dba Western Financial Planning Corp.)
Dayton Valley IV Escrow Summary

	Eagle View Partners, LLC		Falcon Heights Partners, LLC		Night Hawk Partners, LLC		Osprey Pescador, LLC		Total (All Entities)	
	Original (10/02/08)	Amended (9/29/08)	Original (11/25/08)	Amended (11/19/08)	Original (9/9/09)	Amended (9/2/11)	Original (11/18/10)	Amended (11/11/10)	Original	Amended
Original Purchase Price	5,192,535.32	5,192,535.32	5,348,299.24	5,348,299.24	4,928,206.11	4,928,206.11	5,076,096.67	5,076,096.67	20,545,137.34	20,545,137.34
Increased Price (Amended)	-	-	-	-	-	580,537.43	-	597,958.79	-	1,178,496.22 [1]
Amended Purchase Price	5,192,535.32	5,192,535.32	5,348,299.24	5,348,299.24	4,928,206.11	5,508,743.54	5,076,096.67	5,674,055.46	20,545,137.34	21,723,633.56
Paid Outside of Escrow to Western	(4,409,603.69)	(3,862,389.80)	(4,674,499.24)	(4,110,870.19)	(4,422,150.11)	(4,422,150.11)	(4,713,396.67)	(4,713,396.67)	(18,219,649.71)	(17,108,806.77)
Organization Costs Paid to Western	-	(547,213.89)	-	(563,629.05)	-	(580,537.43)	-	(597,958.79)	-	(2,289,339.16)
Total Paid Outside Escrow	(4,409,603.69)	(4,409,603.69)	(4,674,499.24)	(4,674,499.24)	(4,422,150.11)	(5,002,687.54)	(4,713,396.67)	(5,311,355.46)	(18,219,649.71)	(19,398,145.93)
Note Payable to Western	(782,931.63)	(782,931.63)	(673,800.00)	(673,800.00)	(506,056.00)	(506,056.00)	(362,700.00)	(362,700.00)	(2,325,487.63)	(2,325,487.63)
Additional Deposits	(2,903.95)	(2,903.95)	(2,712.20)	(2,712.20)	(2,552.50)	(2,552.50)	(3,702.98)	(3,702.98)	(11,871.63)	(11,871.63)
Escrow Charges/Other	2,903.95	2,903.95	2,712.20	2,712.20	2,552.50	2,552.50	3,702.98	3,702.98	11,871.63	11,871.63
Net Amount	<u>(5,192,535.32)</u>	<u>(5,192,535.32)</u>	<u>(5,348,299.24)</u>	<u>(5,348,299.24)</u>	<u>(4,928,206.11)</u>	<u>(5,508,743.54)</u>	<u>(5,076,096.67)</u>	<u>(5,674,055.46)</u>	<u>(20,545,137.34)</u>	<u>(21,723,633.56)</u>

Notes:

[1] Amended Purchase Price (Increase) represents the "Organization" costs paid to Western.

[2] Source - Escrow Statements

EXHIBIT 10

EXHIBIT 10

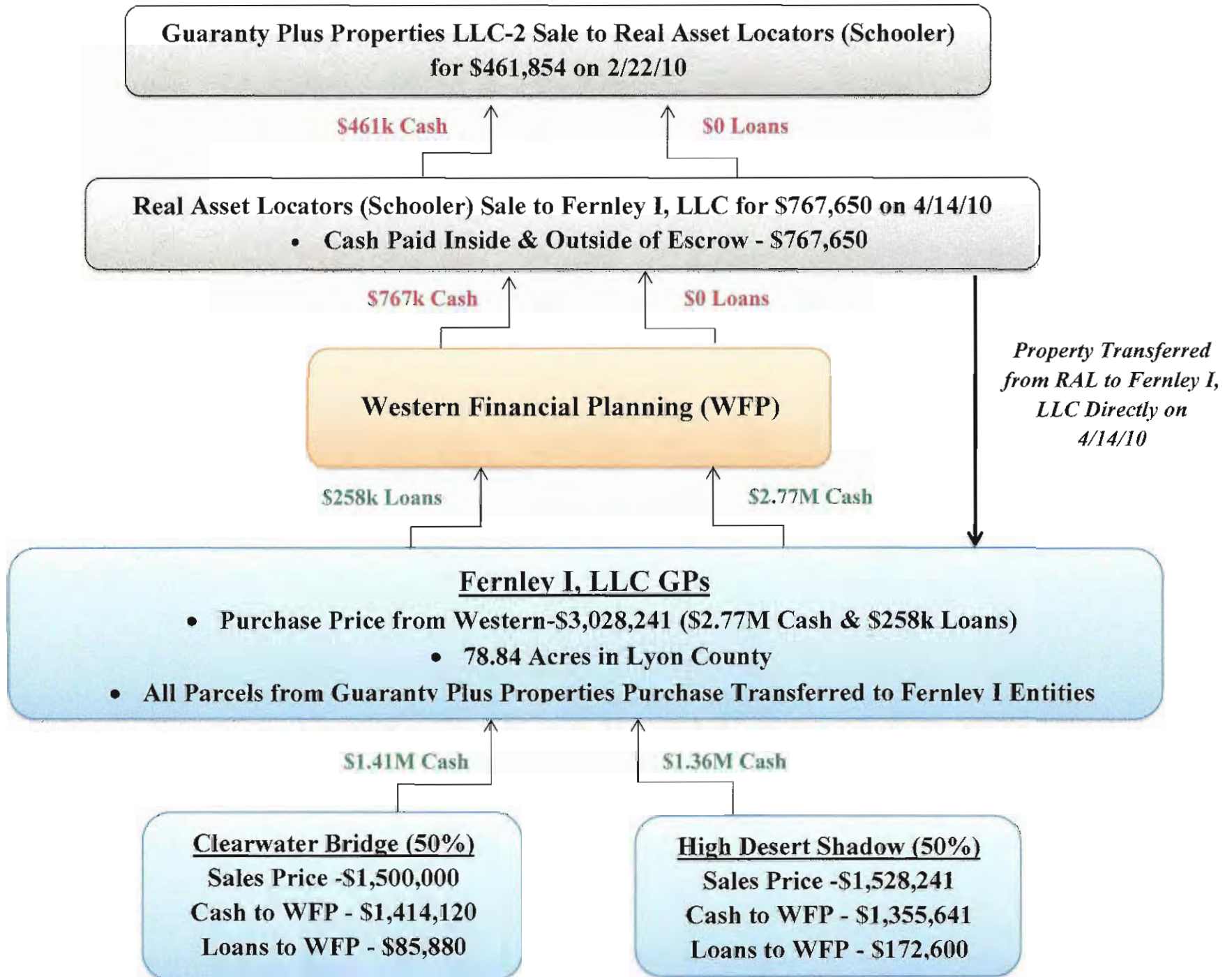
Fernley I, LLC

(Initial Investment Flow Chart)

Clearwater Bridges, LLC

High Desert Shadow, LLC

Fernley I, LLC Initial Purchase Transaction Summary



Fernley I, LLC

**(Western Initial Property
Purchase Escrow Statement)**

First Financial Planning Corporation (dba Western Financial Planning Corp.)
Real Asset Locators Initial Purchase from Third Party Escrow Summary
Escrow Closing Date - 2/22/10

Purchase Price & Additional Purchase Costs Incurred

Purchase Price		459,000.00
Additional Escrow Charges		
Closing Costs & Taxes	2,670.47	<u>2,670.47</u>
Total Purchase Price		461,670.47
Cash To Borrower		<u>183.43</u>
Total per Escrow Statement		<u><u>461,853.90</u></u>

Sources of Funds for Escrow Purchase

Deposit to Escrow		461,853.90
Notes Incurred		
Note(s) Payable to Seller	-	
Commission Paid via Note - Schafer Pacific Properties	-	<u>-</u>
Total		<u><u>461,853.90</u></u>

Notes:

[1] Source - Escrow Statements

First Financial Planning Corporation (dba Western Financial Planning Corp.)
Fernley I, LLC Initial Purchase from Real Asset Locators Escrow Summary
Escrow Closing Date - 4/14/10

Purchase Price & Additional Purchase Costs Incurred

Purchase Price		765,000.00
Additional Escrow Charges		
Closing Costs & Taxes	2,650.15	<u>2,650.15</u>
Total Purchase Price		767,650.15
Cash To Borrower		<u>-</u>
Total per Escrow Statement		<u><u>767,650.15</u></u>

Sources of Funds for Escrow Purchase

Paid Outside of Escrow		725,000.00
Paid at Close of Escrow		42,650.15
Notes Incurred		
Note(s) Payable to Seller	-	
Other	-	<u>-</u>
Total		<u><u>767,650.15</u></u>

Notes:

[1] Source - Escrow Statements

Fernley I, LLC

(Investor Summary)

Clearwater Bridges, LLC

High Desert Shadow, LLC

First Financial Planning Corporation (dba Western Financial Planning Corp.)
 Fernley I, LLC General Partnership (GPs) Summary

General Partnership	Original Escrow Close Date	Owner-ship %	Cash Received from Investors	Investor Notes Payable to Western	GPs Notes Payable to Western	Total Investment Amount	Transferred to Western	GPs Notes Payable to Western	Purchase Price (Escrow Stmt)	Contingency Balance Remaining in GPs
Clearwater Bridge, LLC	Original (2/16/11)	50.00%	1,534,120	-	85,880	1,620,000	(1,414,120)	(85,880)	(1,500,000)	120,000
High Desert Shadow, LLC	Original (5/10/11)	50.00%	1,477,900	-	172,600	1,650,500	(1,355,641)	(172,600)	(1,528,241)	122,259
-	-	0.00%	-	-	-	-	-	-	-	-
		<u>100.00%</u>	<u>3,012,020</u>	<u>-</u>	<u>258,480</u>	<u>3,270,500</u>	<u>(2,769,761)</u>	<u>(258,480)</u>	<u>(3,028,241)</u>	<u>242,259</u>
							[2]			[3]

Notes:

[1] Source - "Closing/Final Spread" worksheet.

[2] Check to LLC represents funds transferred to Western.

[3] Contingency per "Closing/Final Spread" represents investor funds received but left in the respective entities bank account.

First Financial Planning Corporation (dba Western Financial Planning Corp.)
Fernley I, LLC Investor Contribution Summary

	Clearwater Bridge, LLC	High Desert Shadow, LLC	Total
Sources of Funds			
Cash Received from Investors	1,534,120.00	1,477,900.00	3,012,020.00
Investor Notes Payable to Western	-	-	-
GPs Noes Payable to Western	85,880.00	172,600.00	258,480.00
Investment Amount	<u>1,620,000.00</u>	<u>1,650,500.00</u>	<u>3,270,500.00</u>
Uses of Funds			
Land Purchased from Western	(1,414,120.00)	(1,355,640.74)	(2,769,760.74)
Organization Fees Paid to Western	-	-	-
Total to FFP	<u>(1,414,120.00)</u>	<u>(1,355,640.74)</u>	<u>(2,769,760.74)</u> [2]
Surplus	205,880.00	294,859.26	500,739.26
GPs Noes Payable to Western	<u>(85,880.00)</u>	<u>(172,600.00)</u>	<u>(258,480.00)</u>
Contingency per "Closing/Final Spread"	<u>120,000.00</u>	<u>122,259.26</u>	<u>242,259.26</u> [3]

Notes:

[1] Source - "Closing/Final Spread" worksheet.

[2] Total Paid to Western represents total amount of payments made to Western at initial funding.

[3] Contingency per "Closing/Final Spread" represents investor funds received but left in the respective GPs bank account.

First Financial Planning Corporation (dba Western Financial Planning Corp.)
Fernley I, LLC Escrow Summary

	Clearwater Bridge LLC		High Desert Shadow		Total (All Entities)	
	Original (2/16/11)	N/A	Original (5/10/11)	N/A	Original	Amended
Original Purchase Price	1,500,000.12	1,500,000.12	1,528,240.86	1,528,240.86	3,028,240.98	3,028,240.98
Increased Price (Amended)	-	-	-	-	-	-
Amended Purchase Price	<u>1,500,000.12</u>	<u>1,500,000.12</u>	<u>1,528,240.86</u>	<u>1,528,240.86</u>	<u>3,028,240.98</u>	<u>3,028,240.98</u>
Paid Outside of Escrow to Western	(1,414,120.12)	(1,414,120.12)	(1,355,640.86)	(1,355,640.86)	(2,769,760.98)	(2,769,760.98)
Organization Costs Paid to Western	-	-	-	-	-	-
Total Paid Outside Escrow	<u>(1,414,120.12)</u>	<u>(1,414,120.12)</u>	<u>(1,355,640.86)</u>	<u>(1,355,640.86)</u>	<u>(2,769,760.98)</u>	<u>(2,769,760.98)</u>
GPs Notes Payable to Western	(85,880.00)	(85,880.00)	(172,600.00)	(172,600.00)	(258,480.00)	(258,480.00)
Additional Deposits	(2,696.24)	(2,696.24)	(11,535.39)	(11,535.39)	(14,231.63)	(14,231.63)
Escrow Charges/Other	<u>2,696.24</u>	<u>2,696.24</u>	<u>11,535.39</u>	<u>11,535.39</u>	<u>14,231.63</u>	<u>14,231.63</u>
Net Amount	<u>(1,500,000.12)</u>	<u>(1,500,000.12)</u>	<u>(1,528,240.86)</u>	<u>(1,528,240.86)</u>	<u>(3,028,240.98)</u>	<u>(3,028,240.98)</u>
	-	-	-	-	-	-

Notes:

[1] Amended Purchase Price (Increase) represents the "Organization" costs paid to Western.

[2] Source - Escrow Statements

EXHIBIT 11

EXHIBIT 11

New Mexico

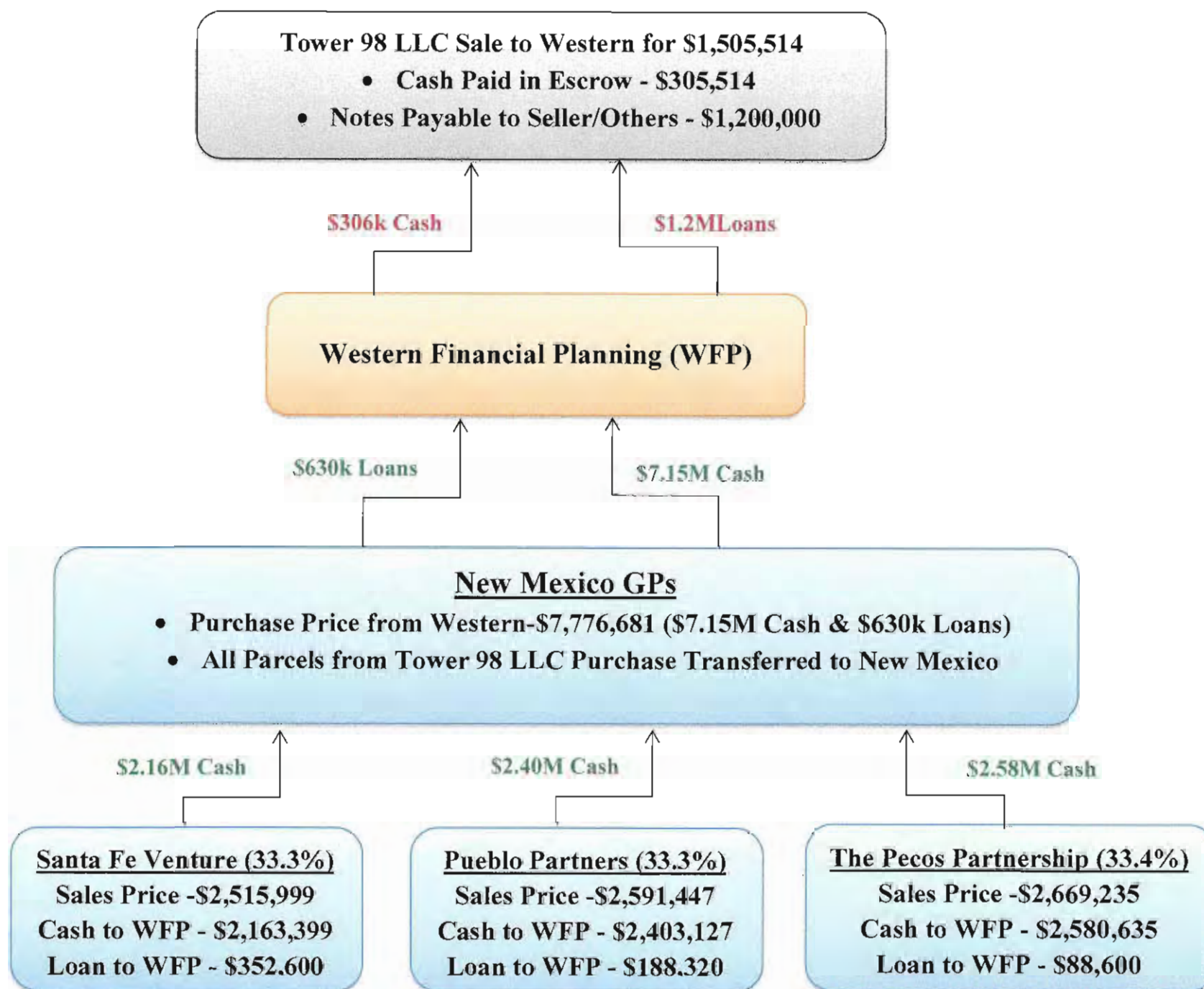
(Initial Investment Flow Chart)

Santa Fe View

Pueblo Partners

The Pecos Partners

New Mexico Initial Purchase Transaction Summary



New Mexico

(Western Initial Property Purchase Escrow Statement)

First Financial Planning Corporation (dba Western Financial Planning Corp.)
New Mexico (Santa Fe Venture LLC) Initial Western Purchase Escrow Summary
Escrow Closing Date - 2/22/07

Purchase Price & Additional Purchase Costs Incurred

Purchase Price		1,500,000.00
Additional Escrow Charges		
Closing Costs & Taxes	5,513.81	<u>5,513.81</u>
Total Purchase Price		1,505,513.81
Cash To Borrower		<u>-</u>
Total per Escrow Statement		<u><u>1,505,513.81</u></u>

Sources of Funds for Escrow Purchase

Deposits		25,000.00
Paid at Close of Escrow		280,513.81
Notes Incurred		
Note(s) Payable to Seller	1,200,000.00	
Other	-	<u>1,200,000.00</u>
Total		<u><u>1,505,513.81</u></u>

Notes:

[1] Source - Escrow Statements

New Mexico

(Investor Summary)

Santa Fe View
Pueblo Partners
The Pecos Partners

**First Financial Planning Corporation (dba Western Financial Planning Corp.)
New Mexico (Santa Fe Venture LLC) General Partnerships (GPs) Summary**

General Partnership	Original Escrow Close Date	Owner-ship %	Cash Received from Investors	Investor Notes Payable to Western	GPs Notes Payable to Western	Total Investment Amount	Transferred to Western	GPs Notes Payable to Western	Purchase Price (Escrow Stmt)	Contingency Balance Remaining in GPs
Santa Fe Venture LLC	Original (10/29/08)	33.33%	2,333,600	1,600	352,600	2,687,800	(2,163,399)	(352,600)	(2,515,999)	171,801
Pueblo Partners	Original (2/13/09)	33.33%	2,580,080	-	188,320	2,768,400	(2,403,127)	(188,320)	(2,591,447)	176,953
The Pecos Partnership LLC	Original (7/5/11)	33.34%	2,762,900	-	88,600	2,851,500	(2,580,635)	(88,600)	(2,669,235)	182,265
-	-	0.00%	-	-	-	-	-	-	-	-
		<u>100.00%</u>	<u>7,676,580</u>	<u>1,600</u>	<u>629,520</u>	<u>8,307,700</u>	<u>(7,147,161)</u>	<u>(629,520)</u>	<u>(7,776,681)</u>	<u>531,019</u>
							[2]			[3]

Notes:

[1] Source - "Closing/Final Spread" worksheet.

[2] Check to LLC represents funds transferred to Western.

[3] Contingency per "Closing/Final Spread" represents investor funds received but left in the respective GPs bank account.

**First Financial Planning Corporation (dba Western Financial Planning Corp.)
New Mexico (Santa Fe Venture LLC) Investor Contribution Summary**

	Santa Fe Venture LLC	Pueblo Partners	The Pecos Partnership LLC	Total
Sources of Funds				
Cash Received from Investors	2,333,600.00	2,580,080.00	2,762,900.00	7,676,580.00
Investor Notes Payable to Western	1,600.00	-	-	1,600.00
GPs Notes Payable to Western	352,600.00	188,320.00	88,600.00	629,520.00
Investment Amount	<u>2,687,800.00</u>	<u>2,768,400.00</u>	<u>2,851,500.00</u>	<u>8,307,700.00</u>
Uses of Funds				
Land Purchased from Western	(1,898,250.88)	(2,130,027.94)	(2,299,338.57)	(6,327,617.39)
Organization Fees Paid to Western	(265,147.84)	(273,098.92)	(281,296.62)	(819,543.38)
Total Paid to Western	<u>(2,163,398.72)</u>	<u>(2,403,126.86)</u>	<u>(2,580,635.19)</u>	<u>(7,147,160.77)</u> [2]
Surplus	524,401.28	365,273.14	270,864.81	1,160,539.23
GPs Notes Payable to Western	<u>(352,600.00)</u>	<u>(188,320.00)</u>	<u>(88,600.00)</u>	<u>(629,520.00)</u>
Contingency per "Closing/Final Spread"	<u>171,801.28</u>	<u>176,953.14</u>	<u>182,264.81</u>	<u>531,019.23</u> [3]

Notes:

[1] Source - "Closing/Final Spread" worksheet.

[2] Total Paid to Western represents total amount of payments made to Western at initial funding.

[3] Contingency per "Closing/Final Spread" represents investor funds received but left in the respective GPs bank account.

**First Financial Planning Corporation (dba Western Financial Planning Corp.)
New Mexico (Santa Fe Venture LLC) Escrow Summary**

	Santa Fe Venture LLC		Pueblo Partners, LLC		The Pecos Partnership LLC		Total (All Entities)	
	Original (10/29/08)	Amended (10/29/08)	Original (2/13/09)	N/A	Original (7/5/11)	N/A	Original	Amended
Original Purchase Price	2,515,998.72	2,515,998.72	2,591,446.86	2,591,446.86	2,387,938.57	2,387,938.57	7,495,384.15	7,495,384.15
Increased Price (Amended)	-	-	-	-	-	281,296.62	-	281,296.62 [1]
Amended Purchase Price	<u>2,515,998.72</u>	<u>2,515,998.72</u>	<u>2,591,446.86</u>	<u>2,591,446.86</u>	<u>2,387,938.57</u>	<u>2,669,235.19</u>	<u>7,495,384.15</u>	<u>7,776,680.77</u>
Paid Outside of Escrow to Western	(2,163,398.72)	(1,898,250.88)	(2,403,126.86)	(2,403,126.86)	(2,299,338.57)	(2,299,338.57)	(6,865,864.15)	(6,600,716.31)
Organization Costs Paid to Western	-	(265,147.84)	-	-	-	(281,296.62)	-	(546,444.46)
Paid to LLC Outside Escrow	(2,163,398.72)	(2,163,398.72)	(2,403,126.86)	(2,403,126.86)	(2,299,338.57)	(2,580,635.19)	(6,865,864.15)	(7,147,160.77)
GP Notes Payable to Western	(352,600.00)	(352,600.00)	(188,320.00)	(188,320.00)	(88,600.00)	(88,600.00)	(629,520.00)	(629,520.00)
Additional Deposits	-2804	(2,804.00)	(2,198.75)	(2,198.75)	(1,931.00)	(2,552.50)	(6,933.75)	(7,555.25)
Escrow Charges/Other	<u>2,804.00</u>	<u>2,804.00</u>	<u>2,198.75</u>	<u>2,198.75</u>	<u>1,931.00</u>	<u>2,552.50</u>	<u>6,933.75</u>	<u>7,555.25</u>
Net Amount	<u>(2,515,998.72)</u>	<u>(2,515,998.72)</u>	<u>(2,591,446.86)</u>	<u>(2,591,446.86)</u>	<u>(2,387,938.57)</u>	<u>(2,669,235.19)</u>	<u>(7,495,384.15)</u>	<u>(7,776,680.77)</u>
	-	-	-	-	-	-	-	-

Notes:

[1] Amended Purchase Price (Increase) represents the "Organization" costs paid to Western.

[2] Source - Escrow Statements

EXHIBIT 12

EXHIBIT 12

P51 LLC

(Initial Investment Flow Chart)

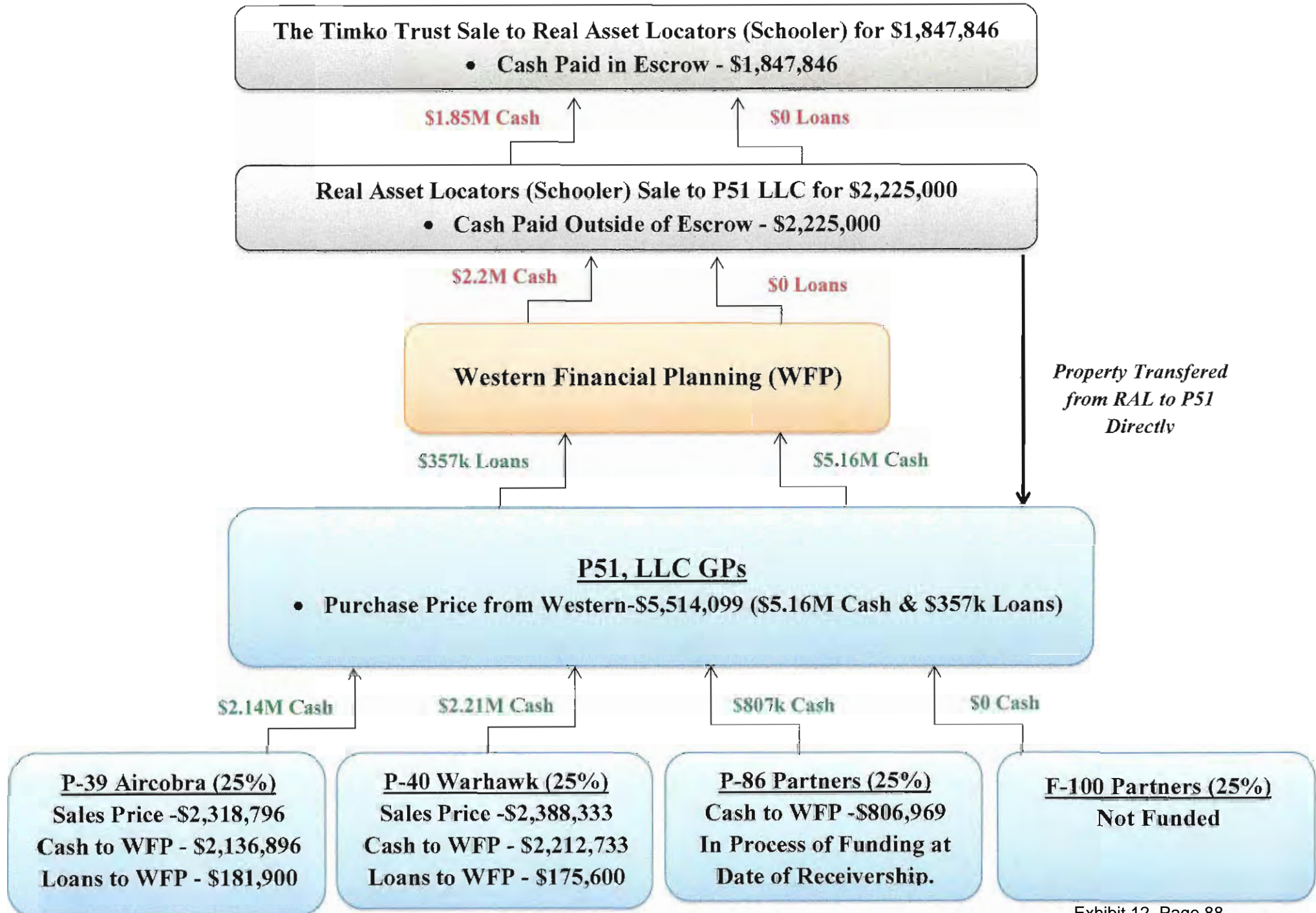
P-39 Aircobra, LLC

P-40 Warhawk Partners

F-86 Partners

F-100 Partners

P51, LLC Initial Purchase Transaction Summary



P51 LLC

**(Western Initial Property
Purchase Escrow Statement)**

First Financial Planning Corporation (dba Western Financial Planning Corp.)
P51 LLC Initial Purchase by Real Asset Locators from 3rd Party Escrow Summary
Escrow Closing Date - 4/01/10

Purchase Price & Additional Purchase Costs Incurred

Purchase Price		1,850,000.00
Additional Escrow Charges		
Closing Costs & Taxes	(2,637.53)	<u>(2,637.53)</u>
Total Purchase Price		1,847,362.47
Cash To Borrower		<u>483.95</u>
Total per Escrow Statement		<u><u>1,847,846.42</u></u>

Sources of Funds for Escrow Purchase

Deposits to Escrow		1,847,846.42
Notes Incurred		
Note(s) Payable to Seller	-	
Closing Costs	-	
	-	<u>-</u>
Total		<u><u>1,847,846.42</u></u>

Notes:

[1] Source - Escrow Statements

First Financial Planning Corporation (dba Western Financial Planning Corp.)
Real Asset Locators Sale to P51 LLC Escrow Summary
Escrow Closing Date - 4/16/10

Purchase Price & Additional Purchase Costs Incurred

Purchase Price		2,225,000.00
Additional Escrow Charges		
Closing Costs & Taxes	-	-
Total Purchase Price		2,225,000.00
Cash To Borrower		-
Total per Escrow Statement		2,225,000.00

Sources of Funds for Escrow Purchase

Deposits Outside of Escrow		2,225,000.00
Notes Incurred		
Note(s) Payable to Seller	-	
Other	-	-
Total		2,225,000.00

Notes:

[1] Source - Escrow Statements

P51 LLC

(Investor Summary)

P-39 Aircobra, LLC

P-40 Warhawk Partners

F-86 Partners

F-100 Partners

First Financial Planning Corporation (dba Western Financial Planning Corp.)
P51 LLC General Partnership (GPs) Summary

General Partnership	Original Escrow Close Date	Ownership %	Cash Received from Investors	Investor Notes Payable to Western	GPs Notes Payable to Western	Total Investment Amount	Transferred to Western	GPs Notes Payable to Western	Purchase Price (Escrow Stmt)	Contingency Balance Remaining in GPs
P-39 Aircobra, LLC	Original (1/6/12)	25.00%	2,322,400	-	181,900	2,504,300	(2,136,896)	(181,900)	(2,318,796)	185,504
P-40 Warhawk, LLC	Original (6/1/12)	25.00%	2,403,800	-	175,600	2,579,400	(2,212,733)	(175,600)	(2,388,333)	191,067
F-86 Partners	N/A	25.00%	875,514	-	-	875,514	(806,969)	-	(806,969)	68,545
F-100 Partners	N/A	25.00%	-	-	-	-	-	-	-	-
		<u>100.00%</u>	<u>5,601,714</u>	<u>-</u>	<u>357,500</u>	<u>5,959,214</u>	<u>(5,156,599)</u>	<u>(357,500)</u>	<u>(5,514,099)</u>	<u>445,115</u>
							[2]			[3]

Notes:

[1] Source - "Closing/Final Spread" worksheet.

[2] Check to LLC represents funds transferred to Western.

[3] Contingency per "Closing/Final Spread" represents investor funds received but left in the respective GPs bank account.

First Financial Planning Corporation (dba Western Financial Planning Corp.)
P51 LLC Investor Contribution Summary

	P-39 Aircobra, LLC	P-40 Warhawk, LLC	F-86 Partners	F-100 Partners	Total
Sources of Funds					
Cash Received from Investors	2,322,400.00	2,403,800.00	875,513.66	-	5,601,713.66
Investor Notes Payable to Western	-	-	-	-	-
GPs Notes Payable to Western	181,900.00	175,600.00	-	-	357,500.00
Investment Amount	<u>2,504,300.00</u>	<u>2,579,400.00</u>	<u>875,513.66</u>	<u>-</u>	<u>5,959,213.66</u>
Uses of Funds					
Land Purchased from Western	(2,136,896.30)	(2,212,733.33)	(806,969.16)	-	(5,156,598.79)
Organization Fees Paid to Western	-	-	-	-	-
Total Paid to Western	<u>(2,136,896.30)</u>	<u>(2,212,733.33)</u>	<u>(806,969.16)</u>	<u>-</u>	<u>(5,156,598.79) [2]</u>
Surplus	367,403.70	366,666.67	68,544.50	-	802,614.87
GPs Notes Payable to Western	<u>(181,900.00)</u>	<u>(175,600.00)</u>	<u>-</u>	<u>-</u>	<u>(357,500.00)</u>
Contingency per "Closing/Final Spread"	<u>185,503.70</u>	<u>191,066.67</u>	<u>68,544.50</u>	<u>-</u>	<u>445,114.87 [3]</u>
			<u>[4]</u>	<u>[5]</u>	

Notes:

[1] Source - "Closing/Final Spread" worksheet.

[2] Total Paid to Western represents total amount of payments made to Western at initial funding.

[3] Contingency per "Closing/Final Spread" represents investor funds received but left in the respective GPs bank account.

[4] F-86 Partners was in process of funding (escrow did not close) at time of Receivership. Balance represents funds recorded in OPADS Checking Account.

[5] F-100 Partners had no funding.

First Financial Planning Corporation (dba Western Financial Planning Corp.)
P51 LLC Escrow Summary

	P-39 Aircobra, LLC		P-40 Warhawk, LLC		F-86 Partners		F-100 Partners		Total (All Entities)	
	Original (1/6/12)	N/A	Original (6/1/12)	N/A	N/A	N/A	N/A	N/A	Original	Amended
Original Purchase Price	2,318,796.30	2,318,796.30	2,388,333.33	2,388,333.33	-	-	-	-	4,707,129.63	4,707,129.63
Increased Price (Amended)	-	-	-	-	-	-	-	-	-	-
Amended Purchase Price	2,318,796.30	2,318,796.30	2,388,333.33	2,388,333.33	-	-	-	-	4,707,129.63	4,707,129.63
Paid Outside of Escrow to Western	(2,136,896.30)	(2,136,896.30)	(2,212,733.33)	(2,212,733.33)	-	-	-	-	(4,349,629.63)	(4,349,629.63)
Organization Costs Paid to Western	-	-	-	-	-	-	-	-	-	-
Total Paid Outside Escrow	(2,136,896.30)	(2,136,896.30)	(2,212,733.33)	(2,212,733.33)	-	-	-	-	(4,349,629.63)	(4,349,629.63)
GPs Notes Payable to Western	(181,900.00)	(181,900.00)	(175,600.00)	(175,600.00)	-	-	-	-	(357,500.00)	(357,500.00)
Additional Deposits	(17,795.69)	(17,795.69)	(1,997.50)	(1,997.50)	-	-	-	-	(19,793.19)	(19,793.19)
Escrow Charges/Other	17,795.69	17,795.69	1,997.50	1,997.50	-	-	-	-	19,793.19	19,793.19
Net Amount	(2,318,796.30)	(2,318,796.30)	(2,388,333.33)	(2,388,333.33)	-	-	-	-	(4,707,129.63)	(4,707,129.63)
	-	-	-	-	-	-	-	-	-	-

Notes:

[1] Amended Purchase Price (Increase) represents the "Organization" costs paid to Western.

[2] Source - Escrow Statements

[3] F-86 Partners and F-100 Partners were in process of funding at time of Receivership. Escrow did not close.

EXHIBIT 13

EXHIBIT 13

SFV II, LLC

(Initial Investment Flow Chart)

Frontage 177, LLC

Pyramid Highway 177, LLC

SFV II, LLC Initial Purchase Transaction Summary

Macaluso & Starbuck Sale to Real Asset Locators (Schooler) for \$537,533 on 5/22/09

- Cash Paid in Escrow - \$270,878 / Loans to Seller - \$266,655

\$271k Cash

\$267k Loans

Real Asset Locators (Schooler) Sale to SFV II, LLC for \$1,005,040 on 5/22/09

- Cash Paid Inside & Outside of Escrow - \$738,385 / Loans to Seller - \$266,655

\$738k Cash

\$267k Loans

Western Financial Planning (WFP)

\$258k Loans

\$2.77M Cash

*Property Transferred
from RAL to SFV II,
LLC Directly on
5/22/09*

SFV II, LLC GPs

- Purchase Price from Western-\$2,702,466 (\$2.43M Cash & \$271k Loans)
- 177.551 Acres in Washoe County (Parcels 076-172-06 & 076-172-06)
- All Parcels from Macaluso & Starbuck Purchase Transferred to SFV II, LLC GPs

\$1.23M Cash

\$1.20M Cash

Frontage 177 (50%)

Sales Price -\$1,371,172
Cash to WFP - \$1,230,972
Loans to WFP - \$140,200

Pyramid Highway 177 (50%)

Sales Price -\$1,331,295
Cash to WFP - \$1,200,895
Loans to WFP - \$130,400

SFV II, LLC

**(Western Initial Property
Purchase Escrow Statement)**

First Financial Planning Corporation (dba Western Financial Planning Corp.)
Real Asset Locators Initial Purchase from Third Party Escrow Summary
Escrow Closing Date - 5/22/09

Purchase Price & Additional Purchase Costs Incurred

Purchase Price		533,310.00
Additional Escrow Charges		
Closing Costs & Taxes	3,504.55	<u>3,504.55</u>
Total Purchase Price		536,814.55
Cash To Borrower		<u>718.57</u>
Total per Escrow Statement		<u><u>537,533.12</u></u>

Sources of Funds for Escrow Purchase

Deposit to Escrow		270,878.12
Notes Incurred		
Note(s) Payable to Seller	266,655.00	
Other	-	<u>266,655.00</u>
Total		<u><u>537,533.12</u></u>

Notes:

[1] Source - Escrow Statements

First Financial Planning Corporation (dba Western Financial Planning Corp.)
SFV II LLC Initial Purchase from Real Asset Locators Escrow Summary
Escrow Closing Date - 5/22/09

Purchase Price & Additional Purchase Costs Incurred

Purchase Price		1,000,000.00
Additional Escrow Charges		
Closing Costs & Taxes	5,039.84	<u>5,039.84</u>
Total Purchase Price		1,005,039.84
Cash To Borrower		<u>-</u>
Total per Escrow Statement		<u><u>1,005,039.84</u></u>

Sources of Funds for Escrow Purchase

Paid Inside & Outside of Escrow		738,384.84
Notes Incurred		
Note(s) Payable to Seller	266,655.00	
Other	-	<u>266,655.00</u>
Total		<u><u>1,005,039.84</u></u>

Notes:

[1] Source - Escrow Statements

SFV II, LLC

(Investor Summary)

Frontage 177, LLC

Pyramid Highway 177, LLC

First Financial Planning Corporation (dba Western Financial Planning Corp.)
SFV II LLC General Partnership (GPs) Summary

General Partnership	Original Escrow Close Date	Ownership %	Cash Received from Investors	Investor Notes Payable to Western	GPs Notes Payable to Western	Total Investment Amount	Transferred to Western	GPs Notes Payable to Western	Purchase Price (Escrow Stmt)	Contingency Balance Remaining in GPs
Frontage 177 LLC	Original (6/30/10)	50.00%	1,324,600	-	140,200	1,464,800	(1,230,972)	(140,200)	(1,371,172)	93,628
Pyramid Highway 177 Partners	Original (5/6/10)	50.00%	1,291,800	-	130,400	1,422,200	(1,200,895)	(130,400)	(1,331,295)	90,905
-	-	0.00%	-	-	-	-	-	-	-	-
		<u>100.00%</u>	<u>2,616,400</u>	<u>-</u>	<u>270,600</u>	<u>2,887,000</u>	<u>(2,431,866)</u>	<u>(270,600)</u>	<u>(2,702,466)</u>	<u>184,534</u>
							[2]			[3]

Notes:

[1] Source - "Closing/Final Spread" worksheet.

[2] Check to LLC represents funds transferred to Western.

[3] Contingency per "Closing/Final Spread" represents investor funds received but left in the respective GPs bank account.

First Financial Planning Corporation (dba Western Financial Planning Corp.)
SFV II LLC Investor Contribution Summary

	Frontage 177 LLC	Pyramid Highway 177 Partners	Total
Sources of Funds			
Cash Received from Investors	1,324,600.00	1,291,800.00	2,616,400.00
Investor Notes Payable to Western	-	-	-
GPs Notes Payable to Western	<u>140,200.00</u>	<u>130,400.00</u>	<u>270,600.00</u>
Investment Amount	<u>1,464,800.00</u>	<u>1,422,200.00</u>	<u>2,887,000.00</u>
Uses of Funds			
Land Purchased from Western	(1,086,471.02)	(1,060,596.40)	(2,147,067.42)
Organization Fees Paid to Western	<u>(144,500.54)</u>	<u>(140,298.11)</u>	<u>(284,798.65)</u>
Total to Western	<u>(1,230,971.56)</u>	<u>(1,200,894.51)</u>	<u>(2,431,866.07) [2]</u>
Surplus	233,828.44	221,305.49	455,133.93
GPs Notes Payable to Western	<u>(140,200.00)</u>	<u>(130,400.00)</u>	<u>(270,600.00)</u>
Contingency per "Closing/Final Spread"	<u><u>93,628.44</u></u>	<u><u>90,905.49</u></u>	<u><u>184,533.93 [3]</u></u>

Notes:

[1] Source - "Closing/Final Spread" worksheet.

[2] Total Paid to Western represents total amount of payments made to Western at initial funding.

[3] Contingency per "Closing/Final Spread" represents investor funds received but left in the respective GPs bank account.

First Financial Planning Corporation (dba Western Financial Planning Corp.)
SFV II LLC Escrow Summary

	Frontage 177 LLC		Pyramid Highway 177 LLC		Total (All Entities)	
	Original (6/30/10)	Adjusted for Organization Costs	Original (5/6/10)	Adjusted for Organization Costs	Original	Amended
Original Purchase Price	1,226,671.02	1,226,671.02	1,190,996.40	1,190,996.40	2,417,667.42	2,417,667.42
Increased Price (Amended)	-	144,500.54	-	140,298.11	-	284,798.65 [1]
Amended Purchase Price	<u>1,226,671.02</u>	<u>1,371,171.56</u>	<u>1,190,996.40</u>	<u>1,331,294.51</u>	<u>2,417,667.42</u>	<u>2,702,466.07</u>
Paid Outside of Escrow to Western	(1,086,471.02)	(1,086,471.02)	(1,060,596.40)	(1,060,596.40)	(2,147,067.42)	(2,147,067.42)
Organization Costs Paid to Western	-	(144,500.54)	-	(140,298.11)	-	(284,798.65)
Total Paid Outside Escrow	<u>(1,086,471.02)</u>	<u>(1,230,971.56)</u>	<u>(1,060,596.40)</u>	<u>(1,200,894.51)</u>	<u>(2,147,067.42)</u>	<u>(2,431,866.07)</u>
GPs Notes Payable to Western	(140,200.00)	(140,200.00)	(130,400.00)	(130,400.00)	(270,600.00)	(270,600.00)
Additional Deposits	(11,513.20)	(11,513.20)	(12,530.01)	(12,530.01)	(24,043.21)	(24,043.21)
Escrow Charges/Other	<u>11,513.20</u>	<u>11,513.20</u>	<u>12,530.01</u>	<u>12,530.01</u>	<u>24,043.21</u>	<u>24,043.21</u>
Net Amount	<u>(1,226,671.02)</u>	<u>(1,371,171.56)</u>	<u>(1,190,996.40)</u>	<u>(1,331,294.51)</u>	<u>(2,417,667.42)</u>	<u>(2,702,466.07)</u>
	-	-	-	-	-	-
	[3]		[3]			

Notes:

[1] Amended Purchase Price (Increase) represents the "Organization" costs paid to Western.

[2] Source - Escrow Statements

[3] Final escrow closing statement not available. Information based on purchase agreement.

EXHIBIT 14

EXHIBIT 14

Silver Springs North

(Initial Investment Flow Chart)

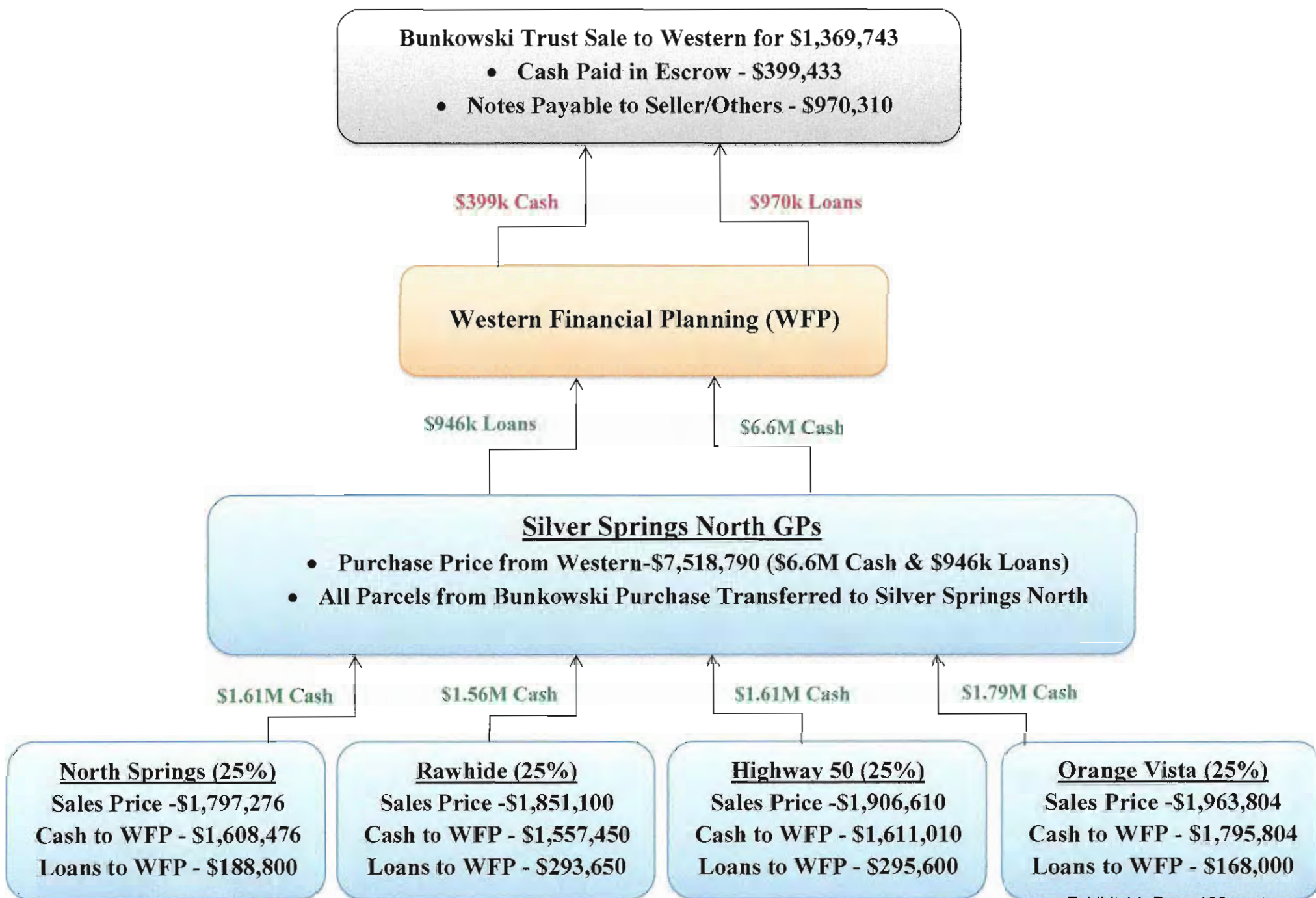
North Springs Partners

Rawhide Partners

Highway 50 Partners

Orange Vista Partners

Silver Springs North Initial Purchase Transaction Summary



Silver Springs North

**(Western Initial Property
Purchase Escrow Statement)**

First Financial Planning Corporation (dba Western Financial Planning Corp.)
Silver Springs North Initial Western Purchase Escrow Summary
Escrow Closing Date - August 4, 2005

Purchase Price & Additional Purchase Costs Incurred

Purchase Price		1,362,750.00
Additional Escrow Charges		
Closing Costs & Taxes	5,833.03	<u>5,833.03</u>
Total Purchase Price		1,368,583.03
Cash To Borrower		<u>1,160.08</u>
Total per Escrow Statement		<u><u>1,369,743.11</u></u>

Sources of Funds for Escrow Purchase

Deposits Outside of Escrow		399,433.11
Notes Incurred		
Note(s) Payable to Seller	970,310.00	<u>970,310.00</u>
Total		<u><u>1,369,743.11</u></u>

Notes:

[1] Source - Escrow Statements

[2] Purchase included 2 parcels.

[3] Western entered into 2 N/P to Schafer Pacific Properties for \$108,000. These were outside of escrow.

Silver Springs North

(Investor Summary)

North Springs Partners

Rawhide Partners

Highway 50 Partners

Orange Vista Partners

First Financial Planning Corporation (dba Western Financial Planning Corp.)
Silver Springs North General Partnership (GPs) Summary

General Partnership	Original Escrow Close Date	Ownership %	Cash Received from Investors	Investor Notes Payable to Western	GPs Notes Payable to Western	Total Investment Amount	Transferred to Western	GPs Notes Payable to Western	Purchase Price (Escrow Stmt)	Contingency Balance Remaining in GPs
North Springs Partners	Original (2/9/07)	25.00%	1,726,400	4,800	188,800	1,920,000	(1,608,476)	(188,800)	(1,797,276)	122,724
Rawhide Partners	Original (12/4/07)	25.00%	1,671,850	12,000	293,650	1,977,500	(1,557,450)	(293,650)	(1,851,100)	126,400
Highway 50 Partners	Original (3/31/08)	25.00%	1,741,200	-	295,600	2,036,800	(1,611,010)	(295,600)	(1,906,610)	130,190
Orange Vista Partners	Original (6/13/08)	25.00%	1,926,700	3,200	168,000	2,097,900	(1,795,804)	(168,000)	(1,963,804)	134,096
		<u>100.00%</u>	<u>7,066,150</u>	<u>20,000</u>	<u>946,050</u>	<u>8,032,200</u>	<u>(6,572,740)</u>	<u>(946,050)</u>	<u>(7,518,790)</u>	<u>513,410</u>
							[2]			[3]

Notes:

[1] Source - "Closing/Final Spread" worksheet.

[2] Check to LLC represents funds transferred to Western.

[3] Contingency per "Closing/Final Spread" represents investor funds received but left in the respective GPs bank account.

First Financial Planning Corporation (dba Western Financial Planning Corp.)
Silver Springs North Investor Contribution Summary

	North Springs Partners	Rawhide Partners	Highway 50 Partners	Orange Vista Partners	Total
Sources of Funds					
Cash Received from Investors	1,726,400.00	1,671,850.00	1,741,200.00	1,926,700.00	7,066,150.00
Investor Notes Payable to Western	4,800.00	12,000.00	-	3,200.00	20,000.00
GPs Notes Payable to Western	188,800.00	293,650.00	295,600.00	168,000.00	946,050.00
Investment Amount	<u>1,920,000.00</u>	<u>1,977,500.00</u>	<u>2,036,800.00</u>	<u>2,097,900.00</u>	<u>8,032,200.00</u>
Uses of Funds					
Land Purchased from Western	(1,419,070.27)	(1,362,372.63)	(1,410,082.37)	(1,588,849.49)	(5,780,374.76)
Organization Fees Paid to Western	<u>(189,405.41)</u>	<u>(195,077.70)</u>	<u>(200,927.57)</u>	<u>(206,955.00)</u>	<u>(792,365.68)</u>
Total Paid to FFP	<u>(1,608,475.68)</u>	<u>(1,557,450.33)</u>	<u>(1,611,009.94)</u>	<u>(1,795,804.49)</u>	<u>(6,572,740.44)</u> [2]
 Surplus	311,524.32	420,049.67	425,790.06	302,095.51	1,459,459.56
GPs Notes Payable to Western	<u>(188,800.00)</u>	<u>(293,650.00)</u>	<u>(295,600.00)</u>	<u>(168,000.00)</u>	<u>(946,050.00)</u>
Contingency per "Closing/Final Spread"	<u>122,724.32</u>	<u>126,399.67</u>	<u>130,190.06</u>	<u>134,095.51</u>	<u>513,409.56</u> [3]

Notes:

[1] Source - "Closing/Final Spread" worksheet.

[2] Total Paid to Western represents total amount of payments made to Western at initial funding.

[3] Contingency per "Closing/Final Spread" represents investor funds received but left in the respective GPs bank account.

First Financial Planning Corporation (dba Western Financial Planning Corp.)
Silver Springs North Escrow Summary

	North Springs Partners		Rawhide Partners		Highway 50 Partners		Orange Vista Partners		Total (All Entities)	
	Original (2/9/07)	Adjusted for Organization Costs	Original (12/4/07)	Adjusted for Organization Costs	Original (3/31/08)	Adjusted for Organization Costs	Original (6/13/08)	Adjusted for Organization Costs	Original	Adjusted for Organization Costs
Original Purchase Price	1,607,870.27	1,607,870.27	1,656,022.63	1,656,022.63	1,705,682.37	1,705,682.37	1,856,849.49	1,856,849.49	6,826,424.76	6,826,424.76
Increased Price (Amended)	-	189,405.41	-	195,077.70	-	200,927.57	-	106,955.00	-	692,365.68 [1]
Amended Purchase Price	<u>1,607,870.27</u>	<u>1,797,275.68</u>	<u>1,656,022.63</u>	<u>1,851,100.33</u>	<u>1,705,682.37</u>	<u>1,906,609.94</u>	<u>1,856,849.49</u>	<u>1,963,804.49</u>	<u>6,826,424.76</u>	<u>7,518,790.44</u>
Paid Outside of Escrow to Western	(1,419,070.27)	(1,419,070.27)	(1,362,372.63)	(1,362,372.63)	(1,410,082.37)	(1,410,082.37)	(1,688,849.49)	(1,688,849.49)	(5,880,374.76)	(5,880,374.76)
Organization Costs Paid to Western	-	(189,405.41)	-	(195,077.70)	-	(200,927.57)	-	(106,955.00)	-	(692,365.68)
Total Paid Outside Escrow	<u>(1,419,070.27)</u>	<u>(1,608,475.68)</u>	<u>(1,362,372.63)</u>	<u>(1,557,450.33)</u>	<u>(1,410,082.37)</u>	<u>(1,611,009.94)</u>	<u>(1,688,849.49)</u>	<u>(1,795,804.49)</u>	<u>(5,880,374.76)</u>	<u>(6,572,740.44)</u>
GPs Notes Payable to Western	(188,800.00)	(188,800.00)	(293,650.00)	(293,650.00)	(295,600.00)	(295,600.00)	(168,000.00)	(168,000.00)	(946,050.00)	(946,050.00)
Additional Deposits	(2,344.57)	(2,344.57)	(872.68)	(872.68)	(3,300.00)	(2,552.50)	(1,894.61)	(1,894.61)	(8,411.86)	(7,664.36)
Escrow Charges/Other	<u>2,344.57</u>	<u>2,344.57</u>	<u>872.68</u>	<u>872.68</u>	<u>3,300.00</u>	<u>2,552.50</u>	<u>1,894.61</u>	<u>1,894.61</u>	<u>8,411.86</u>	<u>7,664.36</u>
Net Amount	<u>(1,607,870.27)</u>	<u>(1,797,275.68)</u>	<u>(1,656,022.63)</u>	<u>(1,851,100.33)</u>	<u>(1,705,682.37)</u>	<u>(1,906,609.94)</u>	<u>(1,856,849.49)</u>	<u>(1,963,804.49)</u>	<u>(6,826,424.76)</u>	<u>(7,518,790.44)</u>

Notes:

[1] Amended Purchase Price (Increase) represents the "Organization" costs paid to Western.

[2] Source - Escrow Statements

EXHIBIT 15

EXHIBIT 15

Silver Springs South

(Initial Investment Flow Chart)

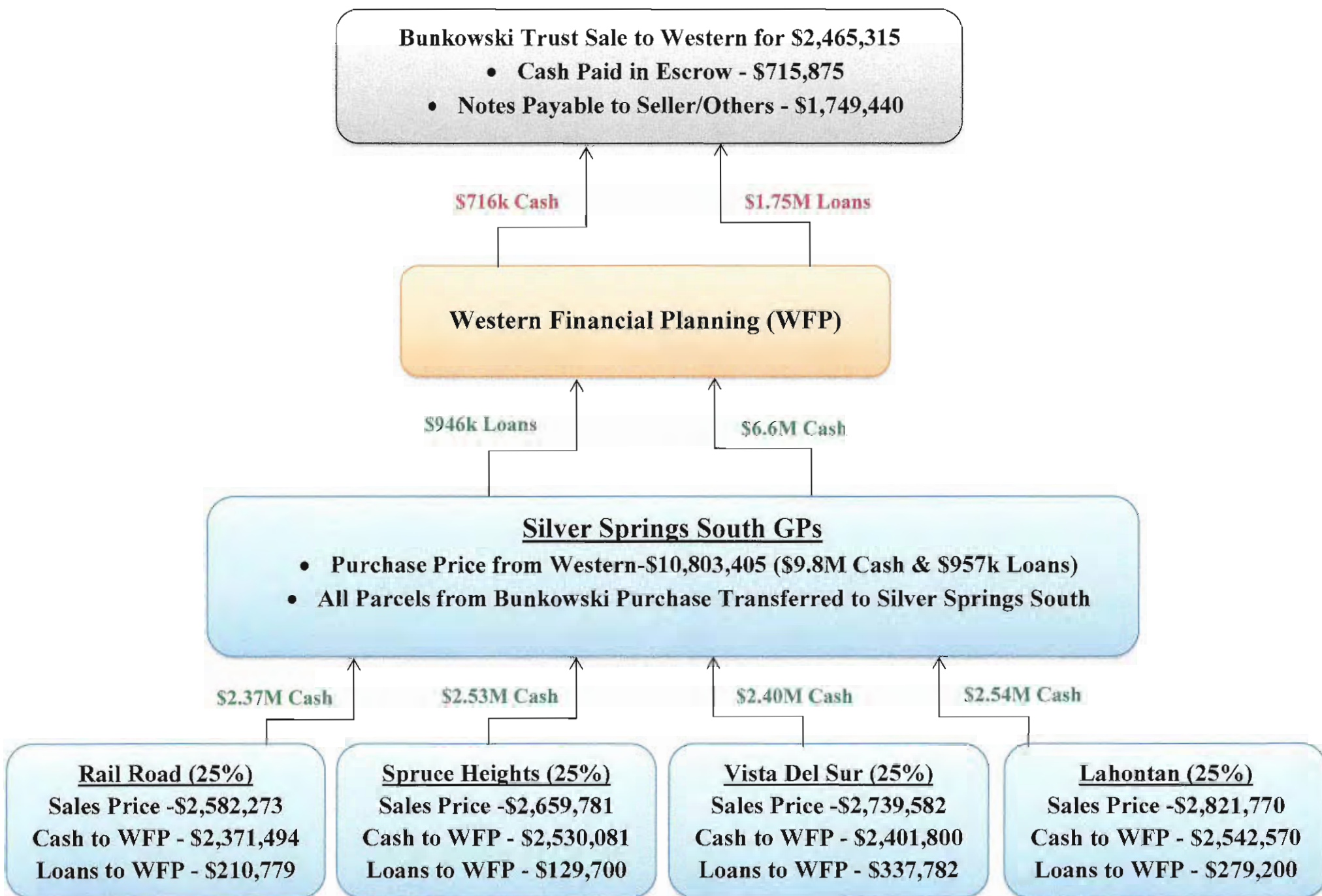
Rail Road Partners

Spruce Heights Partners

Vista Del Sur Partners

Lahontan Partners

Silver Springs South Initial Purchase Transaction Summary



Silver Springs South

(Western Initial Property Purchase Escrow Statement)

First Financial Planning Corporation (dba Western Financial Planning Corp.)
Silver Springs South Initial Western Purchase Escrow Summary
Escrow Closing Date - August 4, 2005

Purchase Price & Additional Purchase Costs Incurred

Purchase Price		2,457,000.00
Additional Escrow Charges		
Closing Costs & Taxes	8,315.46	<u>8,315.46</u>
Total Purchase Price		2,465,315.46
Cash To Borrower		<u>-</u>
Total per Escrow Statement		<u><u>2,465,315.46</u></u>

Sources of Funds for Escrow Purchase

Deposits to Escrow		715,875.46
Notes Incurred		
Note(s) Payable to Seller	1,749,440.00	
Other	-	<u>1,749,440.00</u>
Total		<u><u>2,465,315.46</u></u>

Notes:

[1] Source - Escrow Statements

[2] Western retained ownership of 5 properties from initial purchase.

Silver Springs South

(Investor Summary)

Rail Road Partners

Spruce Heights Partners

Vista Del Sur Partners

Lahontan Partners

First Financial Planning Corporation (dba Western Financial Planning Corp.)
Silver Springs South General Partnership (GPs) Summary

General Partnership	Original Escrow Close Date	Owner-ship %	Cash Received from Investors	Investor Notes Payable to Western	GPs Notes Payable to Western	Total Investment Amount	Transferred to Western	GPs Notes Payable to Western	Purchase Price (Escrow Stmt)	Contingency Balance Remaining in GPs
Rail Road Partners	Original (N/A)	25.00%	2,534,080	13,741	210,779	2,758,600	(2,371,494)	(210,779)	(2,582,273)	176,327
Spruce Heights Partners	Original (2/8/07)	25.00%	2,711,700	-	129,700	2,841,400	(2,530,081)	(129,700)	(2,659,781)	181,619
Vista Del Sur Partners	Original (5/21/07)	25.00%	2,584,868	4,000	337,782	2,926,650	(2,401,800)	(337,782)	(2,739,582)	187,068
Lahontan Partners	Original (6/29/07)	25.00%	2,706,450	28,800	279,200	3,014,450	(2,542,570)	(279,200)	(2,821,770)	192,680
		<u>100.00%</u>	<u>10,537,098</u>	<u>46,541</u>	<u>957,461</u>	<u>11,541,100</u>	<u>(9,845,944)</u>	<u>(957,461)</u>	<u>(10,803,405)</u>	<u>737,695</u>
							[2]			[3]

Notes:

[1] Source - "Closing/Final Spread" worksheet.

[2] Check to LLC represents funds transferred to Western.

[3] Contingency per "Closing/Final Spread" represents investor funds received but left in the respective GPs bank account.

First Financial Planning Corporation (dba Western Financial Planning Corp.)
Silver Springs South Investor Contribution Summary

	Rail Road Partners	Spruce Heights Partners	Vista Del Sur Partners	Lahontan Partners	Total
Sources of Funds					
Cash Received from Investors	2,534,080.00	2,711,700.00	2,584,868.45	2,706,450.00	10,537,098.45
Investor Notes Payable to Western	13,740.70	-	4,000.00	28,800.00	46,540.70
GPs Notes Payable to Western	210,779.30	129,700.00	337,781.55	279,200.00	957,460.85
Investment Amount	<u>2,758,600.00</u>	<u>2,841,400.00</u>	<u>2,926,650.00</u>	<u>3,014,450.00</u>	<u>11,541,100.00</u>
Uses of Funds					
Land Purchased from Western	(2,099,361.80)	(2,249,780.51)	(2,113,090.07)	(2,245,198.19)	(8,707,430.57)
Organization Fees Paid to Western	<u>(272,132.16)</u>	<u>(280,300.27)</u>	<u>(288,710.07)</u>	<u>(297,371.42)</u>	<u>(1,138,513.92)</u>
Total Paid to Western	<u>(2,371,493.96)</u>	<u>(2,530,080.78)</u>	<u>(2,401,800.14)</u>	<u>(2,542,569.61)</u>	<u>(9,845,944.49)</u> [2]
 Surplus	 387,106.04	 311,319.22	 524,849.86	 471,880.39	 1,695,155.51
GPs Notes Payable to Western	<u>(210,779.30)</u>	<u>(129,700.00)</u>	<u>(337,781.55)</u>	<u>(279,200.00)</u>	<u>(957,460.85)</u>
Contingency per "Closing/Final Spread"	<u>176,326.74</u>	<u>181,619.22</u>	<u>187,068.31</u>	<u>192,680.39</u>	<u>737,694.66</u> [3]

Notes:

[1] Source - "Closing/Final Spread" worksheet.

[2] Total Paid to Western represents total amount of payments made to Western at initial funding.

[3] Contingency per "Closing/Final Spread" represents investor funds received but left in the respective GPs bank account.

First Financial Planning Corporation (dba Western Financial Planning Corp.)
Silver Springs South Escrow Summary

	Rail Road Partners		Spruce Heights Partnership		Vista Del Sur Partners		Lahontan Partners		Total (All Entities)	
	Original (N/A)	Adjusted for Organization Costs	Original (2/8/07)	Adjusted for Organization Costs	Original (5/21/07)	Adjusted for Organization Costs	Original (6/29/07)	Adjusted for Organization Costs	Original	Adjusted for Organization Costs
Original Purchase Price	2,310,141.10	2,310,141.10	2,379,480.51	2,379,480.51	2,450,871.62	2,450,871.62	2,524,398.19	2,524,398.19	9,664,891.42	9,664,891.42
Increased Price (Amended)	-	272,132.16	-	280,300.27	-	288,710.07	-	297,371.42	-	1,138,513.92 [1]
Amended Purchase Price	2,310,141.10	2,582,273.26	2,379,480.51	2,659,780.78	2,450,871.62	2,739,581.69	2,524,398.19	2,821,769.61	9,664,891.42	10,803,405.34
Paid Outside of Escrow to Western	(2,099,361.80)	(2,099,361.80)	(2,249,780.51)	(2,249,780.51)	(2,113,090.17)	(2,113,090.17)	(2,245,198.19)	(2,245,198.19)	(8,707,430.67)	(8,707,430.67)
Organization Costs Paid to Western	-	(272,132.16)	-	(280,300.27)	-	(288,710.07)	-	(297,371.42)	-	(1,138,513.92)
Total Paid Outside Escrow	(2,099,361.80)	(2,371,493.96)	(2,249,780.51)	(2,530,080.78)	(2,113,090.17)	(2,401,800.24)	(2,245,198.19)	(2,542,569.61)	(8,707,430.67)	(9,845,944.59)
GPs Notes Payable to Western	(210,779.30)	(210,779.30)	(129,700.00)	(129,700.00)	(337,781.55)	(337,781.55)	(279,200.00)	(279,200.00)	(957,460.85)	(957,460.85)
Additional Deposits	-	-	(2,900.00)	(2,900.00)	(2,920.51)	(2,552.50)	(2,891.64)	(2,891.64)	(8,712.15)	(8,344.14)
Escrow Charges/Other	-	-	2,900.00	2,900.00	2,920.51	2,552.50	2,891.64	2,891.64	8,712.15	8,344.14
Net Amount	(2,310,141.10)	(2,582,273.26)	(2,379,480.51)	(2,659,780.78)	(2,450,871.72)	(2,739,581.79)	(2,524,398.19)	(2,821,769.61)	(9,664,891.52)	(10,803,405.44)
	-	-	-	-	(0.10)	(0.10)	-	-	(0.10)	(0.10)

[3]

Notes:

[1] Amended Purchase Price (Increase) represents the "Organization" costs paid to Western.

[2] Source - Escrow Statements

[3] Escrow Statement for Rail Road Partners Not Available. Information obtained from the Purchase Agreement.

EXHIBIT 16

EXHIBIT 16

South Reno

(Initial Investment Flow Chart)

South Reno Initial Purchase Transaction Summary

Redfield Trust Sale to Western for \$1,187,323

- Cash Paid in Escrow - \$125,323
- Notes Payable to Seller/Others - \$1,062,000
- Parcel 049-450-04 (117.76 Acres)

\$125k Cash

\$1.06M Loans

Western Financial Planning (WFP)

\$998k Loans

\$5.7M Cash

Partial Parcel Sold by WFP

On 2/17/06 WFP Sold 1.33 Acres from Original Purchase to the State of Nevada for \$140,000. Sale Proceeds Used to Pay Down Initial Purchase Note Payable Owed by WFP to Redfield Trust

South Reno Entities

- Purchase Price from Western-\$6,703.107 (\$5.7M Cash & \$998k Loans)
- 116.43 Acres in Washoe County (New Parcel #049-450-53)

\$1.29M Cash

\$1.43M Cash

\$1.52M Cash

\$1.46M Cash

Rose Vista (25%)

Sales Price -\$1,602,177
Cash to WFP - \$1,290,626
Loans to WFP - \$311,551

Steamboat (25%)

Sales Price -\$1,650,242
Cash to WFP - \$1,432,238
Loans to WFP - \$218,004

Galena Ranch (25%)

Sales Price -\$1,699,843
Cash to WFP - \$1,520,429
Loans to WFP - \$179,415

Redfield Heights (25%)

Sales Price -\$1,750,844
Cash to WFP - \$1,461,665
Loans to WFP - \$289,179

South Reno

(Western Initial Property Purchase Escrow Statement)

First Financial Planning Corporation (dba Western Financial Planning Corp.)
South Reno Initial Western Purchase Escrow Summary
Escrow Closing Date - 5/11/05

Purchase Price & Additional Purchase Costs Incurred

Purchase Price		1,180,000.00
Additional Escrow Charges		
Closing Costs & Taxes	7,322.98	<u>7,322.98</u>
Total Purchase Price		1,187,322.98
Cash To Borrower		<u>-</u>
Total per Escrow Statement		<u><u>1,187,322.98</u></u>

Sources of Funds for Escrow Purchase

Deposits to Escrow		125,322.98
Notes Incurred		
Note(s) Payable to Seller	1,062,000.00	
Closing Costs	-	<u>1,062,000.00</u>
Total		<u><u>1,187,322.98</u></u>

Notes:

[1] Source - Escrow Statements

[2] Purchase included 1 parcels.

[3] Western entered into 2 N/P to Schafer Pacific Properties for \$94,000. These were outside of escrow.

[4] Partial parcel sold on 2/17/06 to the State of Nevada for \$140,000. Proceeds used to pay down Western not to Redfield Trust.

South Reno

(Investor Summary)

First Financial Planning Corporation (dba Western Financial Planning Corp.)
South Reno General Partnership (GPs) Summary

General Partnership	Original Escrow Close Date	Owner-ship %	Cash Received from Investors	Investor Notes Payable to Western	GPs Notes Payable to Western	Total Investment Amount	Transferred to Western	GPs Notes Payable to Western	Purchase Price (Escrow Stmt)	Contingency Balance Remaining in GPs
Rose Vista Partners	Original (N/A)	25.00%	1,424,249	27,200	311,551	1,763,000	(1,290,626)	(311,551)	(1,602,177)	160,823
Steamboat Partners	Original (N/A)	25.00%	1,581,127	16,760	218,004	1,815,890	(1,432,238)	(218,004)	(1,650,242)	165,648
Galena Ranch Partners	Original (N/A)	25.00%	1,691,055	-	179,415	1,870,470	(1,520,429)	(179,415)	(1,699,843)	170,627
Redfield Heights Partners	Original (N/A)	25.00%	1,629,411	8,000	289,179	1,926,590	(1,461,665)	(289,179)	(1,750,844)	175,746
		<u>100.00%</u>	<u>6,325,842</u>	<u>51,960</u>	<u>998,148</u>	<u>7,375,950</u>	<u>(5,704,958)</u>	<u>(998,148)</u>	<u>(6,703,107)</u>	<u>672,843</u>
							[2]			[3]

Notes:

[1] Source - "Closing/Final Spread" worksheet.

[2] Check to LLC represents funds transferred to Western.

[3] Contingency per "Closing/Final Spread" represents investor funds received but left in the respective GPs bank account.

First Financial Planning Corporation (dba Western Financial Planning Corp.)
South Reno Investor Contribution Summary

	Rose Vista Partners	Steamboat Partners	Galena Ranch Partners	Redfield Heights Partners	Total
Sources of Funds					
Cash Received from Investors	1,424,249.43	1,581,126.53	1,691,055.46	1,629,410.60	6,325,842.02
Investor Notes Payable to Western	27,200.00	16,759.52	-	8,000.00	51,959.52
GPs Notes Payable to Western	311,550.57	218,003.95	179,414.54	289,179.40	998,148.46
Investment Amount	<u>1,763,000.00</u>	<u>1,815,890.00</u>	<u>1,870,470.00</u>	<u>1,926,590.00</u>	<u>7,375,950.00</u>
Uses of Funds					
Land Purchased from Western	(1,116,708.73)	(1,253,103.14)	(1,335,909.45)	(1,271,609.26)	(4,977,330.58)
Organization Fees Paid to Western	(173,917.57)	(179,135.10)	(184,519.34)	(190,055.50)	(727,627.51)
Total to Western	<u>(1,290,626.30)</u>	<u>(1,432,238.24)</u>	<u>(1,520,428.79)</u>	<u>(1,461,664.76)</u>	<u>(5,704,958.09) [2]</u>
Surplus	472,373.70	383,651.76	350,041.21	464,925.24	1,670,991.91
GPs Notes Payable to Western	(311,550.57)	(218,003.95)	(179,414.54)	(289,179.40)	(998,148.46)
Contingency per "Closing/Final Spread"	<u>160,823.13</u>	<u>165,647.81</u>	<u>170,626.67</u>	<u>175,745.84</u>	<u>672,843.45 [3]</u>

Notes:

[1] Source - "Closing/Final Spread" worksheet.

[2] Total Paid to Western represents total amount of payments made to Western at initial funding.

[3] Contingency per "Closing/Final Spread" represents investor funds received but left in the respective GPs bank account.

First Financial Planning Corporation (dba Western Financial Planning Corp.)
South Reno Escrow Summary

	Rose Vista Partners		Steamboat Partners		Galena Ranch Partners		Redfield Heights Partners		Total (All Entities)	
	Original (N/A)	Adjusted For Organization Costs	Original (N/A)	Adjusted For Organization Costs	Original (N/A)	Adjusted For Organization Costs	Original (N/A)	Adjusted For Organization Costs	Original	Amended
Original Purchase Price	1,428,259.30	1,428,259.30	1,471,107.09	1,471,107.09	1,515,323.99	1,515,323.99	1,560,788.66	1,560,788.66	5,975,479.04	5,975,479.04
Increased Price (Amended)	-	173,917.57	-	179,135.10	-	184,519.34	-	190,055.50	-	727,627.51 [1]
Amended Purchase Price	1,428,259.30	1,602,176.87	1,471,107.09	1,650,242.19	1,515,323.99	1,699,843.33	1,560,788.66	1,750,844.16	5,975,479.04	6,703,106.55
Paid Outside of Escrow to Western	(1,116,708.73)	(1,116,708.73)	(1,253,103.14)	(1,253,103.14)	(1,335,909.45)	(1,335,909.45)	(1,271,609.26)	(1,271,609.26)	(4,977,330.58)	(4,977,330.58)
Organization Costs Paid to Western	-	(173,917.57)	-	(179,135.10)	-	(184,519.34)	-	(190,055.50)	-	(727,627.51)
Total Paid Outside Escrow	(1,116,708.73)	(1,290,626.30)	(1,253,103.14)	(1,432,238.24)	(1,335,909.45)	(1,520,428.79)	(1,271,609.26)	(1,461,664.76)	(4,977,330.58)	(5,704,958.09)
GPs Notes Payable to Western	(311,550.57)	(311,550.57)	(218,003.95)	(218,003.95)	(179,414.54)	(179,414.54)	(289,179.40)	(289,179.40)	(998,148.46)	(998,148.46)
Additional Deposits	-	-	(3,267.18)	(3,267.18)	-	(2,552.50)	-	-	(3,267.18)	(5,819.68)
Escrow Charges/Other	-	-	3,267.18	3,267.18	-	2,552.50	-	-	3,267.18	5,819.68
Net Amount	(1,428,259.30)	(1,602,176.87)	(1,471,107.09)	(1,650,242.19)	(1,515,323.99)	(1,699,843.33)	(1,560,788.66)	(1,750,844.16)	(5,975,479.04)	(6,703,106.55)
	[3]	-	-	-	[3]	-	[3]	-	-	-

Notes:

[1] Amended Purchase Price (Increase) represents the "Organization" costs paid to Western.

[2] Source - Escrow Statements

[3] Escrow statement not available. Amounts based on Purchase Agreement.

EXHIBIT 17

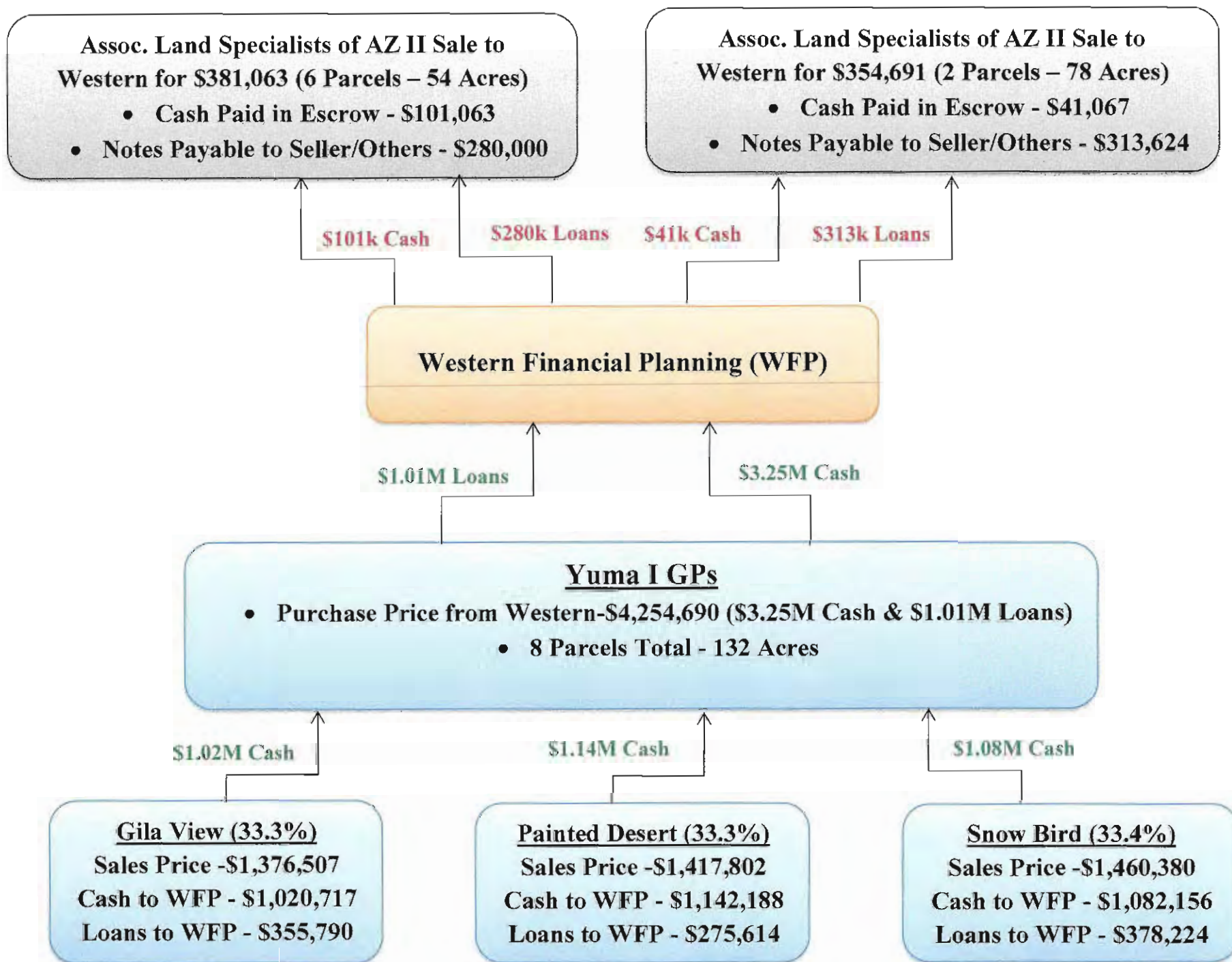
EXHIBIT 17

Yuma I

(Initial Investment Flow Chart)

Gila View Partners
Painted Desert Partners
Snow Bird Partners

Yuma I Initial Purchase Transaction Summary



Yuma I

(Western Initial Property Purchase Escrow Summary)

First Financial Planning Corporation (dba Western Financial Planning Corp.)
Yuma I Initial Western Purchase Escrow Summary (Property #1)
Escrow Closing Date - 3/11/05

Purchase Price & Additional Purchase Costs Incurred

Purchase Price		380,000.00
Additional Escrow Charges		
Closing Costs & Taxes	1,063.27	<u>1,063.27</u>
Total Purchase Price		381,063.27
Cash To Borrower		<u>-</u>
Total per Escrow Statement		<u><u>381,063.27</u></u>

Sources of Funds for Escrow Purchase

Deposits to Escrow		101,063.27
Notes Incurred		
Note(s) Payable to Seller	280,000.00	
Other	-	<u>280,000.00</u>
Total		<u><u>381,063.27</u></u>

Notes:

[1] Source - Escrow Statements

[2] Six Parcels - 54 Acres

First Financial Planning Corporation (dba Western Financial Planning Corp.)
Yuma I Initial Western Purchase Escrow Summary (Property #2)
Escrow Closing Date - 4/13/05

Purchase Price & Additional Purchase Costs Incurred

Purchase Price		353,624.00
Additional Escrow Charges		
Closing Costs & Taxes	1,063.00	1,063.00
Total Purchase Price		354,687.00
Cash To Borrower		4.50
Total per Escrow Statement		354,691.50

Sources of Funds for Escrow Purchase

Deposits to Escrow		41,067.50
Notes Incurred		
Note(s) Payable to Seller	313,624.00	
Other	-	313,624.00
Total		354,691.50

Notes:

[1] Source - Escrow Statements

[2] Two Parcels - 80 Acres

Yuma I

(Investor Summary)

Gila View Partners

Painted Desert Partners

Snow Bird Partners

First Financial Planning Corporation (dba Western Financial Planning Corp.)
Yuma I General Partnership (GPs) Summary

General Partnership	Original Escrow Close Date	Owner-ship %	Cash Received from Investors	Investor Notes Payable to Western	GPs Notes Payable to Western	Total Investment Amount	Transferred to Western	GPs Notes Payable to Western	Purchase Price (Escrow Stmt)	Contingency Balance Remaining in GPs
Gila View Partners	Original (N/A)	33.33%	1,079,910	34,800	355,790	1,470,500	(1,020,717)	(355,790)	(1,376,507)	93,993
Painted Desert Partners	Original (N/A)	33.33%	1,222,201	16,800	275,614	1,514,615	(1,142,188)	(275,614)	(1,417,802)	96,813
Snow Bird Partners	Original (N/A)	33.34%	1,145,076	36,800	378,224	1,560,100	(1,082,156)	(378,224)	(1,460,380)	99,720
-	-	0.00%	-	-	-	-	-	-	-	-
		<u>100.00%</u>	<u>3,447,187</u>	<u>88,400</u>	<u>1,009,628</u>	<u>4,545,215</u>	<u>(3,245,062)</u>	<u>(1,009,628)</u>	<u>(4,254,690)</u>	<u>290,525</u>
							[2]			[3]

Notes:

[1] Source - "Closing/Final Spread" worksheet.

[2] Check to LLC represents funds transferred to Western.

[3] Contingency per "Closing/Final Spread" represents investor funds received but left in the respective GPs bank account.

First Financial Planning Corporation (dba Western Financial Planning Corp.)
Yuma I Investor Contribution Summary

	Gila View Partners	Painted Desert Partners	Snow Bird Partners	Total
Sources of Funds				
Cash Received from Investors	1,079,910.20	1,222,200.80	1,145,076.00	3,447,187.00
Investor Notes Payable to Western	34,800.00	16,800.00	36,800.00	88,400.00
GPs Notes Payable to Western	355,789.80	275,614.20	378,224.00	1,009,628.00
Investment Amount	<u>1,470,500.00</u>	<u>1,514,615.00</u>	<u>1,560,100.00</u>	<u>4,545,215.00</u>
Uses of Funds				
Land Purchased from Western	(875,654.59)	(992,773.52)	(928,254.33)	(2,796,682.44)
Organization Fees Paid to Western	<u>(145,062.84)</u>	<u>(149,414.72)</u>	<u>(153,901.76)</u>	<u>(448,379.32)</u>
Total Paid to Western	<u>(1,020,717.43)</u>	<u>(1,142,188.24)</u>	<u>(1,082,156.09)</u>	<u>(3,245,061.76)</u> [2]
 Surplus	 449,782.57	 372,426.76	 477,943.91	 1,300,153.24
GPs Notes Payable to Western	<u>(355,789.80)</u>	<u>(275,614.20)</u>	<u>(378,224.00)</u>	<u>(1,009,628.00)</u>
Contingency per "Closing/Final Spread"	<u>93,992.77</u>	<u>96,812.56</u>	<u>99,719.91</u>	<u>290,525.24</u> [3]

Notes:

[1] Source - "Closing/Final Spread" worksheet.

[2] Total Paid to Western represents total amount of payments made to Western at initial funding.

[3] Contingency per "Closing/Final Spread" represents investor funds received but left in the respective GPs bank account.

First Financial Planning Corporation (dba Western Financial Planning Corp.)
Yuma I Escrow Summary

	Gila View Partners		Painted Desert Partners		Snow Bird Partners		Total (All Entities)	
	Original (N/A)	Adjusted for Organization Costs	Original (N/A)	Adjusted for Organization Costs	Original (N/A)	Adjusted for Organization Costs	Original	Amended
Original Purchase Price	1,231,444.39	1,231,444.39	1,268,387.72	1,268,387.72	1,306,478.33	1,306,478.33	3,806,310.44	3,806,310.44
Increased Price (Amended)	-	145,062.84	-	149,414.72	-	153,901.76	-	448,379.32 [1]
Amended Purchase Price	1,231,444.39	1,376,507.23	1,268,387.72	1,417,802.44	1,306,478.33	1,460,380.09	3,806,310.44	4,254,689.76
Paid Outside of Escrow to Western	(875,654.59)	(875,654.59)	(992,773.52)	(992,773.52)	(928,254.33)	(928,254.33)	(2,796,682.44)	(2,796,682.44)
Organization Costs Paid to Western	-	(145,062.84)	-	(149,414.72)	-	(153,901.76)	-	(448,379.32)
Total Paid Outside Escrow	(875,654.59)	(1,020,717.43)	(992,773.52)	(1,142,188.24)	(928,254.33)	(1,082,156.09)	(2,796,682.44)	(3,245,061.76)
GPs Notes Payable to Western	(355,789.80)	(355,789.80)	(275,614.20)	(275,614.20)	(378,224.00)	(378,224.00)	(1,009,628.00)	(1,009,628.00)
Additional Deposits	-	-	-	-	-	-	-	-
Escrow Charges/Other	-	-	-	-	-	-	-	-
Net Amount	(1,231,444.39)	(1,376,507.23)	(1,268,387.72)	(1,417,802.44)	(1,306,478.33)	(1,460,380.09)	(3,806,310.44)	(4,254,689.76)
	-	-	-	-	-	-	-	-
	[3]		[3]		[3]			

Notes:

[1] Amended Purchase Price (Increase) represents the "Organization" costs paid to Western.

[2] Final escrow closing statement not available. Information based on purchase agreement.

EXHIBIT 18

EXHIBIT 18

Yuma II

(Initial Investment Flow Chart)

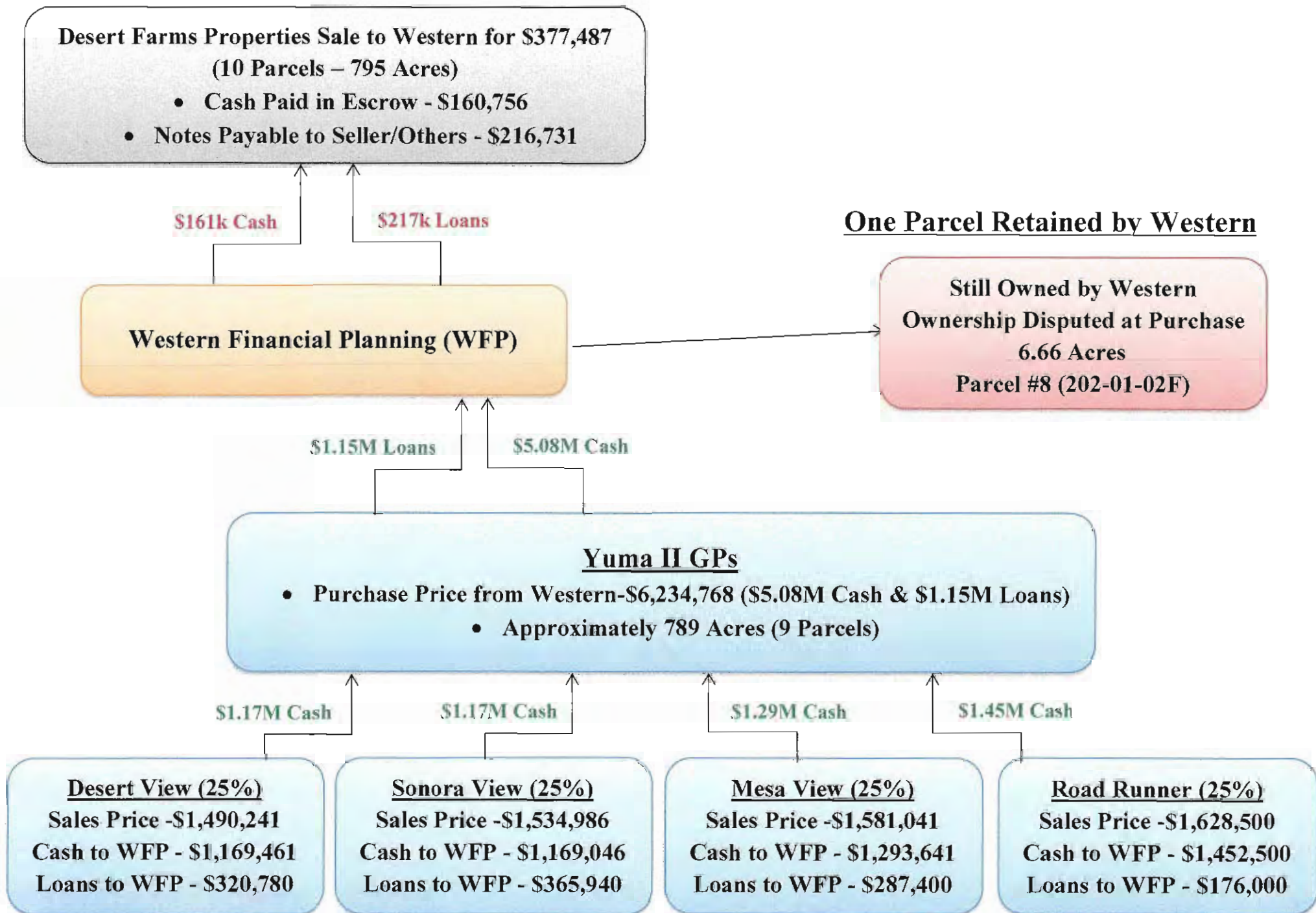
Desert View Partners

Sonora View Partners

Mesa View Partners

Road Runner Partners

Yuma II Initial Purchase Transaction Summary



Yuma II

(Western Initial Property Purchase Escrow Summary)

First Financial Planning Corporation (dba Western Financial Planning Corp.)
Yuma II Initial Western Purchase Escrow Summary
Escrow Closing Date - 12/16/05

Purchase Price & Additional Purchase Costs Incurred

Purchase Price		376,731.00
Additional Escrow Charges		
Closing Costs & Taxes	565.67	<u>565.67</u>
Total Purchase Price		377,296.67
Cash To Borrower		<u>190.00</u>
Total per Escrow Statement		<u><u>377,486.67</u></u>

Sources of Funds for Escrow Purchase

Deposits to Escrow		160,755.67
Notes Incurred		
Note(s) Payable to Seller	216,731.00	
Other	-	<u>216,731.00</u>
Total		<u><u>377,486.67</u></u>

Notes:

[1] Source - Escrow Statements

[2] Purchase included 10 parcels. Western retained ownership of one parcel (202-01-072).

Yuma II

(Investor Summary)

Desert View Partners

Sonora View Partners

Mesa View Partners

Road Runner Partners

**First Financial Planning Corporation (dba Western Financial Planning Corp.)
Yuma II General Partnership (GPs) Summary**

General Partnership	Original Escrow Close Date	Owner-ship %	Cash Received from Investors	Investor Notes Payable to Western	GPs Notes Payable to Western	Total Investment Amount	Transferred to Western	GPs Notes Payable to Western	Purchase Price (Escrow Stmt)	Contingency Balance Remaining in GPs
Desert View Partners	Original (12/21/06)	25.00%	1,309,870	11,350	320,780	1,642,000	(1,169,461)	(320,780)	(1,490,241)	151,759
Sonora View Partners	Original (5/3/07)	25.00%	1,323,860	-	365,940	1,689,800	(1,169,046)	(365,940)	(1,534,986)	154,814
Mesa View Partners	Original (10/30/07)	25.00%	1,446,800	4,800	287,400	1,739,000	(1,293,641)	(287,400)	(1,581,041)	157,959
Road Runner Partners	Original (7/24/07)	25.00%	1,604,300	9,400	176,000	1,789,700	(1,452,500)	(176,000)	(1,628,500)	161,200
		<u>100.00%</u>	<u>5,684,830</u>	<u>25,550</u>	<u>1,150,120</u>	<u>6,860,500</u>	<u>(5,084,648)</u>	<u>(1,150,120)</u>	<u>(6,234,768)</u>	<u>625,732</u>
							[2]			[3]

Notes:

[1] Source - "Closing/Final Spread" worksheet.

[2] Check to LLC represents funds transferred to Western.

[3] Contingency per "Closing/Final Spread" represents investor funds received but left in the respective GPs bank account.

First Financial Planning Corporation (dba Western Financial Planning Corp.)
Yuma II Investor Contribution Summary

	Desert View Partners	Sonora View Partners	Mesa View Partners	Road Runner Partners	Total
Sources of Funds					
Cash Received from Investors	1,309,870.00	1,323,860.00	1,446,800.00	1,604,300.00	5,684,830.00
Investor Notes Payable to Western	11,350.00	-	4,800.00	9,400.00	25,550.00
GPs Notes Payable to Western	320,780.00	365,940.00	287,400.00	176,000.00	1,150,120.00
Investment Amount	<u>1,642,000.00</u>	<u>1,689,800.00</u>	<u>1,739,000.00</u>	<u>1,789,700.00</u>	<u>6,860,500.00</u>
Uses of Funds					
Land Purchased from Western	(1,012,412.43)	(1,007,281.70)	(1,127,023.37)	(1,280,881.20)	(4,427,598.70)
Organization Fees Paid to Western	(157,048.65)	(161,764.05)	(166,617.57)	(171,619.06)	(657,049.33)
Total Paid to Western	<u>(1,169,461.08)</u>	<u>(1,169,045.75)</u>	<u>(1,293,640.94)</u>	<u>(1,452,500.26)</u>	<u>(5,084,648.03)</u> [2]
Surplus	472,538.92	520,754.25	445,359.06	337,199.74	1,775,851.97
GPs Notes Payable to Western	<u>(320,780.00)</u>	<u>(365,940.00)</u>	<u>(287,400.00)</u>	<u>(176,000.00)</u>	<u>(1,150,120.00)</u>
Contingency per "Closing/Final Spread"	<u>151,758.92</u>	<u>154,814.25</u>	<u>157,959.06</u>	<u>161,199.74</u>	<u>625,731.97</u> [3]

Notes:

[1] Source - "Closing/Final Spread" worksheet.

[2] Total Paid to Western represents total amount of payments made to Western at initial funding.

[3] Contingency per "Closing/Final Spread" represents investor funds received but left in the respective GPs bank account.

First Financial Planning Corporation (dba Western Financial Planning Corp.)
Yuma II Escrow Summary

	Desert View Partners		Sonora View Partners		Mesa View Partners		Road Runner Partners		Total (All Entities)	
	Original (12/21/06)	Adjusted for Organization Costs	Original (5/3/07)	Adjusted for Organization Costs	Original (10/30/07)	Adjusted for Organization Costs	Original (7/24/07)	Adjusted for Organization Costs	Original	Adjusted for Organization Costs
Original Purchase Price	1,333,192.43	1,333,192.43	1,373,221.70	1,373,221.70	1,414,423.37	1,414,423.37	1,456,881.20	1,456,881.20	5,577,718.70	5,577,718.70
Increased Price (Amended)	-	157,048.65	-	161,764.05	-	166,617.57	-	171,619.06	-	657,049.33 [1]
Amended Purchase Price	1,333,192.43	1,490,241.08	1,373,221.70	1,534,985.75	1,414,423.37	1,581,040.94	1,456,881.20	1,628,500.26	5,577,718.70	6,234,768.03
Paid Outside of Escrow to Western	(1,012,412.43)	(1,012,412.43)	(1,007,281.70)	(1,007,281.70)	(1,414,423.17)	(1,414,423.17)	(1,280,881.20)	(1,280,881.20)	(4,714,998.50)	(4,714,998.50)
Organization Costs Paid to Western	-	(157,048.65)	-	(161,764.05)	-	(166,617.57)	-	(171,619.06)	-	(657,049.33)
Total Paid Outside Escrow	(1,012,412.43)	(1,169,461.08)	(1,007,281.70)	(1,169,045.75)	(1,414,423.17)	(1,581,040.74)	(1,280,881.20)	(1,452,500.26)	(4,714,998.50)	(5,372,047.83)
GPs Notes Payable to Western	(320,780.00)	(320,780.00)	(365,940.00)	(365,940.00)	-	-	(176,000.00)	(176,000.00)	(862,720.00)	(862,720.00)
Additional Deposits	(3,909.00)	(3,909.00)	(4,170.40)	(4,170.40)	(3,464.13)	(2,552.50)	(4,170.40)	(4,170.40)	(15,713.93)	(14,802.30)
Escrow Charges/Other	3,909.00	3,909.00	4,170.40	4,170.40	3,464.13	2,552.50	4,170.40	4,170.40	15,713.93	14,802.30
Net Amount	(1,333,192.43)	(1,490,241.08)	(1,373,221.70)	(1,534,985.75)	(1,414,423.17)	(1,581,040.74)	(1,456,881.20)	(1,628,500.26)	(5,577,718.50)	(6,234,767.83)
	-	-	-	-	0.20	0.20	-	-	0.20	0.20

Notes:

[1] Amended Purchase Price (Increase) represents the "Organization" costs paid to Western.

[2] Source - Escrow Statements

EXHIBIT 19

EXHIBIT 19

Yuma III

(Initial Investment Flow Chart)

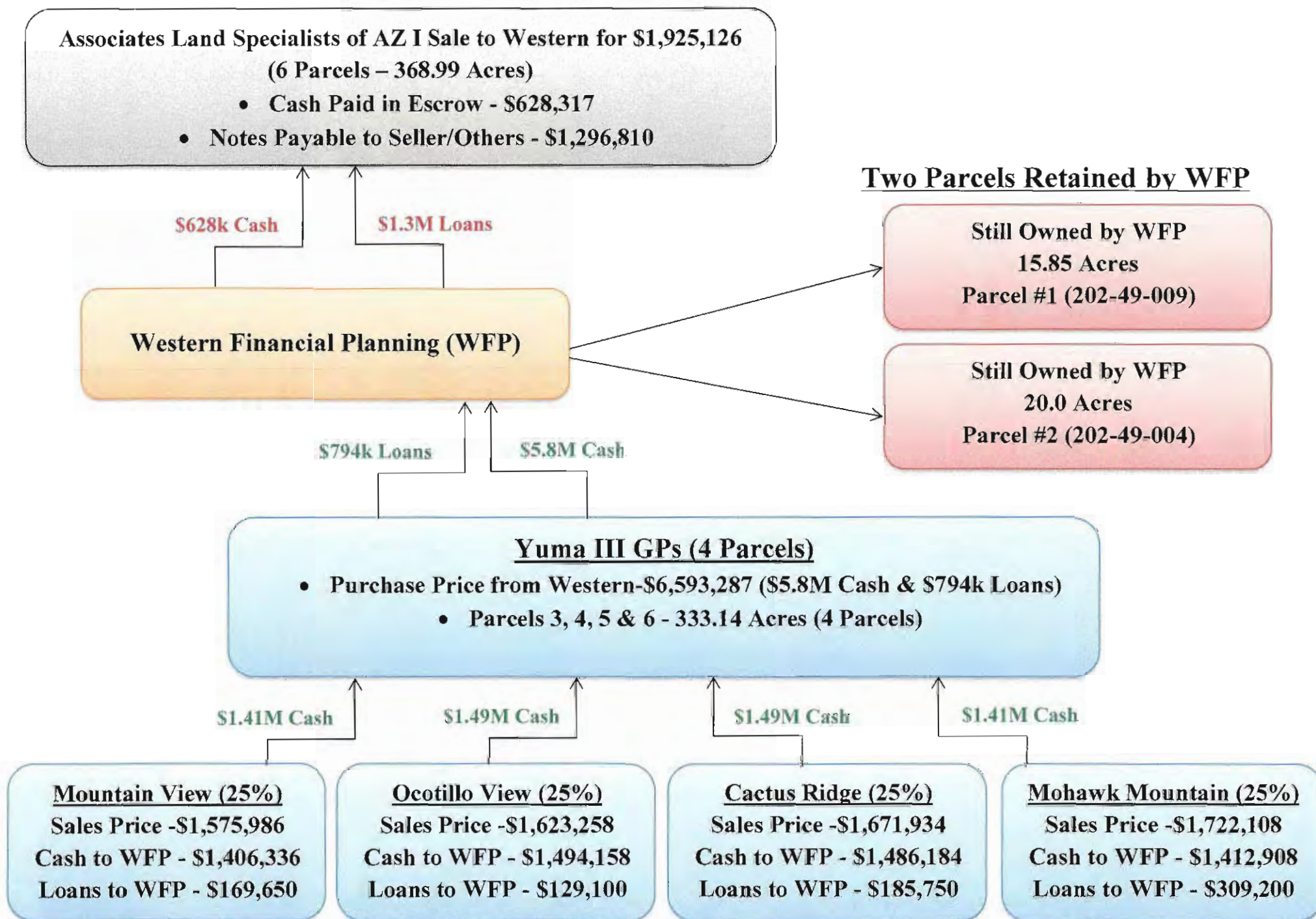
Mountain View Partners

Ocotillo View Partners

Cactus Ridge Partners

Mohawk Mountain Partners

Yuma III Initial Purchase Transaction Summary



Yuma III

(Western Initial Property Purchase Escrow Summary)

First Financial Planning Corporation (dba Western Financial Planning Corp.)
Yuma III Initial Western Purchase Escrow Summary
Escrow Closing Date - December 19, 2005

Purchase Price & Additional Purchase Costs Incurred

Purchase Price	1,921,810.00
Additional Escrow Charges	
Closing Costs & Taxes	3,316.71
Total Purchase Price	1,925,126.71
Cash To Borrower	-
Total per Escrow Statement	<u>1,925,126.71</u>

Sources of Funds for Escrow Purchase

Deposits Outside of Escrow	628,316.71
Notes Incurred	
Note(s) Payable to Seller	1,296,810.00
Other	-
Total	<u>1,296,810.00</u>
	<u>1,925,126.71</u>

Notes:

[1] Source - Escrow Statements

[2] Purchase included 6 parcels. Four parcels sold to Yuma III partnerships, two still owned by Western.

Yuma III

(Investor Summary)

Mountain View Partners

Ocotillo View Partners

Cactus Ridge Partners

Mohawk Mountain Partners

First Financial Planning Corporation (dba Western Financial Planning Corp.)
Yuma III Entity Summary

General Partnership	Original Escrow Close Date	Owner-ship %	Cash Received from Investors	Investor Notes Payable to Western	GPs Notes Payable to Western	Total Investment Amount	Transferred to Western	GPs Notes Payable to Western	Purchase Price (Escrow Stmt)	Contingency Balance Remaining in GPs
Mountain View Partners	Original (2/2/08)	25.00%	1,500,150	13,800	169,650	1,683,600	(1,406,336)	(169,650)	(1,575,986)	107,614
Ocotillo View Partners	Original (3/20/08)	25.00%	1,605,000	-	129,100	1,734,100	(1,494,158)	(129,100)	(1,623,258)	110,842
Cactus Ridge Partners	Original (6/25/08)	25.00%	1,596,350	4,000	185,750	1,786,100	(1,486,184)	(185,750)	(1,671,934)	114,166
Mohawk Mountain Partners	5/12/2008	25.00%	1,530,500	-	309,200	1,839,700	(1,412,908)	(309,200)	(1,722,108)	117,592
		<u>100.00%</u>	<u>6,232,000</u>	<u>17,800</u>	<u>793,700</u>	<u>7,043,500</u>	<u>(5,799,587)</u>	<u>(793,700)</u>	<u>(6,593,287)</u>	<u>450,213</u>
							[2]			[3]

Notes:

[1] Source - "Closing/Final Spread" worksheet.

[2] Check to LLC represents funds transferred to Western.

[3] Contingency per "Closing/Final Spread" represents investor funds received but left in the respective GPs bank account.

First Financial Planning Corporation (dba Western Financial Planning Corp.)
Yuma III Investor Contribution Summary

	Mountain View Partners	Ocotillo View Partners	Cactus Ridge Partners	Mohawk Mountain Partners	Total
Sources of Funds					
Cash Received from Investors	1,500,150.00	1,605,000.00	1,596,350.00	1,530,500.00	6,232,000.00
Investor Notes Payable to Western	13,800.00	-	4,000.00	-	17,800.00
GPs Notes Payable to Western	169,650.00	129,100.00	185,750.00	309,200.00	793,700.00
Investment Amount	<u>1,683,600.00</u>	<u>1,734,100.00</u>	<u>1,786,100.00</u>	<u>1,839,700.00</u>	<u>7,043,500.00</u>
Uses of Funds					
Land Purchased from Western	(1,240,251.24)	(1,323,091.58)	(1,309,988.06)	(1,231,424.44)	(5,104,755.32)
Organization Fees Paid to Western	<u>(166,084.87)</u>	<u>(171,066.62)</u>	<u>(176,196.35)</u>	<u>(181,483.92)</u>	<u>(694,831.76)</u>
Total Paid to Western	<u>(1,406,336.11)</u>	<u>(1,494,158.20)</u>	<u>(1,486,184.41)</u>	<u>(1,412,908.36)</u>	<u>(5,799,587.08) [2]</u>
Surplus	277,263.89	239,941.80	299,915.59	426,791.64	1,243,912.92
GPs Notes Payable to Western	<u>(169,650.00)</u>	<u>(129,100.00)</u>	<u>(185,750.00)</u>	<u>(309,200.00)</u>	<u>(793,700.00)</u>
Contingency per "Closing/Final Spread"	<u>107,613.89</u>	<u>110,841.80</u>	<u>114,165.59</u>	<u>117,591.64</u>	<u>450,212.92 [3]</u>
	<u>[4]</u>				

Notes:

[1] Source - "Closing/Final Spread" worksheet.

[2] Total Paid to Western represents total amount of payments made to Western at initial funding.

[3] Contingency per "Closing/Final Spread" represents investor funds received but left in the respective GPs bank account.

[4] Mountain View Partners total investment from spreadsheet does not add up to the total.

[5] Final Closing Stmt does not total correctly. Understated by \$70,000 Cash and \$1,000 WFP Note.

First Financial Planning Corporation (dba Western Financial Planning Corp.)
Yuma III Escrow Summary

	Mountain View Partners		Ocotillo View Partners		Cactus Ridge Partners		Mohawk Mountain Partners		Total (All Entities)	
	Original (2/2/08)	Amended (2/13/08)	Original (3/20/08)	Amended (3/13/08)	Original (6/25/08)	Amended (6/18/08)	OPEN	OPEN	Original	Amended
Original Purchase Price	1,575,986.10	1,575,986.10	1,623,258.20	1,623,258.20	1,671,934.42	1,671,934.42	1,722,108.36	1,722,108.36	6,593,287.08	6,593,287.08
Increased Price (Amended)	-	-	-	-	-	-	-	-	-	-
Amended Purchase Price	1,575,986.10	1,575,986.10	1,623,258.20	1,623,258.20	1,671,934.42	1,671,934.42	1,722,108.36	1,722,108.36	6,593,287.08	6,593,287.08
Paid Outside of Escrow to Western	(1,406,336.10)	(1,240,251.24)	(1,494,158.20)	(1,323,091.58)	(1,486,184.42)	(1,309,988.06)	(1,412,908.36)	(1,412,908.36)	(5,799,587.08)	(5,286,239.24)
Organization Costs Paid to Western	-	(166,084.86)	-	(171,066.62)	-	(176,196.36)	-	-	-	(513,347.84)
Total Paid Outside Escrow	(1,406,336.10)	(1,406,336.10)	(1,494,158.20)	(1,494,158.20)	(1,486,184.42)	(1,486,184.42)	(1,412,908.36)	(1,412,908.36)	(5,799,587.08)	(5,799,587.08)
GPs Notes Payable to Western	(169,650.00)	(169,650.00)	(129,100.00)	(129,100.00)	(185,750.00)	(185,750.00)	(309,200.00)	(309,200.00)	(793,700.00)	(793,700.00)
Additional Deposits	(4,538.54)	(4,538.54)	(3,480.54)	(3,480.54)	(3,953.77)	(2,552.50)	-	-	(11,972.85)	(10,571.58)
Escrow Charges/Other	4,538.54	4,538.54	3,480.54	3,480.54	3,953.77	2,552.50	-	-	11,972.85	10,571.58
Net Amount	(1,575,986.10)	(1,575,986.10)	(1,623,258.20)	(1,623,258.20)	(1,671,934.42)	(1,671,934.42)	(1,722,108.36)	(1,722,108.36)	(6,593,287.08)	(6,593,287.08)

Notes:

[1] Amended Purchase Price (Increase) represents the "Organization" costs paid to Western.

[2] Source - Escrow Statements