

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----	X	
	:	
<b>In re</b>	:	<b>Chapter 11</b>
	:	
<b>EXTENDED STAY INC., <u>et al.</u>,</b>	:	<b>Case No. 09-13764 (JMP)</b>
	:	
<b>Debtors.</b>	:	<b>(Jointly Administered)</b>
	:	
-----	X	

**STATEMENT OF FINANCIAL AFFAIRS FOR  
ESA P PORTFOLIO L.L.C.**



091376409092800000000118

## **GENERAL NOTES AND STATEMENT OF LIMITATIONS, METHODOLOGY AND DISCLAIMER REGARDING THE DEBTORS' SCHEDULES AND SOFAS**

On June 15, 2009 (the "Commencement Date"), Extended Stay Inc. ("ESI"), and certain of its affiliates, as debtors and debtors in possession (collectively, the "Debtors," or "Extended Stay"), each filed a voluntary petition for relief under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code") in the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"). The chapter 11 cases have been consolidated for procedural purposes only under Case No. 09-13764 (JMP). The Debtors continue to operate their business and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

With the assistance of their Bankruptcy Court-appointed advisors, the Debtors prepared their Schedules of Assets and Liabilities (collectively, the "Schedules") and their Statements of Financial Affairs (the "SOFAs" and together with the Schedules, the "Schedules and SOFAs") pursuant to section 521 of the Bankruptcy Code and Rule 1007 of the Federal Rules of Bankruptcy Procedure. The Schedules and SOFAs are unaudited and do not purport to represent financial statements prepared in accordance with Generally Accepted Accounting Principles in the United States ("GAAP"), and they are not intended to be fully reconciled to the Debtors' financial statements.

Although the Debtors have made every reasonable effort to ensure that the Schedules and SOFAs are accurate and complete based on information that was available to them at the time of preparation, inadvertent errors or omissions may have occurred. As discussed below in the section entitled "Disclaimer Regarding Information," the information provided herein, except as otherwise noted, is what was available to the Debtors and their professionals, as may have been provided by HVM L.L.C. ("HVM") and The Lightstone Group, as custodians of most of the books and records of the Debtors as of the close of business on May 31, 2009.

Because the information provided herein is unaudited and, except as otherwise noted, is as of the close of business on May 31, 2009, subsequent receipt of information or an audit may result in material changes in financial data requiring amendment of the Schedules and SOFAs. There can be no assurance that the Schedules and SOFAs are complete. Accordingly, the Schedules and SOFAs remain subject to the Debtors' further review, verification, and potential adjustment. The Debtors reserve their right to amend the Schedules and SOFAs from time-to-time as may be necessary or appropriate, including, but not limited to, the right to dispute or otherwise assert offsets or defenses to any claim reflected in the Schedules and SOFAs as to amount, liability, or classification, or to otherwise subsequently designate any claim as "disputed," "contingent," or "unliquidated." Furthermore, nothing contained in the Schedules and SOFAs shall constitute a waiver of rights with respect to these chapter 11 cases, including, but not limited to, any rights or claims of the Debtors against any third party, issues involving substantive consolidation, equitable subordination and/or causes of action arising under the provisions of chapter 5 of the Bankruptcy Code and other relevant non-bankruptcy laws to recover assets or avoid transfers.

Certain of the Schedules and SOFAs have been signed by F. Joseph Rogers, the Assistant Secretary for some of the Debtors. In reviewing and signing the Schedules and SOFAs, Mr. Rogers has necessarily relied upon the efforts, statements, and representations of the Debtors' personnel and professionals and the information, efforts, statements, and representations of the accounting and non-accounting personnel of the Debtors and their advisors. Mr. Rogers has not (and could not have) personally verified the accuracy of each such statement and representation, including statements and representations concerning amounts owed to creditors and their addresses.

Certain of the Schedules and SOFAs have been signed by Joseph Teichman, the Secretary for all of the Debtors. In reviewing and signing the Schedules and SOFAs, Mr. Teichman has necessarily relied upon the efforts, statements, and representations of the Debtors' personnel and professionals and the information, efforts, statements, and representations of the accounting and non-accounting personnel of the Debtors and their advisors. Mr. Teichman has not (and could not have) personally verified the accuracy of each such statement and representation, including statements and representations concerning amounts owed to creditors and their addresses.

These General Notes and Statement of Limitations, Methodology, and Disclaimer Regarding the Debtors' Schedules and SOFAs (the "General Notes") are incorporated by reference in, and comprise an integral part of, the Schedules and SOFAs and should be referred to and considered in connection with any review of the Schedules and SOFAs.

**Disclaimer Regarding Information.** All of the Extended Stay hotels are managed by HVM, an entity that is affiliated with, but not owned by, the Extended Stay family of companies. HVM, on behalf of Extended Stay, pays all property level expenses of the hotels, contracts with service providers and purchases substantially all goods and materials utilized in the operation of the business. HVM employs approximately 9,200 employees in connection with the operation of the hotels. Accordingly, the Debtors themselves do not have any employees. Thus, the Schedules and SOFAs have been prepared, in large part, based upon the information and work product and/or representations made available to the Debtors and their professionals by representatives of HVM, and in limited instances, corporate records held by The Lightstone Group (which owns the equity of certain of the Debtors).

Prior to the Commencement Date, and continuing thereafter, the operations of the Debtors were necessarily connected with and collectively managed by HVM. With the exception of certain service providers, HVM has historically been the entity that has been responsible for the payments to the employees, utility companies, and other third party providers that provide services to the Extended Stay hotels. However, certain contracts may also list one of the Debtor entities as a party, and as a result, it may not be immediately clear whether that certain Debtor entity or HVM is liable for certain of the obligations listed on the Schedules and SOFAs. In addition, the financial affairs and business of the Debtors and HVM are complex and intertwined, and certain payments may have been made by one entity on behalf of another.

Given that HVM's continued performance of its management services was critical to the Debtors' operations, the Debtors were authorized by the Bankruptcy Court to continue to

reimburse HVM so that HVM could continue to pay the employees, vendors, utility companies and other third party service providers that provide crucial and necessary services to continue the operations at the Extended Stay hotels. Additionally, HVM was authorized to pay certain amounts for services that may have been provided to the Debtors prior to the Commencement Date.

This disclaimer is incorporated by reference in, and comprises an integral part of the Schedules and SOFAs, and should be considered in connection with any review of the Schedules and SOFAs.

**Asset Presentation.** The Debtors have reported the market value of cash and cash equivalents and investment securities where market values were readily accessible as of May 31, 2009, unless otherwise noted. The Debtors believe that it would be an inefficient use of the assets of the Debtors' estates for the Debtors to obtain current market valuations of all of their assets. Accordingly, where necessary, the Debtors have indicated in the Schedules and SOFAs that the value of certain assets (and liabilities) is "Unknown" or "Undetermined." The Debtors have provided the net book value of their assets as of May 31, 2009; however, where possible, the Debtors have provided the net book value of their liabilities as of June 15, 2009. The ultimate market value of the Debtors' assets and liabilities may vary materially from the net book values presented in the Schedules and SOFAs.

In addition, notwithstanding the fact that some assets may not have been recorded on the Debtors' books and records, in certain circumstances the Debtors have listed assets as contingent assets on the Schedules and SOFAs. There may be additional assets that belong to the Debtors that have not been included on the Schedules and SOFAs. The Debtors reserve their right to amend or adjust the value of each asset or liability set forth herein and to add additional assets, as such information becomes available.

In addition, any omission of an asset of the Debtors on the Schedules and SOFAs does not constitute a representation regarding the ownership of the asset, and any such omission shall not constitute a waiver of any and all rights of the Debtors with respect to that particular asset.

**Liabilities.** The Debtors have sought to allocate liabilities between the prepetition and postpetition periods based on the information and research that was conducted in connection with the preparation of the Schedules and SOFAs. As additional information becomes available and further research is conducted, the allocation of liabilities between prepetition and postpetition periods may change. The Debtors reserve their right to change the allocation of liability to the extent additional information becomes available.

In addition, notwithstanding the fact that some liabilities may not have been recorded on their books and records, the Debtors have listed some of those liabilities on the Schedules and SOFAs, as the Debtors may be the contractual party. The Debtors reserve their right to amend or adjust the value of each asset or liability set forth herein.

Pursuant to Bankruptcy Court orders, the Debtors have been granted authority to pay certain priority prepetition obligations. Accordingly, these liabilities have been or will be satisfied and may or may not be listed in the Schedules and SOFAs.

**Excluded Assets and Liabilities Values.** Asset values listed are Net Book Value (“NBV”) as of May 31, 2009. The Debtors have excluded the following categories of assets and liabilities from the Schedules and Statements: certain immaterial assets and liabilities, and assets with a net book value of zero, and liabilities that have been or will be satisfied.

**Intellectual Property Rights.** Exclusion of certain intellectual property shall not be construed to be an admission that such intellectual property rights have been abandoned, have been terminated, or otherwise expired by their terms, or have been assigned or otherwise transferred pursuant to a sale, acquisition, or other transaction. Conversely, inclusion of certain intellectual property shall not be construed to be an admission that such intellectual property rights have not been abandoned, have not been terminated, or otherwise expired by their terms, or have not been assigned or otherwise transferred pursuant to a sale, acquisition, or other transaction. Accordingly, the Debtors reserve all of their rights with respect to the legal status of any and all such intellectual property rights.

**Property and Equipment.** Unless otherwise noted, owned property and equipment are stated as NBV. In the ordinary course of their business, the Debtors may lease furniture, fixtures, and equipment from certain third party lessors for use in the daily operation of their business. Any such leases are set forth in the Schedules and SOFAs. Nothing in the Schedules and SOFAs is or shall be construed as an admission regarding the legal status of any lease (including whether any lease is a true lease or a financing arrangement), and the Debtors reserve all their rights with respect to any such issue.

**Recharacterization.** The Debtors have made reasonable efforts to correctly characterize, classify, categorize, and designate the claims, assets, executory contracts, unexpired leases, and other items reported in the Schedules and SOFAs. However, due to the complexity and size of the Debtors’ business, the Debtors may have improperly characterized, classified, categorized, or designated certain items. The Debtors thus reserve all of their rights to recharacterize, reclassify, recategorize, or redesignate items reported in the Schedules and SOFAs at a later time as necessary or appropriate as additional information becomes available.

**Claims Description.** Any failure to designate a claim on the Debtors’ Schedules and SOFAs as “disputed,” “contingent,” or “unliquidated” does not constitute an admission by the Debtors that such claim is not “disputed,” “contingent,” or “unliquidated.” The Debtors reserve the right to dispute, or to assert offsets or defenses to, any claim reflected on the Schedules and SOFAs as to amount, liability, priority, secured or unsecured status, or classification, or to otherwise designate any claim as “disputed,” “contingent,” or “unliquidated.” Moreover, the Debtors reserve the right to amend the Schedules and SOFAs as necessary and appropriate, including, but not limited to, with respect to claim description and designation.

**Intercompany Claims, Agreements, and Related Matters.** The Schedules and SOFAs generally do not include intercompany claims, distributions, agreements, or other related matters

between Debtors and between Debtors and non-Debtor affiliates. However, the Schedules and SOFAs do include the claims between the Debtors and HVM.

**Contingent Assets/Causes of Action.** The Debtors believe that they may possess certain claims and causes of action against various parties. Additionally, the Debtors may possess contingent claims in the form of various avoidance actions they could commence under the provisions of chapter 5 of the Bankruptcy Code and other relevant non-bankruptcy laws. The Debtors, despite reasonable efforts, may not have set forth all of their causes of action against third parties as assets in their Schedules and SOFAs. The Debtors reserve all of their rights with respect to any claims, causes of action, or avoidance actions they may have and nothing contained in these General Notes or the Schedules and SOFAs shall be deemed a waiver of any such claims, avoidance actions, or causes of action or in any way prejudice or impair the assertion of such claims.

The Debtors may also possess contingent and unliquidated claims against affiliated or formerly affiliated entities (both Debtor and non-Debtor) for various financial accommodations and similar benefits they have extended from time to time, including contingent and unliquidated claims for contribution, reimbursement and/or indemnification arising from, among other things, (i) letters of credit, (ii) notes payable and receivable, (iii) surety bonds, (iv) guaranties, (v) indemnities, (vi) warranties, and (vii) taxes. Additionally, prior to the Commencement Date, the Debtors, as plaintiffs, may have commenced various lawsuits in the ordinary course of business against third parties seeking monetary damages. Refer to ESI's SOFA, item 4(a), for lawsuits commenced prior to the Commencement Date in which ESI was a plaintiff.

**Insiders.** In the circumstances where the Schedules and SOFAs require information regarding "insiders" (as defined in the instructions to the Schedules and SOFAs), the Debtors have included information with respect to certain individuals who served as officers and directors, as the case may be, during the relevant time periods. Such individuals may no longer serve as an officer or director of the Debtors.

Inclusion of information with respect to any such individual is not intended to be, nor shall it be construed as, a binding or legal characterization of such individual as an "insider," as defined under the Bankruptcy Code, federal and state securities laws or any other applicable law. Additionally, the inclusion of information with respect to any such individual is not intended to be, nor shall it be, an admission of any fact, or any claim, right or defense, and any and all such rights, claims and defenses are hereby expressly reserved for all purposes. Information regarding the individuals listed as "insiders" in the Schedules and SOFAs has been included for informational purposes only; such information may not be used for the purpose of determining control of the Debtors, or the extent to which any individual exercised management responsibilities or functions with respect to, or corporate decision-making authority over, the Debtors.

**Credits in the Ordinary Course of Business.** In the ordinary course of business, the Debtors apply credits against amounts otherwise due to vendors. Certain of these credits are subject to change. Vendor claims are listed at the amounts entered on the Debtors' books and records,

which may reflect credits or allowances due from such creditors to the Debtors. The Debtors reserve all of their rights respecting such credits and allowances.

**Schedule A- Real Property.** The amount of the current value of the Debtors' interest in all property set forth on Schedule A is unliquidated.

**Schedule B- Personal Property.**

- **Schedule B16.** The Debtors have listed all outstanding accounts receivable on Schedule B16 without discounting for bad or uncollectable accounts.
- **Schedule B21.** With respect to contingent and unliquidated claims, the schedules of Extended Stay, Inc., ESA PA Properties LLC, ESA TX Properties LP, ESA FL Properties LLC, ESA MN Properties LLC, ESA MD Properties Business Trust, and ESA Operating Lessee Inc. reference certain litigation regarding defects in windows. Prior to the Commencement Date, the aforementioned Debtor entities settled a series of product liability cases with a windows manufacturer and certain of its insurers over defects in windows installed at a number of hotels. The settlement included the entry of a consent judgment for an additional \$30 million to be executed only against the proceeds available under the insurance policies issued by three non-settling insurers. The Debtor entities are pursuing a garnishment action against the insurers. No estimate of recovery is available at this time.

**Schedule D- Creditors Holding Secured Claims.** Except as otherwise agreed pursuant to a stipulation or order entered by the Bankruptcy Court, the Debtors reserve their rights to dispute or challenge the validity, perfection, or immunity from avoidance, of any lien purported to be granted or perfected in any specific asset to a secured creditor listed on Schedule D. Moreover, although the Debtors may have scheduled claims of various creditors as secured claims, the Debtors reserve all rights to dispute or challenge the secured nature of any such creditor's claim or the characterization of the structure of any such transaction or any document or instrument related to such creditor's claim.

The descriptions provided in Schedule D are intended only to be a summary. Without limiting the foregoing, the inclusion on Schedule D of creditors that have asserted liens is not an acknowledgement of the validity, extent, or priority of any such liens, and the Debtors reserve their right to challenge such liens and the underlying claims on any ground whatsoever. The Debtors have listed the Trustee and the Successor Trustee of the approximately \$4.1 billion loan (the "Mortgage Debt") extended to certain of the Debtors pursuant to the Loan Agreement, dated as of June 11, 2007 (the "Mortgage Loan Agreement"),<sup>1</sup> on Schedule D, and not the certificate holders that hold interests in the Mortgage Debt. Such exclusion is without prejudice to the Debtors rights to treat the certificate holders as creditors or parties in interest for any and all

---

<sup>1</sup> Subsequent to the closing of the Mortgage Loan Agreement, the Mortgage Debt was sold and assigned to Wachovia Large Loan, Inc., which in turn, deposited the Mortgage Debt into a trust (the "Trust") created under the Trust and Servicing Agreement, dated as of August 1, 2007 (the "Trust and Servicing Agreement").

purposes in the chapter 11 cases. The Debtors have not been provided with a list of such certificate holders and although the Debtors may know the identities of certain of the certificate holders, such information could not be independently verified. Accordingly, despite discussions and inquiries, the Debtors and their professionals still cannot identify the beneficial holders of 100% of the Mortgage Debt. In addition, the Debtors have listed the known entities holding each of the mezzanine loans, aggregating to approximately \$3.3 billion (collectively, the “Mezzanine Debt”) on Schedule D. However, due largely to the Mezzanine Debt being traded, the Debtors may have inadvertently omitted certain entities with an interest in the Mezzanine Debt.

Accordingly, the information contained on Schedule D shall not constitute an admission of liability by, nor is it binding on, the Debtors. The Debtors reserve all rights to amend, modify, supplement, correct, change or alter the information contained on Schedule D.

Reference to the applicable agreements and other related relevant documents is necessary for a complete description of the collateral and the nature, extent and priority of any liens. Nothing in the General Notes or the Schedules and SOFAs shall be deemed a modification or interpretation of the terms of such agreements.

**Schedule E- Creditors Holding Unsecured Priority Claims.** As noted above, the Bankruptcy Court entered an order granting authority to the Debtors to pay certain prepetition tax obligations that would otherwise be entitled to priority status in the ordinary course. Accordingly, the Debtors may have not included such claims on Schedule E to the extent that the Debtors have satisfied such claims in full or anticipate satisfying such claims in full.

The listing of any claim on Schedule E does not constitute an admission by the Debtors that such claim is entitled to priority under section 507 of the Bankruptcy Code. The Debtors reserve the right to dispute the priority status of any claim on any basis. Moreover, the listing of any tax claim on Schedule E is not an admission or designation by the Debtors that such claim is a prepetition tax claim.

While reasonable efforts have been made, determination of the date upon which each claim in Schedule E was incurred or arose would be unduly burdensome and therefore, the Debtors do not list a date for each claim listed on Schedule E.

**Schedule F- Creditors Holding Unsecured Nonpriority Claims.** The Bankruptcy Court entered an order granting authority to honor certain prepetition customer programs and insurance payments. Accordingly, certain debts arising out of customer programs and insurance programs have not been included on the Debtors’ Schedules and SOFAs.

Schedule F may reflect the prepetition amounts owing to, among others, counterparties to executory contracts and unexpired leases. Such prepetition amounts, however, may be paid in connection with the assumption, or assumption and assignment, of an executory contract or unexpired lease. Schedule F, however, does not include rejection damages claims of the counterparties to executory contracts and unexpired leases that may be rejected.

Although the Debtors and their professionals have generated financials the Debtors believe to be reasonable, actual liabilities (and assets) may deviate from the Schedules and SOFAs due to certain events that occur through the duration of these chapter 11 cases. Accordingly, the actual amount of claims against the Debtors may vary from the represented liabilities. Parties in interest should not accept that the listed liabilities necessarily reflect the correct amount of any unsecured creditor's allowed claims or the correct amount of all unsecured claims. Similarly, parties in interest should not anticipate that recoveries in these cases will reflect the relationship of aggregate asset values and aggregate liabilities set forth in the Schedules and SOFAs. Parties in interest should consult their own professionals and/or advisors with respect to pursuing a claim.

The claims listed on Schedule F arose or were incurred on various dates. In certain instances, the date on which a claim arose may be unknown or subject to dispute. Although reasonable efforts have been made to determine the date upon which claims listed in Schedule F were incurred or arose, fixing that date for each claim in Schedule F would be unduly burdensome and cost prohibitive and, therefore, the Debtors have not listed a date for each claim listed on Schedule F.

**Schedule G- Executory Contracts.** While every effort has been made to ensure the accuracy of Schedule G, inadvertent errors or omissions may have occurred. Certain of the leases and contracts listed on Schedule G may contain certain renewal options, guarantees of payment, options to purchase, rights of first refusal, and other miscellaneous rights. Such rights, powers, duties, and obligations are not set forth on Schedule G. In addition, the Debtors may have entered into various other types of agreements in the ordinary course of their business, such as subordination agreements, nondisturbance agreements, supplemental agreements, amendments/letter agreements, title agreements and confidentiality agreements. Such documents are also not set forth in Schedule G. Furthermore, listing a contract or agreement on Schedule G does not constitute an admission that such contract or agreement is an executory contract or unexpired lease or that such contract or agreement was in effect on the Commencement Date or is valid or enforceable.

The Debtors hereby reserve all of their rights to dispute the validity, status, enforceability or liability under, any contracts, agreements, or leases set forth in Schedule G and to amend or supplement such Schedule as necessary. The Debtors also reserve all rights to dispute or challenge the characterization of the structure of any transaction or any document or instrument related to a creditor's claim.

Omission of a contract or agreement from Schedule G does not constitute an admission that such omitted contract or agreement is not an executory contract or unexpired lease. The Debtors' rights under the Bankruptcy Code with respect to any such omitted contracts or agreements are not impaired by the omission.

The Debtors have used reasonable efforts to locate and identify guaranties and other secondary liability claims (collectively, "Guaranties"), including Guaranties of each of their executory contracts, unexpired leases, secured financings, debt instruments, and other agreements. Where such Guaranties have been identified, they have been included in the relevant Schedule G for the Debtor or Debtors affected by such Guaranties. The Debtors, however, believe that certain

Guaranties embedded in the Debtors' executory contracts, unexpired leases, secured financings, debt instruments, and other such agreements may have been inadvertently omitted. Thus, the Debtors reserve all of their rights to amend the Schedules and SOFAs to the extent that such additional Guaranties are identified. Furthermore, certain of the Guaranties reflected on Schedule G may have expired or may be no longer enforceable. Thus, the Debtors reserve their right to amend the Schedules to the extent that additional Guaranties are identified or such Guaranties are discovered to have expired or become unenforceable.

In some cases, the same supplier or provider may appear multiple times in Schedule G. Multiple listings, if any, reflect distinct agreements between the applicable Debtor and such supplier or provider.

**Schedule H- Codebtors.** Schedule H does not reflect the other Debtor entities that may be jointly and severally liable on the debts listed by each Debtor. Each Debtor's applicable schedule should be referenced for such information.

In addition, the Debtors may not have identified certain guarantees that are embedded in the Debtors' executory contracts, unexpired leases, secured financings, debt instruments and other such agreements.

Further, certain of the guarantees reflected on Schedule H may have expired or may be no longer enforceable. Thus, the Debtors reserve their right to amend the Schedules to the extent that additional guarantees are identified or such guarantees are discovered to have expired or become unenforceable.

**SOFA 14 – Setoffs.** Although the Debtors are not aware of any, they may incur setoffs in the ordinary course of business. As such, it is impracticable for the Debtors to note such setoffs in the Schedules and SOFAs.

**SOFA 19(d) – Financial Statements.** For SOFA 19(d), the Debtor reports that, in its ordinary course of business, it issued various financial statements to various interested parties, including, without limitation, the holders of the Mortgage Debt and the Mezzanine Debt, as well as other creditors, equity holders, insurance brokers and insurance carriers for the debtors, certain large vendors and/or utility providers, and other parties. The Debtor did not maintain a record of each of these various recipients or the date on which these financial statements were issued.

**SOFA 21(b) – Indirect Stockholders.** Due to the complex nature of the corporate structure of the Debtors, each stockholder who indirectly owns, controls or hold five percent or more of the voting or equity securities of the Debtor has not been listed.

**Specific Notes.** These General Notes are in addition to the specific notes set forth in the individual Schedules and SOFAs. The fact that the Debtors have prepared a specific note with respect to a particular Schedule or SOFA and not as to others does not reflect and should not be interpreted as a decision by the Debtors to exclude the applicability of such General Note to any or all of the Debtors' remaining Schedules or SOFAs, as appropriate. Disclosure of information

in one Schedule, SOFA, exhibit, or continuation sheet even if incorrectly placed, shall be deemed to be disclosed in the correct Schedule, SOFA, exhibit or continuation sheet.

**Totals.** All totals that are included in the Schedules and SOFAs represent totals of the liquidated amounts for the individual schedule for which they are listed.

**Unliquidated Claims Amounts.** Claim amounts that could not be fairly quantified by the Debtors are scheduled as “unliquidated.”

**Undetermined Amounts.** The description of an amount as “undetermined” is not intended to reflect upon the materiality of such amount.

**Categories or Labels Used in Schedules and SOFAS.** Information requested by the Schedules and SOFAs requires the Debtors to make judgments regarding the appropriate category in which information should be presented or how certain parties, claims or other data should be labeled. The Debtors’ decisions regarding the category or label to use is based on the best information available as of the filing of these Schedules and SOFAs and within the time constraints imposed by the Bankruptcy Code and Federal Rule of Bankruptcy Procedure. The Debtors reserve the right to modify, change or delete any information in the Schedules and SOFAs by amendment, including to the extent some information currently presented should be moved to a different category or labeled in a different way.

**General Reservation of Rights.** The Debtors specifically reserve the right to amend, modify, supplement, correct, change or alter any part of the Schedules and SOFAs as and to the extent necessary as they deem appropriate.

**FORM 7 - STATEMENT OF FINANCIAL AFFAIRS**  
**UNITED STATES BANKRUPTCY COURT**  
**Southern District of New York**

In re: **ESA P Portfolio L.L.C.**

Case No. **09-13765 (JMP)**

**STATEMENT OF FINANCIAL AFFAIRS**

This statement is to be completed by every debtor. Spouses filing a joint petition may file a single statement on which the information for both spouses is combined. If the case is filed under chapter 12 or chapter 13, a married debtor must furnish information for both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed. An individual debtor engaged in business as a sole proprietor, partner, family farmer, or self-employed professional, should provide the information requested on this statement concerning all such activities as well as the individual's personal affairs. To indicate payments, transfers and the like to minor children, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

Questions 1 - 18 are to be completed by all debtors. Debtors that are or have been in business, as defined below, also must complete Questions 19 - 25. **If the answer to an applicable question is "None," mark the box labeled "None."** If additional space is needed for the answer to any question, use and attach a separate sheet properly identified with the case name, case number (if known), and the number of the question.

*DEFINITIONS*

*"In business."* A debtor is "in business" for the purpose of this form if the debtor is a corporation or partnership. An individual debtor is "in business" for the purpose of this form if the debtor is or has been, within six years immediately preceding the filing of this bankruptcy case, any of the following: an officer, director, managing executive, or owner of 5 percent or more of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership; a sole proprietor or self-employed full-time or part-time. An individual debtor also may be "in business" for the purpose of this form if the debtor engages in a trade, business, or other activity, other than as an employee, to supplement income from the debtor's primary employment.

*"Insider."* The term "insider" includes but is not limited to: relatives of the debtor; general partners of the debtor and their relatives; corporations of which the debtor is an officer, director, or person in control; officers, directors, and any owner of 5 percent or more of the voting or equity securities of a corporate debtor and their relatives; affiliates of the debtor and insiders of such affiliates; any managing agent of the debtor. 11 U.S.C. § 101.

**1. Income from employment or operation of business**

State the gross amount of income the debtor has received from employment, trade, or profession, or from operation of the debtor's business, including part-time activities either as an employee or in independent trade or business, from the beginning of this calendar year to the date this case was commenced. State also the gross amounts received during the **two years** immediately preceding this calendar year. (A debtor that maintains, or has maintained, financial records on the basis of a fiscal rather than a calendar year may report fiscal year income. Identify the beginning and ending dates of the debtor's fiscal year.) If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income of both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

<b>NONE</b>	<b>AMOUNT</b>	<b>SOURCE</b>
	\$253,989,409.00	Lease Income 01/01/07 - 12/31/07
	\$1,608,635.00	Revenue from operations 01/01/07 - 12/31/07
	\$229,996,328.00	Lease Income 01/01/08 - 12/31/08
	\$1,771,996.00	Revenue from operations 01/01/08 - 12/31/08
	\$81,647,093.00	Lease Income 01/01/09 - 06/14/09
	\$824,276.00	Revenue from operations 01/01/09 - 06/14/09



**2. Income other than from employment or operation of business**

State the amount of income received by the debtor other than from employment, trade, profession, operation of the debtor's business during the **two years** immediately preceding the commencement of this case. Give particulars. If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income for each spouse whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NONE	AMOUNT	SOURCE
	\$11,496.00	Condemnation proceeds 01/01/07 - 12/31/07
	\$211,506.00	Interest income 01/01/07 - 12/31/07
	\$149,240.00	Construction bond refunds 01/01/08 - 12/31/08
	\$43,686.00	Easement/condemnation proceeds 01/01/08 - 12/31/08
	\$346,688.00	Interest income 01/01/08 - 12/31/08
	\$55,050.00	Easement proceeds 01/01/09 - 06/14/09
	\$116,977.00	Interest income 01/01/09 - 06/14/09

**3. Payment to creditors**

*Complete a. or b., as appropriate, and c.*

a. *Individual or joint debtor(s) with primarily consumer debts:* List all payments on loans, installment purchases of goods or services, and other debts to any creditor made within **90 days** immediately preceding the commencement of this case unless the aggregate value of all property that constitutes or is affected by such transfer is less than \$600. Indicate with an asterisk (\*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and credit counseling agency.

NONE	NAME AND ADDRESS OF CREDITOR	DATES OF PAYMENTS	AMOUNT PAID	AMOUNT STILL OWING
X				

b. *Debtor whose debts are not primarily consumer debts:* List each payment or other transfer to any creditor made within **90 days** immediately preceding the commencement of the case unless the aggregate value of all property that constitutes or is affected by such transfer is less than \$5,475. If the debtor is an individual, indicate with an asterisk (\*) any payments that were made to a creditor on account of domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and credit counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments and other transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NONE	NAME AND ADDRESS OF CREDITOR	DATES OF PAYMENTS/ TRANSFERS	AMOUNT PAID OR VALUE OF TRANSFERS	AMOUNT STILL OWING
	See SOFA 3b Attachment		\$100,040.00	

c. *All debtors*: List all payments made within **one year** immediately preceding the commencement of this case to or for the benefit of creditors who are or were insiders. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NONE	NAME AND ADDRESS OF CREDITOR AND RELATIONSHIP TO DEBTOR	DATE OF PAYMENT	AMOUNT PAID	AMOUNT STILL OWING
	See SOFA 3C Attachment			\$22,456,692.00

**4. Suits and administrative proceedings, executions, garnishments and attachments**

a. List all suits and administrative proceedings to which the debtor is or was a party within **one year** immediately preceding the filing of this bankruptcy case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NONE	CAPTION OF SUIT AND CASE NUMBER	NATURE OF PROCEEDING	COURT OR AGENCY AND LOCATION	STATUS OR DISPOSITION
	See SOFA 4a Attachment			

b. Describe all property that has been attached, garnished or seized under any legal or equitable process within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NONE	NAME AND ADDRESS OF PERSON FOR WHOSE BENEFIT PROPERTY WAS SEIZED	DATE OF SEIZURE	DESCRIPTION AND VALUE OF PROPERTY
X			

**5. Repossessions, foreclosures and returns**

List all property that has been repossessed by a creditor, sold at a foreclosure sale, transferred through a deed in lieu of foreclosure or returned to the seller, within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NONE	NAME AND ADDRESS OF CREDITOR OR SELLER	DATE OF REPOSESSION, FORECLOSURE SALE, TRANSFER OR RETURN	DESCRIPTION AND VALUE OF PROPERTY
X			

**6. Assignments and receiverships**

a. Describe any assignment of property for the benefit of creditors made within **120 days** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include any assignment by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NONE	NAME AND ADDRESS OF ASSIGNEE	DATE OF ASSIGNMENT	TERMS OF ASSIGNMENT OR SETTLEMENT
X			

b. List all property which has been in the hands of a custodian, receiver, or court-appointed official within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NONE	NAME AND ADDRESS OF CUSTODIAN	NAME AND LOCATION OF COURT CASE TITLE NUMBER	DATE OF ORDER	DESCRIPTION AND VALUE OF PROPERTY
X				

**7. Gifts**

List all gifts or charitable contributions made within **one year** immediately preceding the commencement of this case except ordinary and usual gifts to family members aggregating less than \$200 in value per individual family member and charitable contributions aggregating less than \$100 per recipient. (Married debtors filing under chapter 12 or chapter 13 must include gifts or contributions by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NONE	NAME AND ADDRESS OF PERSON OR ORGANIZATION	RELATIONSHIP TO DEBTOR, IF ANY	DATE OF GIFT	DESCRIPTION AND VALUE OF GIFT
X				

**8. Losses**

List all losses from fire, theft, other casualty or gambling within **one year** immediately preceding the commencement of this case **or since the commencement of this case**. (Married debtors filing under chapter 12 or chapter 13 must include losses by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NONE	DESCRIPTION AND VALUE OF PROPERTY	DESCRIPTION OF CIRCUMSTANCE AND, IF LOSS WAS COVERED IN WHOLE OR IN PART BY INSURANCE, GIVE PARTICULARS	DATE OF LOSS
	See Sofa 8 Attachment		

**9. Payments related to debt counseling or bankruptcy**

List all payments made or property transferred by or on behalf of the debtor to any persons, including attorneys, for consultation concerning debt consolidation, relief under the bankruptcy law or preparation of a petition in bankruptcy within **one year** immediately preceding the commencement of this case.

NONE	NAME AND ADDRESS OF PAYEE	DATE OF PAYMENT, NAME OF PAYER IF OTHER THAN DEBTOR	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY
X			

**10. Other transfers**

a. List all other property, other than property transferred in the ordinary course of the business or financial affairs of the debtor, transferred either absolutely or as security within **two years** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NONE	NAME AND ADDRESS OF TRANSFEREE, RELATIONSHIP TO DEBTOR	DATE	DESCRIBE PROPERTY TRANSFERRED AND VALUE RECEIVED
X			

b. List all property transferred by the debtor within **ten years** immediately preceding the commencement of this case to a self-settled trust or similar device of which the debtor is a beneficiary.

NONE	NAME OF TRUST OR OTHER DEVICE	DATE(S) OF TRANSFER(S)	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY OR DEBTOR'S INTEREST IN PROPERTY
X			

**11. Closed financial accounts**

List all financial accounts and instruments held in the name of the debtor or for the benefit of the debtor which were closed, sold, or otherwise transferred within **one year** immediately preceding the commencement of this case. Include checking, savings, or other financial accounts, certificates of deposit, or other instruments; shares and share accounts held in banks, credit unions, pension funds, cooperatives, associations, brokerage houses and other financial institutions. (Married debtors filing under chapter 12 or chapter 13 must include information concerning accounts or instruments held by or for either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NONE	NAME AND ADDRESS OF INSTITUTION	TYPE OF ACCOUNT, LAST FOUR DIGITS OF ACCOUNT NUMBER, AND AMOUNT OF FINAL BALANCE	AMOUNT AND DATE OF SALE OR CLOSING
X			

**12. Safe deposit boxes**

List each safe deposit or other box or depository in which the debtor has or had securities, cash, or other valuables within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include boxes or depositories of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NONE	NAME AND ADDRESS OF BANK OR OTHER DEPOSITORY	NAMES AND ADDRESSES OF THOSE WITH ACCESS TO THE BOX OR DEPOSITORY	DESCRIPTION OF CONTENTS	DATE OF TRANSFER OR SURRENDER, IF ANY
X				

**13. Setoffs**

List all setoffs made by any creditor, including a bank, against a debt or deposit of the debtor within **90 days** preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NONE	NAME AND ADDRESS OF CREDITOR	DATE OF SETOFF	AMOUNT OF SETOFF
X			

**14. Property held for another person**

List all property owned by another person that the debtor holds or controls.

NONE	NAME AND ADDRESS OF OWNER	DESCRIPTION AND VALUE OF PROPERTY	LOCATION OF PROPERTY
X			

**15. Prior address of debtor**

If the debtor has moved within the **three years** immediately preceding the commencement of this case, list all premises which the debtor occupied during that period and vacated prior to the commencement of this case. If a joint petition is filed, report also any separate address of either spouse.

NONE	ADDRESS	NAME USED	DATES OF OCCUPANCY
X			

**16. Spouses and Former Spouses**

If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within **eight years** immediately preceding the commencement of the case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state.

**NONE    NAME**

X

**17. Environmental Information.**

For the purpose of this question, the following definitions apply:

"Environmental Law" means any federal, state, or local statute or regulation regulating pollution, contamination, releases of hazardous or toxic substances, wastes or material into the air, land, soil, surface water, groundwater, or other medium, including, but not limited to, statutes or regulations regulating the cleanup of these substances, wastes, or material.

"Site" means any location, facility, or property as defined under any Environmental Law, whether or not presently or formerly owned or operated by the debtor, including, but not limited to, disposal sites.

"Hazardous Material" means anything defined as a hazardous waste, hazardous substance, toxic substance, hazardous material, pollutant, or contaminant or similar term under an Environmental Law.

a. List the name and address of every site for which the debtor has received notice in writing by a governmental unit that it may be liable or potentially liable under or in violation of an Environmental Law. Indicate the governmental unit, the date of the notice, and, if known, the Environmental Law:

<b>NONE</b>	<b>SITE NAME AND ADDRESS</b>	<b>NAME AND ADDRESS OF GOVERNMENTAL UNIT</b>	<b>DATE OF NOTICE</b>	<b>ENVIRONMENTAL LAW</b>
-------------	------------------------------	--	-----------------------	--------------------------

X

b. List the name and address of every site for which the debtor provided notice to a governmental unit of a release of Hazardous Material. Indicate the governmental unit to which the notice was sent and the date of the notice.

<b>NONE</b>	<b>SITE NAME AND ADDRESS</b>	<b>NAME AND ADDRESS OF GOVERNMENTAL UNIT</b>	<b>DATE OF NOTICE</b>	<b>ENVIRONMENTAL LAW</b>
-------------	------------------------------	--	-----------------------	--------------------------

X

c. List all judicial or administrative proceedings, including settlements or orders, under any Environmental Law with respect to which the debtor is or was a party. Indicate the name and address of the governmental unit that is or was a party to the proceeding, and the docket number.

<b>NONE</b>	<b>NAME AND ADDRESS OF GOVERNMENTAL UNIT</b>	<b>DOCKET NUMBER</b>	<b>STATUS OR DISPOSITION</b>
-------------	--	----------------------	------------------------------

X

**18. Nature, location and name of business**

a. *If the debtor is an individual*, list the names, addresses, taxpayer-identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was an officer, director, partner, or managing executive of a corporation, partner in a partnership, sole proprietor, or was self-employed in a trade, profession, or other activity either full – or part-time within **six years** immediately preceding the commencement of this case, or in which the debtor owned 5 percent or more of the voting or equity securities within **six years** immediately preceding the commencement of this case.

*If the debtor is a partnership*, list the names, addresses, taxpayer-identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities, within **six years** immediately preceding the commencement of this case.

*If the debtor is a corporation*, list the names, addresses, taxpayer-identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities within **six years** immediately preceding the commencement of this case.

NONE	NAME	LAST FOUR DIGITS OF SOCIAL-SECURITY OR OTHER INDIVIDUAL TAXPAYER-I.D. NO. (ITIN)/COMPLETE EIN	ADDRESS	NATURE OF BUSINESS	BEGINNING AND ENDING DATES
	ESA P Portfolio Operating Lessee Inc.	7433	100 Dunbar Street Spartanburg, SC 29306	Owner of 300 shares of common stock	

b. Identify any business listed in response to subdivision a., above, that is "single asset real estate" as defined in 11 U.S.C. § 101.

NONE	NAME	ADDRESS
X		

The following questions are to be completed by every debtor that is a corporation or partnership and by any individual debtor who is or has been, within **six years** immediately preceding the commencement of this case, any of the following: an officer, director, managing executive, or owner of more than 5 percent of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership, a sole proprietor, or self-employed in a trade, profession, or other activity, either full- or part-time.

*(An individual or joint debtor should complete this portion of the statement **only** if the debtor is or has been in business, as defined above, within six years immediately preceding the commencement of this case. A debtor who has not been in business within those six years should go directly to the signature page.)*

**19. Books, records and financial statements**

a. List all bookkeepers and accountants who within **two years** immediately preceding the filing of this bankruptcy case kept or supervised the keeping of books of account and records of the debtor.

NONE	NAME AND ADDRESS	DATES SERVICES RENDERED
	HVM L.L.C. 100 Dunbar Street Spartanburg, SC 29306	6/15/2007-6/15/2009
	The Lightstone Group 1985 Cedar Bridge Avenue Lakewood, NJ 08701	6/15/2007-6/15/2009

b. List all firms or individuals who within **two years** immediately preceding the filing of this bankruptcy case have audited the books of account and records, or prepared a financial statement of the debtor.

NONE	NAME	ADDRESS	DATES SERVICES RENDERED
	HVM L.L.C.	100 Dunbar Street Spartanburg, SC 29306	2007-2009
	Ernst & Young, LLP	75 Beattie Place Ste 800 Greenville, SC 29601	2007-2008

c. List all firms or individuals who at the time of the commencement of this case were in possession of the books of account and records of the debtor. If any of the books of account and records are not available, explain.

NONE	NAME	ADDRESS
	HVM L.L.C.	100 Dunbar Street Spartanburg, SC 29306
	The Lightstone Group	1985 Cedarbridge Ave Lakewood, NJ 08701

d. List all financial institutions, creditors and other parties, including mercantile and trade agencies, to whom a financial statement was issued by the debtor within **two years** immediately preceding the commencement of this case.

NONE	NAME AND ADDRESS	DATE ISSUED
X		

**20. Inventories**

a. List the dates of the last two inventories taken of your property, the name of the person who supervised the taking of each inventory, and the dollar amount and basis of each inventory.

NONE	DATE OF INVENTORY	INVENTORY SUPERVISOR	DOLLAR AMOUNT OF INVENTORY (Specify cost, market or other basis)
X			

b. List the name and address of the person having possession of the records of each of the inventories reported in a., above.

NONE	DATE OF INVENTORY	NAME AND ADDRESS OF CUSTODIAN OF INVENTORY RECORDS
X		

**21. Current Partners, Officers, Directors and Shareholders**

a. If the debtor is a partnership, list the nature and percentage of partnership interest of each member of the partnership.

NONE	NAME AND ADDRESS	NATURE OF INTEREST	PERCENTAGE OF INTEREST
X			

b. If the debtor is a corporation, list all officers and directors of the corporation, and each stockholder who directly or indirectly owns, controls, or holds 5 percent or more of the voting or equity securities of the corporation.

NONE	NAME AND ADDRESS	TITLE	NATURE AND PERCENTAGE OF STOCK OWNERSHIP
	David Lichtenstein 1985 Cedarbridge Ave Lakewood, NJ 08701	Director, CEO and President/Chairman	N/A N/A
	ESA P Mezz LLC 100 Dunbar St Spartanburg, SC 29306		100% 100%
	F. Joseph Rogers 100 Dunbar St Spartanburg, SC 29306	Assistant Secretary	N/A N/A
	Joseph K. Winrich - Natl Registered Agents Inc 141 Peaked Mountain Rd Townshend, VT 05353	Independent Director	N/A N/A
	Joseph Teichman 1985 Cedarbridge Ave Lakewood, NJ 08701	Director, Secretary, and General Counsel	N/A N/A
	Robert K. Rowell - Natl Registered Agents Inc 141 Peaked Mountain Rd Townshend, VT 05353	Independent Director	N/A N/A

**22. Former partners, officers, directors and shareholders**

a. If the debtor is a partnership, list each member who withdrew from the partnership within **one year** immediately preceding the commencement of this case.

NONE	NAME	ADDRESS	DATE OF WITHDRAWAL
X			

b. If the debtor is a corporation, list all officers or directors whose relationship with the corporation terminated within **one year** immediately preceding the commencement of this case.

NONE	NAME AND ADDRESS	TITLE	DATE OF TERMINATION
X			

**23. Withdrawals from a partnership or distributions by a corporation**

If the debtor is a partnership or corporation, list all withdrawals or distributions credited or given to an insider, including compensation in any form, bonuses, loans, stock redemptions, options exercised and any other perquisite during **one year** immediately preceding the commencement of this case.

NONE	NAME AND ADDRESS OF RECIPIENT, RELATIONSHIP TO DEBTOR	DATE AND PURPOSE OF WITHDRAWAL	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY
X			

**24. Tax Consolidation Group.**

If the debtor is a corporation, list the name and federal taxpayer-identification number of the parent corporation of any consolidated group for tax purposes of which the debtor has been a member at any time within **six years** immediately preceding the commencement of the case.

NONE	NAME OF PARENT CORPORATION	TAXPAYER-IDENTIFICATION NUMBER(EIN)
	Extended Stay Inc	20-1087401

**25. Pension Funds**

If the debtor is not an individual, list the name and federal taxpayer-identification number of any pension fund to which the debtor, as an employer, has been responsible for contributing at any time within six years immediately preceding the commencement of the case.

<b>NONE</b>	<b>NAME OF PENSION FUND</b>	<b>TAXPAYER-IDENTIFICATION NUMBER(EIN)</b>
-------------	-----------------------------	--

X		
---	--	--

**In re: ESA P Portfolio L.L.C.**  
**Case No. 09-13765**  
 Attachment 3b  
 Payments to creditors

Name of creditor	Address 1	Address 2	City	State	Zip	Payment date	Amount paid	Amount still owing	Note
HVM L.L.C.	100 DUNBAR STREET		SPARTANBURG	SC	29306	Various	100,040.00		REGULAR FUNDING TO HVM LLC FOR ACCOUNTS PAYABLE DISBURSEMENT ACTIVITY
<b>Total:</b>							<b>100,040.00</b>		

**SOFA 3C--Payments to Insiders, trailing 12 months ended 5/31/09**

case #-->> **09-13765**  
**ESA P**  
**Portfolio LLC**

**HVM L.L.C.**

Management fees (A)  
G&A reimbursement (A)  
Service fees (A)

Pass-through Costs(B):

Property operating expenses	
Personal property taxes paid	886,760
Property damage loss claim payments	2,147,528
Capital expenditures	19,422,404
<b>Subtotal, HVM L.L.C.</b>	<b>22,456,692</b>

**BHAC Capital IV LLC**

Trademark fees (C)  
Common stock dividends (D)

<b>Subtotal, BHAC Capital IV LLC</b>	<b>-</b>
--------------------------------------	----------

**The Lightstone Group / Lightstone Real Estate Partners LLC**

Asset management fee (2008) (E)  
Asset management fee (2009) (F)

<b>Subtotal, The Lightstone Group</b>	<b>-</b>
---------------------------------------	----------

(A) Under agreements with HVM L.L.C. ("HVM"), the debtors pay management fees, G&A reimbursement fees and service fees to HVM.

Included in such fees and G&A Reimbursements are the following items paid to insiders, for all of the Debtor entities, as follows:  
\*\* travel, entertainment and overhead costs of \$92,124 for David Lichtenstein and Joseph Teichman, who are directors and officers of the debtors.  
\*\*allocated rent and utilities costs of \$60,847 for HVM office space in The Lightstone Group's New York City office  
\*\*directors and officers insurance premiums of \$291,550 for D&O coverage of HVM Manager LLC, an entity controlled by David Lichtenstein,  
\*\*HVM office sublease rent of \$1,131,477 paid to BHAC Capital IV LLC, a non-debtor affiliate, which in turn paid rent of \$1,068,617 on the same office space under a master lease with ESA P Portfolio LLC, a debtor,

(B) The debtor entities transfer funds to HVM in the ordinary course of business to reimburse property operating and owner expenses of the debtors.

(C) Trademark fees are governed by license agreements with BHAC Capital IV, LLC, a non-debtor affiliate.

(D) Common stock dividends were paid from ESI to BHAC Capital IV LLC on various dates (detailed on SOFA #23).

(E) Payments were made on various dates from 6/15/08 to 6/14/09 paid by debtors (Extended Stay Inc. and Homestead Village LLC).

(F) Payment of \$250,000 on 1/7/09 and \$750,000 on 1/22/09 were made by DL-DW Holdings LLC, a non-debtor affiliate, and were allocated to Extended Stay Inc. and Homestead Village LLC.

**In re: ESA P Portfolio L.L.C.**  
**Case No. 09-13765**  
Attachment 4a  
Suits, executions, garnishments, and attachments

Caption of suit	Case number	Nature of proceeding	Court	Location of court	Status or disposition
Gregory Lasky, Advocates for Disabled Americans v. BRE/ESA P Portfolio LLC	08cv05453	ADA	US District Court, District of NJ	Camden, NJ	Settled
Gregory Lasky, Advocates for Disabled Americans v. BRE/ESA P Portfolio LLC	L-2795-08	ADA	Superior Court of New Jersey, Burlington County	Maple Shade, NJ	Pending
Penelope Zeller v. HVM L.L.C., BRE/ESA P Portfolio LLC nka ESA P Portfolio LLC	32-2008-00097438-CU-PO- CTL	General Liability	Superior Court of California, County of San Diego	San Diego, CA	Pending
Sharon Gregg v ESA P Portfolio LLC	SBA 08S02859	General Liability	Superior Court of California County of Los Angeles	Torrance CA	Judgment in favor of ESA P Portfolio LLC
Twedt Enterprises Inc v ESA P Portfolio LLC and StudioPlus Deluxe Studios	SCSC463571	Breach of Contract	Iowa District County, Polk County	Des Moines, Iowa	Settled

In re: ESA P Portfolio L.L.C.

Case No. 09-13765

Attachment 8

Losses

Date of Incident/Loss	Site Name	Description of property	Loss Amount/Value of property	Claimed on insurance
06/15/2008	SOUTH BEND - MISHAWAKA	STRONG STORM PRODUCED HAIL DAMAGE.	\$52,490.00	
06/15/2008	ST. LOUIS - ST. PETERS	NO IR. PER INVOICE STORM DAMAGE ROOF.	\$3,670.00	
06/16/2008	FORT LAUDERDALE - DEERFIELD BEACH	GUEST ATTEMPTED SUICIDE.	\$3,175.00	
06/18/2008	FAYETTEVILLE - SPRINGDALE	BROKEN 2 INCH WATER LINE ABOVE 1ST FLOOR (LOBBY, TRASH ROOM, STAIRWELL, & ROOM 117). AMC MAKING REPAIRS ON WALLS/CEILING/ROOMS AFFECTED BY LEAKAGE. JOHNSON PLUMBING REPLACING WATER LINE.	\$8,930.00	
06/18/2008	LOS ANGELES - LAX AIRPORT	ROOM 232 KITCHEN SINK RUNNING WITH TOWEL IN IT. WATER FLOODED ROOM & ROOM 132. BURN MARK ALSO FOUND ON CARPET. ROOM 232 FLOODED ALL THE WAY UP TO THE PTAC UNIT.	\$6,941.57	
06/20/2008	MIAMI - CORAL GABLES	LIGHTENING DAMAGE TO CABLE, PHONES & FIRE PANEL	\$695.00	
06/21/2008	ATLANTA - MARIETTA - WINDY HILL	ROOM 321 TOILET OVERFLOWED TO 221 & GUEST LAUNDRY ROOM.	\$11,704.57	
06/21/2008	CINCINNATI - FLORENCE	SHOWER VALVE IN 310 BROKE & WATER LEAKED DOWN TO 210 & 110.	\$9,785.00	
06/21/2008	RICHMOND - HILLTOP MALL	ROOM 330 SPRINKLER BREAK. BEST GUESS IS THAT SOMEONE MIGHT HAD HIT IT WITH TOWEL	\$3,459.75	
06/26/2008	DES MOINES - URBANDALE	WATER COMING THROUGH 2ND & 1ST FLOOR FROM THE ROOF TOP DUE TO HEAVY THUNDERSTORMS.	\$3,610.00	
06/27/2008	OMAHA - WEST	POSSIBLE TORNADO SPLIT 5 TREES, ROOF DAMAGES, METAL SIDING FOUND IN PARKING LOT, SUN DESK DAMAGED & GRILL LID BLOWN OFF. PEA SIZE HAIL DAMAGED FLOWERS & POWER OUTAGE. GUEST IN ROOM 302 LEFT WINDOW OPEN & ROOM HAS WATER INTRUSION.	\$14,435.00	
06/27/2008	ST. LOUIS - ST. PETERS	NO IR. PER INVOICE STORM DMG ROOF.	\$3,670.00	
06/27/2008	WICHITA - EAST	ROOF LEAKED DURING STORM & WATER DAMAGED ROOM 319	\$3,960.00	
07/01/2008	ST. LOUIS - WESTPORT	ROOM 218 WATER IN BATHROOM FLOOR. WATER SAT OVER THE WEEKEND & CAUSED DAMAGE TO VINYL & SUBFLOOR.	\$6,790.00	
07/02/2008	ST. LOUIS - WESTPORT	MISSING SHINGLES & GUTTER DAMAGE DUE TO STORM	\$3,400.00	
07/03/2008	NASHVILLE - BRENTWOOD	LAUNDRY SYSTEMS OF TENNESSEE WAS PREPARING TO INSTALL OUR NEW WASHER AND IN THE PROCESS OF PREPARING THE PVC PIPING ACCIDENTLY CUT THE HOT WATER LINE TO THE LAUNDRY. ALL WATER HAS BEEN CUT OFF FROM THE HOT WATER HEATERS FOR NOW.	\$21,322.92	
07/08/2008	INDIANAPOLIS - CASTLETON	LIGHTENING STRUCK FIRE PANEL, KNOCKED OUT LIGHTS ON EAST END OF PARKING LOT & FRIED CURCUIT BOARD ON BOTH EAST & WEST EXIT DOORS (KEY ENTRY BOXES) & VOICEMAIL DOWN. \$1119.24 ENTERPRISE ELECTRICAL & MECHANICAL	\$20,797.82	
07/08/2008	INDIANAPOLIS - NORTHWEST - I-465	LIGHTENING STRUCK FIRE PANEL	\$629.72	

In re: ESA P Portfolio L.L.C.

Case No. 09-13765

Attachment 8

Losses

Date of Incident/Loss	Site Name	Description of property	Loss Amount/Value of property	Claimed on insurance
07/10/2008	CINCINNATI - FLORENCE	BROKEN SHOWER VALVE IN ROOM 304. LEAKED DOWN INSIDE WALL & DRAINED THROUGH CEILING OF FRONT OFFICE. FIRE PANEL SOUNDED.	\$5,810.00	
07/11/2008	MINNEAPOLIS - BROOKLYN CENTER	WIND DAMAGE TO ROOF SHINGLES.	\$2,660.00	
07/17/2008	DENVER - LAKEWOOD WEST	ROOM 137 POSSIBLE METH LAB. POLICE FOUND USED SYRINGES, ALUMINUM FOIL, SPOONS & OTHER PARAPHERNALIA. BURNS ON CARPET, VINYL, TABLES, COUNTERTOPS, SINKS, MATTRESS, LINENS, ETC. BLOOD STAINSONCARPET, VINYL, BED, TOWELS, WALLS. ANIMAL FECES & HAIR ON FLOOR	\$5,975.00	
07/17/2008	MINNEAPOLIS - WOODBURY	ROOM 201 TUB DRAIN CRACKED & WATER DAMAGED 101 TOO.	\$3,720.00	
07/19/2008	MOBILE - SPRING HILL	ROOM 242 COOKING FIRE SET OFF SPRINKLERS. AT LEAST 6-7 ROOMS HAVE WATER DAMAGE.	\$20,159.43	
07/21/2008	DES MOINES - URBANDALE	LIGHTENING HIT FIRE PANEL. SIMPLEX CALLED.	\$2,001.91	
07/23/2008	CHATTANOOGA - AIRPORT	LIGHTENING STORM. FIRE ALARM, INTERNET, PHONES & AC KNOCKED OUT.	\$6,210.15	
07/25/2008	MINNEAPOLIS - EDEN PRAIRIE	STORM BLEW OFF SOME SHINGLES & DAMAGED ROOF.	\$3,345.00	
07/26/2008	ST. LOUIS - O' FALLON, IL	WATER LEAK FROM ROOM 220. WATER RAN DOWN IN FIRE PANEL BEHIND FRONT DESK & FIRE PANEL IS OUT. 7/29/08, PLUMBER FOUND 2ND LEAK IN ROOM 220 TOO.	\$17,422.78	
07/27/2008	CINCINNATI - SHARONVILLE	ROOM 229 BROKEN SHOWER VALVE IN WALL. WATER DAMAGE TO ROOM 129.	\$4,790.00	
07/31/2008	SANTA ROSA - NORTH	ROOM 107 TOILET WITH FECES OVERFLOWED INTO ENTIRE ROOM & HALLWAY.	\$7,130.85	
08/01/2008	DENVER - LAKEWOOD WEST	UNKNOWN CARE HIT BUILDING BY ROOM 203. EXTENSIVE DAMAGE TO SUPPORT COLUMN IN FRONT OF ROOMS 101-303. PARKING BLOCK RIPPED OUT OF ASPHALT. NO STRUCTURAL DAMAGE, JUST COSMETIC.	\$4,610.00	
08/01/2008	INDIANAPOLIS - NORTHWEST - I-465	SEWER BACK UP. STANDING WATER IN 4 ROOMS & GROWING.	\$25,041.48	
08/02/2008	ATLANTA - KENNESAW	1 LARGE TREE FELL DURING THUNDER STORM	\$4,674.65	
08/02/2008	COLUMBUS - AIRPORT	ROOM 207 DRUGS FOUND BY POLICE & FIRE DEPT. HAZMAT TEAM CALLED. 8/8/08 - PAMELA I JUST RECEIVED INFORMATION ON THE GUEST WHO WAS STAYING IN 207 THE METH LAB THE POLICE HAVE HIM. THEY INFORMED US THAT WE CAN SUE. THE GUY THAT ACTUALLY STAYED IN THE ROOM	\$3,478.13	
08/03/2008	APPLETON - FOX CITIES	THE BUILDING ACROSS THE STREET WAS HIT BY LIGHTENING; AS A RESULT THERE WAS AN ENORMOUS POWER SURGE THAT WENT THROUGH OUR PROPERTY. AREAS WERE EFFECTED: ELEVATOR, PHONE SYSTEM, COMPUTER SYSTEM INCLUDING THE INTERNET AVAILABILITY, P- TACS AND TELEVISIONS.	\$6,836.17	

In re: ESA P Portfolio L.L.C.

Case No. 09-13765

Attachment 8

Losses

Date of Incident/Loss	Site Name	Description of property	Loss Amount/Value of property	Claimed on insurance
08/03/2008	LAKE CHARLES - SULPHUR	ON AUG. 3, 2008 AT APPROXIMATELY 4:00A.M. CALCASIEU PARISH WAS UNDER A TORNADO WATCH. WE HAD HEAVY WIND AND RAIN PRODUCING A POWER OUTAGE IN THE AREA. THE POWER OUTAGE CONTINUED AT THE PROPERTY UNTIL 7:00P.M. ON 8/3/08. DUE TO A POWER SURGE FROM THE L	\$9,765.27	
08/04/2008	KANSAS CITY - LENEXA - 87TH ST.	WATER INTRUSION FROM ROOF IN TO ROOM 286	\$3,960.00	
08/05/2008	ST. LOUIS - O' FALLON, IL	WATER LEAK IN THE CEILING ON THE NORTH END OF HALL ON 1ST FLOOR. CEILING TILE WET.	\$4,560.00	
08/05/2008	FORT LAUDERDALE - CYPRESS CREEK - PARK N	ROOM 119 LEAK UNDER KITCHEN SINK. LEAK FLOODED 114, 115, 117, 118, 120 & 121.	\$13,218.98	
08/13/2008	COLORADO SPRINGS - AIRPORT	312 TOILET RAN DOWN TO 212 & 112	\$6,720.00	
08/18/2008	COLUMBIA - FT. JACKSON	WEEKEND STORM DAMAGED NORTH END OF BUILDING.	\$9,800.00	
08/20/2008	MELBOURNE - AIRPORT	WINDS FROM FAY KNOCKED LIGHT POLE DOWN.	\$10,881.99	
08/21/2008	ST. LOUIS - EARTH CITY	ROOF DAMAGE AT THE PEAK ABOVE ROOM 316. CEILING DAMAGE ALONG SEAM OF DRYWALL.	\$3,610.00	
08/21/2008	JACKSONVILLE - RIVERWALK	FAY - SOFFIT & GUTTER DAMAGE.	\$6,950.00	
08/23/2008	COLUMBUS - AIRPORT	FAY - HEAVY RAINS FROM FAY CAUSED GUTTERS TO CLOG WITH LOSE SHINGLES.ROOM 328 HAS ROOF LEAK.	\$2,500.00	
08/24/2008	CINCINNATI - SHARONVILLE	WATER LINE BREAK IN WALL BEHIND SHOWER IN ROOM 135.	\$3,955.00	
08/24/2008	KANSAS CITY – OVERLAND PARK – CONVENTION	WATER INTRUSION FROM ROOF LEAK INTO ROOM 348	\$5,670.00	
08/28/2008	PHOENIX - WEST	STORM CAME THROUGH & HIT 851, 9837, 9803 & 9800.	\$150.00	
08/28/2008	PHOENIX - MIDTOWN	MONSOON STORMS HIT LATE THURSDAY EVENING, DUE TO HIGH WINDS, ANDRAIN SEVEN TREES AROUND THE PROPERTY CAME UPROOTED AND FELL ONTO THE GROUND AND THE VEHICLES. THERE WAS NO DAMAGE TO THE PROPERTY, OF THE THREE VEHICLES THAT THREE TRESS FELL ON, ONE VEHICLE	\$28,413.75	
08/28/2008	PHOENIX - AIRPORT - E. OAK ST.	THUNDERSTORM DAMAGED TREES, WATER DAMAGE TO CONFERENCE ROOM CEILING, ROOF OVERHANGS, GUEST ROOMS 340, 344, 335, 213, 232, 241, 242, 246, 254, 257 & 258.	\$9,639.87	
08/28/2008	PHOENIX - BILTMORE	STORM UPROOTED TREES & HOTEL WAS WITHOUT POWER FOR 22.5 HOURS. PER RFM CLOSE FILE	\$725.00	
08/29/2008	SALT LAKE CITY - UNION PARK	ROOM 237 BATHTUB OVERFLOWED INTO ENTIRE ROOM & WATER LEAKING DOWN INTO GUEST LAUNDRY ROOM.	\$5,683.17	
08/29/2008	KANSAS CITY - LENEXA - 87TH ST.	WATER LINE FOR ICE MAKER IN ROOM 260 BROKE & LEAKED IN TO ROOM 210.	\$4,630.00	
09/01/2008	BATON ROUGE - SHERWOOD FOREST	GUSTAV - MAJOR ROOF DAMAGE, SIDING AND EXIT LIGHTS LOST, COLUMN DAMAGED, FIRE PANEL DOWN, LEAK IN RM 321, ELEVATOR DAMAGE.	\$51,579.83	

In re: ESA P Portfolio L.L.C.

Case No. 09-13765

Attachment 8

Losses

Date of Incident/Loss	Site Name	Description of property	Loss Amount/Value of property	Claimed on insurance
09/02/2008	TULSA - CENTRAL	ROOM 233, 133 & 135 WATER DAMAGE FROM PIPE LEAKING IN WALL.	\$7,180.00	
09/03/2008	BATON ROUGE - CITIPLACE	GUSTAVE - FIRE PANEL ZONE BOX BLEW ON 1ST, 2ND, 3RD AND 4THE FLOORS, FIRST ADVANTAGE DISPACTED OUT. ALL BOXES CAUGHT FIRE AND WALL SURROUNDING IS DAMAGED ON ALL 3 FLOORS. THE MAIN FIRE PANEL IN FRONT OFFICE IS COMPLETELY DOWN, IT TOO CAUGHT FIRE. THESE I	\$65,421.61	
09/04/2008	ST. LOUIS - EARTH CITY	HANNA - TREE UPROOTED, FASCIA DAMAGED, MISSING SHINGLES, ATTIC VENTS DAMAGED.	\$4,720.00	
09/06/2008	CHICAGO - DOWNERS GROVE	ROOM 130 BURNT OIL & SET OFF SPRINKLER. DAMAGED 128, 129, 131 & 132	\$8,954.22	
09/08/2008	NEW ORLEANS - METAIRIE	GUSTAV - DAMAGE TO ROOF(SHINGLES, TAR PAPER, RIG CAPS), SOFFITS, GUTTER SPOUTS, FENCE AND WATER DAMAGE IN RM 424, OFFICE, NORTH SIDE OF HALL AND EAST SIDE ROOMS).	\$13,121.70	
09/10/2008	TULSA - CENTRAL	WATER DAMAGE TO 326 & 226. CAUSE UNKNOWN.	\$4,410.00	
09/12/2008	RICHMOND - I-64 - WEST BROAD STREET	GUEST TURNED ALL THE WATER ON & FLOODED THE ROOM & 2 BELOW IT.	\$6,500.00	
09/12/2008	ST. LOUIS - WESTPORT	WATER ON FLOOR OF MAINTENANCE SHOP. AMC CALLED TO MAKE REPAIRS TO MAINTENANCE SHOP AND COMMERCIAL LAUNDRY AS FOLLOWS: MAINTENACE SHOP WHERE DRYWALL IS DAMAGED REMOVE AND TREAT OPEN WOOD FRAMING FOR THE WATER INTRUSION USING REMEDIATION PROCEDURES. INS	\$3,310.00	
09/12/2008	ROCKFORD - EAST	IKE - SHINGLES BLOWN OFF ROOF	\$1,250.00	INLAND HURRICANE IKE LOSSES ARE SUBJECT TO ONE COMMON DEDUCTIBLE OF \$100,000. THESE LOSSES AGGREGATE \$294,021 ACROSS ALL DEBTORS, THUS AN AGGREGATE.
09/13/2008	TULSA - CENTRAL	IKE - WIND CREATED VACUUM & PULLED CEILINGS DOWN IN ROOM 332 & UNDERNEATH ROOF OVERHANG ON 3RD FLOOR.	\$9,720.00	INLAND HURRICANE IKE LOSSES ARE SUBJECT TO ONE COMMON DEDUCTIBLE OF \$100,000. THESE LOSSES AGGREGATE \$294,021 ACROSS ALL DEBTORS, THUS AN AGGREGATE.
09/13/2008	LAKE CHARLES - SULPHUR	NO IR. PER INVOICE HURRICANE IKE WATER DAMAGE.	\$22,793.05	INLAND HURRICANE IKE LOSSES ARE SUBJECT TO ONE COMMON DEDUCTIBLE OF \$100,000. THESE LOSSES AGGREGATE \$294,021 ACROSS ALL DEBTORS, THUS AN AGGREGATE.

**In re: ESA P Portfolio L.L.C.**  
**Case No. 09-13765**  
Attachment 8  
Losses

Date of Incident/Loss	Site Name	Description of property	Loss Amount/Value of property	Claimed on insurance
09/14/2008	CINCINNATI - FAIRFIELD	IKE - SHINGLES & DOWN SPOUT DAMAGED	\$3,790.83	INLAND HURRICANE IKE LOSSES ARE SUBJECT TO ONE COMMON DEDUCTIBLE OF \$100,000. THESE LOSSES AGGREGATE \$294,021 ACROSS ALL DEBTORS, THUS AN AGGREGATE.
09/14/2008	COLUMBUS - SAWMILL RD.	IKE - POWER OUTAGE, SHINGLES & DOWN SPOUT DAMAGED	\$500.00	INLAND HURRICANE IKE LOSSES ARE SUBJECT TO ONE COMMON DEDUCTIBLE OF \$100,000. THESE LOSSES AGGREGATE \$294,021 ACROSS ALL DEBTORS, THUS AN AGGREGATE.
09/14/2008	CHICAGO - BURR RIDGE	IKE - ROOF DAMAGE & WATER LEAKING INTO ROOM 328	\$1,500.00	INLAND HURRICANE IKE LOSSES ARE SUBJECT TO ONE COMMON DEDUCTIBLE OF \$100,000. THESE LOSSES AGGREGATE \$294,021 ACROSS ALL DEBTORS, THUS AN AGGREGATE.
09/14/2008	CINCINNATI - SHARONVILLE	IKE - SHINGLES, SOFFIT & GUTTERS BLOWN DOWN & 7 BUILDING LIGHTS OUT. FIRE PANEL IS NOT WORKING & WE ARE ON FIRE WATCH.	\$12,077.12	INLAND HURRICANE IKE LOSSES ARE SUBJECT TO ONE COMMON DEDUCTIBLE OF \$100,000. THESE LOSSES AGGREGATE \$294,021 ACROSS ALL DEBTORS, THUS AN AGGREGATE.
09/14/2008	CINCINNATI - FLORENCE	IKE - TREE DOWN IN PARKING LOT, POWER OUTAGE, ROOF, SHINGLES, SOFFIT & FASCIA DAMAGED.	\$11,940.33	INLAND HURRICANE IKE LOSSES ARE SUBJECT TO ONE COMMON DEDUCTIBLE OF \$100,000. THESE LOSSES AGGREGATE \$294,021 ACROSS ALL DEBTORS, THUS AN AGGREGATE.
09/14/2008	DETROIT - AUBURN HILLS	IKE - PIECE OF ALUMINUM HANGING OFF BUILDING.	\$1,186.00	INLAND HURRICANE IKE LOSSES ARE SUBJECT TO ONE COMMON DEDUCTIBLE OF \$100,000. THESE LOSSES AGGREGATE \$294,021 ACROSS ALL DEBTORS, THUS AN AGGREGATE.

In re: ESA P Portfolio L.L.C.

Case No. 09-13765

Attachment 8

Losses

Date of Incident/Loss	Site Name	Description of property	Loss Amount/Value of property	Claimed on insurance
09/14/2008	DAYTON - NORTH	IKE - SOFFIT FROM ROOF AREA IS MISSING A PIECE AND ANOTHER PIECE IS LOOSE. EXIT DOOR FRAME IS COMING APART FROM WALL AND VING LOCK CARD SYSTEM IS BROKEN.	\$3,500.00	INLAND HURRICANE IKE LOSSES ARE SUBJECT TO ONE COMMON DEDUCTIBLE OF \$100,000. THESE LOSSES AGGREGATE \$294,021 ACROSS ALL DEBTORS, THUS AN AGGREGATE.
09/14/2008	COLUMBUS - TUTTLE	IKE DAMAGED GUTTERS & DOWNSPOUTS.	\$440.00	INLAND HURRICANE IKE LOSSES ARE SUBJECT TO ONE COMMON DEDUCTIBLE OF \$100,000. THESE LOSSES AGGREGATE \$294,021 ACROSS ALL DEBTORS, THUS AN AGGREGATE.
09/15/2008	CINCINNATI - BLUE ASH - SOUTH	IKE - POWER OUTAGE CAUSED DRY FIRE EXTINGUISHER COMPRESSOR TO SHUT DOWN, WATER LEAKED IN TO ROOM 304, WIND DAMAGED ROOF, WINDOW SCREENS & GUTTERS.	\$5,642.22	INLAND HURRICANE IKE LOSSES ARE SUBJECT TO ONE COMMON DEDUCTIBLE OF \$100,000. THESE LOSSES AGGREGATE \$294,021 ACROSS ALL DEBTORS, THUS AN AGGREGATE.
09/15/2008	CINCINNATI - BLUE ASH - NORTH	IKE - SIDING BY ROOM 100 & ROOF VENT FLASHING RIPPED OFF. DAMAGED TREE & WINDOW SCREENS.	\$4,939.15	INLAND HURRICANE IKE LOSSES ARE SUBJECT TO ONE COMMON DEDUCTIBLE OF \$100,000. THESE LOSSES AGGREGATE \$294,021 ACROSS ALL DEBTORS, THUS AN AGGREGATE.
09/15/2008	COLUMBUS - WORTHINGTON	IKE - SHINGLES BLOWN OFF ROOF	\$800.00	INLAND HURRICANE IKE LOSSES ARE SUBJECT TO ONE COMMON DEDUCTIBLE OF \$100,000. THESE LOSSES AGGREGATE \$294,021 ACROSS ALL DEBTORS, THUS AN AGGREGATE.
09/16/2008	TUCSON - BUTTERFIELD DRIVE	ROOM 324 GUEST LEFT WATER RUNNING. DAMAGED 322, 326, 222, 224, 226, 125, 126, 127 & GUEST LAUNDRY. GUESTS WERE ARRESTED FOR CRIMINAL DAMAGE.	\$36,840.00	
09/18/2008	OAKLAND - EMERYVILLE	ROOM 238 TOILET FLOODED ROOM, HALLWAY & DOWN TO ROOM 134.	\$20,000.00	
09/20/2008	KANSAS CITY - OVERLAND PARK - CONVENTION	GUEST HIT SIGNAGE WITH HIS VEHICLE.	\$14,734.04	
09/21/2008	LOS ANGELES - WOODLAND HILLS	ROOM 104 SET GROCERIES ON STOVE & BURNER WAS ON. ROOM WAS FILLED WITH SMOKE & GROCERIES WERE ON FIRE. MICROWAVE, STOVE KNOBS & HOOD WERE DAMAGED.	\$2,624.50	

**In re: ESA P Portfolio L.L.C.**  
**Case No. 09-13765**  
Attachment 8  
Losses

Date of Incident/Loss	Site Name	Description of property	Loss Amount/Value of property	Claimed on insurance
09/22/2008	KANSAS CITY - LENEXA - 87TH ST.	WATER INTRUSION IN TO ROOMS 211 & 212 DUE TO SPRINKLER.	\$7,260.00	
09/24/2008	OKLAHOMA CITY - NORTHWEST	WATER MAIN BREAK, WATER ACCUMULATED ON 1ST FLOOR HALLWAY & CAUSED DAMAGE TO SURROUNDING WALLS.	\$2,745.00	
09/24/2008	DAYTON - NORTH	11 ROOMS WITH BED BUGS.	\$8,121.00	
09/25/2008	CHATTANOOGA - AIRPORT	ROOM 141 GUEST SAYS SHE HAD UNIDENTIFIED EXTERNAL PARASITE THAT SHE CONTRACTED OUTSIDE OF OUR PROPERTY.	\$3,475.00	
09/28/2008	DETROIT - DEARBORN	BROKEN WATER FEEDER LINE UNDER BATHROOM SINK IN ROOM 404 CAUSING FLOODING AND WATER DAMAGE IN HALLWAYS AND APPROX. 14 ROOMS ON VARIOUS FLOORS.	\$47,230.36	
09/29/2008	LOS ANGELES - WOODLAND HILLS	WATER OVERFLOW IN ROOM 146 CAUSED DAMAGE TO KITCHEN COUNTER AND CABINETS.	\$2,772.50	
10/05/2008	RICHMOND - I-64 - WEST BROAD STREET	ROOM 234 GREASE FIRE. DAMAGED 134, 137, 136, 135 & 132.	\$12,768.57	
10/07/2008	LOS ANGELES - VALENCIA	UNKNOWN DIED IN ROOM 327. ROOM WAS REGISTERED TO A FEMALE GUEST, BUT IT WAS HER FRIEND THAT DIED.	\$3,375.00	
10/10/2008	ST. LOUIS - AIRPORT	WATER LEAK FROM NEW ECO LAB MACHINE CAUSED CEILING IN EXERCISE ROOM TO COLLAPSE.	\$2,680.00	
10/10/2008	DETROIT - AUBURN HILLS	ROOM 209 FLOODED & WATER RAN DOWN TO 109 & LOBBY. WATER TO HOTEL WAS CUT OFF. GUEST APPEARANTLY TURNED ON WATER & DID NOT TURN IT OFF. WHEN WATER TO HOTEL WAS RESTORED ROOM FLOODED.	\$3,259.97	
10/16/2008	DETROIT - ANN ARBOR	ROOM 102 WATER DAMAGE DUE TO CLOGGED SINK & WATER WAS NOT TURNED OFF COMPLETELY.	\$4,055.43	
10/23/2008	LAS VEGAS - BOULDER HIGHWAY	ROOM 3304 GUEST SET OFF SPRINKLER. 5 ROOMS FLOODED.	\$22,874.57	
10/23/2008	WICHITA - EAST	FLOODING IN ROOM 305 DUE TO BROKEN WATER VALVE UNDER KITCHEN SINK. 205 ALSO AFFECTED.	\$3,670.66	
10/29/2008	CHATTANOOGA - AIRPORT	ROOM 316 METH LAB	\$3,675.00	
10/30/2008	SALT LAKE CITY - SANDY	ROOM 218 BATHTUB HEAD BROKEN. ROOM FLOODED & WATER RAN INTO HOUSE LAUNDRY ROOM & CAUSED CEILING DAMAGE.	\$5,461.60	
11/04/2008	DENVER - AURORA	NO IR. PER INVOICE EMERGENCY SERVICES FOR 11/04/08 WATER LOSS. IR REC'D BUT WAS DATED 11/3/08-ON 11/3/08 LINZIE CHECKED A GUEST INTO ROOM 126 AND WHEN THEY WENT TO THE ROOM THEY FOUND THAT THERE WAS A LEAK IN THE CEILING AND THE CEILING LIGHT HAD FALLEN	\$6,185.14	
11/14/2008	WICHITA - EAST	TOILET VALVE BROKE IN ROOM 322, WATER FLOODED INTO ROOMS 222 & 118	\$2,649.82	
11/16/2008	ROCHESTER - HENRIETTA	GUEST WAS FOUND DECEASED IN THE ROOM.	\$3,475.00	
11/25/2008	PHOENIX - MIDTOWN	2 AC UNITS THAT WERE MOUNTED ONTO THE GROUND WERE STOLEN.	\$3,864.84	

In re: ESA P Portfolio L.L.C.

Case No. 09-13765

Attachment 8

Losses

Date of Incident/Loss	Site Name	Description of property	Loss Amount/Value of property	Claimed on insurance
12/01/2008	CHICAGO - DOWNERS GROVE	ROOM 224 TOILET OVERFLOWED. DAMAGED 124. 224 CARPET, PADDING, VINYL & CREDENZA DAMAGED.	\$5,851.94	
12/12/2008	CHICAGO - LANSING	WATER CAME THROUGH VENT INTO RM 110 FROM AN OVERFLOWED TOILET IN RM 210. RM 210 HAD WET CARPET, KITCHEN FLOOR AND HALLWAY. SAME AREA WET IN RM 110.	\$11,442.85	
12/13/2008	TULSA - CENTRAL	HIGH WINDS CAUSED ROOF DAMAGE.	\$3,365.00	
12/16/2008	PHOENIX - AIRPORT - E. OAK ST.	ROOM 111 COOKING FIRE. DAMAGED 113, 109, 110 & 112	\$24,000.00	
12/18/2008	MOBILE - SPRING HILL	TOILET OVERFLOW IN RM 224; FLOODING IN RMS 224 AND 124 AS WELL AS 2 OTHER RMS.	\$10,000.00	
12/19/2008	CHICAGO - DOWNERS GROVE	TOILET OVERFLOW IN RM 331; DAMAGE TO RMS 137, 237 AND 337.	\$16,274.41	
12/20/2008	CHICAGO - DOWNERS GROVE	BROKEN TOILET IN RM 345; DAMAGE TO RMS 245 AND 345, HALLWAYS, AND FRONT DESK.	\$12,357.31	
12/23/2008	ROANOKE - AIRPORT	WATER VALVE OF SPRINKLER SYSTEM IN ATTIC FROZE AND BURST; WATER DAMAGE IN RMS 119, 121, 217, 218, 219, 220, 317, 318, 319, 320, 321 AND MAINT. SHOP AND LAUNDRY RM.	\$38,838.24	
12/23/2008	RICHMOND - I-64 - WEST BROAD STREET	SPRINKLER BREAK IN RM 337; DAMAGE TO RMS 337, 237, 235, 137, 135 AND 136.	\$45,000.00	
12/26/2008	LAS VEGAS - VALLEY VIEW	ROOF LEAK CAUSED WATER DAMAGE IN RMS 3507, 3210, 3205, 3102, 3104, AND 3407 AS WELL AS HOUSE LAUNDRY.	\$11,300.00	
12/26/2008	KANSAS CITY - LENEXA - 87TH ST.	NO IR. PER WO THE FOLLOWING DAMAGES WERE A RESULT OF A BROKEN WATER LINE. WHICH EFFECTED THE FOLLOWING RM 207, 208, 209, 212, 213, 214.. REPAIR BROKEN WATER LINE. RM 207 - REMOVE WATER DAMAGED ROCK, INSULATION, PAD, CARPET, BASE, VINYL, TREAT FOR WATE	\$18,215.00	
12/27/2008	KANSAS CITY - LENEXA - 87TH ST.	AFTER HIGH WINDS FOUND EXIT SIGNS DAMAGED & SHINGLES BLOWN OFF.	\$4,890.00	
12/28/2008	KANSAS CITY - OVERLAND PARK	NO IR. PER INVOICE DOL IS 12/28/08 - STORM DAMAGED SHINGLES.	\$3,405.00	
12/29/2008	KANSAS CITY - OVERLAND PARK	FLOODING IN RMS 126 AND 128.	\$3,745.00	
12/30/2008	PHOENIX - SCOTTSDALE	ROOM 207 PIPE BREAK. 107 ALSO FLOODED.	\$9,476.56	
12/31/2008	ST. LOUIS - WESTPORT	METH LAB IN ROOMS 312 & 111	\$10,000.00	
01/01/2009	LOS ANGELES - WOODLAND HILLS	UPON GST DEPARTURE DISCOVERED 2 KITCHEN CABINET DOORS KICKED ANDBROKEN IN HALF. RM LFT VERY DIRTY.	\$2,672.50	
01/07/2009	KANSAS CITY - OVERLAND PARK	GUEST COMMITTED SUICIDE	\$2,250.90	
01/12/2009	DENVER - WESTMINSTER	NO IR. PER WO JOE SEARCY 02/22/2009:THE FOLLOWING REPAIRS WERE A RESULT FROM UNIDENTIFIED GUEST RAN INTO HANDRAIL & STEPS. VENDOR HAS COMPLETED THE FOLLOWING; REMOVE DAMAGED ITEMS, INSTALL NEW HANDRAIL, PREP FORM POUR NEW 4000PSI CRETE, BROOM TO MATCH EX	\$2,690.00	

In re: ESA P Portfolio L.L.C.

Case No. 09-13765

Attachment 8

Losses

Date of Incident/Loss	Site Name	Description of property	Loss Amount/Value of property	Claimed on insurance
01/14/2009	DENVER - LAKEWOOD WEST	2-3 INCHES OF STANDING SNOW/WATER ON ROOF CAUSE WATER TO ENTER CEILING OF ROOM 350.	\$18,889.00	
01/16/2009	KANSAS CITY – OVERLAND PARK – CONVENTION	SPRINKLER LINE BREAK IN ATTIC, NORTH WING. THREE FLOORS WET, INCLUDING NORTH ELEVATOR, FITNESS RM, HALLWAYS AND RMS.	\$220,000.00	\$120,000.00
01/17/2009	ROANOKE - AIRPORT	FROZEN SPRINKLER OVER ROOM 313. ALL 3 FLOORS FLOODED. EAST COAST HAD TO LET SYSTEM SIT FOR 24, THEN PUT BACK INTO SERVICE. SPRINKLER BROKE AGAIN. EAST COAST HAD TO LET IT SIT AGAIN FOR 24 HOURS. WHEN THE RETURNED TO FIX SPRINKLER SYSTEM HAS LOST PRES	\$73,000.00	
01/17/2009	WASHINGTON, D.C. - CENTREVILLE	OUTSIDE WATER HOOK UP FROZE & BURST - FLOODING ROOM 100 & 4 OTHER ROOMS & HALLWAY.	\$4,547.23	
01/18/2009	RICHMOND - I-64 - WEST BROAD STREET	ROOM 232 TOILET OVERFLOWED & DAMAGED 132	\$8,756.96	
01/20/2009	DETROIT - DEARBORN	APPROX 15 ROOMS DAMAGED FROM HOT WATER FEEDER LINE DISCONNECTED FROM WALL.	\$26,371.90	
01/20/2009	KANSAS CITY - LENEXA - 87TH ST.	WATER PIPE BREAK IN CEILING, RM 208. WATER DAMAGE TO RMS; 207, 208, 209, 212, 213, 214. PER RDO PIPE WAS DEFECTIVE (POOR MANUFACTURING).	\$70,000.00	
01/25/2009	SALT LAKE CITY - UNION PARK	WATER IN THE HALLWAY IN FRONT OF 127 & 129. PIPES IN FLOOR ARE BACKING UP WHEN TOILET IS USED. FLOODING ELEVATOR ROOM BELOW & ELEVATOR STOPPED WORKING.	\$17,500.00	
01/25/2009	CHICAGO - DOWNERS GROVE	ROOM 351 TOILET OVERFLOW. DAMAGED 251 & 151.	\$12,100.00	
01/26/2009	ATLANTA - KENNESAW	FLOAT IN TOILET BROKE & FLOODED 311, 211, 111 & HALLWAYS.	\$11,398.70	
01/30/2009	ATLANTA - VININGS	ROOMS 406, 408 & 410 WATER DAMAGE FROM FROZEN SPRINKLER SYSTEM. ROOM 408 SUFFERED THE MOST DAMAGE.	\$7,000.00	
01/30/2009	NASHVILLE - VANDERBILT	GUEST HIT OVERHANG WITH UHAUL.	\$3,500.00	
01/31/2009	LOS ANGELES - VALENCIA	ROOM 122 KITCHEN SINK BACKED UP & FLOODED ROOM/HALL. BENRICH FOUND CAUSE WAS RUSTED DRAIN PIPE WITH LOTS OF CORROSION BUILD UP.	\$17,000.00	
02/01/2009	SEATTLE - KENT - DES MOINES	ROOM 109 - DEATH CLEAN UP	\$2,975.00	
02/03/2009	ST. LOUIS - WESTPORT	ROOM 323 COOKING FIRE.	\$38,789.97	
02/03/2009	OKLAHOMA CITY - NW EXPRESSWAY	ROOM 317 TOILET OVERFLOWED & DAMAGED 217 & 117	\$5,677.50	
02/04/2009	ROANOKE - AIRPORT	ROOM 101 WATER FLOWING FROM CEILING WHEN HOT WATER LINE BUSTED.	\$3,369.74	
02/04/2009	DETROIT - SOUTHFIELD	CRACKED PIPE IN HALLWAY BY ROOM 100. ACT DID WATER CLEAN UP & PLUMBER FIXED PIPE.	\$3,500.00	
02/09/2009	LOS ANGELES/ONTARIO/AIRPORT	ROOM 313 CEILING LEAKING. DAMAGED WALL & CARPET. WATER ALSO FOUND IN ROOMS 322 & 349.	\$15,000.00	
02/09/2009	LAKE CHARLES - SULPHUR	ROOM 202 SHOWER LEFT RUNNING ON HOT & ROOM FLOODED. EVERYTHING WILL NEED TO BE REPLACED.	\$8,421.16	

In re: ESA P Portfolio L.L.C.

Case No. 09-13765

Attachment 8

Losses

Date of Incident/Loss	Site Name	Description of property	Loss Amount/Value of property	Claimed on insurance
02/11/2009	LOUISVILLE - ST. MATTHEWS	HIGH WINDS BLEW SHINGLES OFF ROOF & DAMAGED ROOM 101 WINDOW CAUSING WATER DAMAGE.	\$8,720.00	HIGH WIND CATASTROPHE LOSSES SUBJECT TO ONE COMMON DEDUCTIBLE OF \$100,000. THESE LOSSES AGGREGATE \$129,034 ACROSS ALL DEBTORS, THUS AN AGGREGATE INSURANCE CLAIM OF \$29,034.
02/11/2009	CINCINNATI - BLUE ASH - SOUTH	HIGH WINDS DAMAGED SHINGLES & LOST PHONE SERVICE FOR A SHORT TIME.	\$3,650.00	HIGH WIND CATASTROPHE LOSSES SUBJECT TO ONE COMMON DEDUCTIBLE OF \$100,000. THESE LOSSES AGGREGATE \$129,034 ACROSS ALL DEBTORS, THUS AN AGGREGATE INSURANCE CLAIM OF \$29,034.
02/11/2009	AKRON - COPLEY	HIGH WINDS BLEW SHINGLES OFF & DAMAGED AREA OVER SOUTH SIDE DOOR.	\$714.00	HIGH WIND CATASTROPHE LOSSES SUBJECT TO ONE COMMON DEDUCTIBLE OF \$100,000. THESE LOSSES AGGREGATE \$129,034 ACROSS ALL DEBTORS, THUS AN AGGREGATE INSURANCE CLAIM OF \$29,034.
02/11/2009	FORT WAYNE - NORTH	HIGH WINDS BLEW OFF SHINGLES & TREE LIMBS.	\$730.00	HIGH WIND CATASTROPHE LOSSES SUBJECT TO ONE COMMON DEDUCTIBLE OF \$100,000. THESE LOSSES AGGREGATE \$129,034 ACROSS ALL DEBTORS, THUS AN AGGREGATE INSURANCE CLAIM OF \$29,034.
02/11/2009	ST. LOUIS - EARTH CITY	HIGH WINDS CAUSED ROOF LEAK INTO CEILING OF ROOM 304.	\$6,540.00	HIGH WIND CATASTROPHE LOSSES SUBJECT TO ONE COMMON DEDUCTIBLE OF \$100,000. THESE LOSSES AGGREGATE \$129,034 ACROSS ALL DEBTORS, THUS AN AGGREGATE INSURANCE CLAIM OF \$29,034.

**In re: ESA P Portfolio L.L.C.**  
**Case No. 09-13765**  
Attachment 8  
Losses

Date of Incident/Loss	Site Name	Description of property	Loss Amount/Value of property	Claimed on insurance
02/11/2009	TOLEDO - MAUMEE	HIGH WINDS BLEW OFF SHINGLES & ROOF LEAKED INTO CEILING OF ROOM 325.	\$1,500.00	HIGH WIND CATASTROPHE LOSSES SUBJECT TO ONE COMMON DEDUCTIBLE OF \$100,000. THESE LOSSES AGGREGATE \$129,034 ACROSS ALL DEBTORS, THUS AN AGGREGATE INSURANCE CLAIM OF \$29,034.
02/11/2009	PHILADELPHIA - MAPLE SHADE	HIGH WINDS KNOCKED DOWN TREE.	\$150.00	HIGH WIND CATASTROPHE LOSSES SUBJECT TO ONE COMMON DEDUCTIBLE OF \$100,000. THESE LOSSES AGGREGATE \$129,034 ACROSS ALL DEBTORS, THUS AN AGGREGATE INSURANCE CLAIM OF \$29,034.
02/11/2009	TOLEDO - HOLLAND	HIGH WINDS DAMAGE: DOMER BY 103 LOOSE & SHINGLES BY 40 & 42. WEST HALL OVERHANG LOOSE & SHINGLES BY 02 & 04.	\$1,500.00	HIGH WIND CATASTROPHE LOSSES SUBJECT TO ONE COMMON DEDUCTIBLE OF \$100,000. THESE LOSSES AGGREGATE \$129,034 ACROSS ALL DEBTORS, THUS AN AGGREGATE INSURANCE CLAIM OF \$29,034.
02/11/2009	CINCINNATI - FLORENCE	HIGH WINDS BLEW OFF SHINGLES.	\$5,855.00	HIGH WIND CATASTROPHE LOSSES SUBJECT TO ONE COMMON DEDUCTIBLE OF \$100,000. THESE LOSSES AGGREGATE \$129,034 ACROSS ALL DEBTORS, THUS AN AGGREGATE INSURANCE CLAIM OF \$29,034.
02/11/2009	COLUMBUS - WORTHINGTON	HIGH WINDS DAMAGED SOFFIT ON NORTHWEST CORNER OF BUILDING.	\$1,500.00	HIGH WIND CATASTROPHE LOSSES SUBJECT TO ONE COMMON DEDUCTIBLE OF \$100,000. THESE LOSSES AGGREGATE \$129,034 ACROSS ALL DEBTORS, THUS AN AGGREGATE INSURANCE CLAIM OF \$29,034.

In re: ESA P Portfolio L.L.C.

Case No. 09-13765

Attachment 8

Losses

Date of Incident/Loss	Site Name	Description of property	Loss Amount/Value of property	Claimed on insurance
02/11/2009	INDIANAPOLIS - CASTLETON	HIGH WINDS BLEW OFF SOFFIT ON SW CORNER OF ROOF.	\$3,001.30	HIGH WIND CATASTROPHE LOSSES SUBJECT TO ONE COMMON DEDUCTIBLE OF \$100,000. THESE LOSSES AGGREGATE \$129,034 ACROSS ALL DEBTORS, THUS AN AGGREGATE INSURANCE CLAIM OF \$29,034.
02/11/2009	INDIANAPOLIS - NORTHWEST - I-465	HIGH WINDS BLEW OFF SHINGLES.	\$1,794.00	HIGH WIND CATASTROPHE LOSSES SUBJECT TO ONE COMMON DEDUCTIBLE OF \$100,000. THESE LOSSES AGGREGATE \$129,034 ACROSS ALL DEBTORS, THUS AN AGGREGATE INSURANCE CLAIM OF \$29,034.
02/11/2009	COLUMBUS - POLARIS	HIGHS WINDS DAMAGED ROOF & SHINGLES.	\$1,800.00	HIGH WIND CATASTROPHE LOSSES SUBJECT TO ONE COMMON DEDUCTIBLE OF \$100,000. THESE LOSSES AGGREGATE \$129,034 ACROSS ALL DEBTORS, THUS AN AGGREGATE INSURANCE CLAIM OF \$29,034.
02/14/2009	LOS ANGELES - WOODLAND HILLS	GUEST IN ROOM 248 FOUND DEAD BY THE GENERAL MANAGER UNKNOWN CAUSE	\$2,975.00	
02/18/2009	BIRMINGHAM - INVERNESS	ROOM 210 SPRINKLER HEAD BURST. ROOM 110 & ROOMS ON BOTH SIDES & HALLWAYS DAMAGED. SEE INCIDENT REPORT & EMAIL FOR DETAILS OF DAMAGES.	\$67,000.00	
02/19/2009	DES MOINES - WEST DES MOINES	ROOM 117 SPRINKLER HEAD CAME OFF.	\$16,753.31	
02/20/2009	KANSAS CITY - LENEXA - 87TH ST.	ROOM 286 TOILET OF FECES OVERFLOWED & DAMAGED 210 & 211.	\$4,870.00	
02/21/2009	DES MOINES - WEST DES MOINES	HIGH WINDS TORN OFF SHINGLES.	\$6,860.00	
02/22/2009	SPARTANBURG - ASHEVILLE HWY.	HAD MEDICAL CONDITION BECAME DEHYDRATED AND FELL ON HEAD	\$4,106.60	
02/24/2009	PLEASANT HILL - BUSKIRK AVE.	FIRE SPRINKLER BREAK IN THE 2ND FLOOR MIDDLE STAIRWELL. WATER MADE ITS WAY INTO THE LOBBY AREA ABOUT 10FT DOWN EACH DIRECTION OF THE HALLWAYS, THE ELECTRICAL ROOM, THE PHONE ROOM AND ROOM 121.	\$15,000.00	

In re: ESA P Portfolio L.L.C.

Case No. 09-13765

Attachment 8

Losses

Date of Incident/Loss	Site Name	Description of property	Loss Amount/Value of property	Claimed on insurance
02/26/2009	ST. LOUIS - AIRPORT	ROOM 207 GREASE FIRE SET OF SPRINKLERS. DAMAGED 205, 209, 107, 105, 109.	\$35,609.30	
02/27/2009	ORANGE COUNTY/ANAHEIM HILLS	ROOM 104 TOILET OVERFLOWED & FLOODED 102 & 106.	\$6,124.95	
03/03/2009	TULSA - CENTRAL	ROOM 220 TOILET SUPPLY LINE RUPTURED & WATER RAN DOWN TO OFFICE.	\$3,710.00	
03/09/2009	ALBUQUERQUE - RIO RANCHO	ROOF/CEILING LEAKING DUE TO HEAVY RAINS. ROOMS 305, 315, 317, 318, 323, 324, 330, 338. SOME ROOMS HAD WATER COME IN THREW THE WINDOWS ALSO.	\$13,413.63	
03/13/2009	ATLANTA - VININGS	ECOLAB MACHINE LEAKED INTO THE HALLWAY DAMAGING THE CARPET. ECOLAB WAS CALLED TO REPAIR THE PROBLEM. CARPET HAD TO BE REPLACED.	\$1,087.00	
03/17/2009	PORTLAND - HILLSBORO - NW CORNELL RD.	GUEST IN ROOM 339 HAD BEEN DECEASED IN THE ROOM FOR ABOUT 3 WEEKS	\$3,275.00	
03/18/2009	RICHMOND - I-64 - WEST BROAD STREET	APPEARS WALL OF 137 WAS BACKED INTO WITH A VEHICLE. ARTIFICIAL BRICK IS BROKEN, PTAC PUSHED IN A BIT & GRILL IS BENT.	\$7,500.00	
03/19/2009	INDIANAPOLIS - AIRPORT - W. SOUTHERN AVE	ROOM 210 PIPE TO TOILET BROKE, FLOODED ROOM 110 TOO.	\$9,242.03	
03/20/2009	MONTGOMERY - EASTERN BLVD.	ROOM 103 KITCHEN SINK LEFT RUNNING. DAMAGED 102, 103, 104 & 105.	\$6,000.00	
03/26/2009	BATON ROUGE - SHERWOOD FOREST	TORNADO DAMAGES - UPROOTED TREE IN PARKING LOT, SIDING HANGING BY ROOMS 332, 308, 314, 301, 303, 114, 221, BY ELEVATOR ON 2ND & 3RD FLOORS. DRAIN PIPES MISSING BY ROOMS 144 & 145. OVERHANG TRIMMISSING FROM V OF BUILDING BY ROOMS 144, 145 & MIDDLE OF BIL	\$10,000.00	
03/26/2009	BATON ROUGE - CITIPLACE	TORNADO CAUSED ROOF & GUTTER DAMAGE & 60% OF BUILDING IS WITHOUT POWER.	\$6,700.00	
03/27/2009	CINCINNATI - FAIRFIELD	ROOM 220 TOILET WATER SUPPLY BROKE & DAMAGED 116, 118 & 120.	\$19,921.73	
03/27/2009	ALBUQUERQUE - RIO RANCHO BLVD.	WIND STORM BROKE FRONT DOORS. HINGES BROKE OFF & DOOR WILL NOT CLOSE.	\$3,416.00	
03/30/2009	PROVIDENCE - AIRPORT - WARWICK	FAKE PLANT ON 3RD FLOOR CAUGHT FIRE & SPINKLER DISCHARGED. SEVERE WATER DAMAGE IN HALLWAY & RAN THROUGH THE CEILINGS ALL THE WAY TO THE 1ST FLOOR & INTO ELEVATOR SHAFT.	\$52,155.03	
04/01/2009	TULSA - CENTRAL	HIGH WINDS CAUSED SHINGLES TO BLOW OFF ROOF AND ACCESS DOOR ON POLE SIGN BLOWN OPEN.	\$3,860.00	
04/03/2009	WASHINGTON, D.C. - STERLING	THE GST, IN RM 127, HAD LFT HOT WATER RUNNING IN THE BATHROOM SINK. FIRST FLOOR HALLWAY FLOODED. RM 127 WAS FLOODED AND STEAMY FROM THE HOT WATER CAUSING A LOT OF STEAM. RMS 128, 129, 130, & 132 ALSO HAD WATER DAMAGE. CALLED ACT.	\$9,136.74	
04/07/2009	KANSAS CITY – OVERLAND PARK – CONVENTION	RAIN LEAKED FROM ROOF TO 344 ON BED AND FLOOR	\$5,195.00	

In re: ESA P Portfolio L.L.C.

Case No. 09-13765

Attachment 8

Losses

Date of Incident/Loss	Site Name	Description of property	Loss Amount/Value of property	Claimed on insurance
04/12/2009	HUNTSVILLE - U.S. SPACE AND ROCKET CENTE	WIND DAMAGE FROM STORM ON 04/12/2009. FENCE, SW SIDE, FELL DOWN. FASCIA FREEZE BOARD, SW SIDE, HANGING DOWN. FASCIA, EAST MIDDLE SIDE, HANGING.	\$4,500.00	
04/13/2009	BIRMINGHAM - WILDWOOD	ROOF AND SOFFIT DAMAGE, (FALLEN DOWN). LIGHT AT END OF BLDG BROKEN. WATER LEAKING IN OFFICE AND LOBBY.	\$4,000.00	
04/13/2009	SACRAMENTO - NORTHGATE	CEILING DAMAGED, RM 336, DUE TO BROKEN ROOF TILE.	\$2,960.00	
04/13/2009	FORT LAUDERDALE - CONVENTION CENTER - MA	NO IR. PER INVOICE & WO PIPE BREAK IN ROOM 108	\$2,644.13	
04/14/2009	MONTGOMERY - EASTERN BLVD.	STRONG STORMS FOR SEVERAL DAYS CAUSED DAMAGE TO ROOF. WOOD IS EXPOSED. ROOF IS LEAKING.	\$40,000.00	
04/17/2009	TULSA - CENTRAL	FRIDAY, 04/17/09, SEVERE THUNDERSTORM, HIGH WINDS AND HAIL DAMAGED ROOF IN MULTIPLE AREAS. THIS ALSO RESULTED IN WATER INTRUSION ISSUE IN RM 317. ROOF NEEDS REPAIRED AND CEILING IN RM 317 NEEDS REPAIRED.	\$4,160.00	
04/19/2009	ST. LOUIS - WESTPORT	BROKEN HOSE ON TOILET CAUSED WATER TO COME OUT IN RM 311. WATER LEAKED TO RMS 109, 111 & 211.	\$33,351.61	
04/19/2009	DENVER - LAKEWOOD WEST	SNOW/ICE/RAIN STORM FROM APRIL 17-19. ROOF LEAKING, DAMAGE TO WALLS, CEILINGS, CARPET, ETC. ROOMS EFFECTED 328, 142, 322, 339, 349, 350, 249, 251, 250, 348, 346, 345, 334, 331, 315 & 330. INCIDENT REPORTED TO DAVE REGER & VICKI BUSSMAN.	\$158,325.91	\$58,325.91
04/20/2009	LAS VEGAS - BOULDER HIGHWAY	GREASE FIRE IN ROOM 2209 ACTIVATED SPRINKLER SYSTEM. RMS 2209 AND 2109 FLOODED. GST LFT.	\$24,156.19	
04/20/2009	DENVER - PARK MEADOWS	GUEST ROOM 228 TUB CRACKED CAUSING LEAK TO ROOM 128 AND ELECTRICAL ROOM	\$5,430.00	
04/21/2009	PHOENIX - AIRPORT - E. OAK ST.	CITY OF PHOENIX MAIN WATER LINE BROKE IN FRONT OF HOTEL CAUSING WATER TO SPRAY OUT OF THE LINE TO THE ROOF TOP OF BUILDING 2. WATER LEAKED IN TO ROOM 229. CITY OF PHOENIX HAS SENT AN ADJUSTER & WILL PAY FOR DAMAGES.	\$835.00	
04/22/2009	LOS ANGELES - NORTHRIDGE	NO IR. PER INVOICE BROKEN TOILET SUPPLY LINE IN ROOM 429.	\$5,674.23	
04/23/2009	ST. LOUIS - WESTPORT	TOILET OVERFLOW IN RM 118. TOILET WAS PLUNGED AND WATER WENT DOWN. APPROX 2 INCHES OF WATER ON THE FLOOR AND STARTING TO LEAK INTO HALL.	\$8,081.56	
04/23/2009	ATLANTA - MORROW	LIGHTENING STRIKE - DAMAGE TO LARGE BREAKER IN ELECTRICAL ROOM - FIRE ALARM PANEL BEHIND FD. MAIN CONSOLE FOR PHONE SYSTEM. WIRELESS NOT WORKING. 14 CHANNELS OUT. CONDENSOR UNIT FOR 2ND, 3RD FLOOR & FD LOBBY DAMANGED	\$35,000.00	
04/24/2009	DENVER - LAKEWOOD WEST	GUEST SOILED ROOM WITH BODY FLUIDS DUE TO INCONTINENCE	\$3,175.00	
04/29/2009	SALT LAKE CITY - UNION PARK	SPRINKER PIPE LEAK CAUSED CEILING DAMAGE TO ROOM 324	\$5,500.00	
04/30/2009	DES MOINES - URBANDALE	ROOM 337 CEILING CAVING IN DUE TO ROOF LEAK.	\$14,535.00	

In re: ESA P Portfolio L.L.C.

Case No. 09-13765

Attachment 8

Losses

Date of Incident/Loss	Site Name	Description of property	Loss Amount/Value of property	Claimed on insurance
05/04/2009	RICHMOND - HILLTOP MALL	ROOM 222 LEFT WATER RUNNING IN BATHTUB & IT OVERFLOWED DOWN TO HOTEL OFFICE.	\$8,000.00	
05/06/2009	NASHVILLE - AIRPORT - BRILEY PKWY.	ROOM 112 GUEST DEATH	\$1,975.08	
05/06/2009	PLEASANT HILL - BUSKIRK AVE.	ROOM 314 SPRINKLER DISCHARGED. DAMAGED 214 & 114. FIRE DEPT FOUND NO SIGNS OF "FOUL PLAY".	\$19,643.39	
05/06/2009	LOS ANGELES - LAX AIRPORT	UNKNOWN VEHICLE DAMAGED STONE COLUMN & SMALL HOTEL SIGN.	\$3,500.00	
05/07/2009	PALM SPRINGS/AIRPORT	ROOM 208 SPRINKLER HEAD WAS LOOSE & GUEST PULLED ON IT & SET OFF FIRE SUPPRESSION SYSTEM.	\$18,000.00	
05/18/2009	MINNEAPOLIS - EDEN PRAIRIE	STORM DAMAGE - 3 TO 4 FOOT SECTION OF RIDGE VENTS WERE MISSING OFF ONE OF THE RIDGES OF THE ROOF. THIS LEFT A GAP IN THE ROOF THAT IS EXPOSED.	\$2,915.00	
05/19/2009	BILLINGS/WESTEND	ROOM 115 LEFT CHICKEN IN SINK WITH WATER RUNNING & IT OVERFLOWED. ALSO DAMAGED 113.	\$5,000.00	
05/20/2009	DENVER - LAKEWOOD WEST	ROOM 213 BLOOD IN BATHROOM.	\$2,975.00	
05/25/2009	DETROIT - DEARBORN	ROOM 421 FEEDER LINE UNDER KITCHEN SINK BURST. DAMAGED 321 & 221.	\$23,577.08	
05/26/2009	ORANGE COUNTY - HUNTINGTON BEACH	GUEST HIT PARKLING LOT POLE.	\$3,500.00	
05/26/2009	LOS ANGELES - WOODLAND HILLS	GUEST DECEASED ON BED.	\$2,875.00	
05/28/2009	CHICAGO - ITASCA	GUEST FOUND DECEASED	\$1,158.16	
06/01/2009	OAKLAND - EMERYVILLE	ROOM 207 TOILET LINE BURST. DAMAGED 105 & 107 & HALLWAYS	\$7,902.26	
06/04/2009	COLUMBIA - WEST	ROOM 107 KITCHEN WATER LEFT RUNNING, DAMAGED 105 TOO.	\$2,752.42	
06/06/2009	DENVER - LAKEWOOD WEST	VACANT ROOM FOUND WITH LEAKING HOT WATER VALVE. ROOM WAS FILLED WITH STEAM, CABINETS/COUNTERTOPS WARPED & SAGGING, HOT WATER HAD RAN ALL THE WAY TO LIVING AREA, VINYL RUINED, CARPET BUCKLED & CAME LOOSE FROM SEAMS.	\$5,152.25	
06/08/2009	ST. LOUIS - O' FALLON, IL	TORNADO DAMAGED MAIN COOLING UNIT 3RD FLOOR, HOUSE LAUNDRY WASHER & DRYER, BACKUP BATTERY FRONT DESK COMPUTER, EMERGENCY LIGHT 1ST FLOOR, 7 BACKUP BATTERIES 2ND FLOOR EMERGENCY LIGHTS, 3 BACK BATTERIES STAIRWELL B, SECURITY MONITOR, 2 TREES DOWN (1 ON DUM	\$40,000.00	
06/09/2009	PHILADELPHIA - MAPLE SHADE	SUSPECTED LIGHTENING STRIKE TO LIGHT FIXTURE DAMAGED PHONE SYS, ALARM SYS, 6-8 PTACS FAX COMPUTERS DRYER, ECOLAB FORMULA SYSTEM TV'S AND SEV. SMOKE DETECTORS	\$25,630.76	
06/11/2009	DENVER - LAKEWOOD WEST	ROOM 234 TOILET OVERFLOWED, SEWAGE WATER FILLED BATHROOM, RAN INTO BED/LIVING AREA & BATHTUB WAS FILLING WITH SEWAGE WATER. SEWAGE RAN DOWN TO 128 ALSO.	\$5,630.00	

In re: ESA P Portfolio L.L.C.

Case No. 09-13765

Attachment 8

Losses

Date of Incident/Loss	Site Name	Description of property	Loss Amount/Value of property	Claimed on insurance
06/11/2009	MIAMI - CORAL GABLES	HOUSEKEEPER SET CADDY ON HOT STOVE & STARTED FIRE IN ROOM 616. DAMAGED COUNTERS, MICROWAVE, TOASTER, COFFEE MAKER, REFRIGERATOR & CEILING & PAINT.	\$15,000.00	
06/11/2009	DETROIT - DEARBORN	ROOM 118 & MAINT OFFICE WET DUE TO CLOGGED DRAIN. WATER OFF ROOF WAS NOT DRAINING INTO GUTTER. ME CLEANED DRAIN. ACT CALLED FOR WATER CLEAN UP.	\$9,499.64	
06/14/2009	CHICAGO - VERNON HILLS - LAKE FOREST	GUEST DROVE OVER CURB, RAN OVER A TREE & DOWN HILL ALMOST INTO RENTENTION POND. HER INSURANCE WILL BE PAYING FOR DAMAGES.	\$3,500.00	
06/17/2009	NEW ORLEANS - METAIRIE	ROOM 221 SINK OVERFLOWED, DAMAGED 221 & 121.	\$4,800.00	
06/18/2009	COLUMBIA - STADIUM BLVD.	UNKNOWN VEHICLE HIT BUILDING OUTSIDE ROOM 114.	\$7,475.00	
06/19/2009	ROCKFORD - EAST	ROOF LEAKDED AFTER HEAVY RAINS CAUSED WATER DAMAGE IN ROOMS 316 319 320 330	\$3,500.00	
06/23/2009	FORT LAUDERDALE - CONVENTION CENTER - MA	LIGHTNING HIT BUILDING CAUSED FIRE ALARM TO SOUND & TOOK OUT PHONES.	\$20,000.00	
06/23/2009	COLUMBUS - POLARIS	ROOM 311 GREASE FIRE.	\$5,500.00	
06/25/2009	PENSACOLA - UNIVERSITY MALL	CAROLINA ROOFING WAS SURVEYING CONDITIONS IN ATTIC FOR A FOLLOW UP REPAIR TO ROOF ABOVE ROOM 310. REP PAUL AUGER STEPPED ON A WATER LINE SUPPLYING THE SPRINKLER SYSTEM CAUSING A DELUGE IN TO ROOMS 308,310,312, AND 314. VISABLE SIGNS OF WATER WERE OBSERVED	\$65,000.00	
06/26/2009	MOBILE - SPRING HILL	ROOM 324 TOILET OVERFLOWED & FLOODED 224 & 124.	\$40,000.00	
06/28/2009	RAMSEY - UPPER SADDLE RIVER	ROOM 317 GREASE FIRE. HOTEL NEAR 100% CLOSED & GUESTS WALKED.	\$150,000.00	\$50,000.00
06/29/2009	ST. LOUIS - AIRPORT	GREASE FIRE IN ROOM 306. DAMAGE TO 308, 304, 305, 307, 204, 208, 205 & HALLWAYS.	\$60,598.11	
06/29/2009	ALBUQUERQUE - RIO RANCHO BLVD.	ROOM 110 WATER COMING UP THROUGH DRAIN IN BATHTUB, TUB OVERFLOWED & FLOODED ROOM.	\$4,500.00	
07/05/2009	KANSAS CITY - LENEXA - 87TH ST.	ROOM 255 TOILET OVERFLOWED WITH FECES & RAN FOR HOURS. DAMAGED 205 ALSO.	\$15,000.00	
07/06/2009	SALT LAKE CITY - WEST VALLEY CENTER	PIPE IN WALL BEHIND SHOWER OF 213 LEAKED DOWN TO LOBBY & BREAK ROOM.	\$2,676.82	
07/06/2009	DENVER - AURORA	DUE TO RAINFALL WATER IS IN CEILING OF ROOM 251 CAUSING THE TEXTURED PART TO PEEL BACK, LEAVING THE DRYWALL EXPOSED.	\$2,990.00	
07/08/2009	OAKLAND - EMERYVILLE	ROOM 209 TOILET WATER LINE BURST. DAMAGED 209, 109, 211, 111 & HALLWAYS.	\$8,940.44	
07/11/2009	SYRACUSE - DEWITT	FIRE PANEL HIT BY LIGHTNING.	Loss estimate is pending.	
07/13/2009	NASHVILLE - BRENTWOOD	ROOM 110 GUEST HAD DEFECATED, BLOOD STAINS & VOMIT.	\$1,753.13	

In re: ESA P Portfolio L.L.C.

Case No. 09-13765

Attachment 8

Losses

Date of Incident/Loss	Site Name	Description of property	Loss Amount/Value of property	Claimed on insurance
07/13/2009	WASHINGTON, D.C. - FAIRFAX	PER RFM RAW SEWAGE AND WATER WENT INTO SEVERAL ROOMS (BACK TO BACK) AND THE WATER RAN OUT INTO THE HALL AND INTO ROOMS BELOW. PER RDO WOMEN'S SANITARY NAPKINS STUCK IN THE TOILET DRAIN PIPE. PLUMMER HAD TO CUT IN TO WALL TO ACCESS STRAIGHT RUN AS NAPKINS	\$40,000.00	
07/13/2009	MIAMI - BRICKELL - PORT OF MIAMI	STORM LASTED SEVERAL DAYS, ROOF LEAKED INTO 615, 515, 415, 315, 215, 115, 613, 513, 413, 313. ROOM 445 DEVELOPED MOLD. PER RFM THIS WAS 1 STORM.	\$6,000.00	
07/20/2009	DENVER - LAKEWOOD SOUTH	TORNADO DAMAGED ROOF & LANDSCAPING. SHARED DEDUCTIBLE WITH HOTEL #994. PICTURES ON FILE.	\$40,000.00	TORNADO LOSSES SUBJECT TO ONE COMMON DEDUCTIBLE OF \$100,000. THESE LOSSES AGGREGATE \$295,210 ACROSS ALL DEBTORS, THUS AN AGGREGATE INSURANCE CLAIM OF \$195,210.
07/20/2009	DENVER - LAKEWOOD WEST	TORNADO. PICTURES ON S DRIVE. HIT WITHOUT WARNING AT APPROX 10PM APPROXIMATELY 6" OF HAIL (UP TO GOLFBALL SIZE). THE HOTEL SUSTAINED SEVERE HAIL/WIND DAMAGE TO MULTIPLE ROOMS, ROOF AND OFFICE AREA. THERE WERE MULTIPLE WINDOWS AND WINDOW CASINGS SHATTERED	\$250,000.00	TORNADO LOSSES SUBJECT TO ONE COMMON DEDUCTIBLE OF \$100,000. THESE LOSSES AGGREGATE \$295,210 ACROSS ALL DEBTORS, THUS AN AGGREGATE INSURANCE CLAIM OF \$195,210.
07/20/2009	DENVER - WESTMINSTER	TORNADO. DAMAGED ROOM 319 CEILING IS WET & TEXTURE IS PEELING AWAY AT SEAM.	\$5,210.00	TORNADO LOSSES SUBJECT TO ONE COMMON DEDUCTIBLE OF \$100,000. THESE LOSSES AGGREGATE \$295,210 ACROSS ALL DEBTORS, THUS AN AGGREGATE INSURANCE CLAIM OF \$195,210.
07/21/2009	LAKE CHARLES - SULPHUR	WIND/RAIN DAMAGED GUTTERS & DOWNSPOUTS.	\$4,000.00	
07/21/2009	WICHITA - EAST	WIND DAMAGED FLASHING & SHINGLES.	\$4,660.00	
07/24/2009	LAKE CHARLES - SULPHUR	ROOM 332 HOT WATER IN KITCHEN LEFT ON. FLOODED 232 & 134.	\$25,000.00	
07/26/2009	COLUMBIA - FT. JACKSON	ROOM 324 TOILET OVERFLOWED & DAMAGED 224 & LAUNDRY ROOM.	\$4,800.00	
07/27/2009	LAKE CHARLES - SULPHUR	5 ROOMS FLOODED (LAUNDRY, MAINT, 126 & 128). PLUMBER IS GOING TO HAVE TO BREAK CONCRETE TO FIND LEAK.	\$12,500.00	
08/02/2009	MINNEAPOLIS - EDEN PRAIRIE	LIGHTNING HIT FIRE PANEL.	\$8,975.00	
08/02/2009	NASHVILLE - VANDERBILT	ROOM 423 BATHTUB HAD 2 HAIRLINE CRACKS. WATER LEAKED DOWN TO 323 & 223.	\$12,650.00	
08/04/2009	MIAMI - BRICKELL - PORT OF MIAMI	GUEST DEATH	\$1,729.99	

In re: ESA P Portfolio L.L.C.

Case No. 09-13765

Attachment 8

Losses

Date of Incident/Loss	Site Name	Description of property	Loss Amount/Value of property	Claimed on insurance
08/04/2009	OAKLAND - ALAMEDA AIRPORT	CPU ON FIRE ALARM SYSTEM FAILED & HOTEL IS ON FIRE WATCH.	\$10,000.00	
08/09/2009	HUNTSVILLE - U.S. SPACE AND ROCKET CENTE	MULCH FIRE DAMAGED OUTSIDE OF ROOM 105.	\$3,000.00	
08/09/2009	INDIANAPOLIS - NORTHWEST - I-465	ROOM 355 GREASE FIRE. SMOKE DAMAGE TO ROOM. FIRE DEPT FORCED DOORS TO 355 & 353 OPEN WITH CROWBAR.	\$6,572.00	
08/10/2009	CINCINNATI - FLORENCE	LIGHTNING STRUCK FIRE PANEL.	\$3,310.00	
8/12/2009	Philadelphia - Cherry Hill	Lightning struck fire panel	Loss estimate is pending.	
08/12/2009	SAN JOSE - SOUTH - EDENVALE	ENTRY DOOR LOCK ON BACK DOOR (NEAR ROOM 139) HAS BEEN CUT (WIRES).	Loss estimate is pending.	
08/12/2009	COLUMBUS - TUTTLE	STERITECH CONFIRMED BED BUGS IN 8 ROOMS & RECOMMENDED DISPOSAL OF MATTRESSES, BOXSPRINGS & A CHAIR.	\$2,763.00	
08/13/2009	ST. PETERSBURG - CLEARWATER	ROOM 109 HUNG CLOTHES ON SPRINKLER & SET OFF SYSTEM. FLOODED 111, 107, 112, 110, 105 & HALLWAYS.	\$12,000.00	
08/13/2009	OAKLAND - EMERYVILLE	ROOM 406 HOT WATER LEVER WAS LEFT ON ACCIDENTLY. WHEN WATER WAS RESTORED, SINK FLOODED 306, 206 & 106	\$10,000.00	
08/17/2009	FORT WAYNE - NORTH	SEVERE STORM, RAIN CAME IN ROOMS 102, 104, 106, 108, 110,112 & THE OFFICE.	\$5,000.00	
08/17/2009	NASHVILLE - BRENTWOOD	TOILET WATER LINE CONNECTOR IN ROOM 332 SPLIT. WATER DAMAGE TO 232 & 132.	\$4,994.00	
08/18/2009	ATLANTA - KENNESAW	ROOM 112 KITCHEN FIRE. DAMAGED 109, 110 & 114.	\$11,500.00	
08/19/2009	DAYTON - FAIRBORN	LIGHTNING FRIED WIRING BOX FOR CENTRAL AIR UNIT.	\$2,650.00	
08/19/2009	DAYTON - NORTH	LIGHTNING HIT BUILDING.	\$7,149.00	
08/20/2009	NASHVILLE - BRENTWOOD	ROOM 217 WATER SUPPLY LINE TO TOILET BROKE. WATER DAMAGE TO HOUSE LAUNDRY, BOILER ROOM & ROOM 116.	\$6,180.00	
08/20/2009	ORANGE COUNTY - LAKE FOREST	ROOM 216 TOILET OVERFLOWED CAUSING CEILING IN 116 TO COLLAPSE.	Loss estimate is pending.	
08/22/2009	MIAMI - AIRPORT AT DORAL	LIGHTNING HIT FIRE PANEL.	\$60,000.00	
08/23/2009	ROANOKE - AIRPORT	LIGHTNING KNOCKED OUT POWER, DAMAGED SECURITY SYSTEM, FIRE PANEL, PHONE LINE. HEAVY RAIN DAMAGED CEILING TO 305 & CARPET IS WET.	\$10,000.00	
08/28/2009	DENVER - LAKEWOOD WEST	ROOM 127 TOILET OVERFLOWED WITH CONTAMINATED WATER. ALSO LEAKED IN TO ROOM 126. WATER DAMAGED CREDENZAS, DESKS, SOFA, NIGHTSTAND & TV STANDS.	\$7,310.00	
8/30/2009	Cincinnati - Sharonville	Room 318 shower leaked down to 218 & 118	\$10,000.00	
9/2/2009	Chicago - Gurnee	Grease fire in 338	Loss estimate is pending.	
9/7/2009	Phoenix - Airport - E. Oak St.	Water damage to 215 & guest laundry	\$6,500.00	

**In re: ESA P Portfolio L.L.C.**  
**Case No. 09-13765**  
Attachment 8  
Losses

Date of Incident/Loss	Site Name	Description of property	Loss Amount/Value of property	Claimed on insurance
9/11/2009	Denver - Lakewood South	Toilet overflow damaged 301, 300, 201, 200, 101 & 100	Loss estimate is pending.	
9/11/2009	Stockton - March Lane	Water damage to 216, 116 & 118	Loss estimate is pending.	
9/14/2009	Sacramento - Elk Grove	Biohazard clean up	Loss estimate is pending.	
09/17/2009	Columbus - Airport	Street lamp knocked over	\$6,000.00	
		<b>TOTAL:</b>	<b>\$3,611,877.64</b>	<b>\$228,325.91</b>

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK, NEW YORK

In re: ESA P Portfolio L.L.C.

Case No. 09-13765 (JMP)

**Declaration Concerning Debtor's Statement of Financial Affairs**

I, F. Joseph Rogers, Assistant Secretary of the corporation named as debtor in this case, declare under penalty of perjury that I have read the answers contained in the foregoing statement of financial affairs and any attachments thereto and that they are true and correct to the best of my knowledge, information and belief.

Date 9/28/2009

Signature: / s / F. Joseph Rogers

**F. Joseph Rogers**

**Assistant Secretary**