

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF OREGON

In re

Summit Accommodators, Inc.,  
dba Summit 1031 Exchange,

Debtor.

Case No. 08-37031-rld

**STIPULATED ORDER  
PURSUANT TO BANKRUPTCY  
RULE 2004 REGARDING  
PRODUCTION OF DOCUMENTS  
BY STEPHANIE STUDEBAKER-  
DEYOUNG AND STUDEBAKER-  
DEYOUNG CPA PC**

*No Hearing Required*

THIS MATTER came before the Court upon the stipulation of Kevin D. Padrick in his capacity as the Chapter 11 Trustee (the "Chapter 11 Trustee"), Stephanie Studebaker-DeYoung ("Studebaker-DeYoung") and Studebaker-DeYoung CPA PC (the "CPA Firm").

Based upon the stipulation of the parties hereto, and the Court finding that such notice as is appropriate under the circumstances has been provided, and that such opportunity for hearing as is necessary under the circumstances has been afforded, now, therefore,

IT IS HEREBY ORDERED as follows:

1. On or before August 7, 2009, Stephanie Studebaker-DeYoung shall produce the documents identified in the attached Exhibit A and the CPA Firm shall produce the documents identified in the attached Exhibit B.

2. This Order is also without prejudice to the Trustee's right to seek other or further discovery and/or information pursuant to Rule 2004 in connection with this bankruptcy proceeding, the Federal Rules of Civil Procedure in connection with any adversary proceeding, and/or as provided under any applicable rules in connection with any other proceeding.

3. Promptly upon submission of this proposed Order, the Trustee shall serve a copy upon all Shareholders of the Debtor as well as other parties requesting special notice. Any party intending to object to entry of this Order shall have five (5) business days after service in which to do so.

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IT IS SO STIPULATED:

TONKON TORP LLP

/s/ David S. Aman  
David S. Aman, OSB No. 962106

STUDEBAKER-DEYOUNG CPA PC

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

\_\_\_\_\_  
STEPHANIE STUDEBAKER-DEYOUNG

Presented by:

TONKON TORP LLP

By */s/ David S. Aman*

Leon Simson, OSB No. 753429 (Lead Attorney)

David S. Aman, OSB No. 962106

Haley B. Bjerk, OSB No. 062760

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haley.bjerk@tonkon.com

Attorneys for Chapter 11 Trustee

cc: List of Interested Parties

**EXHIBIT A TO RULE 2004 EXAMINATION REQUEST TO**  
**STEPHANIE STUDEBAKER-DEYOUNG**

1. All documents concerning any accounting or other services You provided to or for the Debtor, including without limitation, correspondence, work papers, time records, billings, and notes.
2. All documents concerning any accounting or other services You provided to or for Inland or Three Sisters, including without limitation, correspondence, work papers, time records, billings, and notes.
3. All documents concerning any accounting or other services You provided to or for the Shareholders or any Related Parties, including without limitation, correspondence, work papers, time records, billings, and notes.
4. All communications between or among You and any of the Shareholders, including without limitation all e-mail communications and notes.
5. All communications between or among You and the Debtor, including without limitation all e-mail communications and notes.
6. All communications between or among You and any of the Related Parties, including without limitation all e-mail communications and notes.
7. All communications between or among You and any other person or entity concerning the Debtor, Inland, Three Sisters, the Shareholders or the Related Parties, including without limitation all e-mail communications and notes.
8. All bank statements, bank deposit slips, canceled checks, check registers, carbon copy checks, for Your bank accounts (both checking and savings) and/or the bank accounts of the Shareholders or the Related Parties.
9. All accounting and financial records for You, the Debtor, Inland, Three Sisters, the Shareholders or Related Parties.

10. All account statements for any brokerage account, commodity account, futures account, mutual fund, money market fund, bond fund, IRA, securities account, retirement or other investment account held or in the name of You, the Debtor, Inland, Three Sisters, the Shareholders or Related Parties.

11. All documents reflecting the ownership of real property, wherever located, including without limitation, title reports, deeds or other documents of title, owned at any time in whole or part by You, the Debtor, Inland, Three Sisters, the Shareholders or Related Parties.

12. All documents reflecting the transfer of any real property, including, without limitation all deeds, settlement and closing statements owned at any time in whole or on part by You, the Debtor, Inland, Three Sisters, the Shareholders or Related Parties.

13. All documents evidencing any debt owed to You, the Debtor, Inland, Three Sisters, the Shareholders or Related Parties, including, without limitation, any and all promissory notes, payment arrangements or payment schedules or debt instruments.

14. All documents evidencing any debt owed by You, the Debtor, Inland, Three Sisters, the Shareholders or Related Parties, including, without limitation, any and all credit card statements, promissory notes, payment arrangements or payment schedules or debt instruments.

15. Any and all documents, including shareholder's agreements, operating agreements, partnership agreements or joint venture agreements, or stock certificates, evidencing any ownership by You, the Debtor, Inland, Three Sisters, any Shareholder or any Related Parties in any corporation, limited liability company, partnership or joint venture.

16. Any and all documents, including shareholder's agreements, operating agreements, partnership agreements or joint venture agreements, or stock certificates, evidencing any transfer of an ownership by You, the Debtor, Inland, Three Sisters, any Shareholder, or any Related Parties in any corporation, limited liability company, partnership or joint venture.

17. Your federal and state income tax returns for the years 2004, 2005, 2006, 2007 and 2008, including all schedules to the same.

18. The following documents concerning Klondike Point, LLC:

- a. All financial statements from January 1, 2004, to the present.
- b. Current rent roll for the property located at 265 N.E. Franklin Avenue, Bend, Oregon ("the Klondike Property").
- c. Current lease agreements for the Klondike Property.
- d. All documents concerning the source of any funds contributed by You relating to the purchase of the Klondike Property, whether contributed directly or in the form of a capital contribution to Klondike Point, LLC.

19. The following documents concerning Century Drive Mobile Home Park, LLC ("the CDMHP LLC"):

- a. All documents concerning the source of funds used for the purchase of the property located at 141 SW 15th Street, Bend, Oregon and/or 1600 SW Simpson Avenue, Bend, Oregon ("the CDMHP Property").
- b. All correspondence with James Hull relating to his purchase of an interest in the CDMHP Property or the CDMHP LLC, including without limitation any correspondence relating to the value of or safety of his investment.
- c. All documents concerning the use or transfer of the \$82,709.70 distribution related to James Hull's purchase of an interest in the CDMHP Property or the CDMHP LLC.

20. The following documents concerning the loan that Inland Capital made relating to the purchase of real property located at 283 NW Sandalwood Loop, Bend, Oregon:

- a. All documents concerning the source of any funds used for the purchase other than Inland Capital and Bank of the Cascades.
- b. A payment history relating to the loan.

c. All correspondence concerning the forgiveness of any portion of the loan, including without limitation the forgiveness of approximately \$75,543.13 in 2006.

21. The following documents concerning the loan that Inland Capital made relating to the purchase of real property located at 55725 Snow Goose, Bend, Oregon:

a. The source of all purchase funds other than the loan from Inland Capital.

b. Documents sufficient to show the current debt balance on the property.

22. All documents relating to in any way to Your preparation of tax returns for any of the Related Parties, including for Century Drive Mobile Home Park, Corney Investors, Doctors Court I, Doctors Court II, Emmett Ranch, Galveston Point, Hope Ranch, Klondike Point, Lindy Point, Main St. Quarter, Riley Coyote, RSN Properties GP & LP, SDC Investments, Sisters Mobile Home Park, Stacy Point, Whispering Meadows, VSN Properties and any of the Summit affiliate offices.

23. All documents concerning the following:

a. Real property commonly referred to as "Juniper Ridge" located at 64650 Highway 97, Bend, Oregon.

b. SDC Investments, LLC.

c. SOCO Investments, LLC.

d. COSOBO Investments, LLC.

e. Any loans that Inland Capital made to McGregor & Studebaker.

f. Any joint ventures between You, the Debtor, the Shareholders, Related Parties and Bret DeYoung.

## **Definitions and Instructions for Requests in Exhibit A**

1. "Document" and/or "documents" means any writing or other form of record (including any writing or data stored on electronic storage devices) and includes (without limitation) all types of written, typed, printed, recorded or graphic material, however produced or reproduced, of any kind and description, and whether an original, master, duplicate or copy, including but not limited to papers, notes of conversations, contracts, electronic mail, computer files, agreements, drawings, telegrams, tape recordings, communications, letters, memoranda, handwritten notes, reports, studies, working papers, corporate records, minutes of meetings (including board or committee meetings), notebooks, bank deposit slips, bank checks, canceled checks, diaries, diary entries, appointment books, calendars, photographs, transcriptions or sound recordings of any type of personal or telephone conversations or negotiations, notes or records of meetings or conferences, or things similar to any of the foregoing, including any data, information or statistics contained within any data storage modules, tapes, discs, or other memory device, or other information retrievable from storage systems, including (but not limited to) computer generated reports and print-outs or data compilations from which information can be obtained and translated, if necessary. Any copy containing (or having attached) any alterations, notes, comments or other materials not included in the originals or copies referred to in the preceding sentence will be deemed a separate document within the foregoing definition.

2. "Electronically-stored" means stored in or on any electronic medium or device, including without limitation computers, network servers, computer hard drives, e-mails, voicemails, CDs, DVDs, tapes, websites, intranet, extranet, databases, Personal Digital Assistants (PDAs), mobile phones, flash drives, thumb drives and USB drives, whether portable or not, regardless of the software or application used to generate or store the document, data, information or item.

3. The documents responsive to these requests must be produced as they have been kept in the usual course of business or be organized and labeled to correspond with the enumerated categories in this request. If produced as kept in the usual course of business, all

documents (other than electronically stored information) must be produced with a copy of the file folder (if any) in which the documents are kept or maintained.

4. The term "relate" or "relating" means concerning, referring to, describing, evidencing, constituting or memorializing.

5. This request requires production of documents or things in Your possession, custody or control, including documents in the control of any financial advisor, stock broker, real estate agent, or other agent of You, and for documents or things that are in the possession, custody or control of Your accountants, attorneys, representatives or other persons who have documents deemed to be in the Your possession, custody or control.

6. These requests will be deemed to be continuing, and any additional documents included in any way in these requests which You acquire subsequent to the date of producing the documents requested, up to and including the time of the closing of the Bankruptcy Case, will be furnished promptly after those documents are acquired as supplemental responses to these requests.

7. If any documents requested in this Exhibit A are believed at one time to have existed but now have been lost or destroyed, please identify the documents that have been lost or destroyed by author, date of creation, subject matter and content, and Your belief about the date of and reason for destruction.

8. File folders with tabs or labels identifying documents responsive to these requests should be produced intact with the documents.

9. Words in the singular form include their plural meaning, and words in the plural form include their singular meaning.

10. The conjunction "and" and the disjunction "or" will be individually interpreted in every instance as meaning "and/or," i.e., "and" and "or" and will not be interpreted to exclude any information otherwise within the scope of these requests.

11. "Communication" and "communications" refer to any means of transfer of information, ideas, opinions, thoughts, questions or answers by any means, at any time or place, under any circumstances, including but not limited to correspondence, records, and memoranda to file as well as any notes or other record of such communication.

12. As used herein, "Shareholder" refers to each of Mark Neuman, Brian Stevens, Lane Lyons and Tim Larkin, individually, and agents, affiliates, attorneys, accountants and/or any other person or entity acting on his behalf, as applicable.

13. As used herein, "Debtor" refers to Summit Accommodators, Inc., an Oregon corporation, and its agents, affiliates, attorneys, accountants and/or any other person or entity acting on his behalf, as applicable.

14. As used herein, "Three Sisters" refers to Three Sisters Development Co., Inc., an Oregon corporation, and its agents, affiliates, attorneys, accountants and/or any other person or entity acting on his behalf, as applicable.

15. As used herein, "Inland" refers to Inland Capital Corp., an Oregon corporation, and its agents, affiliates, attorneys, accountants and/or any other person or entity acting on his behalf, as applicable.

16. As used herein, "Related Parties" refers to any entities in which the Debtor, Inland, Three Sisters or the Shareholders had or have an ownership interest, or persons or entities which have invested with the Shareholders, Inland, Debtor and/or Three Sisters, including without limitation the following:

- Erich Schultz
- Howard Friedman
- Jerry Moore
- Mike McKnight
- Dan Cardot
- John Short

- Bruce Thompson
- Felip Holbrook
- Doug Ruby
- Brad Jorgensen
- Bret Jorgensen
- Dave Chambers
- Jamie Hammock
- Scott Adams
- Tom Masterson
- Amelia Moen
- Rich Gross
- Fred Alexander
- Eric Duhn
- Aardvark Properties, LLC
- Ashley Ranch, LLC
- Bend Broadway Investments, LLC
- Blue Sky Buildings, LLC
- Century Drive Mobile Home Park, LLC
- Century Exchange, Inc.
- CFalls Investments, LLC
- Corney Investments, LLC
- Culver Crossing, LLC
- Doctors Court II, LLC
- Emmett Ranch, LLC
- Fraser Enterprises, LLC
- Galveston Point, LLC

- Gannon Point, LLC
- Hope Ranch Properties, LLC
- Hunter Ranch, LLC
- Inland Capital Corp.
- John Day River Development, LLC
- Jordan Capital, LLC
- Jordan River Development, LLC
- KEB Antler Investments, LLC
- Klondike Point, LLC
- Lindy Point Properties, LLC
- Main Street Quarter, LLC
- Marken Heights Development Corp.
- Mountain Park, LLC
- Neuman Family, LLC
- Oasis Estates, LLC
- Odell Properties, LLC
- Park City Investments, LLC
- Powell Butte Investments, LLC
- Quinn River Ranch, LLC
- Riley Coyote, LLC
- SDC Investments, LLC
- Shelly Properties, LLC
- Sisters Mobile Home Park TIC
- Smith Brothers Pushrods, LLC
- SoCo Investments, LLC
- Stacy Point Investments, LLC

- Stone Mountain, LLC
- Summit CPA Group, LLP
- Summit Accommodators, Inc.
- Summit Accommodators Portland, LLC
- Summit 1031 Exchange, LLC (Idaho)
- Summit 1031 Exchange, LLC (Montana)
- Summit 1031 Exchange, LLC (Nevada)
- Summit 1031 Exchange, Inc. (Texas)
- Summit 1031 Exchange, LLC (Utah)
- Summit 1031 Exchange, Inc. (Washington)
- Summit 1031 Exchange, LLC (Wyoming)
- Touchstone Properties I, LLC
- Travis Ranch, LLC
- Three Sisters Development, Inc.
- Glacier Bridge, LLC
- Churchill Capital Management
- Carpathian Mtn. Development, LLC
- Harz Mtn. Development, LLC
- VSN Properties, LLC

17. The terms "You" and "Your" shall refer to Stephanie Studebaker-DeYoung.

18. "Any" also means "all," and "all" also means "any."

19. If You claim that there is any ambiguity in any document request in Exhibit A, that ambiguity should be construed in favor of production of more documents rather than to limit the number of documents produced.

**EXHIBIT B TO RULE 2004 EXAMINATION REQUEST TO  
STUDEBAKER-DEYOUNG CPA PC**

1. All documents concerning any accounting or other services You provided to or for the Debtor, including without limitation, correspondence, work papers, time records, billings, and notes.
2. All documents concerning any accounting or other services You provided to or for Inland or Three Sisters, including without limitation, correspondence, work papers, time records, billings, and notes.
3. All documents concerning any accounting or other services You provided to or for the Shareholders or any Related Parties, including without limitation, correspondence, work papers, time records, billings, and notes.
4. All communications between or among You and any of the Shareholders, including without limitation all e-mail communications and notes.
5. All communications between or among You and the Debtor, including without limitation all e-mail communications and notes.
6. All communications between or among You and any of the Related Parties, including without limitation all e-mail communications and notes.
7. All communications between or among You and any other person or entity concerning the Debtor, Inland, Three Sisters, the Shareholders or the Related Parties, including without limitation all e-mail communications and notes.

## **Definitions and Instructions for Requests in Exhibit B**

1. "Document" and/or "documents" means any writing or other form of record (including any writing or data stored on electronic storage devices) and includes (without limitation) all types of written, typed, printed, recorded or graphic material, however produced or reproduced, of any kind and description, and whether an original, master, duplicate or copy, including but not limited to papers, notes of conversations, contracts, electronic mail, computer files, agreements, drawings, telegrams, tape recordings, communications, letters, memoranda, handwritten notes, reports, studies, working papers, corporate records, minutes of meetings (including board or committee meetings), notebooks, bank deposit slips, bank checks, canceled checks, diaries, diary entries, appointment books, calendars, photographs, transcriptions or sound recordings of any type of personal or telephone conversations or negotiations, notes or records of meetings or conferences, or things similar to any of the foregoing, including any data, information or statistics contained within any data storage modules, tapes, discs, or other memory device, or other information retrievable from storage systems, including (but not limited to) computer generated reports and print-outs or data compilations from which information can be obtained and translated, if necessary. Any copy containing (or having attached) any alterations, notes, comments or other materials not included in the originals or copies referred to in the preceding sentence will be deemed a separate document within the foregoing definition.

2. "Electronically-stored" means stored in or on any electronic medium or device, including without limitation computers, network servers, computer hard drives, e-mails, voicemails, CDs, DVDs, tapes, websites, intranet, extranet, databases, Personal Digital Assistants (PDAs), mobile phones, flash drives, thumb drives and USB drives, whether portable or not, regardless of the software or application used to generate or store the document, data, information or item.

3. The documents responsive to these requests must be produced as they have been kept in the usual course of business or be organized and labeled to correspond with the enumerated categories in this request. If produced as kept in the usual course of business, all documents (other than electronically stored information) must be produced with a copy of the file folder (if any) in which the documents are kept or maintained.

4. The term "relate" or "relating" means concerning, referring to, describing, evidencing, constituting or memorializing.

5. This request requires production of documents or things in Your possession, custody or control, including documents in the control of any financial advisor, stock broker, real estate agent, or other agent of You, and for documents or things that are in the possession, custody or control of Your accountants, attorneys, representatives or other persons who have documents deemed to be in the Your possession, custody or control.

6. These requests will be deemed to be continuing, and any additional documents included in any way in these requests which You acquire subsequent to the date of producing the documents requested, up to and including the time of the closing of the Bankruptcy Case, will be furnished promptly after those documents are acquired as supplemental responses to these requests.

7. If any documents requested in this **Exhibit B** are believed at one time to have existed but now have been lost or destroyed, please identify the documents that have been lost or destroyed by author, date of creation, subject matter and content, and Your belief about the date of and reason for destruction.

8. File folders with tabs or labels identifying documents responsive to these requests should be produced intact with the documents.

9. Words in the singular form include their plural meaning, and words in the plural form include their singular meaning.

10. The conjunction "and" and the disjunction "or" will be individually interpreted in every instance as meaning "and/or," i.e., "and" and "or" and will not be interpreted to exclude any information otherwise within the scope of these requests.

11. "Communication" and "communications" refer to any means of transfer of information, ideas, opinions, thoughts, questions or answers by any means, at any time or place, under any circumstances, including but not limited to correspondence, records, and memoranda to file as well as any notes or other record of such communication.

12. As used herein, "Shareholder" refers to each of Mark Neuman, Brian Stevens, Lane Lyons and Tim Larkin, individually, and agents, affiliates, attorneys, accountants and/or any other person or entity acting on his behalf, as applicable.

13. As used herein, "Debtor" refers to Summit Accommodators, Inc., an Oregon corporation, and its agents, affiliates, attorneys, accountants and/or any other person or entity acting on his behalf, as applicable.

14. As used herein, "Three Sisters" refers to Three Sisters Development Co., Inc., an Oregon corporation, and its agents, affiliates, attorneys, accountants and/or any other person or entity acting on his behalf, as applicable.

15. As used herein, "Inland" refers to Inland Capital Corp., an Oregon corporation, and its agents, affiliates, attorneys, accountants and/or any other person or entity acting on his behalf, as applicable.

16. As used herein, "Related Parties" refers to any entities in which the Debtor, Inland, Three Sisters or the Shareholders had or have an ownership interest, or persons or entities which have invested with the Shareholders, Inland, Debtor and/or Three Sisters, including without limitation the following:

- Erich Schultz
- Howard Friedman

- Jerry Moore
- Mike McKnight
- Dan Cardot
- John Short
- Bruce Thompson
- Felip Holbrook
- Doug Ruby
- Brad Jorgensen
- Bret Jorgensen
- Dave Chambers
- Jamie Hammock
- Scott Adams
- Tom Masterson
- Amelia Moen
- Rich Gross
- Fred Alexander
- Eric Duhn
- Stephanie Studebaker-DeYoung
- Aardvark Properties, LLC
- Ashley Ranch, LLC
- Bend Broadway Investments, LLC
- Blue Sky Buildings, LLC
- Century Drive Mobile Home Park, LLC
- Century Exchange, Inc.
- CFalls Investments, LLC

- Corney Investments, LLC
- Culver Crossing, LLC
- Doctors Court II, LLC
- Emmett Ranch, LLC
- Fraser Enterprises, LLC
- Galveston Point, LLC
- Gannon Point, LLC
- Hope Ranch Properties, LLC
- Hunter Ranch, LLC
- Inland Capital Corp.
- John Day River Development, LLC
- Jordan Capital, LLC
- Jordan River Development, LLC
- KEB Antler Investments, LLC
- Klondike Point, LLC
- Lindy Point Properties, LLC
- Main Street Quarter, LLC
- Marken Heights Development Corp.
- Mountain Park, LLC
- Neuman Family, LLC
- Oasis Estates, LLC
- Odell Properties, LLC
- Park City Investments, LLC
- Powell Butte Investments, LLC
- Quinn River Ranch, LLC

- Riley Coyote, LLC
- Roxy Properties, LLC
- SDC Investments, LLC
- Shelly Properties, LLC
- Sisters Mobile Home Park TIC
- Smith Brothers Pushrods, LLC
- SoCo Investments, LLC
- Stacy Point Investments, LLC
- Stone Mountain, LLC
- Summit CPA Group, LLP
- Summit Accommodators, Inc.
- Summit Accommodators Portland, LLC
- Summit 1031 Exchange, LLC (Idaho)
- Summit 1031 Exchange, LLC (Montana)
- Summit 1031 Exchange, LLC (Nevada)
- Summit 1031 Exchange, Inc. (Texas)
- Summit 1031 Exchange, LLC (Utah)
- Summit 1031 Exchange, Inc. (Washington)
- Summit 1031 Exchange, LLC (Wyoming)
- Touchstone Properties I, LLC
- Travis Ranch, LLC
- Three Sisters Development, Inc.
- Glacier Bridge, LLC
- Churchill Capital Management
- Carpathian Mtn. Development, LLC

- Harz Mtn. Development, LLC
- VSN Properties, LLC

17. The terms "You" and "Your" shall refer to Studebaker-DeYoung CPA PC and any of its agents, employees or any other person or entity acting on its behalf, and to any of its predecessors, including without limitation Tyler & Studebaker, CPAs LLP.

18. "Any" also means "all," and "all" also means "any."

19. If You claim that there is any ambiguity in any document request in Exhibit A, that ambiguity should be construed in favor of production of more documents rather than to limit the number of documents produced.

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