

EXHIBIT N

Legal Expenses Related to Pursuing LLC's/TIC Owners/Individuals

<u>Firm/ Professional</u>	<u>Date</u>	<u>Description</u>	<u>Time Billed</u>	<u>Rate</u>	<u>Amount Billed</u>
Tonkon- Aman	2/19/2009	Begin analyzing and outlining potential claims against third parties, based on meeting with Mr. Padrick (.3)	0.3	325	98
Tonkon- Aman	3/30/2009	Draft Rule 2004 motion for examination of Dan Cardot, and review documents regarding Mr. Cardot (1.2)	1.2	325	390
Tonkon- Simson	3/3/2009	Telephone conference with Mr. Ricks regarding desire to sell property in Colorado (.2); telephone conference with Mr. Padrick regarding same (.2); additional telephone conference with Mr. Padrick regarding same (.1)	0.5	450	225
Tonkon- Simson	3/6/2009	Telephone conference with Mr. Padrick and Mr. Rose regarding issues relating to Colorado property transfer (.3); draft e-mail to Mr. Ricks regarding same (.2)	0.5	450	225
Tonkon- Simson	3/8/2009	Review e-mail from Mr. Rose regarding Boulder property (.1); review additional e-mails from Mr. Neuman, Mr. Padrick and Ms. Studebaker regarding same (.3); telephone conference with Mr. Padrick regarding same (.3)	0.7	450	315
Tonkon- Simson	3/9/2009	Telephone conference with Mr. Vanden Bos regarding Boulder offer (.3); telephone conference with Mr. Rose regarding Boulder property (.1)	0.5	450	225

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Tonkon- Simson	3/11/2009	Review e-mail from Mr. Vanden Bos regarding buyer's analysis (.1); review e-mail from Mr. Rose regarding Boulder property (.1)	0.2	450	90
Tonkon- Simson	3/12/2009	Telephone conference with Mr Vanden Bos regarding Boulder property (.2); review write up of Boulder property (.1)	0.3	450	135
Tonkon- Simson	3/19/2009	Review e-mail from Mr. Vanden Bos regarding K. Neuman's waiver of claims to proceeds from potential sale of Boulder House (.2)	0.2	450	90
Tonkon- Peterson	3/25/2009	Review Riley Coyote operating agreement and prepare member/manager consent documents (.9)	0.9	275	248
Tonkon- Aman	4/3/2009	Telephone call with Mr. Conger regarding Mr. Cardot's Rule 2004 examination and email regarding same (.5); revise Mr. Cardot's Rule 2004 examination motion and analyze local rules regarding same (.4)	0.9	325	293
Tonkon- Aman	4/6/2009	Mr. Conger regarding Dan Cardot, and emails with client regarding same (.1)	0.1	325	33
Tonkon- Simson	4/6/2009	Review email from Mr. Aman regarding Mr. Cardot's 2004 exam (.1)	0.1	450	45
Tonkon- Aman	4/8/091	Telephone call and emails with Mr. Hickey, Cardot's counsel, concerning Rule 2004 examination motion (.4)	0.4	325	130

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Tonkon- Aman	4/10/2009	Draft protective order for use with Cardot and email same to Mr. Hickey (.4); telephone call with Mr. Hickey regarding document production and update to client regarding same (.2)	0.6	325	195
Tonkon- Bjerk	4/10/2009	Email messrs. Rose and Padrick regarding a conference call to discuss Debtor's potential claims against third parties (.1)	0.1	195	20
Tonkon- Simson	4/10/2009	Review memorandum regarding status of recovery efforts (.2); draft email to Mr. Vanden Bos regarding Boulder property (.3); REDACTED (.1); review email regarding information from Mr. Cardot (.1); telephone conference with Mr. Padrick, Mr. Rose and Ms. Bjerk regarding potential claims against third parties (.7)	1.4	450	630
Tonkon- Simson	4/15/2009	Review email from Mr. Vanden Bos regarding Boulder house (.1)	0.1	450	45
Tonkon- Simson	4/22/2009	Telephone conference with Mr. Padrick regarding REDACTED (.3); review offer to purchase interests in Klondike Point LLC (.2); conference with Mr. Aman regarding REDACTED (.2); review numerous emails and documents regarding relationships with Umpqua Bank (2.6)	3.3	450	1,485

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Tonkon- Aman	4/22/2009	Emails with counsel proposal REDACTED (.2); analyze draft proposals REDACTED (.2); telephone call with Ms. Thomas regarding same (.1)	0.5	325	163
Tonkon- Aman	4/27/2009	Emails regarding proposal REDACTED (.1)	0.1	325	33
Tonkon- Simson	4/24/2009	Telephone conference with Mr. Opera regarding representation of defendant LLCs (.3); telephone conference with Mr. Ryan regarding responses to complaint (.2); telephone conference with Mr. Padrick regarding call from Mr. Opera, attorney for various LLCs (.2); conference with Mr. Aman and Mr. Thomas regarding conversation with Mr. Ryan (.3)	1.0	450	450
Tonkon- Simson	4/29/2009	Telephone conference with Mr. Cushing regarding impact of order on third parties (.2); review proposed summary judgement order (.3); conference with Mr. Aman regarding same (.1); review opposition brief filed on behalf of various LLCs (.4); conference with Mr. Aman and Mr. Cronn REDACTED (.9)	1.9	450	855
Tonkon- Simson	5/11/2009	Review email from Mr. Opera (.1)	0.1	450	45

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Padrick- Wheeler	2/25/2009	Trace a capital contribution for two LLCs to Inland (3.7); review various QuickBooks files to determine what accounting records are available for the LLCs (2.7); review LLC tax returns on Summit's servers (1.2)	7.6	450	3,420
Padrick- Wheeler	2/26/2009	Review QuickBooks files for four separate LLCs; reconcile details to Inland records in MAS90 (6.9)	6.9	450	3,105
Padrick- Wheeler	2/27/2009	Discuss preparation of spreadsheet of all available LLC tax returns with L. Nugent (.6)	0.6	450	270
Padrick- Padrick	2/27/2009	Conference with D. Wheeler re: accounting review.	0.2	600	120
Padrick- Norwood	2/27/2009	Collect documents related to Investments of a third-party and send to D. Wheeler	1.0	250	250
Padrick- Padrick	2/24/2009	Conference with P. Whittington re: transfers of assets that were mistakenly acquired and provide documents to third parties and telephone conference with L. Simson re: same (.7)	0.7	600	420
Padrick- Padrick	3/2/2009	Conference with E. Rose re: third party claims (.2)	0.2	600	120
Padrick- Padrick	3/3/2009	Telephone conference with L. Simson re: sale of property in Colorado (.2); telephone conference with E. Rose re: same (.1); telephone conference with L. Simson re: information discovered on Colorado property (.1)	0.4	600	240

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Padrick- Padrick	3/4/2009	Telephone conference with a third-party re: transfer by shareholders (.8)	0.8	600	480
Padrick- Norwood	3/5/2009	Review T3, exchange fundamentals, Summit operating procedures with A. Rotkowski (.5); start LLC inventory spreadsheet (1.5)	2.0	250	500
Padrick- Wheeler	3/11/2009	Review two files relating to LLCs that have sold property for purposes of identifying potential claims against third-parties and/or related parties.	5.0	450	2,250
Padrick- Wheeler	3/12/2009	Review three sold property files and related accounting entries in MAS90 and QuickBooks for purposes of identifying potential claims against third-parties and/or related parties.	6.8	450	3,060
Padrick- Padrick	3/12/2009	Review Boulder property write up and telephone conferences with Vanden Bos and E. Rose re: Boulder property and approval by committee.	-	-	-
Padrick- Wheeler	3/13/2009	Review three sold property files for purposes of identifying potential claims against third-parties and/or related parties.	8.1	450	3,645
Padrick- Rotkowski	3/16/2009	Analyze Inland N/R files for potential claims against third-parties (2.0)	2.0	300	600

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Padrick- Wheeler	3/16/2009	Review two files of sold property for purposes of identifying potential claims against third-parties and/or related parties.	7.3	450	3,285
Padrick- Rotkowski	3/17/2009	Analyze Inland N/R files for potential claims against third-parties (2.5)	2.5	300	750
Padrick- Wheeler	3/17/2009	Review four files of sold property for purposes of identifying potential claims against third-parties and/or related parties.	7.8	450	3,510
Padrick- Rotkowski	3/18/2009	Analyze Inland N/R to determine if amounts are due from third-parties.	4.0	300	1,200
Padrick- Wheeler	3/18/2009	Review one sold property files for purposes of identifying potential claims against third-parties and/or related parties.	3.1	450	1,395
Padrick- Rotkowski	3/19/2009	Analyze Inland N/R files for potential claims against third-parties (5.0)	5.0	300	1,500
Padrick- Wheeler	3/19/2009	Review two sold property files for purposes of identifying potential claims against third-parties and/or related parties.	3.1	450	1,395
Padrick- Rotkowski	3/20/2009	Analyze Inland N/R files for potential claims against third-parties.	1.2	300	360
Padrick- Wheeler	3/20/2009	Review one sold property file for purposes of identifying potential claims against third-parties and/or related parties.	1.7	450	765
Padrick- Rotkowski	3/24/2009	Analyze Inland notes receivable to determine if there are amounts due from third-parties (.8)	0.8	300	240

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Padrick- Wheeler	3/24/2009	Review one sold property file for purposes of identifying potential claims against third-parties and/or related parties (3.1); write report of initial findings relating to accounting investigation (4.1)	7.2	450	3,240
Padrick- Wheeler	3/25/2009	Review two sold property files for purposes of identifying potential claims against third-parties and/or related parties (1.7)	1.7	450	765
Padrick- Rotkowski	3/26/2009	Analyze Inland notes receivable to determine if there are amounts due from third-parties (3.0)	3.0	300	900
Padrick- Wheeler	2/26/2009	Review one sold property file for purposes of identifying potential claims against third-parties and/or related parties (4.7)	4.7	450	2,115
Padrick- Rotkowski	3/27/2009	Inland N/R files for potential claims against third-parties (3.0)	3.0	300	900
Padrick- Rotkowski	3/30/2009	analyze Inland notes receivable to determine if there are amounts due from third-parties (7.5)	7.5	300	2,250
Padrick- Wheeler	3/30/2009	Research transactions relating to a third-party and Century Exchange (5.7)	5.7	450	2,565
Padrick- Nugent	3/30/2009	Review and track the number of reverse exchange LLC entities (1.0)	1.0	200	200
Padrick- Rotkowski	3/31/2009	Analyze Inland N/R files for potential claims against third-parties (7.5)	7.5	300	2,250

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Padrick- Wheeler	3/31/2009	Research two sold property files for purposes of identifying potential claims against third-parties and/or related parties (5.7)	5.7	450	2,565
Padrick- Nugent	3/2/2009	Compile tax database of Summit and related LLC tax returns	1.8	200	360
Padrick- Padrick	2/4/2009	Telephone conference with J. Thomas re: preparation for hearing and call with a third-party (.4)	0.4	600	240
Padrick- Whittington	3/31/2009	Research, email and telephone conference re: Jerald request for disbursement of LLC account cash (1.5)	2.4	450	1,080
Padrick- Rose	3/3/2009	Telephone conference with D. Aman re: third-party claims against banks (.2)	0.2	400	80
Padrick- Padrick	3/18/2009	Conference with E. Rose re: claims against third parties (.3)	0.3	600	180
Padrick- Norwood	3/9/2009	Prepare LLC audit spreadsheet (.8)	0.8	250	200
Padrick- Rotkowski	4/1/2009	Analyze Inland N/R files for claims against third-parties (4.5)	4.5	300	1,350
Padrick- Wheeler	4/1/2009	Investigate third-party property transactions (3.1)	3.1	450	1,395
Padrick- Nugent	4/1/2009	Track and add to LLC database and inventory from information stored on the Summit S drive (.5)	1.5	200	300
Padrick- Rotkowski	4/2/2009	Analyze Inland N/R files for claims against third-parties (7.5)	7.5	300	2,250
Padrick- Wheeler	4/2/2009	Review project task list (.4); review exchange files relating to third-party (1.4).	1.8	450	810

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Padrick- Rotkowski	4/3/2009	Analyze Inland N/R files for claims against third-parties.	8.0	300	2,400
Padrick- Wheeler	4/3/2009	Investigate transactions in MAS90 and sold property files relating to third-party.	6.3	450	2,835
Padrick- Rotkowski	4/6/2009	Search accounting records for general understanding of business operations and for potential claims from transactions associated with one LLC (4.5)	4.5	300	1,350
Padrick- Wheeler	4/6/2009	Investigate third-party related transactions in MAS90 and sold property files.	2.4	450	1,080
Padrick- Rotkowski	4/7/2009	Search accounting records for general understanding of business operations and for potential claims against third-parties from property transactions associated with two separate LLCs	8.0	300	2,400
Padrick- Wheeler	4/7/2009	Investigate third-party related transactions in MAS90 and sold property files.	1.7	450	765
Padrick- Rotkowski	4/8/2009	Analyze and prepare memo summarizing property transactions of two separate LLCs (6.5)	6.5	300	1,950
Padrick- Wheeler	4/8/2009	Investigate third-party activity in various real estate LLCs.	4.3	400	1,720
Padrick- Norwood	4/8/2009	Compile Pacer-LLC information for D. Wheeler.	1.5	250	375
Padrick- Padrick	4/9/2009	Telephone conference with L. Simson re: Boulder house and other matters.	0.4	600	240
Padrick- Wheeler	4/10/2009	Prepare write-up relating to third-party transactions (1.3)	1.3	450	585

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Padrick- Wheeler	4/13/2009	Prepare list of cash receipts relating to a third-party (3.0)	3.0	450	1,350
Padrick- Wheeler	4/15/2009	Review one sold property file for purposes of identifying potential claims against third-parties and/or related parties	0.6	450	270
Padrick- Wheeler	4/16/2009	Prepare summary relating to third-party property transactions	0.5	450	225
Padrick- Rose	4/16/2009	Review and prepare memo on third-party property transactions	0.8	400	320
Padrick- Wheeler	4/17/2009	Prepare summary relating to third-party property transactions	4.1	450	1,845
Padrick- Norwood	4/17/2009	Review and update third-party property transaction summary for D. Wheeler.	4.5	250	1,125
Padrick- Wheeler	4/21/2009	Review one property file for purposes of identifying potential claims against third-parties and/or related parties.	4.0	450	1,800
Padrick- Nugent	4/21/2009	Compile and analyze emails for third-party claims.	2.5	200	500
Padrick- Wheeler	4/22/2009	Review one sold property file for purposes of identifying potential claims against third-parties and/or related parties.	5.1	450	2,295
Padrick- Nugent	4/22/2009	Compile and analyze email correspondence for third-party claims.	2.0	200	400
Padrick- Wheeler	4/24/2009	Review a sold property file for potential claims against third-party.	2.6	450	1,170
Padrick- Rotkowski	4/28/2009	Perform third-party NR analysis (1.0)	1.0	300	300

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Padrick- Rose	4/28/2009	Prepare summary of transactions with a third-party and conference with A. Rotkowski re: same.	0.4	400	160
Padrick- Wheeler	4/29/2009	Review property files for potential claims against third-party (4.2); research payment history relating to third-party and gather information for potential demand letter (1.4)	5.6	450	2,520
Padrick- Rotkowski	4/30/2009	Review Summit and Inland accounting and exchange records for possible recovery from third-party (.5)	0.5	300	150
Padrick- Wheeler	4/30/2009	Review property files relating to transactions with third-parties (2.2); prepare email communication to Tonkon Torp re: third-party demand letter (.6)	2.8	450	1,260
Padrick- Rose	4/30/2009	Review email files relating to third-party.	2.8	400	1,120
Padrick- Padrick	4/15/2009	Respond to issues raised by UCC members and others concerning third-party litigation.	0.7	600	420
Padrick- Rose	4/23/2009	Telephone conference with D. Aman re: status of financial institution and transactions with third-party.	0.3	400	120
Padrick- Padrick	4/28/2009	Telephone conference with D. Aman re: third-party claim discovery (.3)	0.3	600	180
Padrick- Whittington	4/8/2009	Review Talent LLC file (1.4); email communication to M. Meyers re: Robison and discuss with S. Perez (1.0)	2.4	450	1,080

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Padrick- Whittington	4/10/2009	Email re: T. Hall (exchanger); review list of LLC in Tennant litigation to evaluate need for release (1.5)	1.5	450	675
Padrick- Whittington	4/20/2009	Review Simonev draft document; email to H. Bjerk re: signing for Three Sisters EAT LLC; review email for various exchanges summaries prepared by S. Perez (1.0)	1.0	450	450
Padrick- Wheeler	5/1/2009	Review property files relating to a third-party and prepare summary.	3.2	450	1,440
Padrick- Wheeler	5/4/2009	Review of property files relating to a third-party.	3.8	450	1,710
Padrick- Wheeler	5/5/2009	Review exchange files relating to a third-party.	0.5	450	225
Padrick- Rotkowski	5/7/2009	Review paper files of property sold by VSN, Summit and other insiders for potential claims against third-parties (3.5)	3.5	300	1,050
Padrick- Rotkowski	5/8/2009	Review paper files of property sold by VSN, Summit and other insiders for potential claims against third-parties (6.5)	6.5	300	1,950
Padrick- Rotkowski	5/11/2009	Review two Inland NRs for claims against third-party (4.0); review paper files of property sold by VSN, Summit and other insiders for potential claims against thrid-parties (3.5)	7.5	300	2,250
Padrick- Rose	5/12/2009	Review LLC memorandums and telephone conference with B. Thompson.	1.4	400	560
Padrick- Rose	5/7/2009	Prepare control of LLCs	1.1	400	440
Padrick- Moscoe	5/8/2009	Change of address for LLCs	-	-	-

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Padrick- Rose	5/11/2009	Conference with M. Courtage re: LLCs and bank accounts (.5)	0.5	400	200
Padrick- Padrick	5/11/2009	Review and respond to emails re: financial institution meeting, third- party demand letter, and T. Vance fees (.4)	0.4	600	240
Padrick- Moscoe	5/12/2009	Process change of address for LLCs	-	-	-
Padrick- Rose	5/11/2009	Review email files relating to a potential claim against a third-party.	1.4	400	560
Grand total					<u><u>111,395</u></u>