

Exhibit B

To Joint Plan of Liquidation

**In re: Heller Ehrman, LLP, Debtor
Former Shareholders**

Exhibit B

ALAILY, RIMA
ALEXANDER, PAUL
ANDREWS, CRAIG S.
ANGLAND, JOSEPH
APPELMAN, DANIEL L.
ARMAO, JOSEPH J.
ARMSTRONG, AARON
ARNOLD, A. JOY
ARONOW, GEOFFREY F.
ASHER, ROBERT
AZCUENAGA, MARY L.
BADAL, ROBERT G.
BAILEY, EDWARD W.
BARASH, LOUISA
BARRINGER, WILLIAM
BATALOV, LEO
BAUTISTA, JOHN
BELL, BERNARD
BEN-AMI, ANDREW R.
BENASSI, JOHN M.
BENNER, SCOTT
BENUDIZ, P. PETER
BENVENUTTI, PETER J
BERMAN, STAN
BJERKE, BRUCE
BLANKENHEIMER, ALAN H.
BLAWIE, ELIAS J.
BLEARS, NORMAN J
BLUM, LORA
BOMSE, STEPHEN V.
BOOTH, PAUL
BRANDT-ERICHSEN, SVEND A.
BRODY, SARA B.
BROSNAHAN, BRIAN PAUL
BROWN, GEORGE H.
BROWNE, MAUREEN
BROWNSTEIN, DAVID C.
BRUNER, BECKY M.
BUEHLER, R.
BURKE, KEVIN
BURNINGHAM, ROSS L.
BURNS, TIM
BURNSTEIN, MICHAEL
BYRNES, ANDREW
CARO, HOWARD S.
CAROTHERS, JO
CHA JOSEPH
CHARLES, PAMELA
CHARLSON, MICHAEL L.
CHERNOF, KENNETH L.
CHIU, JOHNNY

COHEN, BRENT M.
COHEN, MATTHEW
COHEN, MICHAEL P.A.
COHEN, NANCY S.
COHEN, RUSSELL
COLE, ADAM M.
COLLINS, KEVIN T.
CRUPI, KAREN M
CULLIGAN, KEVIN
CURTIS, CHARLES G.
CYPERS, MICHAEL
CZABAN, JAMES
DANELO, PETER A.
DAVIS, PAUL
DAVIS, STEPHEN M.
DEMING, RENEE R.
DEMPSEY, KAREN A.
DENATALE, RICHARD
DICK, BRETT R.
DIXON, MEGAN
DONNELLY, THOMAS M.
DOTTEN, MICHAEL C.
DOWNEY, MARTIN
DOWNS, PAUL D.
DREGER, GINGER R.
DUNN, CHRISTOPHER
DUNNE, DANIEL J.
DURLING, JAMES
EATON, RICHARD
EDELMAN, DANIEL D.
ERICKSON, SONYA F.
FABER, MICHAEL R
FAGAN, JOSEPH H.
FELDMAN, LEONARD J.
FELDSTEIN, STEVEN R
FERRUOLO, STEPHEN C.
FIALA, MARIE L
FRAM, ROBERT D.
FREDERICKS, WESLEY
FREEMAN-GLEASON, ALISON
FREIBERG, CHARLES N
FULLER, CHAD
GAMSKY, MICHAEL J.
GARTRELL, PHILIP G.
GAVENMAN, JON E.
GIBNEY, ROBERT L.
GIBSON, NORA L.
GILLETTE, PATRICIA K.
GLASS, TODD G.
GLUSKY, SHON
GOLDBERG, STEPHEN N

GOLDMAN, BETH M.
GOLDSTEIN, DAVID M.
GOLDSTEIN, RICHARD S.
GOODWIN, DAVID B.
GRANADOS, PATRICIA D.
GREER, GEORGE E.
GREGORATOS, BARBARA
GREW, CHRISTOPHER
GRIMM, RICHARD
GUSE, KYLE
GUSSIS, CHRYSANTHE
GUTIERREZ, HEIDI
HALBE, SHAILENDRA N.
HALL-JONES, DAVID
HANISH, JOHN
HANLEY, JOHN W.
HARTH, DAVID J.
HASKETT, CHRISTINE S.
HASLAM, ROBERT T
HATCH, MARCIA
HAWK, ROBERT B.
HAYDEN, JONATHAN P
HAYS, JAMES
HECKER, PETER S
HENDRICKS, SHARON J.
HENNEBERRY, EDWARD
HIXSON, RAYMOND H.
HOBEL, LAWRENCE A.
HOXIE, TIMOTHY G.
HUBBELL, ROBERT B.
HULSE, BRIAN D.
HURST, ANNETTE L.
ISACSON, JOHN
JACOBS, ALAN
JAEGER, CHARLES R.
JARGIELLO, DAVID M.
JENETT, BRUCE W.
JOHNSON, CARL B
JONES, DAVID
JOYCE, EDWARD M.
JURATA, JOHN
KAGNOFF, MICHAEL S.
KAUFMAN, RICHARD A.
KEESHAN, LAWRENCE W.
KELLER, DONALD
KELLY, KEVIN F.
KIM, EDWARD Y.
KIRSCHNER, KENNETH
KJELLAND, KURT M.
KLEIN, DAVID
KLEINFELD, DAVID E.

**In re: Heller Ehrman, LLP, Debtor
Former Shareholders**

Exhibit B

KOPPEL, STEVEN C.
KULKA, HOLLY K.
KUMAR, JOHNNY A.
LANDRY, JOHN M.
LARRABEE, MATTHEW L.
LAUB, DONALD
LEAL, HEATHER N.
LEE, DAVID
LESKOVSEK, NATASHA
LEVIN, BARRY S
LI, YING
LIVINGSTON, ANDREW R.
LOACKER, LYNN J.
LUK, SIMON
LUNA, FELIX G.
MACCORMACK, SCOTT W.
MAEDER, GARY W.
MAHALEY, PERI
MALONEY, TERESA
MANGAN, BRENDAN T.
MANN, MARGARET M.
MARCUS, JEFFREY
MARKMAN, MICHAEL M.
MARKS, JERRY L.
MARTIN, RICHARD A.
MARTINIAK, LEONARD J.
MCLAUGHLIN, JOSEPH T.
MCLEAN, ANNA S.
MEDEARIS, MARK A.
MILES, JUDITH C.
MILLER, KEITH A.
MILLER, SHERYL
MILSTEIN, HAROLD J.
MOHLER, PAUL B.
MOORE, ALFRED D.
MORRISSEY, MICHAEL
MURR, RYAN
MYERS, MARTIN H.
NADLER, CARL S.
NELLERMOE, LESLIE C.
NEUMAN, K. WILLIAM
NEWTON, STEPHEN E.
NICHOLS, MARTIN C.
NIEMANN, ANGELA M.
O'DOWD, SARAH A
OLSON, JAMES C.
PALMER, JONATHAN M.
PARKER, RICHARD L.
PARKER, WARRINGTON S.
PARRIS, MARK S.
PAULSON, DAVID I.
PAYSON, KENNETH E.

* PENFOLD, RICHARD

PENWARDEN, STRUAN
PERCIVAL, DONALD E.
PERS, JESSICA S
PHILLIPS, LORI LYNN
PHILLIPS, MICHAEL
PIERSON, KIT A.
PLIMACK, MICHAEL K.
PLUMER, MARK
POPOVIC, NEIL A.F.
PORTER, DANIEL
* PROUT, CHRISTOPHER
PYM, BRUCE M.
REID, RUSSELL
RENNERT, STUART
REWINSKI, JON L.
RHEAUME, WARREN J.
RICE-JOHNSON, DALE
ROBERTSON, JOHN W.
ROCCO, VICTOR J.
ROSENFELD, ROBERT A
ROSENKRANZ, E. JOSHUA
RUBIN, HARRY
RUGEN, MICHAEL L
RUFFIN, EDMUND
RUSSELL, BERNARD L.
RYAN, NICOLE M.
SABER, BRUCE D.
SANDERCOCK, COLIN
SAXE, DEBORAH
SCHAI, RANDALL B.
SCHILDKRAUT, MARC G.
SCHWAB, DOUGLAS M
SEDDON, NICHOLAS
SELLERS, JOHN H.
SHAPLAND, DAVID
SHEEN, RAYMOND
SHEPARD, MICHAEL J.
SHULDBERG, KIRT
SHULMAN, CARREN B.
SIEMENS, REYNOLD L.
SILVERMAN, DANIEL S.
SKILTON, JOHN S.
SMITH, BRIAN D.
SMUTNY, DAVID F.
SNIDER, DARRYL L.
SOBIN, STURGIS
SPEYER, JAMES F.
STOLER, JONATHAN
STOLL, CHRISTOPHER F.
STUART, COLBERN C.
SUBHEDAR, NITIN
SUGARMAN, PAUL W
TEMPLEMAN, BLAINE

THACKER, JEFFREY C.
THAU, STEPHEN
THAYER, M. PATRICIA
THOMPSON, CAROL L.
THORP, MICHAEL R.
TITELBAUM, DANIEL E
TOBIASON, THOMAS
TONER, KEVIN J.
TONSFELDT, STEVEN J.
TORGERSON, JAMES E.
TRODELLA, ROBERT A.
TRUBITT, HAYDEN J.
TUCKER, BARRY J.
ULIN, JOHN C.
UMBERGER, MICHELLE
UNDERWOOD, LAURA E.
VAN LIGTEN, GLEN
VAN ZANT, AMY
VENUTO, AMY E. P.
VITIELLO, SALVATORE
WALDOW, ROBERT J.
WATKINS, SAMUEL R.
WEEKS, MARK B.
WEISE, STEVEN O.
WEISS, LAURENCE A.
WELLS, VANESSA O.
WEN, CARSON
WESTRICH, SCOTT A.
WINDFELD-HANSEN, MARK
WOLFF, JESSICA R.
WRENN, MICHAEL R.
YAKREN, AVIVA
YANG, ING LONG
YEE, MAVIS
YOUNG, STANLEY
ZHU, JONATHAN
ZULKIE, MITCHELL
ZWEIFACH, LAWRENCE J.