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SEC 1972 (6/99) Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

ATTENTION

Failure to file notice in the appropriate states will not result in a loss of the federal exemption. Conversely, failure to file the appropriate federal notice will not result in a loss of an available state exemption state exemption unless such exemption is predicated on the filing of a federal notice.

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

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APR 05 2004

THOMSON
FINANCIAL

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FORM D

NOTICE OF SALE OF SECURITIES
PURSUANT TO REGULATION D,
SECTION 4(6), AND/OR
UNIFORM LIMITED OFFERING EXEMPTION



04020637

Name of Offering (check if this is an amendment and name has changed, and indicate change.)
Mountaineer Management, LLC

Filing Under (Check box(es) that apply):
 Rule 504 Rule 505 Rule 506 Section 4(6) ULOE

Type of Filing: New Filing Amendment

A. BASIC IDENTIFICATION DATA

1. Enter the information requested about the issuer

Name of Issuer (check if this is an amendment and name has changed, and indicate change.)
Wilkison Partners Palisades, LLC

Address of Executive Offices (Number and Street, City, State, Zip Code) Telephone Number (Including Area Code)
5903 Laurium Road, Charlotte, NC 28226 (704) 609-0904

Address of Principal Business Operations (Number and Street, City, State, Zip Code) Telephone Number (Including Area Code)
(if different from Executive Offices)
N/A

Business or Residence Address (Number and Street, City, State, Zip Code)

N/A

Name of Associated Broker or Dealer

N/A

States in Which Person Listed Has Solicited or Intends to Solicit Purchasers

(Check "All States" or check individual States) N/A [] All States

[AL] [AK] [AZ] [AR] [CA] [CO] [CT] [DE] [DC] [FL] [GA] [HI] [ID]
[IL] [IN] [IA] [KS] [KY] [LA] [ME] [MD] [MA] [MI] [MN] [MS] [MO]
[MT] [NE] [NV] [NH] [NJ] [NM] [NY] [NC] [ND] [OH] [OK] [OR] [PA]
[RI] [SC] [SD] [TN] [TX] [UT] [VT] [VA] [WA] [WV] [WI] [WY] [PR]

(Use blank sheet, or copy and use additional copies of this sheet, as necessary.)

C. OFFERING PRICE, NUMBER OF INVESTORS, EXPENSES AND USE OF PROCEEDS

1. Enter the aggregate offering price of securities included in this offering and the total amount already sold. Enter "0" if answer is "none" or "zero." If the transaction is an exchange offering, check this box " " and indicate in the columns below the amounts of the securities offered for exchange and already exchanged.

Table with 3 columns: Type of Security, Aggregate Offering Price, Amount Already Sold. Rows include Debt, Equity, Convertible Securities, Partnership Interests, Other (Specify LLC Membership Interests), and Total.

2. Enter the number of accredited and non-accredited investors who have purchased securities in this offering and the aggregate dollar amounts of their purchases. For offerings under Rule 504, indicate the number of persons who have purchased securities and the aggregate dollar amount of their purchases on the total lines. Enter "0" if answer is "none" or "zero."

Table with 3 columns: Investor Type, Number Investors, Aggregate Dollar Amount of Purchases. Rows include Accredited Investors, Non-accredited Investors, and Total.

3. If this filing is for an offering under Rule 504 or 505, enter the information requested for all securities sold by the issuer, to date, in offerings of the types indicated, the twelve (12) months prior to the first sale of securities in this offering. Classify securities by type listed in Part C-Question 1.

Type of offering	Type of Security	Dollar Amount Sold
Rule 505	0	\$ 0
Regulation A	0	\$ 0
Rule 504	0	\$ 0
Total	0	\$ 0

4. a. Furnish a statement of all expenses in connection with the issuance and distribution of the securities in this offering. Exclude amounts relating solely to organization expenses of the issuer. The information may be given as subject to future contingencies. If the amount of an expenditure is not known, furnish an estimate and check the box to the left of the estimate.

Transfer Agent's Fees	<input type="checkbox"/> \$ 0
Printing and Engraving Costs	<input checked="" type="checkbox"/> \$ 1,000.00
Legal Fees	<input checked="" type="checkbox"/> \$ 50,000.00
Accounting Fees	<input checked="" type="checkbox"/> \$ 20,000.00
Engineering Fees	<input type="checkbox"/> \$ 0
Sales Commissions (specify finders' fees separately)	<input type="checkbox"/> \$ 0
Other Expenses (identify) miscellaneous	<input type="checkbox"/> \$ 0
Total	<input type="checkbox"/> \$ 0

b. Enter the difference between the aggregate offering price given in response to Part C - Question 1 and total expenses furnished in response to Part C - Question 4.a. This difference is the "adjusted gross proceeds to the issuer."

\$ 1,129,000.00

5. Indicate below the amount of the adjusted gross proceeds to the issuer used or proposed to be used for each of the purposes shown. If the amount for any purpose is not known, furnish an estimate and check the box to the left of the estimate. The total of the payments listed must equal the adjusted gross proceeds to the issuer set forth in response to Part C - Question 4.b above.

	Payments to Officers, Directors, & Affiliates	Payments To Others
Salaries and fees	<input checked="" type="checkbox"/> \$ 100,000.00	<input type="checkbox"/> \$ 0
Purchase of real estate	<input checked="" type="checkbox"/> \$ 30,000.00	<input checked="" type="checkbox"/> \$ 172,500.00
Purchase, rental or leasing and installation of machinery and equipment	<input type="checkbox"/> \$ 0	<input checked="" type="checkbox"/> \$ 112,500.00
Construction or leasing of plant buildings and facilities.....	<input type="checkbox"/> \$ 0	<input checked="" type="checkbox"/> \$ 621,250.00**
Acquisition of other businesses (including the value of securities involved in this offering that may be used in exchange for the assets or securities of another issuer pursuant to a merger)	<input type="checkbox"/> \$ 0	<input type="checkbox"/> \$ 0
Repayment of indebtedness	<input type="checkbox"/> \$ 0	<input checked="" type="checkbox"/> \$ 24,000.00***
Working capital	<input type="checkbox"/> \$ 0	<input checked="" type="checkbox"/> \$ 32,750.00
Other(specify): <u>marketing</u>	<input type="checkbox"/> \$ 0	<input checked="" type="checkbox"/> \$ 36,000.00
Column Totals	<input checked="" type="checkbox"/> \$ 130,000.00	<input checked="" type="checkbox"/> \$ 999,000.00
Total Payments Listed (column totals added)	<input checked="" type="checkbox"/> \$ 1,129,000.00	

** Construction may also be funded with loan proceeds

*** Loan may also or alternatively be serviced

D. FEDERAL SIGNATURE

The issuer has duly caused this notice to be signed by the undersigned duly authorized person. If this notice is filed under Rule 505, the following signature constitutes an undertaking by the issuer to furnish to the U.S. Securities and Exchange Commission, upon written request of its staff, the information furnished by the issuer to any non-accredited investor pursuant to paragraph (b)(2) of Rule 502.

Issuer (Print or Type) Wilkison Partners Palisades, LLC	Signature <i>Timothy M. Wilkison</i>	Date 3/11/04
Name of Signer (Print or Type) Timothy M. Wilkison	Title (Print or Type) Manager <i>Timothy M. Wilkison</i>	

ATTENTION

Intentional misstatements or omissions of fact constitute federal criminal violations. (See 18 U.S.C. 1001.)

E. STATE SIGNATURE

1. Is any party described in 17 CFR 230.262 presently subject to any of the disqualification provisions of such rule? Yes [] No [X]

See Appendix, Column 5, for state response.

2. The undersigned issuer hereby undertakes to furnish to any state administrator of any state in which this notice is filed, a notice on Form D (17 CFR 239,500) at such times as required by state law.

3. The undersigned issuer hereby undertakes to furnish to the state administrators, upon written request, information furnished by the issuer to offerees.

4. The undersigned issuer represents that the issuer is familiar with the conditions that must be satisfied to be entitled to the Uniform limited Offering Exemption (ULOE) of the state in which this notice is filed and understands that the issuer claiming the availability of this exemption has the burden of establishing that these conditions have been satisfied.

The issuer has read this notification and knows the contents to be true and has duly caused this notice to be signed on its behalf by the undersigned duly authorized person.

Issuer (Print or Type) Wilkison Partners Palisades, LLC	Signature <i>Timothy M. Wilkison</i>	Date 3/11/04
Name of Signer (Print or Type) Timothy M. Wilkison	Title (Print or Type) Manager <i>Timothy M. Wilkison</i>	

Instruction:

Print the name and title of the signing representative under his signature for the state portion of this form. One copy of every notice on Form D must be manually signed. Any copies not manually signed must be photocopies of the manually signed copy or bear typed or printed signatures.

APPENDIX

1 State	2 Intend to sell to non-accredited investors in State (Part B-Item 1)		3 Type of security and aggregate offering price offered in state ¹ (Part C-Item 1)	4 Type of investor and amount purchased in State (Part C-Item 2)				5 Disqualification under State ULOE (if yes, attach explanation of waiver granted) (Part E-Item 1)	
	Yes	No		Number of Accredited Investors	Amount	Number of Non-Accredited Investors	Amount	Yes	No
AL		X	N/A	N/A	N/A	N/A	N/A	N/A	N/A
AK		X	N/A	N/A	N/A	N/A	N/A	N/A	N/A
AZ		X	N/A	N/A	N/A	N/A	N/A	N/A	N/A
AR		X	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CA		X	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CO		X	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CT		X	N/A	N/A	N/A	N/A	N/A	N/A	N/A
DE		X	N/A	N/A	N/A	N/A	N/A	N/A	N/A
DC		X	N/A	N/A	N/A	N/A	N/A	N/A	N/A
FL		X	N/A	N/A	N/A	N/A	N/A	N/A	N/A
GA		X	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HI		X	N/A	N/A	N/A	N/A	N/A	N/A	N/A
ID		X	N/A	N/A	N/A	N/A	N/A	N/A	N/A
IL	X		LLC Interests	N/A	N/A	N/A	N/A	N/A	N/A
IN		X	N/A	N/A	N/A	N/A	N/A	N/A	N/A
IA		X	N/A	N/A	N/A	N/A	N/A	N/A	N/A
KS		X	N/A	N/A	N/A	N/A	N/A	N/A	N/A
KY		X	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LA		X	N/A	N/A	N/A	N/A	N/A	N/A	N/A
ME		X	N/A	N/A	N/A	N/A	N/A	N/A	N/A
MD		X	N/A	N/A	N/A	N/A	N/A	N/A	N/A
MA		X	N/A	N/A	N/A	N/A	N/A	N/A	N/A
MI		X	N/A	N/A	N/A	N/A	N/A	N/A	N/A
MN		X	N/A	N/A	N/A	N/A	N/A	N/A	N/A
MS		X	N/A	N/A	N/A	N/A	N/A	N/A	N/A
MO		X	N/A	N/A	N/A	N/A	N/A	N/A	N/A
MT		X	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NE		X	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NV		X	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NH		X	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NJ		X	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NM		X	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NY		X	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NC	X		LLC Interests	N/A	N/A	N/A	N/A	N/A	N/A

¹ The aggregate offering price is \$1,200,000; up to the entire amount may be offered in any one or more of the states indicated in column 2.

1	2		3	4				5	
	Intend to sell to non-accredited investors in State (Part B-Item 1)			Type of security and aggregate offering price offered in state ² (Part C-Item 1)	Type of investor and amount purchased in State (Part C-Item 2)				Disqualification under State ULOE (if yes, attach explanation of waiver granted) (Part E-Item 1)
State	Yes	No		Number of Accredited Investors	Amount	Number of Non-Accredited Investors	Amount	Yes	No
ND		X	N/A	N/A	N/A	N/A	N/A	N/A	N/A
OH		X	N/A	N/A	N/A	N/A	N/A	N/A	N/A
OK		X	N/A	N/A	N/A	N/A	N/A	N/A	N/A
OR		X	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PA		X	N/A	N/A	N/A	N/A	N/A	N/A	N/A
RI		X	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SC	X		LLC Interests	N/A	N/A	N/A	N/A	N/A	N/A
SD		X	N/A	N/A	N/A	N/A	N/A	N/A	N/A
TN		X	N/A	N/A	N/A	N/A	N/A	N/A	N/A
TX		X	N/A	N/A	N/A	N/A	N/A	N/A	N/A
UT		X	N/A	N/A	N/A	N/A	N/A	N/A	N/A
VT		X	N/A	N/A	N/A	N/A	N/A	N/A	N/A
VA		X	N/A	N/A	N/A	N/A	N/A	N/A	N/A
WA		X	N/A	N/A	N/A	N/A	N/A	N/A	N/A
WV		X	N/A	N/A	N/A	N/A	N/A	N/A	N/A
WI		X	N/A	N/A	N/A	N/A	N/A	N/A	N/A
WY		X	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PR		X	N/A	N/A	N/A	N/A	N/A	N/A	N/A

<http://www.sec.gov/divisions/corpfin/forms/d.htm>

Last update: 08/27/1999

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² The aggregate offering price is \$1,200,000; up to the entire amount may be offered in any one or more of the states indicated in column 2.