

EXHIBIT B

Law Office of Kit A. Pierson PLLC -- Time Records

Date	Time Keeper	Description	Time	Rate	Amount	Code
10/24/2008	Kit Pierson	Meeting with H Adelman re potential class claims against DWT and/or other third parties.	1.5	\$450	\$675.00	60
10/27/2008	Kit Pierson	Review offering memoranda & background materials from H Adelman.	3.0	\$450	\$1,350.00	52
10/28/2008	Kit Pierson	Review offering memoranda & background materials from H Adelman.	3.5	\$450	\$1,575.00	52
10/29/2008	Kit Pierson	T/c H Adelman re offering memoranda & potential third party claims against attorneys.	0.5	\$450	\$225.00	60
10/30/2008	Kit Pierson	T/c H Adelman re legal issues relating to third party claims / attorney liability.	0.4	\$450	\$180.00	60
11/3/2008	Kit Pierson	Review offering memoranda; public information re Sunwest; factual materials from H Adelman.	4.2	\$450	\$1,890.00	52
11/5/2008	Kit Pierson	T/c H Adelman re legal research projects; disclosure issues.	0.3	\$450	\$135.00	60
11/6/2008	Kit Pierson	Research re Oregon securities law re participation in fraud; scienter; attorney liability	3.5	\$450	\$1,575.00	52
11/6/2008	Kit Pierson	T/C H Adelman re going forward projects, non-disclosures	0.3	\$450	\$135.00	60
11/7/2008	Kit Pierson	Meeting w/H Adelman & Eisenberg (former SEC counsel) re third party claims based on attorney non-disclosures / false disclosures; potential preemption issues; scienter defenses (2.0); t/c H Adelman re same (0.4).	2.4	\$450	\$1,080.00	60
11/12/2008	Kit Pierson	Review offering memoranda, factual materials from press, and background materials from H Adelman re fraud allegations, false disclosures (4.0); t/c H Adelman re same (.2)	4.2	\$450	\$1,890.00	52
11/17/2008	Kit Pierson	T/c H Adelman re preparation for meeting w/counsel in Oregon.	0.2	\$450	\$90.00	60
11/17/2008	Kit Pierson	Review/research Oregon class certification law.	2.0	\$450	\$900.00	52
11/17/2008	Kit Pierson	Research Oregon law re statute of limitations, discovery rule, negligence by investors.	1.8	\$450	\$810.00	52
11/21/2008	Kit Pierson	Review factual materials re Harder enterprise/fraud & offering memoranda.	3.0	\$450	\$1,350.00	52

11/25/2008	Kit Pierson	Review factual/offering materials re Sunwest.	2.5	\$450	\$1,125.00	52
11/25/2008	Kit Pierson	Meeting with B Richardson and G Kurtz re potential class claims.	3.0	\$450	\$1,350.00	63
11/25/2008	Kit Pierson	Meeting with M Esler, J Stephens re potential class claims.	1.0	\$450	\$450.00	60
11/28/2008	Kit Pierson	Research re preemption/federal jurisdiction issues raised by Esler et al., legislative history of PSLRA, & CAFA.	7.2	\$450	\$3,240.00	52
11/29/2008	Kit Pierson	T/c H Adelman re preemption, federal jurisdiction, CAFA issues.	0.3	\$450	\$135.00	60
12/1/2008	Kit Pierson	Research re preemption/federal jurisdiction & CAFA issues, legislative history of PSLRA (6.3); t/c H Adelman re same (0.2).	6.5	\$450	\$2,925.00	52
12/5/2008	Kit Pierson	T/c H Adelman re going forward projects, research & factual development.	1.0	\$450	\$450.00	60
12/5/2008	Kit Pierson	Factual issues; research re claims/defenses under Oregon securities law & potential claims under RICO.	5.0	\$450	\$2,250.00	52
12/6/2008	Kit Pierson	T/c H Adelman re allegations re fraud & nondisclosures.	0.5	\$450	\$225.00	60
12/11/2008	Kit Pierson	Review offering memoranda & related documents.	2.4	\$450	\$1,080.00	52
12/11/2008	Kit Pierson	Fact research re Sunwest / Harder fraud.	1.5	\$450	\$675.00	52
12/14/2008	Kit Pierson	Review offering memoranda and other factual materials re Sunwest / DWT.	2.5	\$450	\$1,125.00	52
12/16/2008	Kit Pierson	T/c H Adelman re additional documents; Rule 32 issues.	0.3	\$450	\$135.00	60
12/16/2008	Kit Pierson	T/C B Richardson re Oregon securities law issue / going forward projects.	0.2	\$450	\$90.00	60
12/17/2008	Kit Pierson	T/c H Adelman & B Richardson re class issues under Oregon law, fraud/misrep issues & going forward issues .	1.0	\$450	\$450.00	60
12/22/2008	Kit Pierson	T/c H Adelman re going forward projects.	0.2	\$450	\$90.00	60
12/25/2008	Kit Pierson	T/c H Adelman re going forward projects, factual information and/or documents from broker (Wielde).	0.5	\$450	\$225.00	60

12/26/2008	Kit Pierson	Review offering memoranda & related materials (2.8).	2.8	\$450	\$1,260.00	52
12/26/2008	Kit Pierson	Preparation of notice letter to DWT.	0.7	\$450	\$315.00	60
12/29/2008	Kit Pierson	T/c H Adelman re offering memoranda; nondisclosures.	0.5	\$450	\$225.00	60
12/30/2008	Kit Pierson	Reviewing offering memoranda materials.	2.5	\$450	\$1,125.00	52
12/30/2008	Kit Pierson	Preparation of draft class complaint.	3.0	\$450	\$1,350.00	51
12/31/2008	Kit Pierson	Review Oregon class certification law.	2.2	\$450	\$990.00	52
12/31/2008	Kit Pierson	Preparation of draft complaint and review offering memoranda for drafting complaint.	2.5	\$450	\$1,125.00	51
12/31/2008	Kit Pierson	T/C H Adelman re class issues, notice.	0.2	\$450	\$90.00	60
1/3/2009	Kit Pierson	T/c H Adelman & D Kurtz re class litigation.	0.5	\$450	\$225.00	63
1/6/2009	Kit Pierson	T/c H Adelman re fact investigation, additional documents.	0.4	\$450	\$180.00	60
1/6/2009	Kit Pierson	Drafting complaint, review Oregon securities law re causes of action, review offering memoranda re same.	4.8	\$450	\$2,160.00	51
1/7/2009	Kit Pierson	T/c H Adelman re obtaining additional documents, drafting complaint.	0.4	\$450	\$180.00	60
1/11/2009	Kit Pierson	Meeting w/H Adelman re claims against DWT, nondisclosures & preparation of complaint.	1.0	\$450	\$450.00	60
1/14/2009	Kit Pierson	T/c H Adelman re local counsel, going forward projects.	0.3	\$450	\$135.00	60
1/15/2009	Kit Pierson	Meeting w/H Adelman re allegations in complaint.	0.5	\$450	\$225.00	60
1/17/2009	Kit Pierson	T/c w/H Adelman, B Richardson et al. re nature of claims, class issues in Oregon, role as local counsel.	1.0	\$450	\$450.00	60
1/19/2009	Kit Pierson	T/c H Adelman re complaint.	0.5	\$450	\$225.00	60
1/19/2009	Kit Pierson	Drafting complaint & review offering materials re same.	5.5	\$450	\$2,475.00	51
1/20/2009	Kit Pierson	T/c's & meeting w/H Adelman re drafting complaint, Oregon class counsel.	1.4	\$450	\$630.00	60
1/20/2009	Kit Pierson	Drafting complaint & research related to framing causes of action.	2.2	\$450	\$990.00	51
1/21/2009	Kit Pierson	T/c H Adelman re factual allegations in complaint.	0.5	\$450	\$225.00	60

1/22/2009	Kit Pierson	Drafting complaint.	3.5	\$450	\$1,575.00	51
1/22/2009	Kit Pierson	Review Oregon law re statute of limitations, notice requirements.	1.5	\$450	\$675.00	52
1/23/2009	Kit Pierson	Revising complaint & review offering memoranda and other factual materials for allegations in complaint.	4.8	\$450	\$2,160.00	51
1/25/2009	Kit Pierson	Revising complaint & review factual materials for allegations in complaint.	4.2	\$450	\$1,890.00	51
1/25/2009	Kit Pierson	T/C H Adelman re notice & Oregon class action statute.	0.2	\$450	\$90.00	60
1/26/2009	Kit Pierson	Meeting with H Adelman re complaint allegations & statute of limitations issues.	1.0	\$450	\$450.00	60
1/27/2009	Kit Pierson	T/c H Adelman re draft complaint.	0.2	\$450	\$90.00	60
1/28/2009	Kit Pierson	T/c H Adelman re draft complaint.	0.4	\$450	\$180.00	60
1/29/2009	Kit Pierson	T/c H Adelman re draft complaint.	0.2	\$450	\$90.00	60
1/29/2009	Kit Pierson	Review factual materials for complaint.	1.0	\$450	\$450.00	51
1/30/2009	Kit Pierson	Meeting with H Adelman re draft complaint & going forward strategy.	1.5	\$450	\$675.00	60
2/1/2009	Kit Pierson	Meeting with H Adelman re factual allegations in complaint.	1.0	\$450	\$450.00	60
Total					\$53,685.00	