

EXHIBIT L

Name	Date	Excerpts of Memorandum of Interviews-IRS
		industry study for Oriental. Agents explained to Fernandez that the investigation has revealed that other third parties were approached to make payments to LIH in the benefit of Aníbal Acevedo Vilá's 2004 gubernatorial campaign. After the agents explained this to Fernandez, he denied having any knowledge of this scheme.
Figueroa, José Manuel	03/15/2007	CPA Figueroa stated that he believes AAV doesn't have a lot of knowledge about tax matters, as he is a lawyer.
Figueroa, José Manuel	03/16/2007	After the news release in November of 2006 about the purchases of suits for the benefit of Governor ANÍBAL ACEVEDO-VILÁ (hereinafter ACEVEDO), ACEVEDO contacted CPA Figueroa to consult with him about the possible tax liability the clothing he received could cause him to owe to the local taxing authority, Hacienda. The consultation was only with respect to the Hacienda tax code and not the federal tax code. CPA Figueroa's recommendation was that the suits were not taxable for local tax purposes. CPA Figueroa made a written recommendation. A copy of this recommendation is in his client's file.
Figueroa, José Manuel	08/23/2006	CPA Figueroa asked two primary questions to AAV in order to decide about the tax liability for AAV'S Hacienda and federal tax returns for the period of 2002 through 2004. The first question CPA Figueroa asked AAV was if he had a permanent residence in Washington, and he answered no. The second question was where AAV spent the majority of his time during those tax periods, and AAV responded Puerto Rico. AAV also told CPA Figueroa that his children were going to school in Puerto Rico and his wife spent more time in Puerto Rico as well. This conversation took place when AAV requested that CPA Figueroa prepare his first federal tax return as Resident Commissioner (referring to taxable year 2000).
Fontane, Raul	08/23/2006	Fontane does not remember Negrón having mentioned anything to him or anyone else about contributing to any politician. He did not remember Negrón ever asking him for a contribution. He did not contribute to Aníbal Acevedo Vilá.
Fontane, Raul	07/06/2007	Fontane did not remember ever meeting or having heard about Robert Feldman from Negrón. He did not know of any dealings or interest Robert Feldman might