

THOMAS SEAMAN COMPANY

3 PARK PLAZA, SUITE 550  
IRVINE, CA 92614

TELEPHONE (949) 222-0551  
FACSIMILE (949) 222-0661  
E mail tom@thomasseaman.com

THOMAS A. SEAMAN, CFA  
PRINCIPAL

March 12, 2013

Investors in:

Investors Prime Fund, LLC  
SB Capital Portfolio Fund, LLC  
SBC Senior Commercial Loan Fund, LLC

Re: 2012 Member K-1s

Dear Investor:

As you know, I am the Court-appointed Receiver for the above listed limited liability companies (the "Funds"). As Receiver, I am responsible for filing the Funds' 2012 federal and state income tax returns, and issuing 2012 federal and state K-1 Schedules to the members of such Funds.

I am writing to inform you that the Funds will apply to the Internal Revenue Service and the California Franchise Tax Board for an extension until September 16, 2013, and October 15, 2013, respectively, to file the Funds' 2012 federal and California income tax returns. Therefore, your federal and California 2012 Schedule K-1 will be issued to you after April 15, 2013, but not later than September 16, 2013. The Filing extension request is necessary to allow the Receiver and his employees and professionals sufficient time to complete their analysis, reconciliation and reconstructions of the pre-receivership books, records, tax returns, activities and transactions of the Funds, including but not limited to inter Fund transactions and transactions with Small Business Capital Corp. and its employees, owners and affiliated parties, and to provide such information to the Receiver's accountants, Crowe Horwath LLP, to prepare the 2012 federal and state income tax returns, including Schedules K-1, for the Funds.

Neither the Receiver nor his advisor can give you tax advice. You should consult with your tax advisor regarding all tax issues with respect to the filing of your 2012 income tax returns.

Yours very truly,



Thomas A. Seaman, CFA  
Receiver for SB Capital, et al.