



October 12, 2012

Investors/General Partners:

This letter is to inform you that, pursuant to orders of the United States District Court for the Southern District of California in an action filed by the Securities and Exchange Commission, I have been appointed receiver over the General Partnerships set up by Western Financial Planning Corporation ("Western"). My appointment by the District Court is based on its preliminary finding that the General Partnerships interests sold by Western are unregistered securities. The records of Western and the General Partnerships indicate that you are an investor/general partner in one or more such General Partnerships.

At this time, sales of General Partnership interests have been suspended. No distributions from the General Partnerships will be made until such distributions are authorized by the District Court. The District Court has instructed me to conduct an investigation and accounting, and to provide reports to the District Court on my activities and findings.

As additional information is obtained and developments in the case occur, I will update my website at [www.ethreadvisors.com](http://www.ethreadvisors.com) (please refer to the "SEC Case Docs" tab at the top). My reports will be posted on the website when they are filed with the District Court.

In order to reduce the volume of calls and e-mails, and to minimize expenses of the receivership, please check the website for periodic updates on the case. I will respond to calls and e-mails as time permits, but relevant information on the case will be posted on the website for your information.

Sincerely,

A handwritten signature in blue ink that reads "Thomas C Hebrank".

Thomas C. Hebrank, CPA, CIRA  
Receiver