

# **Exhibit K**

To Joint Plan of Liquidation

**Heller Ehrman, LLP**  
**Post-confirmation cash budget**

Heller Ehrman LLP, Revested Debtor  
Post-Confirmation Cash Budget

	Q3 2010	Q4 2010	FY 2011	FY 2012	FY 2013	FY 2014 - Low	FY 2014 - High	Total - Low	Total - High
<b>Cash Balance - Beginning</b>	\$ 1,618,000	\$ 880,000	\$ 5,246,000	\$ 1,204,000	\$ 1,803,000	\$ 5,605,000	\$ 5,605,000	\$ 1,618,000	\$ 1,618,000
<b>Cash Receipts</b>									
Receivable Collections	\$ 1,500,000	\$ 10,500,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 14,000,000	\$ 14,000,000
Litigation Recoveries	-	-	11,000,000	-	5,000,000	-	45,000,000	18,500,000	65,000,000
Other Assets	285,000	-	-	2,000,000	-	2,000,000	2,000,000	4,285,000	4,285,000
<b>Total Cash Receipts</b>	\$ 1,785,000	\$ 10,500,000	\$ 13,000,000	\$ 2,000,000	\$ 5,000,000	\$ 2,000,000	\$ 47,000,000	\$ 36,785,000	\$ 83,285,000
<b>Disbursements</b>									
<b>Staffing Costs</b>									
Salary	\$ 171,000	\$ 157,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 328,000	\$ 328,000
Contract Staffing	20,000	20,000	75,000	75,000	75,000	75,000	75,000	340,000	340,000
Vacation	-	53,000	-	-	-	-	-	53,000	53,000
Payroll Taxes & Fees	19,000	23,000	-	-	-	-	-	42,000	42,000
Payroll Preparation	10,000	10,000	-	-	-	-	-	20,000	20,000
Employee Benefits	35,000	35,000	-	-	-	-	-	70,000	70,000
<b>Total Staffing Costs</b>	\$ 255,000	\$ 298,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 853,000	\$ 853,000
<b>Service Providers</b>									
Record Storage	150,000	150,000	-	-	-	-	-	300,000	300,000
Record Destruction	-	900,000	-	-	-	-	-	900,000	900,000
IP Networks (Internet Networks)	20,000	20,000	-	-	-	-	-	40,000	40,000
365 Inc (Server Warehouse)	69,000	69,000	276,000	276,000	276,000	276,000	276,000	1,242,000	1,242,000
Telephone	9,000	9,000	1,000	1,000	1,000	1,000	1,000	22,000	22,000
Insurance (Business & D&O)	60,000	10,000	70,000	70,000	70,000	35,000	35,000	315,000	315,000
Server Maintenance & Operating Costs	10,000	10,000	60,000	60,000	60,000	60,000	60,000	260,000	260,000
Database searches	6,000	6,000	24,000	24,000	-	-	-	60,000	60,000
ESI/Electronic Storage	50,000	50,000	75,000	75,000	75,000	75,000	75,000	400,000	400,000
Misc Operating Costs	25,000	25,000	-	-	-	-	-	50,000	50,000
<b>Total Costs</b>	\$ 399,000	\$ 1,249,000	\$ 506,000	\$ 506,000	\$ 482,000	\$ 447,000	\$ 447,000	\$ 3,589,000	\$ 3,589,000
<b>Professional Fees</b>									
Post Confirmation Trustee	\$ 60,000	\$ 50,000	\$ 150,000	\$ 100,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 510,000	\$ 510,000
Post Confirmation Counsel	50,000	50,000	150,000	100,000	75,000	75,000	75,000	500,000	500,000
Bond costs	1,000	7,000	33,000	5,000	13,000	5,000	118,000	64,000	177,000
Class action counsel substantial contribution claim	950,000	-	-	-	-	-	-	950,000	950,000
Contingent Fees	-	-	3,000,000	-	-	875,000	3,170,000	3,875,000	6,170,000
Post Confirmation Claims Litigation	100,000	100,000	500,000	500,000	400,000	400,000	400,000	2,000,000	2,000,000
Consultants - Development Specialists Inc.	15,000	15,000	25,000	25,000	25,000	25,000	25,000	130,000	130,000
Malpractice Consultants	25,000	25,000	50,000	50,000	25,000	25,000	25,000	200,000	200,000
Accountants	-	20,000	20,000	20,000	20,000	20,000	20,000	100,000	100,000
<b>Total Professional Costs</b>	\$ 1,201,000	\$ 267,000	\$ 3,928,000	\$ 800,000	\$ 633,000	\$ 1,500,000	\$ 3,908,000	\$ 8,329,000	\$ 10,737,000
<b>Occupancy</b>									
Rent	\$ 126,000	\$ 126,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 252,000	\$ 252,000
Moving Cost	-	-	-	-	-	-	-	-	-
<b>Total Occupancy Costs</b>	\$ 126,000	\$ 126,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 252,000	\$ 252,000
<b>US Trustee payments</b>	\$ 10,000	\$ 13,000	\$ 33,000	\$ 20,000	\$ 8,000	\$ 19,000	\$ 36,000	\$ 103,000	\$ 120,000
<b>Taxes</b>									
Priority Tax Payments	\$ -	\$ 4,181,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,181,000	\$ 4,181,000
Payroll Taxes - Pre-confirmation	532,000	-	-	-	-	-	-	532,000	532,000
<b>Total Taxes</b>	\$ 532,000	\$ 4,181,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,713,000	\$ 4,713,000
<b>Total Disbursements</b>	\$ 2,523,000	\$ 6,134,000	\$ 4,542,000	\$ 1,401,000	\$ 1,198,000	\$ 2,041,000	\$ 4,466,000	\$ 17,839,000	\$ 20,264,000
<b>Cash Balance - Before Distributions</b>	\$ 880,000	\$ 5,246,000	\$ 13,704,000	\$ 1,803,000	\$ 5,605,000	\$ 5,564,000	\$ 48,139,000	\$ 20,564,000	\$ 64,639,000
Distribution to Unsecured Creditors									
Unsecured	-	-	12,500,000	-	-	5,564,000	48,139,000	20,564,000	64,639,000
Total Distributions	\$ -	\$ -	\$ 12,500,000	\$ -	\$ -	\$ 5,564,000	\$ 48,139,000	\$ 20,564,000	\$ 64,639,000
<b>Cash Balance - Ending</b>	\$ 880,000	\$ 5,246,000	\$ 1,204,000	\$ 1,803,000	\$ 5,605,000	\$ -	\$ -	\$ -	\$ -
<b>Unsecured Creditor Return</b>									
Assumed Allowed Claims								95,000,000	95,000,000
<b>Return to Creditors</b>								<b>22%</b>	<b>68%</b>