

SECURITIES AND EXCHANGE COMMISSION

FORM D/A

Official notice of an offering of securities that is made without registration under the Securities Act in reliance on an exemption provided by Regulation D and Section 4(6) under the Act.
[amend]

Filing Date: **2013-01-10**
SEC Accession No. [0001528803-13-000001](#)

([HTML Version](#) on [secdatabase.com](#))

FILER

MACKENZIE INCOME FUND 27, LLC

CIK: [1528803](#) | IRS No.: [452783531](#) | State of Incorporation: **CA** | Fiscal Year End: **1231**
Type: **D/A** | Act: **33** | File No.: [021-165062](#) | Film No.: [13521772](#)

Mailing Address
*1640 SCHOOL STREET
MORAGA CA 94556*

Business Address
*1640 SCHOOL STREET
MORAGA CA 94556
925-631-9100*

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

OMB APPROVAL	
OMB Number:	3235-0076
Expires:	June 30, 2012
Estimated average burden hours per response:	4.00

Notice of Exempt Offering of Securities

1. Issuer's Identity

CIK (Filer ID Number) [0001528803](#) Previous Name(s) None Entity Type
[MPF INCOME FUND 27, LLC](#) Corporation
Name of Issuer [MACKENZIE INCOME FUND 27, LLC](#) Limited Partnership
Jurisdiction of Incorporation/ Limited Liability Company
Organization [CALIFORNIA](#) General Partnership
Year of Incorporation/Organization Business Trust
 Other
 Over Five Years Ago
 Within Last Five Years (Specify Year) 2011
 Yet to Be Formed

2. Principal Place of Business and Contact Information

Name of Issuer [MACKENZIE INCOME FUND 27, LLC](#)
Street Address 1 [1640 SCHOOL STREET](#) Street Address 2
City [MORAGA](#) State/Province/Country [CALIFORNIA](#) ZIP/Postal Code [94556](#) Phone No. of Issuer [925-631-9100](#)

3. Related Persons

Last Name [CAPITAL MANAGEMENT, LP](#) First Name [MACKENZIE](#) Middle Name
Street Address 1 [1640 SCHOOL STREET](#) Street Address 2
City [MORAGA](#) State/Province/Country [CALIFORNIA](#) ZIP/Postal Code [94556](#)

Relationship: Executive Officer Director Promoter

Clarification of Response (if Necessary)

[MANAGER](#)

Last Name [PATTERSON](#) First Name [CHARLES](#) Middle Name [EVANS](#)
Street Address 1 [1640 SCHOOL STREET](#) Street Address 2
City [MORAGA](#) State/Province/Country [CALIFORNIA](#) ZIP/Postal Code [94556](#)

MORAGA

CALIFORNIA

94556

Relationship: Executive Officer Director Promoter

Clarification of Response (if Necessary)

Last Name	First Name	Middle Name
FULLER	GLEN	
Street Address 1	Street Address 2	
1640 SCHOOL STREET		
City	State/Province/Country	ZIP/Postal Code
MORAGA	CALIFORNIA	94556

Relationship: Executive Officer Director Promoter

Clarification of Response (if Necessary)

Last Name	First Name	Middle Name
PATTERSON II	CHARLES	EVANS
Street Address 1	Street Address 2	
1640 SCHOOL STREET		
City	State/Province/Country	ZIP/Postal Code
MORAGA	CALIFORNIA	94556

Relationship: Executive Officer Director Promoter

Clarification of Response (if Necessary)

Last Name	First Name	Middle Name
KOSLOSKY	PAUL	
Street Address 1	Street Address 2	
1640 SCHOOL STREET		
City	State/Province/Country	ZIP/Postal Code
MORAGA	CALIFORNIA	94556

Relationship: Executive Officer Director Promoter

Clarification of Response (if Necessary)

Last Name	First Name	Middle Name
SIMPSON	CHRISTINE	
Street Address 1	Street Address 2	
1640 SCHOOL STREET		
City	State/Province/Country	ZIP/Postal Code
MORAGA	CALIFORNIA	94556

Relationship: Executive Officer Director Promoter

Clarification of Response (if Necessary)

Last Name First Name Middle Name
DIXON ROBERT
Street Address 1 Street Address 2
1640 SCHOOL STREET
City State/Province/Country ZIP/Postal Code
MORAGA CALIFORNIA 94556

Relationship: Executive Officer Director Promoter

Clarification of Response (if Necessary)

Last Name First Name Middle Name
MOSER JENNIFER
Street Address 1 Street Address 2
1640 SCHOOL STREET
City State/Province/Country ZIP/Postal Code
MORAGA CALIFORNIA 94556

Relationship: Executive Officer Director Promoter

Clarification of Response (if Necessary)

4. Industry Group

- | | | |
|--|---|--|
| <input type="checkbox"/> Agriculture | <input type="checkbox"/> Health Care | <input type="checkbox"/> Retailing |
| <input type="checkbox"/> Banking & Financial Services | <input type="checkbox"/> Biotechnology | <input type="checkbox"/> Restaurants |
| <input type="checkbox"/> Commercial Banking | <input type="checkbox"/> Health Insurance | <input type="checkbox"/> Technology |
| <input type="checkbox"/> Insurance | <input type="checkbox"/> Hospitals & Physicians | <input type="checkbox"/> Computers |
| <input type="checkbox"/> Investing | <input type="checkbox"/> Pharmaceuticals | <input type="checkbox"/> Telecommunications |
| <input type="checkbox"/> Investment Banking | <input type="checkbox"/> Other Health Care | <input type="checkbox"/> Other Technology |
| <input checked="" type="checkbox"/> Pooled Investment Fund | <input type="checkbox"/> Manufacturing | <input type="checkbox"/> Travel |
| <input type="checkbox"/> Hedge Fund | <input type="checkbox"/> Real Estate | <input type="checkbox"/> Airlines & Airports |
| <input type="checkbox"/> Private Equity Fund | <input type="checkbox"/> Commercial | <input type="checkbox"/> Lodging & Conventions |
| <input type="checkbox"/> Venture Capital Fund | <input type="checkbox"/> Construction | <input type="checkbox"/> Tourism & Travel Services |
| <input checked="" type="checkbox"/> Other Investment Fund | <input type="checkbox"/> REITS & Finance | <input type="checkbox"/> Other Travel |
| *Is the issuer registered as an investment company under the Investment Company Act of 1940? | <input type="checkbox"/> Residential | <input type="checkbox"/> Other |
| <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | <input type="checkbox"/> Other Real Estate | |
| <input type="checkbox"/> Other Banking & Financial Services | | |
| <input type="checkbox"/> Business Services | | |
| <input type="checkbox"/> Energy | | |
| <input type="checkbox"/> Coal Mining | | |
| <input type="checkbox"/> Electric Utilities | | |
| <input type="checkbox"/> Energy Conservation | | |
| <input type="checkbox"/> Environmental Services | | |
| <input type="checkbox"/> Oil & Gas | | |

Other Energy

5. Issuer Size

Revenue Range

- No Revenues
\$1 - \$1,000,000
- \$1,000,001 - \$5,000,000
- \$5,000,001 - \$25,000,000
- \$25,000,001 - \$100,000,000
- Over \$100,000,000
- Decline to Disclose
- Not Applicable

Aggregate Net Asset Value Range

- No Aggregate Net Asset Value
- \$1 - \$5,000,000
- \$5,000,001 - \$25,000,000
- \$25,000,001 - \$50,000,000
- \$50,000,001 - \$100,000,000
- Over \$100,000,000
- Decline to Disclose
- Not Applicable

6. Federal Exemption(s) and Exclusion(s) Claimed (select all that apply)

- Rule 504(b)(1) (not (i), (ii) or (iii)) Rule 505
- Rule 504 (b)(1)(i) Rule 506
- Rule 504 (b)(1)(ii) Securities Act Section 4(6)
- Rule 504 (b)(1)(iii) Investment Company Act Section 3(c)
- Section 3(c)(1) Section 3(c)(9)
- Section 3(c)(2) Section 3(c)(10)
- Section 3(c)(3) Section 3(c)(11)
- Section 3(c)(4) Section 3(c)(12)
- Section 3(c)(5) Section 3(c)(13)
- Section 3(c)(6) Section 3(c)(14)
- Section 3(c)(7)

7. Type of Filing

- New Notice Date of First Sale [2012-01-04](#) First Sale Yet to Occur

Amendment

8. Duration of Offering

Does the Issuer intend this offering to last more than one year? Yes No

9. Type(s) of Securities Offered (select all that apply)

- | | |
|--|---|
| <input type="checkbox"/> Pooled Investment Fund Interests | <input checked="" type="checkbox"/> Equity |
| <input type="checkbox"/> Tenant-in-Common Securities | <input type="checkbox"/> Debt |
| <input type="checkbox"/> Mineral Property Securities | <input type="checkbox"/> Option, Warrant or Other Right to Acquire Another Security |
| <input type="checkbox"/> Security to be Acquired Upon Exercise of Option, Warrant or Other Right to Acquire Security | <input type="checkbox"/> Other (describe) |

10. Business Combination Transaction

Is this offering being made in connection with a business combination transaction, such as a merger, acquisition or exchange offer? Yes No

Clarification of Response (if Necessary)

11. Minimum Investment

Minimum investment accepted from any outside investor \$ 10,000 USD

12. Sales Compensation

Recipient	Recipient CRD Number <input checked="" type="checkbox"/> None	
OVER FIVE ASSOCIATED REPS	None	
(Associated) Broker or Dealer <input type="checkbox"/> None	(Associated) Broker or Dealer CRD Number <input type="checkbox"/> None	
VSR FINANCIAL SERVICES, INC	14503	
Street Address 1	Street Address 2	
8620 WEST 110TH STREET	SUITE 200	
City	State/Province/Country	ZIP/Postal Code
OVERLAND PARK	KANSAS	66210
State(s) of Solicitation <input checked="" type="checkbox"/> All States	<input type="checkbox"/> Foreign/Non-US	

Recipient	Recipient CRD Number <input type="checkbox"/> None	
MICHAEL HEREK	4163979	
(Associated) Broker or Dealer <input type="checkbox"/> None	(Associated) Broker or Dealer CRD Number <input type="checkbox"/> None	
FINANCIAL WEST GROUP	16668	
Street Address 1	Street Address 2	
13750 MILLARD AVENUE	SUITE 203	
City	State/Province/Country	ZIP/Postal Code
OMAHA	NEBRASKA	68137
State(s) of Solicitation <input type="checkbox"/> All States	<input type="checkbox"/> Foreign/Non-US	

ARIZONA
ARKANSAS
CALIFORNIA
IOWA
KANSAS
MISSOURI
NEBRASKA
NEVADA
NEW YORK
NORTH CAROLINA
PENNSYLVANIA

Recipient	Recipient CRD Number <input type="checkbox"/> None	
KEVIN NEVIN	2460059	
(Associated) Broker or Dealer <input type="checkbox"/> None	(Associated) Broker or Dealer CRD Number <input type="checkbox"/> None	
CAPITAL GUARDIAN LLC	137919	
Street Address 1	Street Address 2	
1660 HIGHWAY 100S	SUITE 500	
City	State/Province/Country	ZIP/Postal Code
ST LOUIS PARK	MINNESOTA	55416
State(s) of Solicitation <input type="checkbox"/> All States	<input type="checkbox"/> Foreign/Non-US	

COLORADO
FLORIDA
MINNESOTA
NORTH DAKOTA
SOUTH DAKOTA
TEXAS
WISCONSIN

Recipient	Recipient CRD Number <input type="checkbox"/> None	
ANDREW BOYD	1073601	
(Associated) Broker or Dealer <input type="checkbox"/> None	(Associated) Broker or Dealer CRD Number <input type="checkbox"/> None	
GBS FINANCIAL CORP	16906	
Street Address 1	Street Address 2	
1918 BUSINESS CENTER DRIVE	STE 110	
City	State/Province/Country	ZIP/Postal Code
SAN BERNARDINO	CALIFORNIA	92408
State(s) of Solicitation <input type="checkbox"/> All States	<input type="checkbox"/> Foreign/Non-US	

ARIZONA
CALIFORNIA
COLORADO
IDAHO
ILLINOIS

NEVADA
NEW MEXICO
OKLAHOMA
TEXAS
UTAH
WASHINGTON

Recipient	Recipient CRD Number <input type="checkbox"/> None	
JEFFREE LEE	1018119	
(Associated) Broker or Dealer <input type="checkbox"/> None	(Associated) Broker or Dealer CRD Number <input type="checkbox"/> None	
FOOTHILL SECURITIES INC	1027	
Street Address 1	Street Address 2	
21 MARY CASE LANE		
City	State/Province/Country	ZIP/Postal Code
SANTA CRUZ	CALIFORNIA	95060
State(s) of Solicitation <input type="checkbox"/> All States	<input type="checkbox"/> Foreign/Non-US	

CALIFORNIA
HAWAII
MONTANA
NEVADA

Recipient	Recipient CRD Number <input type="checkbox"/> None	
AGUSTIN MOLINA	5764714	
(Associated) Broker or Dealer <input type="checkbox"/> None	(Associated) Broker or Dealer CRD Number <input type="checkbox"/> None	
FINANCIAL WEST GROUP	16668	
Street Address 1	Street Address 2	
13750 MILLARD AVE SUITE 203		
City	State/Province/Country	ZIP/Postal Code
OMAHA	NEBRASKA	68137
State(s) of Solicitation <input type="checkbox"/> All States	<input type="checkbox"/> Foreign/Non-US	

ARIZONA
ILLINOIS
IOWA
MISSOURI
NEBRASKA
NEVADA

Recipient	Recipient CRD Number <input type="checkbox"/> None	
BARRY LEMAY	306332	
(Associated) Broker or Dealer <input type="checkbox"/> None	(Associated) Broker or Dealer CRD Number <input type="checkbox"/> None	
CONCORDE INVESTMENT SERVICES LLC	151604	
Street Address 1	Street Address 2	

2542 S BASOM AVE

City
CAMPBELL

State/Province/Country
CALIFORNIA

ZIP/Postal Code
95008

State(s) of Solicitation All States

Foreign/Non-US

ARIZONA
CALIFORNIA
FLORIDA
IDAHO
MASSACHUSETTS
MINNESOTA
OREGON
PENNSYLVANIA
TEXAS
WASHINGTON

Recipient

Recipient CRD Number None

OVER FIVE ASSOCIATED REPS

None

(Associated) Broker or Dealer None

(Associated) Broker or Dealer CRD Number None

CENTAURUS FINANCIAL INC

30833

Street Address 1

Street Address 2

2300 E KATELLA AVE., STE 200

City
ANAHEIM

State/Province/Country
CALIFORNIA

ZIP/Postal Code
92806

State(s) of Solicitation All States

Foreign/Non-US

ALABAMA
ALASKA
ARIZONA
ARKANSAS
CALIFORNIA
COLORADO
CONNECTICUT
DELAWARE
DISTRICT OF COLUMBIA
FLORIDA
GEORGIA
HAWAII
IDAHO
ILLINOIS
INDIANA
IOWA
KANSAS
KENTUCKY
LOUISIANA
MAINE

MARYLAND
MASSACHUSETTS
MICHIGAN
MINNESOTA
MISSISSIPPI
MISSOURI
MONTANA
NEBRASKA
NEVADA
NEW HAMPSHIRE
NEW JERSEY
NEW MEXICO
NEW YORK
NORTH CAROLINA
NORTH DAKOTA
OHIO
OKLAHOMA
OREGON
PENNSYLVANIA
RHODE ISLAND
SOUTH CAROLINA
SOUTH DAKOTA
TENNESSEE
TEXAS
UTAH
VERMONT
VIRGINIA
WASHINGTON
WEST VIRGINIA
WISCONSIN
WYOMING

Recipient

SABIN ALIBRANDI

(Associated) Broker or Dealer None

FOOTHILL SECURITIES INC

Street Address 1

1999 S BASCOM AVENUE

City

CAMPBELL

State(s) of Solicitation All States

Recipient CRD Number None

4740878

(Associated) Broker or Dealer CRD Number None

1027

Street Address 2

State/Province/Country

CALIFORNIA

Foreign/Non-US

ZIP/Postal Code

95008

CALIFORNIA

Recipient

AGUSTIN J. MOLINA

Recipient CRD Number None

5764714

(Associated) Broker or Dealer None

FINANCIAL WEST GROUP

Street Address 1

13750 MILLARD AVE., STE 203

City

OMAHA

State(s) of Solicitation All States

(Associated) Broker or Dealer CRD Number None

16668

Street Address 2

State/Province/Country

NEBRASKA

Foreign/Non-US

ZIP/Postal Code

68137

- ARIZONA
- CALIFORNIA
- ILLINOIS
- IOWA
- MISSOURI
- NEBRASKA
- NEVADA

Recipient

CORY CHRISTIANSEN

(Associated) Broker or Dealer None

FINANCIAL WEST GROUP

Street Address 1

13750 MILLARD AVENUE

City

OMAHA

State(s) of Solicitation All States

Recipient CRD Number None

2716711

(Associated) Broker or Dealer CRD Number None

16668

Street Address 2

SUITE 203

State/Province/Country

NEBRASKA

Foreign/Non-US

ZIP/Postal Code

68137

- ARIZONA
- ARKANSAS
- CALIFORNIA
- IOWA
- MINNESOTA
- NEBRASKA
- NEVADA
- NORTH CAROLINA
- NORTH DAKOTA
- OREGON
- TEXAS

13. Offering and Sales Amounts

Total Offering Amount \$ 4,500,000 USD or Indefinite

Total Amount Sold \$ 2,558,000 USD

Total Remaining to be Sold \$ 1,942,000 USD or Indefinite

Clarification of Response (if Necessary)

14. Investors

Select if securities in the offering have been or may be sold to persons who do not qualify as accredited investors, 8

Number of such non-accredited investors who already have invested in the offering

Regardless of whether securities in the offering have been or may be sold to persons who do not qualify as accredited investors, enter the total number of investors who already have invested in the offering: 57

15. Sales Commissions & Finders' Fees Expenses

Provide separately the amounts of sales commissions and finders' fees expenses, if any. If the amount of an expenditure is not known, provide an estimate and check the box next to the amount.

Sales Commissions \$ 203,840 USD Estimate

Finders' Fees \$ 0 USD Estimate

Clarification of Response (if Necessary)

[SALES COMMISSIONS INCLUDING DUE DILIGENCE FEE](#)

16. Use of Proceeds

Provide the amount of the gross proceeds of the offering that has been or is proposed to be used for payments to any of the persons required to be named as executive officers, directors or promoters in response to Item 3 above. If the amount is unknown, provide an estimate and check the box next to the amount.

\$ 76,440 USD Estimate

Clarification of Response (if Necessary)

[AN ESTIMATED ADDITIONAL PAYMENT OF \\$101,920 HAS BEEN MADE TO ISSUER'S INVESTMENT ADVISER](#)

Signature and Submission

Please verify the information you have entered and review the Terms of Submission below before signing and clicking SUBMIT below to file this notice.

Terms of Submission

In submitting this notice, each Issuer named above is:

- Notifying the SEC and/or each State in which this notice is filed of the offering of securities described and undertaking to furnish them, upon written request, the information furnished to offerees.
- Irrevocably appointing each of the Secretary of the SEC and, the Securities Administrator or other legally designated officer of the State in which the Issuer maintains its principal place of business and any State in which this notice is filed, as its agents for service of process, and agreeing that these persons may accept service on its behalf, of any notice, process or pleading, and further agreeing that such service may be made by registered or certified mail, in any Federal or state action, administrative proceeding, or arbitration brought against it in any place subject to the jurisdiction of the United States, if the action, proceeding or arbitration (a) arises out of any activity in connection with the offering of securities that is the subject of this notice, and (b) is founded, directly or indirectly, upon the provisions of: (i) the Securities Act of 1933, the Securities Exchange Act of 1934, the Trust Indenture Act of 1939, the Investment Company Act of 1940, or the Investment Advisers Act of 1940, or any rule or regulation under any of these statutes, or (ii) the laws of the State in which the issuer maintains its principal place of business or any State in which this notice is filed.
- Certifying that the Issuer is not disqualified from relying on any Regulation D exemption it has identified in Item 6 above for one of the reasons stated in Rule 505(b)(2)(iii).

Each Issuer identified above has read this notice, knows the contents to be true, and has duly caused this notice to be signed on its behalf by the undersigned duly authorized person.

For signature, type in the signer's name or other letters or characters adopted or authorized as the signer's signature.

Issuer	Signature	Name of Signer	Title	Date
MACKENZIE INCOME FUND 27, LLC	JEN MOSER	JEN MOSER	VICE PRESIDENT	2013-01-10

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 number.

* This undertaking does not affect any limits Section 102(a) of the National Securities Markets Improvement Act of 1996 ("NSMIA") [Pub. L. No. 104-290, 110 Stat. 3416 (Oct. 11, 1996)] imposes on the ability of States to require information. As a result, if the securities that are the subject of this Form D are "covered securities" for purposes of NSMIA, whether in all instances or due to the nature of the offering that is the subject of this Form D, States cannot routinely require offering materials under this undertaking or otherwise and can require offering materials only to the extent NSMIA permits them to do so under NSMIA's preservation of their anti-fraud authority.
