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

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

12 In re:  
13 **HELLER EHRMAN LLP,**  
14  
15 Debtor.

Case No.: 08-32514

Chapter 11

**DECLARATION OF LYNN LOACKER  
IN SUPPORT OF DEBTOR'S  
OBJECTION TO CLAIM OF HELLER  
EHRMAN (EUROPE) LLP (IN  
ADMINISTRATION) (CLAIM NO. 624)**

16 Date: August 27, 2010  
17 Time: 1:30 p.m.  
18 Place: U.S. Bankruptcy Court  
235 Pine Street, 22<sup>nd</sup> Floor  
San Francisco, CA  
19 Judge: Honorable Dennis Montali  
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21  
22 I, Lynn Loacker, declare:

23 1. I am the a member of the Dissolution Committee for the above-captioned debtor in  
24 possession, Heller Ehrman LLP ("Heller" or the "Debtor"), and a shareholder of one of the Debtor's  
25 partners, Heller Ehrman P.C., a Washington professional corporation. Except as otherwise  
26 indicated, the statements made herein are based on my personal knowledge or my review of the  
27 Debtor's books and records.  
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1           2.       I make this declaration in support of the *Debtor's Objection to Claim of Heller*  
2 *Ehrman (Europe) LLP (In Administration) (Claim No. 624); Memorandum of Points and Authorities*  
3 (the "Objection"). Each capitalized term not otherwise defined herein shall have the meaning  
4 ascribed in the Objection.

5           3.       I have reviewed the proof of claim of Heller Ehrman (Europe) LLP (In  
6 Administration) ("Heller Europe") filed in the referenced Chapter 11 case on or about April 22, 2009  
7 and assigned claim number 624 (the "Claim"), a copy of which is attached to the Objection as  
8 Exhibit A.

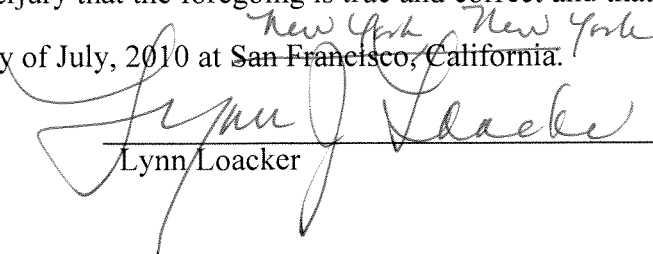
9           4.       Heller Europe was organized as a United Kingdom ("UK") limited liability  
10 partnership in 2007 with a view to the practice of law in the UK. Certain shareholders of limited  
11 partners of the Debtor were partners of Heller Europe. A true copy of Heller Ehrman (Europe) LLP  
12 Members' Agreement (And Deed of Trust) dated February 26, 2007 is attached hereto as Exhibit A.

13           5.       Certain shareholders of limited partners of the Debtor were ordinary or executive  
14 partners of Heller Europe. The executive partners of Heller Europe, through an executive  
15 committee, managed Heller Europe and, among other things, determined how the profits of Heller  
16 Europe were to be divided among its partners. Each executive partner agreed to hold in trust for the  
17 Debtor any and all profits of Heller Europe. True copies of the Deeds documenting the profits in  
18 trust arrangement are attached hereto as Exhibit B.

19           6.       Heller Europe is no longer engaged in the practice of law. Heller Europe was placed  
20 into a UK insolvency process of administration in the UK on November 3, 2008. It is my  
21 understanding that, since the filing of the Claim by Heller Europe in this proceeding, the  
22 Administration of Heller Europe has been converted to a voluntary liquidation under UK law, and  
23 the Joint Administrators have been appointed as Joint Liquidators.

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1 I declare under penalty of perjury that the foregoing is true and correct and that this  
2 declaration was executed this 19<sup>th</sup> day of July, 2010 at <sup>New York, New York</sup> San Francisco, California.

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PACHULSKI STANG ZIEHL & JONES LLP  
ATTORNEYS AT LAW  
SAN FRANCISCO, CALIFORNIA