

**IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF TEXAS  
FORT WORTH DIVISION**

**UNITED STATES SECURITIES  
AND EXCHANGE COMMISSION,**

**Plaintiff,**

**V.**

**THE HEARTLAND GROUP VENTURES, LLC; HEARTLAND PRODUCTION AND RECOVERY LLC; HEARTLAND PRODUCTION AND RECOVERY FUND LLC; HEARTLAND PRODUCTION AND RECOVERY FUND II LLC; THE HEARTLAND GROUP FUND III, LLC; HEARTLAND DRILLING FUND I, LP; CARSON OIL FIELD DEVELOPMENT FUND II, LP; ALTERNATIVE OFFICE SOLUTIONS, LLC; ARCOOIL CORP.; BARRON PETROLEUM LLC; JAMES IKEY; JOHN MURATORE; THOMAS BRAD PEARSEY; MANJIT SINGH (AKA ROGER) SAHOTA; and RUSTIN BRUNSON,**

**Defendants,**

**and**

**DODSON PRAIRIE OIL & GAS LLC; PANTHER CITY ENERGY LLC; MURATORE FINANCIAL SERVICES, INC.; BRIDY IKEY; ENCYIPHER BASTION, LLC; IGROUP ENTERPRISES LLC; HARPRIT SAHOTA; MONROSE SAHOTA; SUNNY SAHOTA; BARRON ENERGY CORPORATION; DALLAS RESOURCES INC.; LEADING EDGE ENERGY, LLC; SAHOTA CAPITAL LLC; and 1178137 B.C. LTD.,**

### Relief Defendants.

**No. 4-21CV-1310-O-BP**

**RECEIVER'S MOTION FOR AUTHORITY TO FORFEIT INVESTOR DISTRIBUTION  
FOR FAILURE TO TIMELY SUBMIT COMPLETED AND SIGNED IRS FORM W-9**

Deborah D. Williamson, in her capacity as the Court-appointed Receiver (the “Receiver”) for the Receivership Parties (as defined in the *Order Appointing Receiver* [ECF No. 17]) and receivership estates (collectively, the “Receivership Estates”) in the above-captioned case (the “Case”), hereby files this *Receiver’s Motion for Authority to Forfeit Investor Distribution for Failure to Timely Submit Completed and Signed IRS Form W-9* (the “Motion”).

**I. OVERVIEW**

1. On December 1, 2021 (the “Application Date”), the Securities and Exchange Commission filed its Emergency Motion for a Temporary Restraining Order and Emergency Ancillary Relief [ECF No. 3] which included an application for the appointment of a receiver for the Receivership Parties (the “Application”).

2. On December 2, 2021, this Court determined that entry of an order appointing a receiver over the Receivership Parties was both necessary and appropriate to marshal, conserve, hold, and operate all of the Receivership Parties’ assets (the “Receivership Assets”) pending further order of this Court. Accordingly, the Court entered the Receivership Order on December 2, 2021, appointing Deborah D. Williamson as the Receiver over the Estates in this Case (the “Receivership Order”).<sup>1</sup>

3. Pursuant to the *Order Granting Receiver, Deborah D. Williamson’s Motion for Order Approving Distribution Plan and Interim and/or Final Distribution by the Court’s July 1, 2024*<sup>2</sup> and *Order Granting Receiver’s Motion (I) to Approve Proposed Settlement with Former*

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<sup>1</sup> See ECF No. 17.

<sup>2</sup> ECF No. 560.

*Counsel to Certain Heartland Related Receivership Parties, (II) to Enter a Bar Order, and (III) to Approve Payment of Fees and Expenses of Reid Collins & TSAI LLP, Litigation Counsel to Receiver.*<sup>3</sup> Specifically,

(a) *pro rata* share of \$5,000,000.00 to Allowed Class 4a and 4b Claimants who provided a completed and signed W-9, and

(b) *pro rata* share of \$9,375,000 in Net Settlement Proceeds to Allowed Class 4a Claimants who provided a completed and signed W-9; and

(c) *pro rata* distribution of \$650,000 to Allowed Class 5 Claimants.

4. As of the filing of this Motion, the Receiver has made distributions to 1,116 creditors which had submitted IRS Form W-9's. \$4,871,392.53 was distributed to Class 4a, \$9,133,789.97 was distributed to Class 4b, and \$650,000.00 was distributed to Class 5.<sup>4</sup> There are twenty (20) investors ("Affected Investors") who have their distributions on hold solely for failure to submit a completed and signed IRS Form W-9.

5. On or about November 20, 2023, Affected Investors received a copy of the Orders granting the motion for approval of the "Net Investment" or "Net Loss" distribution methodology and distribution plan.<sup>5</sup>

6. On December 21, 2024, Affected Investors received a letter informing them of the status of the Receivership and the informing them of the mailing and emailing of investor notices with instructions and a proof of claim form which included a personalized transaction schedule detailing investment(s) and payment/disbursement information. This letter is attached hereto as

**EXHIBIT A.**

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<sup>3</sup> ECF No. 536.

<sup>4</sup> See Notice of Distribution (ECF Nos. 587, 604, and 643).

<sup>5</sup> See ECF Nos. 559, 560.

7. On or around August 1, 2024, the Affected Investors received a letter informing them of the failure to submit a completed and signed IRS Form W-9. This letter is attached hereto as **EXHIBIT B.**

8. On or around September 10, 2024, Affected Investors received an email to the listed investor address and/or a phone call regarding the continuing failure to submit the IRS Form W- 9. A copy of this email is attached hereto as **EXHIBIT C.**

9. On or around September 23, 2024, Affected Investors received another call and the Receiver's office either left or attempted to leave a voicemail to advise Affected Investors of the October 1, 2024, submission deadline.

10. On or around October 2, 2024, Affected Investors received a sixth (6th) communication informing them of the continuing failure to submit a completed and signed IRS Form W-9. A copy of this correspondence is attached hereto as **EXHIBIT D.**

11. On or around January 5, 2025, Affected Investors received a seventh (7th) communication informing them of the continuing failure to submit a completed and signed IRS Form W-9 and providing a January 31, 2024 submission deadline. A copy of this email is attached hereto as **EXHIBIT E**

12. Between September 23, 2024 and December 20, 2024, the Receiver received and made a distribution to eleven (11) investors with previously missing IRS Form W-9's. As of the filing of this Motion, the Receiver has been in contact with one (1) Affected Investor and believes that they will receive a completed and signed IRS Form W-9 from them prior to January 31, 2024, however, does not believe she will receive any more.

13. The Receiver believes the mailing and email addresses for the Affected Investors are valid addresses and has not received any returned mail or “bounce back” emails for correspondence sent to the Affected Investors.

14. The *Order Granting Receiver, Deborah D. Williamson’s Motion for Order Approving Distribution Plan and Interim and/or Final Distribution*<sup>6</sup> authorizes the Receiver to take certain actions regarding Distribution Checks. Paragraph 6 specifically allows the Receiver to cancel and return to the Receivership Estates for distribution, distribution payments which are not negotiated within ninety (90) days.

15. The Receiver seeks the authority to forfeit the Affected Investor’s right to current and all future distributions for failure to submit a completed and signed IRS Form W-9 by or on February 15, 2025.

## **II. RELIEF REQUESTED, AUTHORITY, AND ARGUMENT**

16. The Receiver requests that the Court enter the Proposed Order (**EXHIBIT F**) granting this Motion which, which authorizes the Receiver to treat the Affected Investor’s failure to submit completed and signed IRS Form W-9’s similarly to the investor’s failure to endorse distribution checks within ninety (90) days.

17. The orders of the appointing court are the sole source of a receiver’s authority, and receivers are thus authorized to petition the appointing court on matters related to the receivership’s administration. *Gaskill v. Gordon*, 27 F.3d 248, 251 (7th Cir. 1994); *see also Liberte Capital Grp., LLC v. Capwill*, 248 Fed. App’x 650, 655 (6th Cir. 2007); *PSL Realty Co.*, 630 F.2d at 521. Nevertheless, if the order appointing the receiver is silent on an aspect of the receivership’s administration, courts look to the common law governing receiverships that has arisen and evolved

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<sup>6</sup> See ECF No. 560.

over the centuries. Only if *both* the order appointing the receiver and federal receivership common law are silent on the determinative issues should courts look to other bodies of law for guidance. *See, e.g., Janvey v. Alguire*, No. 3:09-CV-0724-N, 2014 U.S. Dist. LEXIS, at \*103–04 (N.D. Tex. Jul. 30, 2014) (noting the dearth of guidance available from existing case law on the interplay between the Federal Arbitration Act and federal equity receiverships and, as a result, looking to bankruptcy case law for guidance).

18. While case law involving district courts’ administration of an equity receivership is “sparse,” two basic principles emerge from cases involving receiverships. *SEC v. Hardy*, 803 F.2d 1034, 1037 (9th Cir. 1986). First, courts have “extremely broad” powers and discretion to “determine the appropriate action to be taken in the administration of the receivership.” *Id.*; *see SEC v. Safety Fin. Serv., Inc.*, 674 F.2d 368, 373 (5th Cir. 1982) (holding that the court overseeing the receivership is given “wide discretionary power” in light of “the concern for orderly administration”). Second, a “primary purpose” of receivership is to promote the orderly and efficient administration of the estate. *Id.*

19. “[R]easonable procedures instituted by the district court that serve [receivership’s] purpose[s]” are generally upheld. *Hardy*, 803 F.2d at 1038. Actions by a court supervising a receivership will not be disturbed unless there is a clear showing of abuse. *Safety Fin. Serv.*, 674 F.2d at 372 (citing *SEC v. Arkansas Loan & Thrift Corp.*, 427 F.2d 1171, 1172 (8th Cir. 1980)). Forfeiture of the Affected Investors right to current and all future distributions are in the best interest of the Estates and their creditors.

20. Without the authority to forfeit the Affected Investors distribution for failure to submit IRS Form W-9’s, the Receiver will have twenty (20) outstanding distributions, totaling

hundreds of thousands of dollars which could be cancelled and return to the Receivership Estates for distribution.

21. The Receiver will serve by first-class U.S. mail the Motion on every Affected Investor who has not submitted a completed and signed IRS Form W-9.

### **III. CONCLUSION**

22. The Receiver, in her reasonable business judgement, believes that forfeiture of the Affected Investors right to current and all future distributions from the Receivership is in the best interest of the Receivership Estates.

23. WHEREFORE, PREMISES CONSIDERED, the Receiver respectfully requests that the Court enter the Proposed Order, substantially in the form attached hereto as **EXHIBIT F** giving the Receiver the right to forfeit the Affected Investors right to all distributions and any future distributions for failure to submit a completed and signed IRS Form W-9, and for such other relief, general, or special, at law or in equity, to which she may show herself justly entitled.

Dated: January 17, 2025

Respectfully submitted,

By: /s/ Dominique A. Douglas

Danielle R. Behrends

State Bar No. 24086961

dbehrends@dykema.com

Dominique A. Douglas

State Bar No., 21434409

**DYKEMA GOSSETT PLLC**

112 East Pecan Street, Suite 1800

San Antonio, Texas 78205

Telephone: (210) 554-5500

Facsimile: (210) 226-8395

and

Rose L. Romero

State Bar No. 17224700

Rose.Romero@RomeroKozub.com

**LAW OFFICES OF ROMERO | KOZUB**

235 N.E. Loop 820, Suite 310

Hurst, Texas 76053

Telephone: (682) 267-1351

**COUNSEL TO RECEIVER**



**CERTIFICATE OF SERVICE**

I hereby certify that on January 17, 2025, the foregoing document was served via CM/ECF on all parties appearing in this case, including Securities and Exchange Commission, and via email on the following unrepresented parties on this Court's docket:

James Ikey  
Bridy Ikey  
[james.ikeyrcg@gmail.com](mailto:james.ikeyrcg@gmail.com)  
[bridydikey@gmail.com](mailto:bridydikey@gmail.com)

IGroup Enterprises LLC  
c/o James Ikey  
[james.ikeyrcg@gmail.com](mailto:james.ikeyrcg@gmail.com)

John Muratore  
[jmuratore6@gmail.com](mailto:jmuratore6@gmail.com)

Muratore Financial Services, Inc.  
c/o John Muratore  
[jmuratore6@gmail.com](mailto:jmuratore6@gmail.com)

Thomas Brad Pearsey  
[bradpearsey@aol.com](mailto:bradpearsey@aol.com)

Manjit Singh (aka Roger) Sahota  
Harprit Sahota  
Monrose Sahota  
[rogersahota207@gmail.com](mailto:rogersahota207@gmail.com)

Sunny Sahota  
[sunnysanangelo@gmail.com](mailto:sunnysanangelo@gmail.com)

I further certify that the foregoing Motion will be served via first-class U.S. mail and/or email, as applicable, upon all Affected Investors. I will file a supplemental certificate of service upon completion of service.

/s/ Dominique A. Douglas  
Dominique A. Douglas

**EXHIBIT A**



**Dykema Gossett PLLC**  
Weston Centre  
112 E. Pecan Street, Suite 1800  
San Antonio, TX 78205  
WWW.DYKEMA.COM

**CLAIM PROCEDURE INFORMATION  
SUMMARIZED BELOW**

**Deborah D. Williamson**  
Board Certified Business Bankruptcy

December 21, 2023

**VIA FIRST CLASS U.S. MAIL**

Dear Investor:

There are currently eight Quarterly Reports on the Heartland Receivership website that are accessible at no charge by visiting <https://heartlandreceivership.com/receiver-reports>, which include certain information regarding the status of the case and past activities. I wanted, however, to summarize for the investors the results we have obtained over the last year. By the most recent quarterly report, the amount of cash had increased to \$9,086,361.25. As of the date of this letter, cash on hand is approximately \$10 million dollars. In this case, investor liabilities alone exceed \$110 million. My team has and will continue to respond to your inquiries regarding the information contained in those reports.

In the past year, my team and I have focused on selling the assets owned or controlled by the Receivership Parties, abandoning unsold oil and gas assets (excluding assets in Val Verde and Crockett Counties), and implementing a claims procedure. The claims procedure must be completed before any distribution methodology can be proposed to the Court for consideration and approval. To date, we have sold all domestic real property, including two ranches, a house, and two commercial properties, and personal property, including, but not limited to, jewelry, jade (raw and figurines), equipment, vehicles, livestock, an airplane, and a helicopter.

The oil and gas assets have been more complicated. There were over 400 wells located in Wichita, Hardeman, Stephens, Palo Pinto, Jack, Young, Sutton, Schleicher, Val Verde, and Crockett Counties. We obtained Court approval to participate in an online auction (excluding Val Verde or Crockett Counties) in 8 packaged "lots". These wells also have associated potential liability related to "plugging and abandonment" ("P&A") obligations. Unfortunately, not all lots sold and those that did resulted in a bid generating a net recovery of less than \$600,000.00, not including assumption of P&A liability. In order to mitigate potential claims against the Receivership, I sought and obtained Court approval to abandon any unsold well where a transfer was not approved by the Railroad Commission of Texas or where there was no purchaser. Effective October 9, 2023, I abandoned certain oil and gas properties throughout seven (7) counties across Texas. We will not be responsible for any remittance of production or royalty payments accruing after that date.

The only exception to the oil and gas abandonment is the development in Val Verde and Crockett Counties, sometimes referred to as the West, Carson, and/or Childress leases. Those wells are relatively new. We obtained Court approval for a new operator to attempt to develop those leases. There is no way to know whether those wells will ultimately be valued to the Receivership.



December 21, 2023  
Page 2

We have also begun to focus on prosecution of claims and causes of action that have the potential to generate a net recovery for the creditors. With Court approval, I have engaged counsel to prosecute certain claims on a contingency fee basis. In other words, while the receivership estates are obligated to pay certain expenses, the payment of attorneys' fees will be from any recovery in a pre-litigation settlement or in litigation. At this time, there is nothing to report on any significant litigation.

We sought and obtained Court approval of a claims procedure. Known investors were mailed and emailed (where available) an investor notice with instructions and a proof of claim form, including a personalized transaction schedule detailing investment(s) and payment/disbursement information, on November 20, 2023. Known non-investor creditors were mailed and emailed (where available) a non-investor notice with instructions and a proof of claim form on November 20, 2023. Investors (if necessary) and other creditors must timely submit a proof of claim and all supporting documentation so that it is actually received by Stretto, the Receiver's claims agent, **on or before February 5, 2024, at 11:59 p.m. Central**. More information on the claims procedure can be found on the "Claims Process" page of the Receivership website. You can also email [heartlandreceivership@dykema.com](mailto:heartlandreceivership@dykema.com) or call (210) 554-5845 with specific inquiries.

Once we complete the claims procedure, we will know the total amount and type of claims asserted against each of the Receivership Parties. We can then submit a proposed distribution process to the Court for approval. You will receive notice of and can participate in any proposed distribution process.

Please continue to check the Receivership website ([www.heartlandreceivership.com](http://www.heartlandreceivership.com)) for our frequent updates to the Key Court Documents, Notices, and Reports pages and Frequently Asked Questions.

Sincerely,

**DEBORAH D. WILLIAMSON, RECEIVER**

A handwritten signature in dark ink, appearing to read "Deborah D. Williamson", followed by a horizontal line.

Deborah D. Williamson

**EXHIBIT B**



**Dykema Gossett PLLC**

Weston Centre  
112 E. Pecan Street, Suite 1800  
San Antonio, TX 78205  
WWW.DYKEMA.COM

**Deborah D. Williamson**  
Board Certified Business Bankruptcy

August 1, 2024

**VIA U.S. FIRST CLASS MAIL**

Re: *Securities and Exchange Commission v. The Heartland Group Ventures, LLC, et al.*, United States District Court for the Northern District of Texas, Case No. 4-21CV-1310-O-BP.

**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. Documentation submitted by any financial advisor, tax advisor, or other third party outside legal counsel will not be accepted.**

Dear Allowed Claimant:

On July 1, 2024, United States District Judge Reed O'Connor entered *Orders* granting my motion for approval of the "Net Investment" or "Net Loss" distribution methodology and distribution plan in the above-referenced case (the "Heartland Receivership"). See ECF Nos. 559, 560. Specifically, the Court authorized distributions to Class 4a (Heartland investor claims) allowed claimants only upon receipt of a completed and signed IRS Form W-9.

**You are receiving this letter because you have not submitted a completed and signed IRS Form W-9.** The IRS Form W-9 is accessible online at <https://www.irs.gov/pub/irs-pdf/fw9.pdf>. If you do not have access to the internet, you may also call (210) 554-5845 to request a mailed IRS Form W-9.

Your completed and signed IRS Form W-9 can be submitted by mail to Dykema Gossett PLLC c/o Heartland Receivership, 112 E. Pecan, Suite 1800, San Antonio, Texas 78205 or email to [heartlandreceivership@dykema.com](mailto:heartlandreceivership@dykema.com).

Pursuant to Court Order, I will not issue any distribution check without the receipt of a completed and signed IRS Form W-9. If my office does not receive a completed and signed IRS Form W-9 from you on or before October 1, 2024, then I will seek Court approval to forfeit any Court-approved distribution to you in the Heartland Receivership.

Sincerely,

**DEBORAH D. WILLIAMSON, RECEIVER**

A handwritten signature in black ink, appearing to read "Deborah D. Williamson", followed by a horizontal line.

Deborah D. Williamson

**EXHIBIT C**

**Douglas, Dominique**

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**From:** Dominguez, Alanna  
**Sent:** Monday, September 9, 2024 5:10 PM  
**To:** [REDACTED]  
**Cc:** Heartland Receivership; Dick, Theresa  
**Subject:** W-9 for Mr. [REDACTED]  
**Attachments:** fw9.pdf

We're following up the voicemail left for you regarding your Heartland Receivership distribution.

You are receiving this email as we are attempting to reach you since we have yet to receive a W-9 concerning Heartland Receivership. A completed W-9 is required for any disbursements regarding the Heartland Receivership. In addition to this email, I have also attempted to reach you by phone at the phone number of record.

The W-9 can be found in the following link: <https://www.irs.gov/pub/irs-pdf/fw9.pdf> I have also attached blank copy. Please complete sign and date and return as quickly as possible.

**Alanna M. Dominguez**

Attorney

D 210-554-5237 ▪ M 254-630-5013  
ADominguez@dykema.com ▪ dykema.com

[BIO](#) [VCARD](#) [LINKEDIN](#)

112 E. Pecan Street, Suite 1800  
San Antonio, Texas 78205

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**EXHIBIT D**



**Dykema Gossett PLLC**

Weston Centre

112 E. Pecan Street, Suite 1800

San Antonio, TX 78205

WWW.DYKEMA.COM

**Deborah D. Williamson**

Board Certified Business Bankruptcy

October 2, 2024

**VIA U.S. FIRST CLASS MAIL**

Re: *Securities and Exchange Commission v. The Heartland Group Ventures, LLC, et al.*, United States District Court for the Northern District of Texas, Case No. 4-21CV-1310-O-BP.

**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. Documentation submitted by any financial advisor, tax advisor, or other third party outside legal counsel will not be accepted.**

Dear Allowed Claimant:

On July 1, 2024, United States District Judge Reed O'Connor entered *Orders* granting the motion for approval of the "Net Investment" or "Net Loss" distribution methodology and distribution plan in the above-referenced case (the "Heartland Receivership"). See ECF Nos. 559, 560. Specifically, the Court authorized distributions to Class 4a (Heartland investor claims) allowed claimants only upon receipt of a completed and signed IRS Form W-9. You received a copy of the *Orders*, the motion for approval of the distribution methodology and distribution plan, and the investor notice and claim form on or about November 20, 2023.

On or around August 1, 2024, you received a letter informing you of the failure to submit a completed and signed IRS Form W-9. On or around September 10, 2024, you received an email to the listed investor address and/or a phone call regarding the continuing failure to submit the IRS Form W-9. On or around September 23, 2024, you received another call and my office either left or attempted to leave a voicemail to advise you of the October 1, 2024 submission deadline.

**You are receiving this letter because you still have not submitted a completed and signed IRS Form W-9.** The IRS Form W-9 is accessible online at <https://www.irs.gov/pub/irs-pdf/fw9.pdf>. If you do not have access to the internet, you may also call (210) 554-5845 to request a mailed IRS Form W-9.

Your completed and signed IRS Form W-9 can be submitted by mail to Dykema Gossett PLLC c/o Heartland Receivership, 112 E. Pecan, Suite 1800, San Antonio, Texas 78205 or email to [heartlandreceivership@dykema.com](mailto:heartlandreceivership@dykema.com).

Pursuant to Court Order, I will not issue any distribution check without the receipt of a completed and signed IRS Form W-9. If my office does not receive a completed and signed IRS Form W-9 from you on or before October 29, 2024, **then I will seek Court approval to forfeit any current or future Court-approved distribution to you in the Heartland Receivership.**

**I do not currently intend to send another notice regarding submission of a signed and completed IRS Form W-9.**



VIA U.S. FIRST CLASS MAIL

Page 2

Sincerely,

**DEBORAH D. WILLIAMSON, RECEIVER**

A handwritten signature in dark ink, appearing to read "Deborah D. Williamson", followed by a horizontal line.

Deborah D. Williamson

**EXHIBIT E**



**Dykema Gossett PLLC**

Weston Centre

112 E. Pecan Street, Suite 1800

San Antonio, TX 78205

WWW.DYKEMA.COM

**Deborah D. Williamson**

Board Certified Business Bankruptcy

January 3, 2025

**VIA U.S. FIRST CLASS MAIL**

Re: *Securities and Exchange Commission v. The Heartland Group Ventures, LLC, et al.*, United States District Court for the Northern District of Texas, Case No. 4-21CV-1310-O-BP.

**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. Documentation submitted by any financial advisor, tax advisor, or other third party outside legal counsel will not be accepted.**

Dear Allowed Claimant:

On July 1, 2024, United States District Judge Reed O'Connor entered *Orders* granting the motion for approval of the "Net Investment" or "Net Loss" distribution methodology and distribution plan in the above-referenced case (the "Heartland Receivership"). See ECF Nos. 559, 560. Specifically, the Court authorized distributions to Class 4a (Heartland investor claims) allowed claimants only upon receipt of a completed and signed IRS Form W-9.

On about September 22, 2023, you received a copy of the motion for approval of the distribution methodology and distribution plan.

On or about November 20, 2023, you received a copy of the *Orders* detailing how to complete and submit a claim form and IRS Form W-9, and the investor notice and claim form.

On or around August 1, 2024, you received a letter informing you of the failure to submit a completed and signed IRS Form W-9.

On or around September 10, 2024, you received an email to the listed investor address and/or a phone call regarding the continuing failure to submit the IRS Form W-9.

On or around September 23, 2024, you received another call and my office either left or attempted to leave a voicemail to advise you of the October 1, 2024 submission deadline.

On or around October 2, 2024, you received an sixth (6<sup>th</sup>) communication informing you of the continuing failure to submit a completed and signed IRS Form W-9.

**You are receiving this letter because you still have not submitted a completed and signed IRS Form W-9.** The IRS Form W-9 is accessible online at <https://www.irs.gov/pub/irs-pdf/fw9.pdf>. If you do not have access to the internet, you may also call (210) 554-5845 to request a mailed IRS Form W-9.



VIA U.S. FIRST CLASS MAIL

January 3, 2025

Page 2

Your completed and signed IRS Form W-9 can be submitted by mail to Dykema Gossett PLLC c/o Heartland Receivership, 112 E. Pecan, Suite 1800, San Antonio, Texas 78205 or email to [heartlandreceivership@dykema.com](mailto:heartlandreceivership@dykema.com).

Pursuant to Court Order, I will not issue any distribution check without the receipt of a completed and signed IRS Form W-9. If my office does not receive a completed and signed IRS Form W-9 from you on or before January 31, 2025, **then I will seek Court approval to forfeit any and all current or future distributions to you in the Heartland Receivership.**

To be clear, I will be seeking Court approval to declare that you have forfeited your right to any and all payments related to your claims in the Heartland Receivership.

**I will not be sending any further notice regarding the requirement of submission of a signed and completed IRS Form W-9 before seeking Court approval described above.**

Sincerely,

**DEBORAH D. WILLIAMSON, RECEIVER**

A handwritten signature in dark ink, appearing to read "Deborah D. Williamson", followed by a horizontal line.

Deborah D. Williamson

**EXHIBIT F**

**IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF TEXAS  
FORT WORTH DIVISION**

**UNITED STATES SECURITIES  
AND EXCHANGE COMMISSION,**

**Plaintiff,**

**V.**

**THE HEARTLAND GROUP VENTURES, LLC; HEARTLAND PRODUCTION AND RECOVERY LLC; HEARTLAND PRODUCTION AND RECOVERY FUND LLC; HEARTLAND PRODUCTION AND RECOVERY FUND II LLC; THE HEARTLAND GROUP FUND III, LLC; HEARTLAND DRILLING FUND I, LP; CARSON OIL FIELD DEVELOPMENT FUND II, LP; ALTERNATIVE OFFICE SOLUTIONS, LLC; ARCOOIL CORP.; BARRON PETROLEUM LLC; JAMES IKEY; JOHN MURATORE; THOMAS BRAD PEARSEY; MANJIT SINGH (AKA ROGER) SAHOTA; and RUSTIN BRUNSON,**

**Defendants,**

and

**DODSON PRAIRIE OIL & GAS LLC; PANTHER CITY ENERGY LLC; MURATORE FINANCIAL SERVICES, INC.; BRIDY IKEY; ENCYIPHER BASTION, LLC; IGROUP ENTERPRISES LLC; HARPRIT SAHOTA; MONROSE SAHOTA; SUNNY SAHOTA; BARRON ENERGY CORPORATION; DALLAS RESOURCES INC.; LEADING EDGE ENERGY, LLC; SAHOTA CAPITAL LLC; and 1178137 B.C. LTD.,**

### Relief Defendants.

**No. 4-21CV-1310-O-BP**



**ORDER GRANTING RECEIVER'S MOTION FOR  
AUTHORITY TO FORFEIT INVESTOR DISTRIBUTION FOR  
FAILURE TO SUBMIT COMPLETED AND SIGNED IRS FORM W-9.**

Before the Court is the *Receiver's Motion for Authority to Forfeit Investor Distribution for Failure to Timely Submit Completed and Signed IRS Form W-9* (the "Motion"),<sup>7</sup> filed by Deborah D. Williamson, Court-appointed Receiver in the Case, pursuant to the Court's *Order Appointing Receiver*<sup>8</sup> entered on December 2, 2021, in this Case. After considering the Receiver's Motion, all objections, and responses thereto, if any, all evidence submitted to the Court, and all arguments of counsel; accordingly,

**IT IS HEREBY ORDERED, ADJUDGED, AND DECREED THAT:**

1. All defined terms utilized by the Receiver in the Motion are hereby approved and incorporated in this Order.
2. The Receiver's Motion is **GRANTED**.
3. The Receiver may forfeit the Affected Investors right to current and all future distributions for failure to submit a completed and signed IRS Form W-9 on or by February 15, 2025.
4. Reservation of Rights. Nothing herein will prejudice or limit any right of the Receiver to extend the deadline to submit a completed and signed IRS Form W-9.

Signed this \_\_\_\_ day of \_\_\_\_\_, 2024.

\_\_\_\_\_  
HAL R. RAY, JR.  
UNITED STATES MAGISTRATE JUDGE

<sup>7</sup> Capitalized terms used but not otherwise defined herein have the meanings respectively ascribed in the Motion.

<sup>8</sup> ECF No. 17.

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