

EXHIBIT A

Law Offices of Herbert E. Adelman -- Time Records

<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Time</u>	<u>Rate</u>	<u>Amount</u>	<u>Code</u>
8/16-27/2008	Herbert Adelman	Preliminary investigation potential claims Harder fraud (1.0); tel info and emails attorney Barrager and review materials supplied by him (.75); contacts with potential class action co-counsel firm, San Francisco (.50); memo to Oregon lawyer (.25); correspondence Paul Adelman re potential co-class counsel and tel conference (.50); rev. role of VESTIN in Harder financings (.50); rev. role of Harder asst. Goodman (.50); rev. potential defendants to ascertain appropriate defendants (1.0); tel conf with Oregon counsel re potential class co-counsel (.25); rev. newspapers and periodical clippings, files re Harder operation (1.0); contacts with reporters "Oregonian" and Portland Business Journal to ascertain facts (1.50).	7.75	\$450	\$3,487.50	52
9/8/2008	Herbert Adelman	Various telephone conferences and conversations with Moody at Portland Business Journal to obtain background; rev. of documents sent me by Moody.	1.50	\$450	\$675.00	52
9/9/2008	Herbert Adelman	Rev. of extensive blogs (1000 plus entries) posted by Harder employees and attempts to contact employees.	4.50	\$450	\$2,025.00	52
9/9/2008	Herbert Adelman	Tel Conference with Carl Neil on prospective co-counsel law firms in Portland and travel to Portland	6.00	\$450	\$2,700.00	60
9/15/2008	Herbert Adelman	Conference Mark Johnson re: potential Sturdeveant role in litigation as co-counsel (San Francisco); conference TIC investor in California and preliminary review of TIC documents; acquisition of documents; travel to San Francisco.	11.0	\$450	\$4,950.00	60
9/16/2008	Herbert Adelman	Review TIC documents and memos	6.00	\$450	\$2,700.00	52
9/17/2008	Herbert Adelman	Various conferences with Bagley/Kyle at Lovlein law firm re understanding of law and possible representation work/discussions re TIC situation	3.00	\$450	\$1,350.00	60
9/19/2008	Herbert Adelman	Numerous T/Cs; correspondences; review of articles re Harder; notes; preparation; organization of files, all related to potential TIC class or other litigation	3.00	\$450	\$1,350.00	52
9/25/2008	Herbert Adelman	Ext. conferences with TIC investor, review documents and travel to Klamath and return	14.0	\$450	\$6,300.00	52
9/26/2008	Herbert Adelman	Conference with lawyer H. Barrager on legal theories and preparation for conference, particularly with respect to Ponzi aspects and role of DWT	1.50	\$450	\$675.00	60
10/1-2/08	Herbert Adelman	Numerous T/Cs as partially indicated below re: well-qualified co-counsel law firm (Malakoff (several); Hohlman; McGreavey; Carl Neil; misc other T/Cs Robin, Portland Business Journal; T/Cs various Sunriver residents (Holland, e.g.) Re financial status Harder; review documents obtained from TIC investors, all related to determining going forward strategy and co-counsel	5.00	\$450	\$2,250.00	60

		Drafting of an extensive memo on prospective class action including legal research on federal and state securities law, statute of limitations and other issues against Harder, SunWest and parties that assisted fraud (for prospective co-counsel law firm and to determine feasibility of suit)	20.0	\$450	\$9,000.00	52
10/3-5/08	Herbert Adelman					
10/7/2008	Herbert Adelman	Prepare conclusion of overall memo.	3.00	\$450	\$1,350.00	52
10/7/2008	Herbert Adelman	Lengthy T/C with TIC investor re public offering and rev. of facts re: offering.	1.00	\$450	\$450.00	52
10/7/2008	Herbert Adelman	T/C with G. Kirklin re participation as co-counsel.	0.75	\$450	\$337.50	60
10/7/2008	Herbert Adelman	T/Cs TIC investor.	0.50	\$450	\$225.00	52
10/7/2008	Herbert Adelman	Review and organization of TIC documents thus far obtained.	1.75	\$450	\$787.50	52
10/8/2008	Herbert Adelman	Write memo T/C Grieb/ T/C Robin Moody.	1.00	\$450	\$450.00	52
10/8/2008	Herbert Adelman	Organize and continue rev. TIC documents.	2.50	\$450	\$1,125.00	52
10/9/2008	Herbert Adelman	Review TIC and other documents and work on TIC memo, all related to potential liability of various possible third party defs. under Oregon, and possibly federal law.	3.50	\$450	\$1,575.00	52
10/18/2008	Herbert Adelman	Preparation for and conference with Pierson.	0.75	\$450	\$337.50	60
10/18/2008	Herbert Adelman	Correspondence with potential co-counsel George Kirklin.	1.00	\$450	\$450.00	60
10/11/08-10/13/08	Herbert Adelman	T/Cs TIC investor (.50); legal research re federal claims; SofL; pleading problems; disadvantage of federal class action; state class action; review of correspondence from lawyers; review of complaint filed; work on legal memos, all with respect to going forward strategy (8.0)	8.50	\$450	\$3,825.00	52
10/19/2008	Herbert Adelman	Preparation of memo and review documents given TICs by Harder	3.50	\$450	\$1,575.00	52
10/22/2008	Herbert Adelman	Review Harder documents given to TICs	3.00	\$450	\$1,350.00	52
10/23/2008	Herbert Adelman	Correspondence George Kirklin re potential litigation.	1.00	\$450	\$450.00	60
10/23/2008	Herbert Adelman	Continue review of documents obtained from TICs.	2.75	\$450	\$1,237.50	52
10/23/2008	Herbert Adelman	T/C Grieb.	0.25	\$450	\$112.50	52
10/24/08-10/25/08	Herbert Adelman	Memos on offering circulars (2.0); misc correspondence (.50); preparation for and discussion with Pierson re co-counsel work (2.50); T/Cs with TIC investors (.50)	5.50	\$450	\$2,475.00	52
10/28/2008	Herbert Adelman	T/C Eisenberg (former dep counsel SEC) and fax to him, re possible participation and understanding federal security law	1.25	\$450	\$562.50	60
10/29/2008	Herbert Adelman	T/C Pierson re offering memo (.50); T/Cs Oregon lawyers (.50); redo memos and conclude review of TIC documents thus far rec'd TICs in light of Oregon and federal law (6.0), all with respect to going forward strategy	7.00	\$450	\$3,150.00	60
10/30/2008	Herbert Adelman	Memo and review documents to ascertain potential frauds and non-disclosures as relate to third party claims (5.50); preparation for and T/C Pierson (.50).	6.00	\$450	\$2,700.00	52
10/31/08-11/01/08	Herbert Adelman	Memo to file; library research on various Oregon and federal legal questions including SLUSA; CAFA; SofL; class action issues	11.5	\$450	\$5,175.00	52
11/2/2008	Herbert Adelman	Review documents and prepare memo on research	7.50	\$450	\$3,375.00	52
11/3/2008	Herbert Adelman	Work on memo; T/C Eisenberg on various legal issues, particularly concerning federal law	7.00	\$450	\$3,150.00	52

11/5/2008	Herbert Adelman	Memo and legal research.	5.00	\$450	\$2,250.00	52
11/5/2008	Herbert Adelman	T/C Pierson.	0.25	\$450	\$112.50	60
11/5/2008	Herbert Adelman	T/C Eisenberg.	0.25	\$450	\$112.50	60
11/5/2008	Herbert Adelman	Review of various recent newspaper articles on Harder and start memo on facts as recently developed.	2.00	\$450	\$900.00	52
11/6/2008	Herbert Adelman	T/Cs Pierson and Eisenberg.	0.50	\$450	\$225.00	60
11/6/2008	Herbert Adelman	Completion of correspondence.	1.00	\$450	\$450.00	60
11/6/2008	Herbert Adelman	Draft memo re Harder re documents.	1.00	\$450	\$450.00	52
11/6/2008	Herbert Adelman	Review of TIC documents.	1.00	\$450	\$450.00	52
11/6/2008	Herbert Adelman	Rev web sites on Harder and his activities.	3.00	\$450	\$1,350.00	52
11/07/08-11/08/08	Herbert Adelman	Conferences Eisenberg and Pierson (2.50); review legal files (.50); preliminary research 1933 Act and 1940 Inv. Act; T/C Pierson (3.0)	6.00	\$450	\$2,700.00	60
11/10/2008	Herbert Adelman	Edit memo and legal research SLUSA and CAFA in light of conferences with Eisenberg; class action issues	5.50	\$450	\$2,475.00	52
11/12/2008	Herbert Adelman	T/C Pierson; T/C B. Richardson; organize documents; revise memo; review new incoming documents as relates to Harder	1.00	\$450	\$450.00	60
11/13/2008	Herbert Adelman	Review memo to file and prepare for conferences with Kirkland & Richardson re suit under Oregon law; establish potential problems	4.50	\$450	\$2,025.00	52
11/17/2008	Herbert Adelman	T/Cs Wiede re his note and memo to me.	1.00	\$450	\$450.00	52
11/17/2008	Herbert Adelman	E-mail to Kirklin.	0.50	\$450	\$225.00	63
11/17/2008	Herbert Adelman	T/C Pierson; organize papers and review for travel to Portland	1.00	\$450	\$450.00	60
11/17/2008	Herbert Adelman	T/C and review documents, Baxter.	1.00	\$450	\$450.00	52
11/19/2008	Herbert Adelman	T/C Oregon Regulatory Authority.	0.50	\$450	\$225.00	60
11/19/2008	Herbert Adelman	Revise memo; T/C Kirklin.	0.25	\$450	\$112.50	52
11/19/2008	Herbert Adelman	Prepare for interviews Ross, Wiede and others in Oregon.	1.50	\$450	\$675.00	52
11/20/2008	Herbert Adelman	T/C Carl Neil.	0.25	\$450	\$112.50	60
11/20/2008	Herbert Adelman	T/C Wiede.	0.50	\$450	\$225.00	52
11/20/2008	Herbert Adelman	Travel and interview Ross re brokers role; travel time to and in Oregon (and expenses) pro-rated (50%) since some of it was unrelated to this litigation.	2.25	\$450	\$1,012.50	60
11/21/2008	Herbert Adelman	Prepare for conference Kirklin, Bonnie	1.00	\$450	\$450.00	52
11/22/2008	Herbert Adelman	Memo to George Kirklin, editing memo; review TIC documents all re inadequate Harder disclosures	1.00	\$450	\$450.00	52
11/23/2008	Herbert Adelman	Prepare memo for meeting and organize papers for meeting (2.75); drive to Portland (5.0); T/C Pierson (.25), all re potential suit	8.00	\$450	\$3,600.00	52
11/24/08-11/28/08	Herbert Adelman	Travel from Portland to Sunriver; T/Cs Pierson; Bonnie, George, Esler and other lawyers; multiple conferences in Portland on November 25 and discovery re potential litigation; review of Court files, Kraus v. Harder; correspondence Oregon Secretary of State; memos; legal research; T/C Stein firm	24.00	\$450	\$10,800.00	52
11/29/2008	Herbert Adelman	T/C Pierson.	0.25	\$450	\$112.50	60
11/29/2008	Herbert Adelman	T/C Wiede and notes.	0.75	\$450	\$337.50	60

11/29/2008	Herbert Adelman	Draft memo on federal questions related to SLUSA and CAFA issues raised by Esler.	4.50	\$450	\$2,025.00	52
12/01/08-12/02/08	Herbert Adelman	T/C Pierson (.25); Ross (.25); Niel (.25); review of Ross documents and research (1.50); T/C Grieb re documents (.25); message Bonnie Richardson (.25); draft of memo on federal law legal issues (.75)	3.50	\$450	\$1,575.00	60
12/3/2008	Herbert Adelman	Lengthy T/C TIC Schogrin re his claim and possible role as broker.	1.00	\$450	\$450.00	60
12/3/2008	Herbert Adelman	Correspondence to Oregon Securities Regulation Department.	0.50	\$450	\$225.00	52
12/4/2008	Herbert Adelman	T/C FINRA re broker liability (.25); review new TIC documents and offering circulars; note/memo on review of documents with particular reference to co-mingling (2.25)	2.50	\$450	\$1,125.00	52
12/05/08-12/06/08	Herbert Adelman	Several lengthy T/Cs Pierson (.75); conference with Ron Ross, broker; rev. various documents from Ross and notes of meeting (3.50); library research on effect of federal statutes (including 1940 Act) on state causes of action (1.0); review of offering circulars from Schogrin deals and correspondence related all foregoing (2.75)	8.00	\$450	\$3,600.00	60
12/8/2008	Herbert Adelman	Conference lawyer Bagley re possible civil litigation.	0.50	\$450	\$225.00	60
12/8/2008	Herbert Adelman	T/C Pierson.	0.25	\$450	\$112.50	60
12/8/2008	Herbert Adelman	Review of documents from Carl Neil.	0.50	\$450	\$225.00	52
12/8/2008	Herbert Adelman	T/C Neil.	0.25	\$450	\$112.50	60
12/8/2008	Herbert Adelman	T/C and email Gutzler (Harder lawyer) and rev documents from him.	1.50	\$450	\$675.00	60
12/9/2008	Herbert Adelman	T/Cs Pierson, Kirkland and Richardson with respect to strategy.	1.00	\$450	\$450.00	60
12/9/2008	Herbert Adelman	T/C's with TIC investors.	2.00	\$450	\$900.00	63
12/9/2008	Herbert Adelman	Legal research re possible claims.	2.00	\$450	\$900.00	52
12/9/2008	Herbert Adelman	Review of new circulars from TICs and brokers.	2.00	\$450	\$900.00	52
12/13/2008	Herbert Adelman	Review, assemble and ship offering documents to Pierson and Kirklin.	2.50	\$450	\$1,125.00	52
12/13/2008	Herbert Adelman	Draft various memos.	0.50	\$450	\$225.00	52
12/13/2008	Herbert Adelman	Analysis of recently received TIC and other documents.	1.00	\$450	\$450.00	52
12/13/2008	Herbert Adelman	Legal research SofL and class actions; Oregon Rule 32 re class actions (2.50); liability of DWT as LLP (2.0)	4.50	\$450	\$2,025.00	52
12/14/2008	Herbert Adelman	Research liability of mortgage lenders under Oregon statute (2.0); Review of Oregon class action material (2); notes and memos as to foregoing (1.50); consideration of legality of co-mingling in context of Kraus suit (1.0)	6.50	\$450	\$2,925.00	52
12/15-16/08	Herbert Adelman	Review new documents (.50); T/Cs Pierson, Wielde, Ross (1.0); review of various documents relating to Sunriver mall sale as may relate to Harder fraud (1.50); T/C Kraus and related review of documents (.50)	3.50	\$450	\$1,575.00	52
12/17/2008	Herbert Adelman	T/Cs Pierson, Richardson class action issues (.75); preparation for T/C (.25).	1.00	\$450	\$450.00	60
12/17/2008	Herbert Adelman	Review of documents re offerings; and review of recently arrived faxes	1.50	\$450	\$675.00	52
12/17/2008	Herbert Adelman	T/Cs brokers re obtaining files (.50)	0.50	\$450	\$225.00	60
12/22/2008	Herbert Adelman	T/C Pierson and review documents on going forward issues	0.50	\$450	\$225.00	60
12/24/2008	Herbert Adelman	Review TIC investor documents and draft memo to file and email to him	5.50	\$450	\$2,475.00	52

12/25/2008	Herbert Adelman	T/C Pierson re Wielde documents; start review of transcripts from Wielde (20,000± pages) re about 60 TIC offerings	1.25	\$450	\$562.50	52
12/26/2008	Herbert Adelman	Review and organize circulars; copies.	0.25	\$450	\$112.50	52
12/26/2008	Herbert Adelman	Review Pierson's e-mails.	0.25	\$450	\$112.50	60
12/26/2008	Herbert Adelman	Correspondence Jones re GA place.	0.75	\$450	\$337.50	52
12/29/2008	Herbert Adelman	T/Cs Pierson; Wielde; Kurtz and Bagley principally as to Wielde documents; review of documents	2.25	\$450	\$1,012.50	60
12/31/2008	Herbert Adelman	T/Cs Pierson re Oregon statute filing re class action and review drafts of notices.	2.50	\$450	\$1,125.00	60
12/31/2008	Herbert Adelman	Review TIC investor records and t/c with TIC investor.	2.00	\$450	\$900.00	52
1/1/2009	Herbert Adelman	Memo to Pierson.	0.75	\$450	\$337.50	60
1/1/2009	Herbert Adelman	Letter to TIC investor.	0.75	\$450	\$337.50	52
1/1/2009	Herbert Adelman	Review of Jones documents.	1.00	\$450	\$450.00	52
1/1/2009	Herbert Adelman	Letter to Jones.	0.50	\$450	\$225.00	63
1/1/2009	Herbert Adelman	Review of clippings re complaint.	0.25	\$450	\$112.50	52
1/1/2009	Herbert Adelman	Consider various issues as to complaint.	0.50	\$450	\$225.00	51
1/1/2009	Herbert Adelman	T/C Pierson; T/C with TIC investor.	0.50	\$450	\$225.00	60
1/1/2009	Herbert Adelman	Rev. status of other potential name plaintiffs re claims, SofL, etc.	1.00	\$450	\$450.00	52
01/03/09 - 01/04/09	Herbert Adelman	Meeting with Broker Ross to obtain documents (1.0); review of his documents (.50); review of documents re other litigation against Harder (.50); organize and review new documents from Ross (1.0); T/C Pierson and TIC investor (.25).	3.25	\$450	\$1,462.50	52
01/05/09 - 01/06/09	Herbert Adelman	Review documents from Ross write notes; T/C Pierson re Ross documents	3.50	\$450	\$1,575.00	52
1/7/2009	Herbert Adelman	T/C Pierson.	0.25	\$450	\$112.50	60
1/7/2009	Herbert Adelman	T/C Fitzgerald.	0.25	\$450	\$112.50	60
1/7/2009	Herbert Adelman	Finish review of documents from Ross; memos and notes and organize Ross documents.	6.00	\$450	\$2,700.00	52
1/8/2009	Herbert Adelman	Review of circulars to extract possible causes of action, about 10	2.50	\$450	\$1,125.00	52
1/9/2009	Herbert Adelman	Review of circulars on issues of public offering and one of multiple offerings.	3.00	\$450	\$1,350.00	52
1/9/2009	Herbert Adelman	Misc correspondence Ross, Pierson, Fitzgerald.	0.50	\$450	\$225.00	60
1/9/2009	Herbert Adelman	T/C SEC and preparation therefore and supply of documents to SEC.	0.75	\$450	\$337.50	52
1/11/2009	Herbert Adelman	Conference Pierson on various matters related to DWT and memos to him (2.50); review additional circulars (3.0); memo on circulars (1.0); review of other documents (.75); all in connection with preparation of complaint and various legal issues related to complaint, including Ponzi aspects	7.50	\$450	\$3,375.00	60
1/14/2009	Herbert Adelman	Finish review of TIC circulars then in my possession and draft memo to Pierson; T/C Pierson	0.75	\$450	\$337.50	52
1/15/2009	Herbert Adelman	Conference with Pierson re complaint.	0.50	\$450	\$225.00	60
1/15/2009	Herbert Adelman	T/C SEC and preparation for conference.	0.50	\$450	\$225.00	52
1/15/2009	Herbert Adelman	Review of misc. documents.	0.50	\$450	\$225.00	52

1/17/2009	Herbert Adelman	Long T/C with Richardson, Pierson, Folawn re local counsel and preparation.	1.50	\$450	\$675.00	60
1/17/2009	Herbert Adelman	T/C TIC investor.	0.25	\$450	\$112.50	63
1/17/2009	Herbert Adelman	Review files on plaintiffs.	0.50	\$450	\$225.00	52
1/17/2009	Herbert Adelman	Correspondence to SEC, Oregon Authorities, Ross.	1.00	\$450	\$450.00	51
1/17/2009	Herbert Adelman	Complete long memo on circulars furnished us by Ross.	3.25	\$450	\$1,462.50	52
1/17/2009	Herbert Adelman	Consideration of alternate class reps.	1.00	\$450	\$450.00	51
1/19/2009	Herbert Adelman	T/C Pierson re complaint and review draft.	1.50	\$450	\$675.00	51
1/19/2009	Herbert Adelman	T/C Richardson re TIC investor and complaint	0.25	\$450	\$112.50	51
1/19/2009	Herbert Adelman	Draft of letters to TIC investor.	0.50	\$450	\$225.00	63
1/19/2009	Herbert Adelman	Review of Oregon class action law.	0.25	\$450	\$112.50	52
1/19/2009	Herbert Adelman	Review of various circulars.	0.50	\$450	\$225.00	52
1/19/2009	Herbert Adelman	Consideration of alternative plaintiffs.	1.75	\$450	\$787.50	51
1/20/2009	Herbert Adelman	T/C and meeting with Pierson on draft complaint and HA review of complaint	3.00	\$450	\$1,350.00	60
1/21/2009	Herbert Adelman	T/C Ross on documents.	0.25	\$450	\$112.50	52
1/21/2009	Herbert Adelman	Prep for and T/C Pierson re allegations in complaint.	1.00	\$450	\$450.00	60
1/21/2009	Herbert Adelman	T/C Carl Neil re Oregon law.	0.25	\$450	\$112.50	60
1/21/2009	Herbert Adelman	Review and comment on Pierson extensive draft correspondence re various aspects of litigation.	1.00	\$450	\$450.00	60
1/21/2009	Herbert Adelman	Review draft complaint against statements in offering circulars.	1.75	\$450	\$787.50	51
1/22/2009	Herbert Adelman	Work on draft complaint.	2.50	\$450	\$1,125.00	51
1/22/2009	Herbert Adelman	T/Cs Pierson on SofL problems and legal research.	2.00	\$450	\$900.00	60
01/23/09	Herbert Adelman	Review TIC Stiehl docs and T/C Stiehl.	1.00	\$450	\$450.00	52
01/23/09	Herbert Adelman	Compiling factual material for class complaint on review thereof and drafting.	4.00	\$450	\$1,800.00	51
1/24/2009	Herbert Adelman	Memo to Pierson and to file on circulars received from Broker Ross.	2.50	\$450	\$1,125.00	60
1/24/2009	Herbert Adelman	Continue review of TIC Stiehl circulars.	1.00	\$450	\$450.00	52
1/25/2009	Herbert Adelman	T/C Pierson on draft complaint.	0.25	\$450	\$112.50	60
1/25/2009	Herbert Adelman	Review documents and prepare comments on revised draft complaint.	3.75	\$450	\$1,687.50	52
1/25/2009	Herbert Adelman	Review of required notices under Oregon class action statute and SofL.	1.00	\$450	\$450.00	52
1/26/2009	Herbert Adelman	Meeting Pierson as to notices required Oregon class action law and comments on revised class complaint.	1.00	\$450	\$450.00	60
1/26/2009	Herbert Adelman	Review various questions as to SofL, and review docs and law in prep for meeting.	1.75	\$450	\$787.50	52
1/26/2009	Herbert Adelman	Further analysis of Kraus and SofL.	1.00	\$450	\$450.00	52
1/27/2009	Herbert Adelman	T/C Pierson re draft complaint and prep therefore.	1.00	\$450	\$450.00	60
1/27/2009	Herbert Adelman	Review of TIC Stiehl situation and materials, and T/C Carl Neil.	1.00	\$450	\$450.00	52
1/27/2009	Herbert Adelman	T/C Pierson draft complaint and review documents.	0.50	\$450	\$225.00	60
1/28/2009	Herbert Adelman	Revisions to draft complaint and various T/Cs Pierson related thereto.	2.25	\$450	\$1,012.50	51
1/28/2009	Herbert Adelman	T/C Plaintiff re complaint.	0.25	\$450	\$112.50	63
1/28/2009	Herbert Adelman	T/C Neil re TIC Stiehl.	0.25	\$450	\$112.50	60

1/29/2009	Herbert Adelman	Continue revisions draft class complaint and T/C Pierson related thereto	2.50	\$450	\$1,125.00	51
1/30/2009	Herbert Adelman	Prep for and conf with Pierson and Cohen Milstein rep in D.C. on draft complaint and numerous issues as to the going forward strategy to be followed, including scope of complaint.	3.50	\$450	\$1,575.00	60
1/31/2009	Herbert Adelman	Correspondence Liftek (SEC); review of article re Harder; very brief T/C Pierson	0.50	\$450	\$225.00	52
2/1/2009	Herbert Adelman	Conf Pierson re factual allegations in complaint.	1.00	\$450	\$450.00	60
2/1/2009	Herbert Adelman	T/C TIC investor re obtaining documents.	0.25	\$450	\$112.50	63
2/2/2009	Herbert Adelman	Review documents from TIC investor; what are causes of action; T/C with TIC investor; memo re TIC investor.	4.75	\$450	\$2,137.50	52
2/2/2009	Herbert Adelman	T/C Pierson.	0.25	\$450	\$112.50	60
2/2/2009	Herbert Adelman	Memo on status of matters.	0.50	\$450	\$225.00	52
2/3/2009	Herbert Adelman	T/C Pierson going forward strategy.	0.25	\$450	\$112.50	60
2/3/2009	Herbert Adelman	T/C Justine Fischer and preparation therefor.	1.00	\$450	\$450.00	60
2/3/2009	Herbert Adelman	Memo to Pierson on future strategy.	4.25	\$450	\$1,912.50	60
2/5/2009	Herbert Adelman	Edit memo to Pierson; other memos re Harder litigation	4.00	\$450	\$1,800.00	52
2/15/2009	Herbert Adelman	T/C Pierson and review documents	0.25	\$450	\$112.50	60
2/16/2009	Herbert Adelman	T/C Pierson (.25); Conference Pierson (1.0).	1.25	\$450	\$562.50	60
2/16/2009	Herbert Adelman	Research library on legal fees and Oregon Blue Sky law, was there a continuous public offering.	4.25	\$450	\$1,912.50	52
2/17/2009	Herbert Adelman	T/C SEC; notes; review correspondence	0.25	\$450	\$112.50	52
2/18/2009	Herbert Adelman	T/Cs Fisher; emails to Pierson; T/C Pierson.	1.00	\$450	\$450.00	60
2/18/2009	Herbert Adelman	Memos, notes on miscellaneous subjects.	1.00	\$450	\$450.00	52
2/18/2009	Herbert Adelman	Consideration of whether Harder empire one business or separate security issues.	1.50	\$450	\$675.00	52
2/19/2009	Herbert Adelman	Emails and various T/Cs with Pierson and Plaintiff.	1.00	\$450	\$450.00	60
2/19/2009	Herbert Adelman	Rev potential class plaintiffs.	0.50	\$450	\$225.00	51
2/22/2009	Herbert Adelman	T/C Pierson and begin review of latest draft complaint	1.25	\$450	\$562.50	60
2/23/2009	Herbert Adelman	Finish review of complaint; T/C and notes Oregon corp rep; T/C Pierson re complaint	4.50	\$450	\$2,025.00	51
2/24/2009	Herbert Adelman	T/C Pierson and review drafts of complaint	0.50	\$450	\$225.00	60
2/25/2009	Herbert Adelman	Review of final draft complaint.	1.75	\$450	\$787.50	51
2/25/2009	Herbert Adelman	T/C Pierson.	0.25	\$450	\$112.50	60
2/25/2009	Herbert Adelman	Organize new offering circulars.	1.00	\$450	\$450.00	52
2/25/2009	Herbert Adelman	Consideration of potential further class plaintiffs.	1.75	\$450	\$787.50	51
2/27/2009	Herbert Adelman	Prep for and T/Cs Pierson on various aspects of litigation.	1.50	\$450	\$675.00	60
2/27/2009	Herbert Adelman	Prepare agenda for conference with Justine Fischer.	0.50	\$450	\$225.00	60
03/02/09 - 03/05/09	Herbert Adelman	Review SEC material (1.0); meeting with Justine Fisher (1.0), T/C Pierson; meeting Greenley on going forward (2.0); conf Wielde (.50); various T/C Esler and others as to proceedings (1.0); draft correspondence (1.0); travel to and from Portland from Sunriver (8.0)	14.50	\$450	\$6,525.00	52

03/08/09 - 03/09/09	Herbert Adelman	Preparation for T/C Pierson and T/C conference March 9; prep agenda for follow up	2.25	\$450	\$1,012.50	60
3/10/2009	Herbert Adelman	Preparation for and T/C Justine Fisher.	0.50	\$450	\$225.00	60
3/10/2009	Herbert Adelman	T/C fax to Wield re documents and background and facts as to brokers roles.	1.50	\$450	\$675.00	52
3/12/2009	Herbert Adelman	Review various e-mails re documents from State of Oregon; T/C Pierson	0.25	\$450	\$112.50	52
03/16/09 - 03/17/09	Herbert Adelman	T/C Pierson and prep therefor on various developments; order appointment trustee, our strategy going forward	0.75	\$450	\$337.50	60
3/30/2009	Herbert Adelman	Complete review of SEC materials and complete draft memo	3.25	\$450	\$1,462.50	52
3/31/2009	Herbert Adelman	Research and memo to file and Pierson on various aspects of SEC proceedings as they relate to suit	3.25	\$450	\$1,462.50	52
04/02/09 - 04/03/09	Herbert Adelman	T/Cs Pierson; preparation for conference; preparation of memos including consideration of voluminous Wield documents	4.00	\$450	\$1,800.00	60
04/17/09 - 04/19/09	Herbert Adelman	Review files and prepare for conference with Pierson; prepare for conference with Pierson's partners; conference with Pierson	2.50	\$450	\$1,125.00	60
04/21/09 - 04/23/09	Herbert Adelman	Review of new Harder TIC documents and misc papers; lengthy memos; T/C Pierson	7.00	\$450	\$3,150.00	52
4/27/2009	Herbert Adelman	Review of Wield documents in Pierson's office and notes; brief conference with Pierson on what do Wield documents show re DWT role?	4.50	\$450	\$2,025.00	52
04/28/09 - 04/29/09	Herbert Adelman	Review of Wield files at Pierson's office (5.50); conference with Kit Pierson, Steve Toll, Josh Devore re future strategy (1.0)	6.50	\$450	\$2,925.00	52
05/01/09 - 05/02/09	Herbert Adelman	Review Wield documents Pierson's office and preparation for conference with Pierson	3.50	\$450	\$1,575.00	52
5/4/2009	Herbert Adelman	T/C Pierson; review article; memo on Wield	1.00	\$450	\$450.00	60
05/05/09 - 05/06/09	Herbert Adelman	Various T/C Pierson and Justine re court appearance in Oregon (1.0); prepare memo on Harder SEC deposition (1.50)	2.50	\$450	\$1,125.00	60
5/11/2009	Herbert Adelman	Discuss with Kit Pierson handling of 25,000+ pages of Wield documents; plan of organization; discuss Kit Pierson misc other matters; prepare for meeting; meeting	2.25	\$450	\$1,012.50	52
05/14/09 - 05/15/09	Herbert Adelman	T/Cs Pierson (.25); research on power of receiver as to non-receivership entities and consider strategy (3.0); further rev Wield documents (1.25)	4.50	\$450	\$2,025.00	52
5/17/2009	Herbert Adelman	Review of GE Loan Agreement and memo as to failures to disclose	3.50	\$450	\$1,575.00	52
5/25/2009	Herbert Adelman	Review of Pierson's drafts re role of receiver; review cases; review motion to intervene; T/C Pierson re foregoing	4.00	\$450	\$1,800.00	51
05/26/09 05/27/09	Herbert Adelman	Review of Kit Pierson's draft brief; extended T/C with Kit Pierson	4.50	\$450	\$2,025.00	51
05/29/09 - 05/30/09	Herbert Adelman	Conference with Pierson; preparation therefore including review of documents; misc T/C Pierson, largely as to permitted role of receiver as to claims to TICs	2.00	\$450	\$900.00	60
5/31/2009	Herbert Adelman	Research at library on powers of receiver to sue third parties; enjoin actions by third parties; T/C Pierson	1.75	\$450	\$787.50	52
6/1/2009	Herbert Adelman	T/C Platten and T/C Pierson, re Wield docs	0.25	\$450	\$112.50	60

06/03/09 - 06/06/09	Herbert Adelman	T/C with Pierson (.25); review e-mails (.25); consider strategy and a series of questions (.50); review Gates offering documents and docs of Texas law firm as to facts and potential liability (6.50)	7.50	\$450	\$3,375.00	52
6/7/2009	Herbert Adelman	Review of documents for Pierson; conference with Pierson; T/C Pierson and Justine Fischer; meeting on papers proposed by Receiver and other strategy issues related to litigation, all largely as to authority of Receiver to pursue third party claims.	2.25	\$450	\$1,012.50	69
6/10/2009	Herbert Adelman	T/C Pierson and review of documents	0.25	\$450	\$112.50	60
6/11/2009	Herbert Adelman	T/C Pierson on various matters; review of his proposed revised complaint	3.50	\$450	\$1,575.00	60
6/17/2009	Herbert Adelman	Conference with Pierson and preparation for conf on strategy	1.50	\$450	\$675.00	60
07/08/09	Herbert Adelman	T/C Pierson re receivership issues	0.75	\$450	\$337.50	60
07/15/10	Herbert Adelman	Rev settlement docs and T/C Pierson 7/19	1.50	\$450	\$675.00	58
07/26/10	Herbert Adelman	Rev settlement docs and T/C Pierson	1.50	\$450	\$675.00	58
08/04/09	Herbert Adelman	T/C Pierson re strategy	0.50	\$450	\$225.00	60
09/08/09	Herbert Adelman	T/C Pierson re receivership issues	1.00	\$450	\$450.00	60
08/23/10 - 8/25/2010	Herbert Adelman	Rev various orders by Judge Hogan and T/C Pierson	1.00	\$450	\$450.00	52

Total

\$240,862.50

Law Offices of Herbert E. Adelman -- Expenses

Date	Description	Amount
September 2008	Travel to Oregon, including airfare for meetings, TIC investor Grieb (Calif) and others, Carl Neil, Sturdevant	\$2,712
9/24/2008	Travel to meet with TIC Investor Kurtz	\$500
9/30/2008	Copies	\$300
10/19/2008	Copies and long distance charges	\$420
11/10/08-11/11/08	Travel to New York (cabs, meals and miscellaneous) for conferences prospective co-counsel, prorated	\$50
11/12/2008	Copies	\$25
11/13/2008	Travel to Oregon, conf with prospective co-counsel	\$1,800
11/23/08-11/24/08	Travel to Portland from Sunriver (car expense, hotel, meals and miscellaneous)	\$484
11/29/2008	Copies and Supplies	\$250
12/26/2008	Copies	\$81
12/28/2008	Copies	\$163
1/2/2009	Copies	\$100
1/9/2009	Copies	\$190
2/6/2009	Copies and long distance phone calls	\$50
March 2009	Fee to Platten re Wiede docs	\$360
03/02/09-03/05/09	Travel to Portland Oregon (hotel, tips, meals)	\$387
4/3/2009	Sunriver Office Services, Oregon	\$200
Total Expenses		\$8,072