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9 Attorneys for Heller Ehrman LLP,
Debtor and Debtor in Possession

10 **UNITED STATES BANKRUPTCY COURT**
11 **NORTHERN DISTRICT OF CALIFORNIA**
12 **SAN FRANCISCO DIVISION**

13 In re:

14 Heller Ehrman LLP,¹

15 Debtor.

Case No.: 08-32514

Chapter 11

**AMENDED EXHIBIT A TO
APPLICATION TO EMPLOY
EICHSTAEDT & DEVEREAUX LLP
AS DEBTOR'S TAX ADVISORS**

[NO HEARING REQUIRED]

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¹ The Debtor's address is 333 Bush Street, San Francisco, CA 94104, Federal Tax I.D. No. 94-1217308.

Exhibit A

EICHSTAEDT & DEVEREAUX, LLP

CERTIFIED PUBLIC ACCOUNTANTS

April 10, 2009

Mr. Peter Benvenuti, Responsible Individual
Heller Ehrman LLP
333 Bush Street, 10th Floor
San Francisco, CA 94104

Dear Mr. Benvenuti:

We appreciate the opportunity to work with Heller Ehrman LLP ("Heller" or "Client") regarding Heller's income tax needs. In order to ensure an understanding of our mutual responsibilities, we ask all clients to confirm the following terms of our arrangement and the nature and limitations of the services we provide.

We will prepare the federal and state income tax returns (Forms 1065 and 1120 and applicable state forms) for Heller and its constituent members (which are professional corporations) based upon the information provided by you, as specified in the attached list of services. If asked, we may also provide you with other tax advice or assistance with the analysis and preparation of any documentation necessary to file for a net operating loss carryback. The Internal Revenue Service imposes penalties upon taxpayers and upon us as preparers for failure to exercise due care for income tax reporting. We will not audit or otherwise verify the data you submit, although we may ask you for clarification of some of the information.

It is your responsibility to provide us with all the information necessary for the preparation of complete and accurate returns. You represent to us that the information you are providing is accurate and complete and that you have the proper records to substantiate all items of income and deductions including but not limited to travel, entertainment, auto and related expenses and that you will carefully examine and approve your completed tax returns before signing and mailing them to the tax authorities.

Our work in connection with the preparation of the Heller Ehrman LLP's income tax returns does not include any procedures designed to discover fraud, defalcations, or other irregularities, should any exist. We will render such accounting and bookkeeping assistance as we find necessary for preparing the income tax returns.

We will use our professional judgment in preparing your returns. Whenever we are aware that a possibly applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (e.g., tax agencies and courts) we will explain the possible positions that may be taken on your return. We will follow whatever position you request on your return so long as it is consistent with the codes and regulations and interpretations that have been promulgated. If the Internal Revenue Service should later contest the position taken, there may be an assessment of additional tax plus interest and penalties. We assume no liability for any such additional penalties or assessments.

Heller Ehrman LLP
San Francisco, CA
April 6, 2009
Page 2

All returns are, of course, subject to review by taxing authorities. In the event of an examination, if requested by you and agreed to by us, we will be available to represent you. Any items resolved against the corporation by the examining agent are subject to certain rights of appeal.

Our fees for these services will be based on the actual time spent at our standard hourly rates, plus travel and related expenses. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned. We strive to match our professionals with each task so our clients receive the highest quality services at the lowest possible cost.

We anticipate utilizing an experienced staff, a tax manager and a senior tax partner on the engagement. The staff has had experience working on corporate and partnership tax returns and will accumulate information, prepare any necessary accounting and tax adjustments and prepare the tax returns. The tax manager has had significant experience with similar engagements and will be responsible for oversight and review, as well as research on tax issues that may arise. As tax partner, I will review the engagement and be responsible for the identification and resolution of tax issues. Our hourly billing rates for staff, manager and partner are \$165, \$270 and \$550 per hour, respectively.


Our invoices for these fees will be rendered to Heller Ehrman, LLP, each month as work progresses, to the attention of Shelley Salinero, Liquidation Manager. We agree and understand that our fees will be paid from Heller's bankruptcy estate and that payment of our fees are subject to the approval of the Bankruptcy Court and that we will be required to file a fee application for our fees and costs in accordance with the local rules established by the court and the Office of the United States Trustee. Disputes regarding payment and amounts of fees and costs are also subject to the jurisdiction of the Bankruptcy Court.

We believe this letter accurately summarizes the significant terms of our engagement. If you agree with the terms of the engagement as described above, please sign the enclosed copy and return it to us in the pre-addressed envelope at your earliest convenience. Upon our receipt of this signed letter, our engagement will continue in effect until cancelled by either party in writing.

If you have any questions, please do not hesitate to contact us.

Very truly yours,

EICHSTAEDT & DEVEREAUX, LLP
Certified Public Accountants


Jill A. Lervold

Heller Ehrman LLP
San Francisco, CA
April 6, 2009
Page 3

RESPONSE:

This letter correctly sets forth the understanding of Heller Ehrman LLP

Signature: 

Title: Responsible Individual; Chair of Dissolution Comm. Ptee

Date: 4/21/09

Eichstaedt & Devereaux, LLP will provide, as Heller Ehrman LLP's tax preparer and representative, the following services for the tax year ended December 31, 2008 ("2008 tax year").

Entity: Heller Ehrman LLP

- Prepare a GAAP/book income to taxable income reconciliation and compute all book/tax timing and permanent differences for the 2008 tax year;
- Compute the tax depreciation expense on all assets in service for the 2008 tax year;
- Compute the tax gain/loss on all fixed asset dispositions made during the 2008 tax year;
- Categorize and separately state Heller Ehrman LLP's taxable income and expenses as required under U.S. partnership tax law;
- Allocate the ordinary and separately stated income items among the partners as designated under the partnership's operating agreement;
- Analyze Heller Ehrman LLP's taxable presence in various U.S. states and compute the appropriate state apportionment and allocation percentages for the 2008 tax year;
- Draft and prepare the federal Form 1065, *U.S. Return of Partnership Income*, and all ancillary filings for the 2008 tax year;
- Draft and prepare federal Schedules K-1, *Partner's Share of Income, Deductions, Credits, etc.*, for the 2008 tax year;
- Draft and prepare all required state partnership income tax returns and related forms for the 2008 tax year.
- Compile detailed tax work-papers that support the computations outlined above and our methodology for preparing the required 2008 income tax filings.

Entity: Heller Ehrman California Professional Corporation

- Prepare a GAAP/book income to taxable income reconciliation and compute all book/tax timing and permanent differences for the 2008 tax year;
- Compute the tax depreciation expense on all assets in service for the 2008 tax year;
- Compute the tax gain/loss on all fixed asset dispositions made during the 2008 tax year;
- Analyze the entity's taxable presence in various U.S. states and compute the state apportionment and allocation percentages for the 2008 tax year;
- Draft and prepare the federal Form 1120, *U.S. Corporation Return Income*, and all ancillary filings for the 2008 tax year;
- Draft and prepare all required state corporate income tax returns and related forms for the 2008 tax year;
- Compile detailed tax work-papers that support the computations outlined above and our methodology for preparing the required 2008 income tax filings.

Entity: Heller Ehrman New York Professional Corporation

- Prepare a GAAP/book income to taxable income reconciliation and compute all book/tax timing and permanent differences for the 2008 tax year;
- Compute the tax depreciation expense on all assets in service for the 2008 tax year;
- Compute the tax gain/loss on all fixed asset dispositions made during the 2008 tax year;
- Analyze the entity's taxable presence in various U.S. states and compute the state apportionment and allocation percentages for the 2008 tax year;
- Draft and prepare the federal Form 1120, *U.S. Corporation Return Income*, and all ancillary filings for the 2008 tax year;
- Draft and prepare all required state corporate income tax returns and related forms for the 2008 tax year;
- Compile detailed tax work-papers that support the computations outlined above and our methodology for preparing the required 2008 income tax filings.

Entity: Heller Ehrman Oregon Professional Corporation

- Prepare a GAAP/book income to taxable income reconciliation and compute all book/tax timing and permanent differences for the 2008 tax year;
- Compute the tax depreciation expense on all assets in service for the 2008 tax year;
- Compute the tax gain/loss on all fixed asset dispositions made during the 2008 tax year;
- Analyze the entity's taxable presence in various U.S. states and compute the state apportionment and allocation percentages for the 2008 tax year;
- Draft and prepare the federal Form 1120, *U.S. Corporation Return Income*, and all ancillary filings for the 2008 tax year;
- Draft and prepare all required state corporate income tax returns and related forms for the 2008 tax year;
- Compile detailed tax work-papers that support the computations outlined above and our methodology for preparing the required 2008 income tax filings.

Entity: Heller Ehrman Washington Professional Corporation

- Prepare a GAAP/book income to taxable income reconciliation and compute all book/tax timing and permanent differences for the 2008 tax year;
- Compute the tax depreciation expense on all assets in service for the 2008 tax year;
- Compute the tax gain/loss on all fixed asset dispositions made during the 2008 tax year;
- Analyze the entity's taxable presence in various U.S. states and compute the state apportionment and allocation percentages for the 2008 tax year;
- Draft and prepare the federal Form 1120, *U.S. Corporation Return Income*, and all ancillary filings for the 2008 tax year;
- Draft and prepare all required state corporate income tax returns and related forms for the 2008 tax year;

- Compile detailed tax work-papers that support the computations outlined above and our methodology for preparing the required 2008 income tax filings.

Entity: Heller Ehrman Alaska Professional Corporation

- Prepare a GAAP/book income to taxable income reconciliation and compute all book/tax timing and permanent differences for the 2008 tax year;
- Compute the tax depreciation expense on all assets in service for the 2008 tax year;
- Compute the tax gain/loss on all fixed asset dispositions made during the 2008 tax year;
- Analyze the entity's taxable presence in various U.S. states and compute the state apportionment and allocation percentages for the 2008 tax year;
- Draft and prepare the federal Form 1120, *U.S. Corporation Return Income*, and all ancillary filings for the 2008 tax year;
- Draft and prepare all required state corporate income tax returns and related forms for the 2008 tax year;
- Compile detailed tax work-papers that support the computations outlined above and our methodology for preparing the required 2008 income tax filings.

Entity: Heller Ehrman China Professional Corporation

- Prepare a GAAP/book income to taxable income reconciliation and compute all book/tax timing and permanent differences for the 2008 tax year;
- Compute the tax depreciation expense on all assets in service for the 2008 tax year;
- Compute the tax gain/loss on all fixed asset dispositions made during the 2008 tax year;
- Analyze the entity's taxable presence in various U.S. states and compute the state apportionment and allocation percentages for the 2008 tax year;
- Draft and prepare the federal Form 1120, *U.S. Corporation Return Income*, and all ancillary filings for the 2008 tax year;
- Draft and prepare all required state corporate income tax returns and related forms for the 2008 tax year.
- Compile detailed tax work-papers that support the computations outlined above and our methodology for preparing the required 2008 income tax filings.

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8 Attorneys for Heller Ehrman LLP,
9 Debtor and Debtor in Possession

10 **UNITED STATES BANKRUPTCY COURT**
11 **NORTHERN DISTRICT OF CALIFORNIA**
12 **SAN FRANCISCO DIVISION**

13 In re:

14 Heller Ehrman LLP,¹

15 _____
Debtor.

Case No.: 08-32514

Chapter 11

CERTIFICATE OF SERVICE

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¹ The Debtor's address is 333 Bush Street, San Francisco, CA 94104, Federal Tax I.D. No. 94-1217308.

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PROOF OF SERVICE

STATE OF CALIFORNIA)
)
CITY OF SAN FRANCISCO)

I, Katherine Suk, am employed in the city and county of San Francisco, State of California. I am over the age of 18 and not a party to the within action; my business address is 150 California Street, 15th Floor, San Francisco, California 94111-4500.

On April 22, 2009, I caused to be served the

AMENDED EXHIBIT A TO APPLICATION TO EMPLOY EICHSTAEDT & DEVEREAUX LLP AS DEBTOR'S TAX ADVISORS;

in this action by placing a true and correct copy of said document(s) in sealed envelopes addressed as follows:

Please see attached Service List

(BY MAIL) I am readily familiar with the firm's practice of collection and processing correspondence for mailing. Under that practice it would be deposited with the U.S. Postal Service on that same day with postage thereon fully prepaid at San Francisco, California, in the ordinary course of business. I am aware that on motion of the party served, service is presumed invalid if postal cancellation date or postage meter date is more than one day after date of deposit for mailing in affidavit.

(BY EMAIL) I caused to be served the above-described document by email to the parties indicated on the attached service list at the indicated email address.

I declare under penalty of perjury, under the laws of the State of California and the United States of America that the foregoing is true and correct.

Executed on April 22, 2009, at San Francisco, California.

/s/ Katherine Suk
Katherine Suk

Service List

<p>United States Trustee Donna S. Tamanaha, Assistant U.S. Trustee 235 Pine Street, Suite 700 San Francisco, CA 94104 T Donna.S.Tamanaha@usdoj.gov</p>	<p>Counsel to BofA David Minnick, Esq. Leo Crowley, Esq. Pillsbury Winthrop Shaw Pittman LLP 50 Fremont Street San Francisco, CA 94105-2228 Tdminnick@pillsburylaw.com Leo.crowley@pillsburylaw.com</p>	<p>Counsel to Citibank, N.A. Larry Peitzman, Esq. Louis E. Kempinsky, Esq. Peitzman, Weg & Kempinsky LLP 10100 Santa Monica Blvd., Suite 1450 Los Angeles, CA 90067 lpeitzman@pwkllp.com lkempinsky@pwkllp.com RSN</p>
<p>Counsel to Committee of Unsecured Creditors Steven H. Felderstein, Esq. Thomas A. Willoughby, Esq. Felderstein Fitzgerald Willoughby & Pascuzzi, LLP 400 Capitol Mall, Suite 1450 Sacramento, CA 95814 sfelderstein@ffwplaw.com twilloughby@ffwplaw.com RSN</p>		
COMMITTEE OF UNSECURED CREDITORS		
<p>Counsel for 333 Bush Associates Michael P. Brody, Esq. Darlene Haun, Esq. Ellman Burke Hoffman & Johnson 601 California Street, 19th Floor San Francisco, CA 94108 mbrody@ellman-burke.com dhaun@ellman-burke.com</p>	<p>Counsel for 333 Bush Associates Paul E. Paradis 101 California Street, Suite 1000 San Francisco, CA 94111 paul_paradis@hines.com</p>	<p>Counsel for MEPT St. Matthews LLC Bennett Williams 1215 4th Avenue, Suite 2400 Seattle, WA 98161 bennettw@kennedyusa.com</p>
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PARTIES REQUESTING SPECIAL NOTICE		
<p>Counsel for AFCO Acceptance Corporation David I. Katzen, CSB # 79090 David A. Schuricht, CSB # 62690 KATZEN & SCHURICHT 1981 N. Broadway, Suite 340 Walnut Creek, CA 94596-8218 katzen@ksfirm.com schuricht@ksfirm.com</p>	<p>Counsel for The Seaport Group LLC Scott Friedberg The Seaport Group, LLC 360 Madison Avenue, 22nd Floor New York, NY 10017 Sfriedberg@Theseaportgroup.com</p>	<p>Counsel for Columbia Center Property LLC and 333 South Hope Co., LLC Vincent M. Coscino, Esq. Michael S. Greger, Esq. Allen Matkins Leck Gamble Mallory & Natsis LLP 1990 Main Street, Fifth Floor Irvine, CA 92614-7321 vcoscino@allenmatkins.com mgreger@allenmatkins.com</p>
<p>Counsel for Schiff Hardin LLP Jeffrey V. Commisso, Esq. Schiff Hardin LLP One Market, Spear Street Tower 32nd Floor San Francisco, CA 94105 jcommisso@schiffhardin.com</p>	<p>Counsel for Schiff Hardin LLP Jason M. Torf, Esq. Schiff Hardin LLP 6600 Sears Tower Chicago, IL 60606-6473 jtorf@schiffhardin.com</p>	<p>Counsel for A2D, LP Michael S. Kogan, Esq. Ervin, Cohen & Jessup LLP 9401 Wilshire Boulevard, 9th Floor Beverly Hills, CA 90212 mkogan@ecjlaw.com</p>
<p>VIA FIRST CLASS MAIL Counsel to State of Washington, Dept. of Revenue Zachary Mosner, Esq. Assistant Attorney General Bankruptcy & Collections Unit 800 Fifth Avenue, Suite 2000 Seattle, WA 98104-3188</p>	<p>Counsel to 1620 K Street Associates Limited Partnership, A District of Columbia limited partnership Edward J. Tredinnick, Esq. Greene Radovsky Maloney Share & Hennigh LLP Fourt Embarcadero Center, Suite 4000 San Francisco, CA 94111-4106 etredinnick@greeneradovsky.com</p>	<p>Counsel to Pension Benefit Guaranty Corporation Marc S. Pfeuffer, Esq. Office of the Chief Counsel Pension Benefit Guaranty Corporation 1200 K Street, N.W. Washington, DC 20005-4026 pfeuffer.marc@pbgc.gov efile@pbgc.gov</p>
<p>Counsel to 4350 La Jolla Village LLC Dean P. Sperling, Esq. Law Offices of Dean P. Sperling 201 East Sandpointe, Suite 220 Santa Ana, CA 92707-57425 Dean@sperlinglaw.com</p>	<p>Counsel for the Vested Reirees Michael St. James, Esq. St. James Law 155 Montgomvery Street, Suite 1004 San Francisco, CA 94104 ecf@stjames-law.com</p>	<p>In-House Counsel fo CB Richard Ellis, Inc. Laurie Gomez, Esq. Senior Counsel – Litigation CB Richard Ellis, Inc. 200 Park Avenue New York, NY 10166 laurie.gomez@cbre.com</p>
<p>Consel to Creditors Darryl L. Snider and John S. Skilton Maria K. Pum, Esq. Henderson, Caverly, Pum & Charney LLP P.O. Box 9144 16236 San Dieguito Rd., Suite 4-13 Rancho Santa Fe, CA 92067-9144 mpum@hcesq.com</p>	<p>Counsel for Adworks, Inc. Howard Ross, Esq. Shulman, Rogers, Gandal, Porody & Ecker, P.A. 11921 Rockville Pike, Suite 300 Rockville, MD 20852 F: 301-230-2891 hross@srgpe.com</p>	<p>Counsel for Robert G. Badal and Nancy Sher Cohen David A. Gill, Esq. Richard K. Diamond, Esq. Danning, Gill, Diamond & Kollitz, LLP 2029 Century Park East, Third Floor Los Angeles, CA 90067 dgill@dgdk.com rdiamond@dgdk.com</p>
<p>Robert G. Badal, Esq. WilmerHale, LLP 350 S. Grand Avenue, Suite 2100 Los Angeles, CA 90071 robert.badal@wilmerhale.com</p>	<p>Nancy Sher Cohen, Esq. Proskauer Rose, LLP 2049 Century Park East, Suite 3200 Los Angeles, CA 90067 ncohen@proskauer.com</p>	<p>Vicky Namken IBM Corporation 13800 Diplomat Dr. Dallas, TX 75234 vnamken@us.ibm.com</p>

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<p>Counsel to Constellation NewEnergy, Inc. Bruce J. Ruzinsky, Esq. D. Elaine Conway, Esq. JACKSON WALKER L.L.P. 1401 McKinney Street, Suite 1900 Houston, Texas 77010 bruzinsky@jw.com econway@jw.com</p>	<p>Counsel to Constellation NewEnergy, Inc. Heather M. Forrest, Esq. JACKSON WALKER L.L.P. 901 Main Street, Suite 6000 Dallas, TX 75202 hforrest@jw.com</p>	<p>Paul Sugarman 1200 Sunnyhills Road Oakland, CA 94610 sugars5@pacbell.net</p>
<p>Christine R. Etheridge IKON Financial Services Bankruptcy Administration 1738 Bass Road P.O. Box 13708 Macon, GA 31208-3708 christine.etheridge@ikonfin.com</p>	<p>Counsel to Hewlett-Packard Company Ms. Anne Marie Kennelly, Esq. Corporate Counsel 3000 Hanover St., M/S 1050 Palo Alto, CA 94304 anne.kennelly@hp.com</p>	<p>Mr. Ken Higman Sr. Default & Recovery Analyst Hewlett-Packard Company 2125 E. Katella Ave., Suite 400 Anaheim, CA 92806 ken.higman@hp.com</p>
<p>Aseem S. Gupta 3340 23rd Street San Francisco, CA 94110 aseemsgupta@gmail.com</p>	<p>Counsel for Iron Mountain Information Management, Inc. Frank F. McGinn, Esq. Bartlet Hackett Feinberg P.C. 155 Federal Street, 9th Floor Boston, MA 02110 ffm@bostonbusinesslaw.com</p>	<p>Alan D. Smith Perkins Coie LLP 1201 Third Avenue, 48th Floor Seattle, WA 98101-3099 ADSmith@perkinscoie.com</p>
<p>Counsel for Oracle USA, Inc. and Oracle Credit Corporation Shawn M. Christianson, Esq. Buchalter, Nemer, A Professional Corporation 333 Market Street, 25th Floor San Francisco, CA 94105-2126 T: (415) 227-0900 F: (415) 227-0770 schristianson@buchalter.com</p>		