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February 5, 2016

Harrisburg and Harrisburg 2 Investors:

Initially, 2015 K-1s will be mailed today, February 5, 2016.

Additionally, we have gotten several inquiries from IRA investors regarding placing a value or a "\$0.00" value on the Harrisburg leases and providing documentation of same. There are several reasons why we can't list any type of value for you other than what you'll receive on your K-1s:

1. We are not tax accountants or CPAs, and therefore not qualified to give such documentation.
2. Some of the Harrisburg leases have not yet expired. Based on my multiple conversations with our hired third party CPA and tax accountant, this means those leases are kept in Harrisburg or Harrisburg 2's balance sheets at their "book" value unless or until an event indicating otherwise occurs. Examples of such events would be: (1) the leases expire, or (2) the leases are sold. The 2015 K-1s should reflect that some of those leases have expired, **but** because not all of them have expired, it will not indicate a "\$0" value either – i.e. the K-1 should indicate a value lower than your initial investment value, but how much lower, I do not know. Once all the leases have expired (during calendar year 2016) or in the unlikely event a prospective buyer is found prior to the leases expiring, the 2016 K-1s that are distributed should indicate the "\$0" value (or the sale value should a sale occur).

Should you have any questions, please feel free to call or email me.

Sincerely,

Nicholas A. Johnson,
For the Receiver