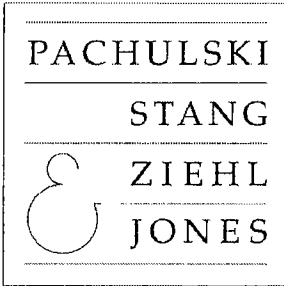


# **Exhibit D**



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October 1, 2010

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**VIA E-MAIL**

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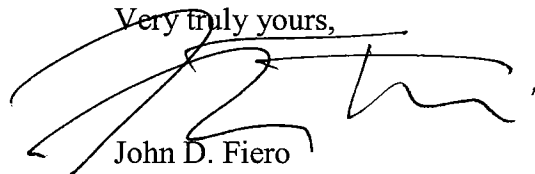
**Re: In re: Heller Ehrman LLP  
Chapter 11 Case No. 08-32514**

Dear Michael and Peter:

Enclosed herewith please find the *Fifth and Final Application of Pachulski Stang Ziehl & Jones LLP, for Allowance and Payment of Compensation and Reimbursement of Expenses* (the "Application"). The Application seeks final allowance of the fees and expenses incurred by the firm on behalf of Heller Ehrman LLP during the period from May 1, 2010 through September 1, 2010. The Application also seeks final allowance of the fees and expenses previously approved on an interim basis, net of the agreed 10% discount to fees.

The Bankruptcy Court's *Guidelines for Compensation and Expense Reimbursement of Professionals and Trustees* provide that a debtor-in-possession, a trustee, or an official committee must exercise reasonable business judgment in monitoring the fees and expenses of professionals. We invite you to discuss any objections, concerns or questions you may have with respect to the Application. The Office of the United States Trustee will also accept your comments.

Very truly yours,



John D. Fiero

JDF  
Enclosure