

FORM D

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

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

SEC USE ONLY
Prefix Serial
DATE RECEIVED

Name of Offering (check if this is an amendment and name has changed, and indicate change.)
MPF Income Fund 24, LLC

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

RECEIVED
DEC 06 2006
SECTION 213

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.)

MPF Income Fund 24, LLC

Address of Executive Offices (Number and Street, City, State, Zip Code)
1640 School Street, Moraga, CA 94556

Telephone Number (Including Area Code)
925-631-9100

Address of Principal Business Operations (if different from Executive Offices) (Number and Street, City, State, Zip Code)

Telephone Number (Including Area Code)

Brief Description of Business

Acquire and hold Real Estate Securities (Primarily) for investment. Trade the Securities for Capital Gains when appropriate.

Type of Business Organization

corporation
 business trust

limited partnership, already formed
 limited partnership, to be formed

other (please specify):
Limited Liability Company

PROCESSED

Actual or Estimated Date of Incorporation or Organization: Month Year Actual Estimated
Jurisdiction of Incorporation or Organization: (Enter two-letter U.S. Postal Service abbreviation for State:
CN for Canada; FN for other foreign jurisdiction)

111 016

CA

DEC 21 2006
THOMSON FINANCIAL

GENERAL INSTRUCTIONS

Federal:

Who Must File: All issuers making an offering of securities in reliance on an exemption under Regulation D or Section 4(6), 17 CFR 230.501 et seq. or 15 U.S.C. 77d(6).

When To File: A notice must be filed no later than 15 days after the first sale of securities in the offering. A notice is deemed filed with the U.S. Securities and Exchange Commission (SEC) on the earlier of the date it is received by the SEC at the address given below or, if received at that address after the date on which it is due, on the date it was mailed by United States registered or certified mail to that address.

Where To File: U.S. Securities and Exchange Commission, 450 Fifth Street, N.W., Washington, D.C. 20549.

Copies Required: Five (5) copies of this notice must be filed with the SEC, one of which must be manually signed. Any copies not manually signed must be photocopies of the manually signed copy or bear typed or printed signatures.

Information Required: A new filing must contain all information requested. Amendments need only report the name of the issuer and offering, any changes thereto, the information requested in Part C, and any material changes from the information previously supplied in Parts A and B. Part E and the Appendix need not be filed with the SEC.

Filing Fee: There is no federal filing fee.

State:

This notice shall be used to indicate reliance on the Uniform Limited Offering Exemption (ULOE) for sales of securities in those states that have adopted ULOE and that have adopted this form. Issuers relying on ULOE must file a separate notice with the Securities Administrator in each state where sales are to be, or have been made. If a state requires the payment of a fee as a precondition to the claim for the exemption, a fee in the proper amount shall accompany this form. This notice shall be filed in the appropriate states in accordance with state law. The Appendix to the notice constitutes a part of this notice and must be completed.

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 unless such exemption is predicated on the filing of a federal notice.

SEC 1972 (6-02)

Persons who 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.

1 of 9

BM

A. BASIC IDENTIFICATION DATA

2. Enter the information requested for the following:

- Each promoter of the issuer, if the issuer has been organized within the past five years;
- Each beneficial owner having the power to vote or dispose, or direct the vote or disposition of, 10% or more of a class of equity securities of the issuer.
- Each executive officer and director of corporate issuers and of corporate general and managing partners of partnership issuers; and
- Each general and managing partner of partnership issuers.

Check Box(es) that Apply: Promoter Beneficial Owner Executive Officer Director General and/or Managing Partner

MacKenzie Patterson Fuller, LP

Full Name (Last name first, if individual)

1640 School Street, Moraga, CA 94556

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

Check Box(es) that Apply: Promoter Beneficial Owner Executive Officer Director General and/or Managing Partner

Full Name (Last name first, if individual)

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

Check Box(es) that Apply: Promoter Beneficial Owner Executive Officer Director General and/or Managing Partner

Full Name (Last name first, if individual)

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

Check Box(es) that Apply: Promoter Beneficial Owner Executive Officer Director General and/or Managing Partner

Full Name (Last name first, if individual)

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

Check Box(es) that Apply: Promoter Beneficial Owner Executive Officer Director General and/or Managing Partner

Full Name (Last name first, if individual)

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

Check Box(es) that Apply: Promoter Beneficial Owner Executive Officer Director General and/or Managing Partner

Christine Simpson

Full Name (Last name first, if individual)

1640 School Street, Moraga, CA 94556

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

Check Box(es) that Apply: Promoter Beneficial Owner Executive Officer Director General and/or Managing Partner

Full Name (Last name first, if individual)

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

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

B. INFORMATION ABOUT OFFERING

1. Has the issuer sold, or does the issuer intend to sell, to non-accredited investors in this offering? Yes No

Answer also in Appendix, Column 2, if filing under ULOE.

2. What is the minimum investment that will be accepted from any individual? \$ 50,000.00

3. Does the offering permit joint ownership of a single unit? Yes No

4. Enter the information requested for each person who has been or will be paid or given, directly or indirectly, any commission or similar remuneration for solicitation of purchasers in connection with sales of securities in the offering. If a person to be listed is an associated person or agent of a broker or dealer registered with the SEC and/or with a state or states, list the name of the broker or dealer. If more than five (5) persons to be listed are associated persons of such a broker or dealer, you may set forth the information for that broker or dealer only.

Full Name (Last name first, if individual)

ePlanning Securities Inc.

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

3721 Douglas Blvd., Suite 200 Roseville CA 95661

Name of Associated Broker or Dealer

ePlanning Securities, Inc (over 5 associated persons)

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

(Check "All States" or check individual States) 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

Full Name (Last name first, if individual)

VSR Financial Services

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

8620 W. 110th Street, Suite 200, Overland Park, KS 66210

Name of Associated Broker or Dealer

VSR Financial Services (over 5 associated persons)

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

(Check "All States" or check individual States) 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

Full Name (Last name first, if individual)

Financial West Group, Inc.

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

2663 Townsgate Road, Westlake Village, CA 91361

Name of Associated Broker or Dealer

Financial West Group, Inc. (Over 5 associated persons)

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

(Check "All States" or check individual States) 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 the 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.

Type of Security	Aggregate Offering Price	Amount Already Sold
Debt	\$ 0.00	\$ 0.00
Equity	\$ 0.00	\$ 0.00
<input type="checkbox"/> Common <input type="checkbox"/> Preferred		
Convertible Securities (including warrants)	\$ 0.00	\$ 0.00
Partnership Interests	\$ 0.00	\$ 0.00
Other (Specify LLC Interests)	\$ 5,000,000.00	\$ 0.00
Total	\$ 5,000,000.00	\$ 0.00

Answer also in Appendix, Column 3, if filing under ULOE.

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."

	Number Investors	Aggregate Dollar Amount of Purchases
Accredited Investors	0	\$ 0.00
Non-accredited Investors	0	\$ 0.00
Total (for filings under Rule 504 only)	0	\$ 0.00

Answer also in Appendix, Column 4, if filing under ULOE.

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, in 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	\$ 0.00
Regulation A	0	\$ 0.00
Rule 504	0	\$ 0.00
Total	0	\$ 0.00

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 insurer. 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"/>	\$ 0.00
Printing and Engraving Costs	<input checked="" type="checkbox"/>	\$ 2,000.00
Legal Fees	<input checked="" type="checkbox"/>	\$ 5,000.00
Accounting Fees	<input type="checkbox"/>	\$ 0.00
Engineering Fees	<input type="checkbox"/>	\$ 0.00
Sales Commissions (specify finders' fees separately)	<input checked="" type="checkbox"/>	\$ 400,000.00
Other Expenses (identify) <u>Portfolio Structuring & Organization</u>	<input checked="" type="checkbox"/>	\$ 200,000.00
Total	<input checked="" type="checkbox"/>	\$ 607,000.00

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

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."

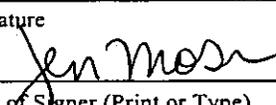
\$ 4,393,000.00

5. Indicate below the amount of the adjusted gross proceed 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 type="checkbox"/> \$ 0.00	<input type="checkbox"/> \$ 0.00
Purchase of real estate	<input checked="" type="checkbox"/> \$ 0.00	<input checked="" type="checkbox"/> \$ 0.00
Purchase, rental or leasing and installation of machinery and equipment	<input type="checkbox"/> \$ 0.00	<input type="checkbox"/> \$ 0.00
Construction or leasing of plant buildings and facilities	<input type="checkbox"/> \$ 0.00	<input type="checkbox"/> \$ 0.00
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"/> \$ 0.00	<input type="checkbox"/> \$ 0.00
Repayment of indebtedness	<input type="checkbox"/> \$ 0.00	<input type="checkbox"/> \$ 0.00
Working capital	<input checked="" type="checkbox"/> \$ 0.00	<input checked="" type="checkbox"/> \$ 5,000,000.00
Other (specify): <u>Purchase of real estate securities</u>	<input checked="" type="checkbox"/> \$ 0.00	<input checked="" type="checkbox"/> \$ 0.00
.....	<input checked="" type="checkbox"/> \$ 0.00	<input checked="" type="checkbox"/> \$ 0.00
Column Totals	<input checked="" type="checkbox"/> \$ 0.00	<input checked="" type="checkbox"/> \$ 5,000,000.00
Total Payments Listed (column totals added)	<input checked="" type="checkbox"/> \$ 5,000,000.00	

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) MPF Income Fund 24, LLC	Signature 	Date 11/21/06
Name of Signer (Print or Type) Jen Moser	Title of Signer (Print or Type) Vice President, MacKenzie Patterson, LP., Managing Member	

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

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) MPF Income Fund 24, LLC	Signature <i>Jen Moser</i>	Date 11/21/06
Name (Print or Type) Jen Moser	Title (Print or Type) Vice President, MacKenzie Patterson, LP., Managing Member	

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 (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									
AK									
AZ									
AR									
CA	X		LLC Units \$4,000,000						X
CO									
CT									
DE									
DC									
FL									
GA									
HI									
ID									
IL									
IN									
IA									
KS									
KY									
LA									
ME									
MD									
MA									
MI									
MN									
MS									

APPENDIX

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 (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
MO									
MT									
NE									
NV									
NH									
NJ									
NM									
NY									
NC									
ND									
OH									
OK									
OR									
PA									
RI									
SC									
SD									
TN									
TX	X		LLC Units \$4,000,000						X
UT									
VT									
VA									
WA									
WV									
WI									

APPENDIX

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 (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
WY									
PR									

Form U-2 Uniform Consent to Service of Process

Know all men by these presents:

That the undersigned MPF Income Fund 24, LLC (~~a corporation~~), (~~a partnership~~), a (LLC) organized under the laws of California or (~~an individual~~), [strike out inapplicable nomenclature] for purposes of complying with the laws of the States indicated hereunder relating to either the registration or sale of securities, hereby irrevocably appoints the officers of the States so designated hereunder and their successors in such offices, its attorney in those States so designated upon whom may be served any notice, process or pleading in any action or proceeding against it arising out of, or in connection with, the sale of securities or out of violation of the aforesaid laws of the States so designated; and the undersigned does hereby consent that any such action or proceeding against it may be commenced in any court of competent jurisdiction and proper venue within the States so designated hereunder by service of process upon the officers so designated with the same effect as if the undersigned was organized or created under the laws of that State and have been served lawfully with process in that State.

It is requested that a copy of any notice, process or pleading served hereunder be mailed to:

Jennifer Moser
(Name)
1640 School Street, Moraga, CA 94556
(Address)

Place an "X" before the names of all the States for which the person executing this form is appointing the designated Officer of each State as its attorney in that State for receipt of service of process:

- | | | | |
|--|--|-------------------------------|---|
| <input type="checkbox"/> AL | Secretary of State | <input type="checkbox"/> FL | Dept. of Banking and Finance |
| <input type="checkbox"/> AK | Administrator of the Division of Banking and Corporations, Department of Commerce and Economic Development | <input type="checkbox"/> GA | Commissioner of Securities |
| <input type="checkbox"/> AZ | The Corporation Commission | <input type="checkbox"/> GUAM | Administrator, Department of Finance |
| <input type="checkbox"/> AR | The Securities Commissioner | <input type="checkbox"/> HI | Commissioner of Securities |
| <input checked="" type="checkbox"/> CA | Commissioner of Corporations | <input type="checkbox"/> ID | Director, Department of Finance |
| <input type="checkbox"/> CO | Securities Commissioner | <input type="checkbox"/> IL | Secretary of State |
| <input type="checkbox"/> CT | Banking Commissioner | <input type="checkbox"/> IN | Secretary of State |
| <input type="checkbox"/> DE | Securities Commissioner | <input type="checkbox"/> IA | Commissioner of Insurance |
| <input type="checkbox"/> DC | Dept. of Insurance & Securities Regulation | <input type="checkbox"/> KS | Secretary of State |
| <input type="checkbox"/> KY | Director, Division of Securities | <input type="checkbox"/> OH | Secretary of State |
| <input type="checkbox"/> LA | Commissioner of Securities | <input type="checkbox"/> OR | Director, Department of Insurance and Finance |
| <input type="checkbox"/> ME | Administrator, Securities Division | <input type="checkbox"/> OK | Securities Administrator |
| <input type="checkbox"/> MD | Commissioner of the Division of Securities | <input type="checkbox"/> PA | Pennsylvania does not require filing of a Consent to Service of Process |
| <input type="checkbox"/> MA | Secretary of State | <input type="checkbox"/> PR | Commissioner of Financial Institutions |
| <input type="checkbox"/> MI | Commissioner, Office of Financial & Insurance Services | <input type="checkbox"/> RI | Director of Business Regulation |
| <input type="checkbox"/> MN | Commissioner of Commerce | <input type="checkbox"/> SC | Securities Commissioner |

<input type="checkbox"/> MS	Secretary of State	<input type="checkbox"/> SD	Director of the Division of Securities
<input type="checkbox"/> MO	Securities Commissioner	<input type="checkbox"/> TN	Commissioner of Commerce and Insurance
<input type="checkbox"/> MT	State Auditor and Commissioner of Insurance	<input checked="" type="checkbox"/> TX	Securities Commissioner
<input type="checkbox"/> NE	Director of Banking and Finance	<input type="checkbox"/> UT	Director, Division of Securities
<input type="checkbox"/> NV	Secretary of State	<input type="checkbox"/> VT	Commissioner of Banking, Insurance, Securities & Health Administration
<input type="checkbox"/> NH	Secretary of State	<input type="checkbox"/> VA	Clerk, State Corporation Commission
<input type="checkbox"/> NJ	Chief, Securities Bureau	<input type="checkbox"/> WA	Director of the Department of Licensing
<input type="checkbox"/> NM	Director, Securities Division	<input type="checkbox"/> WV	Commissioner of Securities
<input type="checkbox"/> NY	Secretary of State	<input type="checkbox"/> WI	Commissioner of Securities
<input type="checkbox"/> NC	Secretary of State	<input type="checkbox"/> WY	Secretary of State
<input type="checkbox"/> ND	Securities Commissioner		

Dated this 21st day of November, 2006
(SEAL)

Jen Moser
By Jen Moser
Vice President, MacKenzie Patterson Fuller, LP, Manager
Title

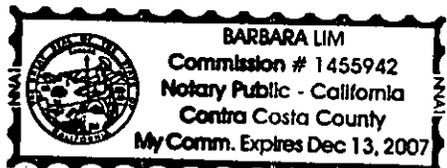
CORPORATE ACKNOWLEDGMENT

State or Province of California) ss.
County of Contra Costa)

On this 21 day of November, 2006 before me Barbara Lim the undersigned officer, personally appeared Jen Moser known personally to me to be the Vice President of the above named corporation and (Title)

acknowledged that he, as an officer being authorized so to do, executed the foregoing instrument for the purposes therein contained, by signing the name of the corporation by himself as an officer. IN WITNESS WHEREOF I have hereunto set my hand and official seal.

Barbara Lim
Notary Public/Commissioner of Oath
My Commission Expires 12-13-07
(SEAL)



INDIVIDUAL OR PARTNERSHIP ACKNOWLEDGMENT

State or Province of _____) ss.
County of _____)

On this _____ day of _____, 20____, before me, _____, the undersigned officer, personally appeared _____ to me personally known and known to me to be the same person(s) whose name(s) is (are) signed to the foregoing instrument, and acknowledged the execution thereof for the uses and purposes therein set forth. In WITNESS WHEREOF I have hereunto set my hand and official seal.

Notary Public/Commissioner of Oaths
My Commission Expires _____
(SEAL)

A. BASIC IDENTIFICATION DATA

2. Enter the information requested for the following:

- Each promoter of the issuer, if the issuer has been organized within the past five years;
- Each beneficial owner having the power to vote or dispose, or direct the vote or disposition of, 10% or more of a class of equity securities of the issuer.
- Each executive officer and director of corporate issuers and of corporate general and managing partners of partnership issuers; and
- Each general and managing partner of partnership issuers.

Check Box(es) that Apply: Promoter Beneficial Owner Executive Officer Director General and/or Managing Partner

Full Name (Last name first, if individual)

Thomas Eterling

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

1413 Fairway Village Drive, Las Cruces, NM 88005

Check Box(es) that Apply: Promoter Beneficial Owner Executive Officer Director General and/or Managing Partner

Full Name (Last name first, if individual)

Robert Pofahl

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

1413 Fairway Village Drive, Las Cruces, NM 88005

Check Box(es) that Apply: Promoter Beneficial Owner Executive Officer Director General and/or Managing Partner

Full Name (Last name first, if individual)

Karen Pofahl

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

1413 Fairway Village Drive, Las Cruces, NM 88005

Check Box(es) that Apply: Promoter Beneficial Owner Executive Officer Director General and/or Managing Partner

Full Name (Last name first, if individual)

Tiffany Eterling

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

1413 Fairway Village Drive, Las Cruces, NM 88005

Check Box(es) that Apply: Promoter Beneficial Owner Executive Officer Director General and/or Managing Partner

Full Name (Last name first, if individual)

Ruben Aguirre

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

1413 Fairway Village Drive, Las Cruces, NM 88005

Check Box(es) that Apply: Promoter Beneficial Owner Executive Officer Director General and/or Managing Partner

Full Name (Last name first, if individual)

Scott Engel

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

22501 Needles Street, Chatsworth, CA 91311

Check Box(es) that Apply: Promoter Beneficial Owner Executive Officer Director General and/or Managing Partner

Full Name (Last name first, if individual)

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

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

B. INFORMATION ABOUT OFFERING

1. Has the issuer sold, or does the issuer intend to sell, to non-accredited investors in this offering? Yes No
 Answer also in Appendix, Column 2, if filing under ULOE.
2. What is the minimum investment that will be accepted from any individual? \$ 25,000.00
3. Does the offering permit joint ownership of a single unit? Yes No
4. Enter the information requested for each person who has been or will be paid or given, directly or indirectly, any commission or similar remuneration for solicitation of purchasers in connection with sales of securities in the offering. If a person to be listed is an associated person or agent of a broker or dealer registered with the SEC and/or with a state or states, list the name of the broker or dealer. If more than five (5) persons to be listed are associated persons of such a broker or dealer, you may set forth the information for that broker or dealer only.

Full Name (Last name first, if individual)
 N/A

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

Name of Associated Broker or Dealer

States in Which Person Listed Has Solicited or Intends to Solicit Purchasers
 (Check "All States" or check individual States) 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

Full Name (Last name first, if individual)
 N/A

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

Name of Associated Broker or Dealer

States in Which Person Listed Has Solicited or Intends to Solicit Purchasers
 (Check "All States" or check individual States) 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

Full Name (Last name first, if individual)
 N/A

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

Name of Associated Broker or Dealer

States in Which Person Listed Has Solicited or Intends to Solicit Purchasers
 (Check "All States" or check individual States) 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 the 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.

Type of Security	Aggregate Offering Price	Amount Already Sold
Debt	\$ 0.00	\$ _____
Equity	\$ 7,000,000.00	\$ 625,000.00
		<input checked="" type="checkbox"/> Common <input type="checkbox"/> Preferred
Convertible Securities (including warrants)	\$ 0.00	\$ 0.00
Partnership Interests	\$ 0.00	\$ 0.00
Other (Specify _____)	\$ 0.00	\$ 0.00
Total	\$ 7,000,000.00	\$ 625,000.00

Answer also in Appendix, Column 3, if filing under ULOE.

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."

	Number Investors	Aggregate Dollar Amount of Purchases
Accredited Investors	7	\$ 625,000.00
Non-accredited Investors	0	\$ 0.00
Total (for filings under Rule 504 only)		\$ _____

Answer also in Appendix, Column 4, if filing under ULOE.

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, in 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	_____	\$ _____
Regulation A	_____	\$ _____
Rule 504	_____	\$ _____
Total		\$ 0.00

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 insurer. 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"/>	\$ 0.00
Printing and Engraving Costs	<input type="checkbox"/>	\$ 0.00
Legal Fees	<input type="checkbox"/>	\$ 0.00
Accounting Fees	<input type="checkbox"/>	\$ 0.00
Engineering Fees	<input type="checkbox"/>	\$ 0.00
Sales Commissions (specify finders' fees separately)	<input type="checkbox"/>	\$ 0.00
Other Expenses (identify)	<input type="checkbox"/>	\$ 0.00
Total	<input type="checkbox"/>	\$ 0.00

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

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."

\$ 7,000,000.00

5. Indicate below the amount of the adjusted gross proceed 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 type="checkbox"/> \$ 0.00	<input type="checkbox"/> \$ 0.00
Purchase of real estate	<input type="checkbox"/> \$ 0.00	<input type="checkbox"/> \$ 0.00
Purchase, rental or leasing and installation of machinery and equipment	<input type="checkbox"/> \$ 0.00	<input type="checkbox"/> \$ 0.00
Construction or leasing of plant buildings and facilities	<input type="checkbox"/> \$ 0.00	<input type="checkbox"/> \$ 0.00
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"/> \$ 0.00	<input type="checkbox"/> \$ 625,000.00
Repayment of indebtedness	<input type="checkbox"/> \$ 0.00	<input type="checkbox"/> \$ 0.00
Working capital	<input type="checkbox"/> \$ 0.00	<input type="checkbox"/> \$ 0.00
Other (specify):	<input type="checkbox"/> \$ 0.00	<input type="checkbox"/> \$ 0.00
.....	<input type="checkbox"/> \$ 0.00	<input type="checkbox"/> \$ 0.00
.....	<input type="checkbox"/> \$ 0.00	<input type="checkbox"/> \$ 0.00
Column Totals	<input type="checkbox"/> \$ 0.00	<input type="checkbox"/> \$ 625,000.00
Total Payments Listed (column totals added)	<input type="checkbox"/> \$ 625,000.00	

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) West Mesa Investments, LLC	Signature <i>Thomas Etterling</i>	Date 29 NOV 06
Name of Signer (Print or Type) Thomas Etterling	Title of Signer (Print or Type) Manager	

ATTENTION

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

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

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 officers.
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) West Mesa Investments, LLC	Signature <i>Tom Etterling</i>	Date 29 NOV 06
Name (Print or Type) Thomas Etterling	Title (Print or Type) Manager	

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 (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		<input checked="" type="checkbox"/>							<input checked="" type="checkbox"/>
AK		<input checked="" type="checkbox"/>	Equity \$7,000,000	1	\$100,000.00	0			<input checked="" type="checkbox"/>
AZ		<input checked="" type="checkbox"/>							<input checked="" type="checkbox"/>
AR		<input checked="" type="checkbox"/>							<input checked="" type="checkbox"/>
CA	<input checked="" type="checkbox"/>		Equity \$7,000,000	6	\$525,000.00	0			<input checked="" type="checkbox"/>
CO	<input checked="" type="checkbox"/>		Equity \$7,000,000	0		0			<input checked="" type="checkbox"/>
CT		<input checked="" type="checkbox"/>							<input checked="" type="checkbox"/>
DE		<input checked="" type="checkbox"/>							<input checked="" type="checkbox"/>
DC		<input checked="" type="checkbox"/>							<input checked="" type="checkbox"/>
FL	<input checked="" type="checkbox"/>		Equity \$7,000,000	0		0			<input checked="" type="checkbox"/>
GA		<input checked="" type="checkbox"/>							<input checked="" type="checkbox"/>
HI		<input checked="" type="checkbox"/>							<input checked="" type="checkbox"/>
ID		<input checked="" type="checkbox"/>							<input checked="" type="checkbox"/>
IL		<input checked="" type="checkbox"/>							<input checked="" type="checkbox"/>
IN		<input checked="" type="checkbox"/>							<input checked="" type="checkbox"/>
IA		<input checked="" type="checkbox"/>							<input checked="" type="checkbox"/>
KS		<input checked="" type="checkbox"/>							<input checked="" type="checkbox"/>
KY		<input checked="" type="checkbox"/>							<input checked="" type="checkbox"/>
LA		<input checked="" type="checkbox"/>							<input checked="" type="checkbox"/>
ME		<input checked="" type="checkbox"/>							<input checked="" type="checkbox"/>
MD		<input checked="" type="checkbox"/>							<input checked="" type="checkbox"/>
MA		<input checked="" type="checkbox"/>							<input checked="" type="checkbox"/>
MI		<input checked="" type="checkbox"/>							<input checked="" type="checkbox"/>
MN		<input checked="" type="checkbox"/>	Equity \$7,000,000	0		0			<input checked="" type="checkbox"/>
MS		<input checked="" type="checkbox"/>							<input checked="" type="checkbox"/>

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 (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
MO		X							X
MT		X							X
NE		X							X
NV		X							X
NH		X							X
NJ		X							X
NM		X							X
NY		X							X
NC		X							X
ND		X							X
OH		X							X
OK		X							X
OR		X							X
PA		X							X
RI		X							X
SC		X							X
SD		X							X
TN		X							X
TX		X							X
UT		X							X
VT		X							X
VA		X							X
WA		X							X
WV		X							X
WI		X							X

APPENDIX

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 (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
WY	<input type="checkbox"/>	<input checked="" type="checkbox"/>						<input type="checkbox"/>	<input checked="" type="checkbox"/>
PR	<input type="checkbox"/>	<input checked="" type="checkbox"/>						<input type="checkbox"/>	<input checked="" type="checkbox"/>