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February 27, 2025

Via U.S. Mail

Re: **DISCLAIMER:**

Neither I nor my counsel are in a position to provide legal or tax advice and suggest that you consult with legal and/or tax professionals for more information on legal and/or tax issues that may arise from this case, including Court-approved disbursements. Neither I nor my counsel will communicate verbally or in writing with any financial advisor, tax advisor, or other third parties outside legal counsel.

Dear Investor:

You are receiving this letter because you are a Known Investor who invested in Heartland Production and Recovery Fund LLC, Heartland Production and Recovery Fund II, LLC, and/or Heartland Group Fund III, LLC (the "Heartland Entities").

Your investment was classified as a debt investment. As a result, you will **NOT** receive a Form 1099 or any other tax document related to the distribution checks you may have received from the Receivership.

I am also unable to provide you with any documents or letters that show any alleged "losses" you may or may not have related to your investment in the Heartland Entities.

I am not in a position to provide tax advice and suggest that you consult with a tax professional regarding the distributions and/or the status of your investment.

Sincerely,

Dykema Gossett PLLC

Deborah D. Williamson