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UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF WASHINGTON  
AT SEATTLE

SENIOR HOUSING ASSISTANCE  
GROUP,

Plaintiff,

v.

AMTAX HOLDINGS 260, LLC, et al.,

Defendants.

No. C17-1115 RSM

**STIPULATION AND ORDER  
REGARDING THIRD-PARTY OFFERS  
TO PURCHASE**

AMTAX HOLDINGS 260, LLC, et al.,

Counter-Plaintiffs,

v.

SENIOR HOUSING ASSISTANCE  
GROUP, et al.,

Counter-Defendants.

STIPULATION AND ORDER REGARDING  
THIRD-PARTY OFFERS TO PURCHASE

**Perkins Coie LLP**  
1201 Third Avenue, Suite 4900  
Seattle, WA 98101-3099  
Phone: 206.359.8000  
Fax: 206.359.9000

1 Plaintiff and Counter-Defendant Senior Housing Assistance Group; Defendants  
2 AMTAX/Protech AMTAX Holdings 260, LLC, Protech Holdings W, LLC, AMTAX Holdings  
3 259, LLC, AMTAX Holdings 261, LLC, AMTAX Holdings 258, LLC, AMTAX Holdings 257,  
4 LLC, AMTAX Holdings 164, LLC, Protech 2002-A, LLC, AMTAX Holdings 109, LLC, and  
5 Protech 2001-B, LLC; and Third Party Defendants Senior Housing Assistance Corporation, Steel  
6 Lake Enterprises, LLC, Lakewood Meadows Enterprises, LLC, Lynnwood Retirement Living,  
7 LLC, and Woodlands Associates, LLC (collectively the “Parties”), by and through their counsel  
8 of record, stipulate and agree as follows:

9 WHEREAS, Reliant Group Management, LLC (“Reliant”) and Redwood Housing  
10 Partners, LLC (“RHP”) are not parties to this action;

11 WHEREAS, the Parties seek to deem admissible at trial the facts and documents  
12 described herein;

13 WHEREAS, the Parties agree not to call as a witness at trial any person associated with  
14 Reliant or RHP, except as a rebuttal witness;

15 THEREFORE, subject to the approval of the Court, the Parties hereby stipulate and agree  
16 that the following facts represent the testimony of witnesses from Reliant and RHP and the  
17 referenced documents (referenced by Bates number) are admissible for all purposes, including at  
18 trial:

19 **I. Facts Related to Reliant**

20 1. Sanjiv Kakar is the Senior Vice President of Acquisitions for Reliant. On January  
21 19, 2016, Mr. Kakar sent an unsolicited letter to Senior Housing Assistance Group (“SHAG”)  
22 (care of Mark Pulman) expressing Reliant’s interest in acquiring the Lakewood Meadows  
23 Apartments (“Lakewood Meadows”). A copy of that letter can be found at Bates Nos.  
24 SHAG00014671-80, and Reliant believed the contents of that letter to be accurate at the time the  
25 letter was drafted and transmitted. From February through March 2016, Evan Wilson, a broker  
26

1 at Park Lane Realty Partners representing Reliant, and Mr. Kakar contacted Mr. Woolford on a  
2 number of occasions to follow up on its inquiry regarding Lakewood Meadows.

3 2. On May 18, 2016, Mr. Woolford sent an email to Mr. Wilson explaining that  
4 SHAG might be interested in selling three properties that it owned in partnership with an  
5 investor limited partner. On June 16, 2016, Mr. Kakar met Mr. Woolford over lunch in Seattle,  
6 Washington. During this meeting, Mr. Kakar explained Reliant's interests and discussed with  
7 Mr. Woolford the properties that SHAG might be interested in selling.

8 3. Between June and September 2016, Mr. Kakar and Mr. Wilson exchanged several  
9 emails with Mr. Woolford in an effort to make progress on a deal to purchase one or more of the  
10 properties Mr. Kakar had discussed with Mr. Woolford.

11 4. On October 12, 2016, Mr. Woolford sent Mr. Kakar an email asking what  
12 information Reliant would need in order to evaluate possible offers on the Boardwalk  
13 Apartments ("Boardwalk") and the WoodRose Apartments ("WoodRose"). Throughout October  
14 2016, Mr. Woolford and Maurice Sharpe, a SHAG employee, provided Mr. Kakar with  
15 information about Boardwalk and WoodRose at Mr. Kakar's request.

16 5. On November 5, 2016, on behalf of Reliant, Mr. Kakar emailed Mr. Woolford  
17 Letters of Intent, both signed by Mr. Kakar, to purchase Boardwalk and WoodRose, along with  
18 documents describing Reliant's available financial resources. Copies of Mr. Kakar's November  
19 5, 2016 email and its attachments can be found at Bates Nos. SHAG00015103-42. Reliant  
20 believed that the contents of Mr. Kakar's November 5, 2016 email and its attachments were  
21 accurate at the time Reliant drafted and transmitted them. Reliant had no motivations in drafting,  
22 executing, and transmitting its Boardwalk and WoodRose Letters of Intent other than the  
23 motivations expressed in those Letters of Intent.

24 6. On November 9, 2016, after receiving additional information from Mr. Sharpe,  
25 Mr. Kakar emailed Mr. Woolford Letters of Intent, both signed by Mr. Kakar on behalf of  
26 Reliant, to purchase two other properties: the Meridian Court Apartments ("Meridian Court")

1 and Auburn Court Apartments (“Auburn Court”). Copies of Mr. Kakar’s November 9, 2016  
2 email and its attachments can be found at Bates Nos. SHAG00015192-231. Reliant believed that  
3 the contents Mr. Kakar’s November 9, 2016 email and its attachments were accurate at the time  
4 Reliant drafted and transmitted them. Reliant had no motivations in drafting, executing, and  
5 transmitting its Meridian Court and Auburn Court Letters of Intent other than the motivations  
6 expressed in those Letters of Intent.

7 7. On November 12, 2016, Mr. Kakar met Mr. Woolford for lunch. Mr. Kakar  
8 recalls that, during this meeting, Mr. Woolford explained that SHAG’s limited partner was  
9 frustrating SHAG’s ability to move forward on Reliant’s Letters of Intent.

10 8. From November 2016 through July 2017, Mr. Kakar and Mr. Wilson emailed Mr.  
11 Woolford to ask about the status of Reliant’s Letters of Intent and to ask whether SHAG had  
12 made any progress with its limited partner. Some of these communications can be found at  
13 Bates Nos. RELIANT000091-122.

14 9. Mr. Kakar does not recall Mr. Woolford or anyone from SHAG ever notifying  
15 Mr. Kakar that SHAG had attempted to exercise a right of first refusal with respect to Boardwalk  
16 or WoodRose. In addition, Mr. Kakar does not recall Mr. Woolford or anyone else from SHAG  
17 having notified Mr. Kakar that Reliant’s Letters of Intent to purchase Boardwalk and WoodRose  
18 were being used in connection with SHAG’s attempts to exercise a right of first refusal as to  
19 those properties.

## 20 **II. Facts Related to RHP**

21 10. Nick Boehm is a Director of RHP. On behalf of RHP, on December 10, 2015,  
22 Mr. Boehm sent an unsolicited email to Mr. Woolford attaching a Letter of Intent to acquire  
23 Lakewood Meadows. A copy of that December 10, 2015 email and its attachment can be found  
24 at Bates Nos. SHAG00014614-19. RHP believed that the contents of Mr. Boehm’s December  
25 10, 2015 email and its attachment were accurate at the time RHP drafted and transmitted them.  
26

1           11.     On December 11, 2015, Mr. Woolford responded to Mr. Boehm’s December 10,  
2 2015 email and its attachment in an email included as part of an email string that can be found at  
3 Bates Nos. SHAG00008859-75. Mr. Woolford stated, in part: “We are not currently considering  
4 selling, or re-capitalizing that property as we are still within the 15 year compliance period. We  
5 do have a property in Auburn Washington though that has met its 15 year compliance period. I  
6 can’t say what we plan to do, but if you want to consider a LOI, we will look at it.”

7           12.     Mr. Boehm responded to Mr. Woolford later that same day. That correspondence  
8 is also included in the email string found at Bates Nos. SHAG00008859-75. Mr. Boehm wrote  
9 that he assumed Mr. Woolford was referring to the Auburn Court Apartments, and Mr. Boehm  
10 asked Mr. Woolford if he would share the “most recent audited financials for the property.”

11           13.     On December 14, 2015, Mr. Woolford responded with a communication also  
12 included in the email string found at Bates Nos. SHAG00008859-75. Mr. Woolford attached “a  
13 draft audit” for the Auburn North Associates Limited Partnership, a copy of which can be found  
14 at Bates Nos. SHAG00008862-75.

15           14.     After reviewing the draft audit for the Auburn North Associates Limited  
16 Partnership, Mr. Boehm, on behalf of RHP, emailed Jay Woolford a Letter of Intent, signed by  
17 Mr. Boehm, on December 14, 2015 for Auburn Court. A copy of Mr. Boehm’s December 14,  
18 2015 email and its attachment can be found at Bates Nos. SHAG00014635-43. RHP believed  
19 that the contents of Mr. Boehm’s December 14, 2015 email and attachment were accurate at the  
20 time RHP drafted and transmitted them. RHP had no motivations in drafting, executing, and  
21 transmitting its Auburn Court Letter of Intent other than the motivations expressed in that Letter  
22 of Intent.

23           15.     Between December 2015 and the end of February 2016, Mr. Boehm and one of  
24 his colleagues, Ryan Fuson, exchanged several emails and additional documents with Mr.  
25 Woolford and Star Moss, a SHAG employee, regarding Auburn Court. Those emails and  
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1 attachments can be found at SHAG00014644-61, RHP0001-2, SHAG00014666-68,  
2 SHAG00014683-85, RHP0022-27, SHAG00014686-89.

3 16. Between January 2016 and January 2017, Mr. Boehm exchanged several emails  
4 with Mr. Woolford. Those emails can be found at RHP0040-44.

5 17. In discussions regarding the existence and possible availability of Auburn Court,  
6 neither Mr. Woolford nor anyone from SHAG notified Mr. Boehm that SHAG was the holder of  
7 a right of first refusal with respect to Auburn Court, or that SHAG was seeking to exercise that  
8 right of first refusal.

9 RESPECTFULLY SUBMITTED this 8th day of October, 2018.

10 **Perkins Coie LLP**

11 By: /s/ Steven D. Merriman  
12 David J. Burman, WSBA #10611  
13 Steven D. Merriman, WSBA #44035  
14 1201 Third Avenue, Suite 4900  
15 Seattle, WA 98101-3099  
16 Telephone: 206.359.8000  
17 Facsimile: 206.359.9000  
18 Email: DBurman@perkinscoie.com  
19 SMerriman@perkinscoie.com

20 **Boies Schiller Flexner LLP**

21 Christopher Caldwell, admitted *pro hac vice*  
22 Eric Pettit, admitted *pro hac vice*  
23 725 S Figueroa Street, 31st Floor  
24 Los Angeles, CA 90017  
25 Telephone: 213 629 9040  
26 Facsimile: 213 629 9022  
Email: ccaldwell@bsfllp.com  
epettit@bsfllp.com

Attorneys for AMTAX/Protech AMTAX  
Holdings 260, LLC, Protech Holdings W, LLC,  
AMTAX Holdings 259, LLC, AMTAX  
Holdings 261, LLC, AMTAX Holdings 258,  
LLC, AMTAX Holdings 257, LLC, AMTAX  
Holdings 164, LLC, Protech 2002-A, LLC,  
AMTAX Holdings 109, LLC, and Protech  
2001-B, LLC

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**Hillis Clark Martin & Peterson P.S.**

By: s/ Jake Ewart  
Jake Ewart, WSBA #38655  
Jessica C. Kerr, WSBA #49866  
999 Third Avenue, Suite 4600  
Seattle, WA 98104  
Telephone: 206.623.1745  
Facsimile: 206.623.7789  
Email: [jake.ewart@hcmp.com](mailto:jake.ewart@hcmp.com)  
[jessica.kerr@hcmp.com](mailto:jessica.kerr@hcmp.com)

Attorneys for Senior Housing Assistance Group  
and Senior Housing Assistance Corporation

**Karr Tuttle Campbell**

By: /s/ Dennis H. Walters  
Dennis H. Walters, WSBA #9444  
701 Fifth Avenue, Suite 3300  
Seattle, WA 98104  
Telephone: 206.223.1313  
Facsimile: 203.682.7100  
Email: [dwalters@karrtuttle.com](mailto:dwalters@karrtuttle.com)

Attorney for Steel Lake Enterprises, LLC;  
Lakewood Meadows Enterprises, LLC;  
Lynnwood Retirement Living, LLC; and  
Woodlands Associates, LLC

**IT IS SO ORDERED** this 12<sup>th</sup> day of October 2018.



**RICARDO S. MARTINEZ**  
CHIEF UNITED STATES DISTRICT JUDGE