

Debt Acquisition Company of America V, LLC
1565 Hotel Circle South, Suite 310
San Diego, CA 92108
Ph. 619-220-8900

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION

In re:) CHAPTER 11
)
)
) Case No. 08-32514
HELLER EHRMAN LLP,)
)
) **NOTICE OF TRANSFER OF CLAIM**
Debtor) **OTHER THAN FOR SECURITY AND**
) **WAIVER OF NOTICE**
) Bankruptcy Rule 3001(e)(1)

PLEASE TAKE NOTICE that the scheduled claim of **TARGET RESEARCH SERVICES INC** ("Transferor") against the Debtor in the amount of **\$5,077.50**, as listed within Schedule F of the Schedules of Assets and Liabilities filed by the Debtor, and all other claims of Transferor have been transferred and assigned other than for security to Debt Acquisition Company of America V, LLC ("DACA"). The signature of the Transferor on this document is evidence of the transfer of the claims and all rights there under. Transferor hereby agrees to waive notice as described by Bankruptcy Rule 3001 (e)(1).

I, the undersigned Transferor of the above-described claims, hereby assign and transfer my claims and all rights there under to DACA upon terms as set forth herein and in the offer letter received. I authorize DACA to take the steps required to transfer the above claim or claims into their name. I represent and warrant that the claim is not less than **\$5,077.50** and has not been previously objected to, sold, or satisfied. Upon notification by DACA, I agree to reimburse DACA a portion of the purchase price if the claim is reduced, objected to, or disallowed in whole or in part by the Debtor. Such reimbursement would be calculated as follows: dollar amount of claim reduction multiplied by the purchase rate. Other than as stated above, DACA assumes all risks associated with the debtor's ability to distribute funds. I agree to deliver to Debt Acquisition Company of America any correspondence or payments received subsequent to the date of this agreement and authorize DACA to take the steps necessary to transfer this claim and all claims we hold against the above debtor. The clerk of the court is authorized to change the address regarding the claim of the Transferor to that of the Transferee listed below.

TRANSFEROR:
TARGET RESEARCH SERVICES INC
20 VASEY ST NEW YORK NY 10007

Print Name PARKER Title PRES
Signature [Signature] Date 1/22/10
Updated Address (if needed) 20 VASEY ST
Phone 2122279600 Fax _____ E-Mail _____

TRANSFeree:
DEBT ACQUISITION COMPANY OF AMERICA V, LLC
1565 Hotel Circle South, Suite 310, San Diego, CA 92108

Signature: [Signature]
Andrew Whatnall

Mail Ref# 2-508
2665548