Exhibit N

Ray Beckerman

| From: Sent: | Richard Gabriel [Richard.Gabriel@hro.com] Friday, April 07, 2006 7:34 PM |
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| То: | rbeckerman@vanfeliu.com; mtrogers@vanfeliu.com; Ray Beckerman; M. Ty Rogers |
| Cc: | Penney, Maryann; Belomlinsky, Polena; Timothy M Reynolds; Ron Gorsche |
| Subject: | RE: Lindor |

Dear Ray and Ty:

My apologies for the delay in getting back to you. I've had trouble hooking up with the technical guys. Since today is your last day with Beldock, I'm sending this to both places, to ensure that you get it.

Answering your questions, Ray, because we don't know the size of the hard drive that you have, our guys assumed a medium size, to ensure that it will work. As I'm sure you know, the price of hard drives depends on the size of the drive, and the range is probably from near what you said up to far greater than \$200.

On the re-use issue, you are correct that drives can physically be re-used safely. As I now better understand, the issue is one of obolescence. If the case goes on for a while (e.g., through a trial and an appeal), by the time you would want to return the drive, the technology will have advanced, and our technical guys would have no interest in having an older drive back. That is what they meant when they told me that they'd have no use for the older drive.

That said, I would propose that you find a drive that you and your expert are comfortable with and that will work for the size of the computer that your client has. If you find one for \$100 or less (or if you can borrow one), that would be great. You can then provide that drive to us, and we can make your duplicate image on that one. Will that work?

Thanks, and best wishes to you both in your new endeavor.

Rich

Richard L. Gabriel Holme Roberts & Owen LLP 1700 Lincoln, Suite 4100 Denver, Colorado 80203-4541 303.866.0331 (Direct); 303.866.0200 (Fax) richard.gabriel@hro.com

> -----Original Message-----From: Ray Beckerman [mailto:RBeckerman@BLHNY.com] Sent: Tuesday, April 04, 2006 7:54 AM To: Richard Gabriel; M. Ty Rogers Cc: Penney, Maryann; Belomlinsky, Polena; Timothy M Reynolds; Ron Gorsche Subject: RE: Lindor

Rich

1. It's my understanding that the going rate for a huge hard drive is about \$100. If we're going to pay for it, we would pay the going rate only.

2. Why would the hard drive be rendered unusable by the mirroring process? It's my understanding that the mirroring process is not supposed to physically damage the disk or make permanent structural changes to it, and that it can be wiped clean, reformatted, and used over and over again.

3. Is there something about your mirroring process that differs from what I'm describing? If so, it would give me cause for concern.

Let me know.

Best regards,

Ray

-----Original Message-----From: Richard Gabriel [mailto:Richard.Gabriel@hro.com] Sent: Monday, April 03, 2006 1:18 PM To: Ray Beckerman; M. Ty Rogers Cc: Penney, Maryann; Belomlinsky, Polena; Timothy M Reynolds; Ron Gorsche Subject: RE: Lindor

The technical guys tell me that they would not be able to re-use this drive, I presume in relation to proper forensic practices.

Rich

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> -----Original Message-----From: Ray Beckerman [mailto:RBeckerman@BLHNY.com] Sent: Monday, April 03, 2006 10:58 AM To: Richard Gabriel; M. Ty Rogers Cc: Penney, Maryann; Belomlinsky, Polena; Timothy M Reynolds; Ron Gorsche Subject: RE: Lindor

Dear Rich

Thanks for getting back to me.

Just one question: I don't see why you couldn't lend us a drive which we would then return to you upon the sooner of (a) your indicating you will not be using the mirror image or (b) the conclusion of the case. No reason in the world why you couldn't reformat and reuse the drive when we return it to you. Please reconsider that one. Thanks

Ray

-----Original Message----- **From:** Richard Gabriel [mailto:Richard.Gabriel@hro.com] **Sent:** Monday, April 03, 2006 12:22 PM **To:** Ray Beckerman; M. Ty Rogers Cc: Penney, Maryann; Belomlinsky, Polena; Timothy M Reynolds; Ron Gorsche Subject: Lindor

Dear Ray and Ty:

I have heard back from the technician regarding the cost of the duplicate mirror image. Because the technician's time will not be different whether or not he makes one image or two, we will cover that expense. The only issue, then, is the drive on which the duplicate mirror image will be placed. The cost of a drive is about \$200, and a recycled drive will not be usable to us after this case is over. Hence, we can proceed in two ways. Your client can either provide a drive for us to use (my memory is that Mr. Raymond has some connection to the computer business, so this may be easy for him), or we would need your agreement to pay the cost the drive on which your mirror image will be placed.

Please let me know how you would like to proceed.

Thanks!

Rich

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