

Exhibit C

To Joint Plan of Liquidation

**In re: Heller Ehrman, LLP, Debtor
Subordinated Former Shareholder Notes**

Exhibit C

Payee

LastName	FirstName	Date of Note
Benner	Scott	6/20/2006
Benudiz	Peter	3/7/2008
Booth	Paul	3/13/2006
Burke	Kevin	3/7/2008
Cypers	Michael	11/3/2006
Czaban	James	10/31/2006
Davis	Paul	4/1/2008
Donnelly	Thomas	4/18/2008
Dreger	Ginger	3/25/2008
Ferruolo	Stephen	4/12/2007
Gartrell	Philip	7/30/2007
Gillette	Patricia	11/20/2007
Goldberg	Stephen	4/4/2008
Granados	Patricia	4/23/2007
Guse	Kyle	11/15/2007
Isacson	John	3/10/2006
Jenett	Bruce	3/21/2008
Laub	David	3/13/2006
Livingston	Andrew	11/20/2007
Luna	Felix	3/28/2007
Mann	Margaret	2/8/2008
Marks	Jerry	11/16/2007
Rubin	Harry	4/20/2007
Sandercock	Colin	3/13/2006
Saxe	Deborah	12/31/2005
Schai	Randall	2/6/2008
Schildkraut	Marc	5/1/2008
Shulman	Carren	4/18/2008
Stoler	Jonathan	2/4/2008
Thau	Stephen	4/4/2008
Wen	Carson	3/21/2006