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11 Attorneys for the Post-Confirmation Liquidating Debtor
12 Heller Ehrman LLP

13 UNITED STATES BANKRUPTCY COURT
14 NORTHERN DISTRICT OF CALIFORNIA
15 SAN FRANCISCO DIVISION

16 In re:

17 HELLER EHRMAN LLP,

18 Post-Confirmation
19 Liquidating Debtor.

CASE NO.: 08-32514
Chapter 11

**DECLARATION OF MICHAEL F.
BURKART IN SUPPORT OF THIRD
MOTION TO VOID CLAIMS AND
SCHEDULED AMOUNTS OF CERTAIN
CREDITORS (NON-NEGOTIATED AND
RETURNED CHECKS; RELINQUISHED
CLAIMS; CREDITOR OUT OF BUSINESS;
CREDITOR DECEASED; UNABLE TO
LOCATE CREDITOR OR CREDITOR
NONRESPONSIVE) AND NOTICE OF
OPPORTUNITY FOR HEARING**

**[No hearing will be held unless affected party
responds to this Motion – Bankruptcy Local
Rule 9014-1]**

20
21 I, Michael F. Burkart, declare and state as follows:¹

22 1. I am the Plan Administrator for the liquidating debtor herein (“Heller” or the
23 “Debtor”) pursuant to the Joint Plan of Liquidation of Heller Ehrman LLP (August 9, 2010) (the
24 “Plan”). In such capacity, I am personally familiar with each of the facts stated herein, to which I
25 could competently testify if called upon to do so in a court of law.

26 2. I make this declaration in support of the Third Motion to Void Claims and

27
28 ¹ Unless otherwise indicated, all capitalized terms shall have the same meaning as those set forth
in the Motion.

1 Scheduled Amounts of Certain Creditors (Non-Negotiated and Returned Checks; Claims
2 Relinquished; Creditor Out of Business; Creditor Deceased; Unable to Locate Creditor; or
3 Creditor Non-Responsive) (the “Motion”).

4 3. On December 28, 2008, the Debtor filed a voluntary petition for relief under
5 chapter 11 of the Bankruptcy Code. The Debtor, a 118-year-old international law firm, began the
6 process of winding down its business and affairs following the adoption of a Plan of Dissolution
7 by the shareholders of the Debtor’s limited partners in September 2008.

8 4. On January 5, 2009, the Office of the United States Trustee appointed the Official
9 Committee of Unsecured Creditors.

10 5. On August 13, 2010, the Court entered an order confirming the Plan, which order
11 became effective on September 1, 2010 (the “Effective Date”).

12 6. I am the duly appointed administrator under the Plan (the “Plan Administrator”)
13 and have been managing the Debtor since the Effective Date.

14 7. The Debtor scheduled certain unsecured creditors on its Schedule F (or Amended
15 Schedule F) and/or certain creditors filed proofs of claim in the Bankruptcy Case, as listed on
16 **Exhibits 1 through 5** to the Motion (collectively, the “Creditors”).

17 8. The Debtor made two interim distributions in 2011 to general unsecured creditors
18 on September 29, 2011, and December 22, 2011 (of 30% and 8.5%, respectively, for a total
19 distribution percentage of 38.5%), pursuant to this Court’s Order dated September 24, 2011
20 [Docket No. 2549] approving the *Liquidating Debtor Heller Ehrman LLP’s Motion for Authority*
21 *to Make 2011 Interim Distribution to General Unsecured Creditors Pursuant to 11 U.S.C.*
22 *§ 105(a) and Joint Plan of Liquidation of Heller Ehrman LLP (August 9, 2010)* (the “First
23 Distribution Motion”) [Docket No. 2321].

24 9. The Debtor made an interim distribution in late 2012 and early 2013 to general
25 unsecured creditors in the amount of 5.5% pursuant to this Court’s Order dated December 27,
26 2012 [Docket No. 3174] approving the *Liquidating Debtor Heller Ehrman LLP’s Motion for*
27 *Authority to Make Interim Distribution to General Unsecured Creditors Pursuant to 11 U.S.C. §*
28 *105(a) and Joint Plan of Liquidation of Heller Ehrman LLP (August 9, 2010)* (the “Second

1 Distribution Motion”) [Docket No. 3144], bringing the total distributed to general unsecured
2 creditors pursuant to the First and Second Distribution Motions to 44%.

3 10. The Debtor made an interim distribution in 2013 to general unsecured creditors in
4 the amount of 9% pursuant to this Court’s Order dated June 28, 2013 [Docket No. 3320]
5 approving the *Liquidating Debtor Heller Ehrman LLP’s Motion for Authority to Make 2013*
6 *Interim Distribution to General Unsecured Creditors Pursuant to 11 U.S.C. § 105(a) and Joint*
7 *Plan of Liquidation of Heller Ehrman LLP (August 9, 2010)* (the “Third Distribution Motion”)
8 [Docket No. 3306], bringing the total distributed to general unsecured creditors pursuant to the
9 First, Second and Third Distribution Motions to 53%.

10 11. The Debtor made an interim distribution in 2016 to general unsecured creditors in
11 the amount of 7% pursuant to this Court’s Order dated December 22, 2015 [Docket No. 3722]
12 approving the *Liquidating Debtor’s Motion for Authority to Make 2015 Interim Distribution to*
13 *General Unsecured Creditors Pursuant to 11 U.S.C. §105(A) and Joint Plan of Liquidation of*
14 *Heller Ehrman LLP (August 9, 2010)* (the “Fourth Distribution Motion”) [Docket No. 3712],
15 bringing the total distributed to general unsecured creditors pursuant to the First, Second, Third,
16 and Fourth Distribution Motions to 60%.

17 12. On August 13, 2020, the Debtor filed its *Post-Confirmation Liquidating Debtor*
18 *Heller Ehrman LLP’s Motion for Authority to Make Final Distribution to the Employee and*
19 *PBGC General Unsecured Creditors Pursuant to 11 U.S.C. § 105(a) and Joint Plan of*
20 *Liquidation of Heller Ehrman LLP (August 9, 2010) and Notice of Opportunity for Hearing*
21 [Docket No. 4287], seeking authority to make a final distribution of 4% to the Debtor’s former
22 employee (“Employee”) and Pension Benefit Guaranty Corporation (“PBGC”) general unsecured
23 claimants (the “2020 Employee Distribution”) and for related relief. The Court granted the motion
24 [Docket No. 4305] and the Debtor made the distributions to the Employee and PBGC general
25 unsecured creditors, bringing the total distributed to Employee and PBGC general unsecured
26 creditors pursuant to the First, Second, Third, Fourth, and 2020 Employee Distribution Motions
27 to 64%.

28

1 13. In addition, all Remaining Priority Claims (listed in the “Allowed Claims
2 Distribution Schedule” to the First Distribution Motion) have been previously paid.

3 14. All litigation regarding Disputed Claims has been finally resolved, including the
4 claim of Paravue. The Debtor had engaged in a lengthy battle with Paravue in connection with its
5 claim in this case, including on appeal. On June 12, 2020, and June 30, 2020, respectively,
6 Paravue filed new appeals with the Bankruptcy Appellate Panel (“BAP”) in connection with
7 orders entered in connection with its claim [BAP Case No. 20-1141 and BAP Case No. 20-1157,
8 respectively]. These appeals were finally resolved by the Ninth Circuit’s Order Dismissing
9 Appeals dated April 20, 2021, which was entered on May 12, 2021 [see Dkt. No. 34 in Case 20-
10 1157].

11 15. I had intended to make a final distribution to non-employee general unsecured
12 claimants and to close this bankruptcy case once the Paravue claim was resolved. However, I
13 have recently received funds in the amount of approximately \$2.6 million in connection with an
14 unexpected distribution from a Heller investment, specifically, the VLG Investment Fund 2002.
15 In light of these changed circumstances—the receipt of a large amount of funds and the
16 possibility of more funds to be received in the future—I now believe that it is in the best interests
17 of creditors to keep the bankruptcy case open, and further believe that it would be fair and
18 equitable to make an interim distribution to non-employee general unsecured claimants at this
19 time. The distribution percentage to the non-employee general unsecured claimants will be 4%,
20 which is the same percentage the employee general unsecured claimants received in their 2020
21 Employee Distribution, and will bring the total distribution to the non-employee general
22 unsecured claimants to 64% (the same as the employee general unsecured claimants).

23 16. Following the first two distributions, the Debtor filed its First Void Motion. The
24 Court granted the First Void Motion by Order dated December 14, 2012, and the claims identified
25 therein were voided.

26 17. Following the third and fourth distributions, the Debtor filed its Second Void
27 Motion. The Court granted the Second Void Motion by Order dated October 9, 2014, and the
28 claims identified therein were voided.

1 18. The Debtor is currently preparing to make an interim distribution to non-employee
2 general unsecured creditors. Following the last distribution, the Debtor identified additional
3 claims that should be voided because the distribution checks for such claims were not negotiated
4 or were returned, the creditors have relinquished their claims, the creditors are out of business, the
5 Debtor is unable to locate such creditors, such creditors are deceased, and/or such creditors are
6 non-responsive.

7 19. In anticipation of the distribution,² in February 2020, the Debtor sent out 118
8 letters to those creditors who did not cash their distribution check in the last (fifth) distribution,
9 seeking further information. Of the 118 letters that were sent in February, approximately 74 of
10 those letters were returned to the Debtor indicating such problems as “Attempted- Not Known,”
11 “Return to Sender,” “Not Deliverable as Addressed,” “Moved,” or “Unable to Forward,” etc.

12 20. In addition, in May 2020, the Debtor sent approximately 1,905 pre-distribution
13 letters to all creditors with Allowed Claims to confirm their addresses for an anticipated
14 distribution. Among other creditors, letters were sent to: (1) creditors who did not cash their
15 distribution check in the last (fifth) distribution (122 creditors); and to (2) creditors whose
16 distribution was anticipated to be de minimus in a final distribution (134 creditors). Of these
17 letters, approximately 370 letters were returned to the Debtor indicating such problems as
18 “Attempted- Not Known,” “Return to Sender,” “Not Deliverable as Addressed,” “Moved,” or
19 “Unable to Forward,” etc.

20 21. In addition, in May 2021, the Debtor again sent approximately 1,756 pre-
21 distribution letters to creditors with Allowed Claims to confirm their addresses for this year’s
22 distribution. Of these letters, approximately 320 letters were returned to the Debtor indicating
23 such problems as “Attempted- Not Known,” “Return to Sender,” “Not Deliverable as Addressed,”
24 “Moved,” or “Unable to Forward,” etc.

25 22. None of the distribution checks sent to the Creditors on Exhibit 1 were negotiated
26 following the fourth and fifth distributions. Many of the checks were returned to the Debtor

27 _____
28 ² At that time, the Debtor thought the distribution would be a final distribution, and the letters
indicated the same.

1 indicating such problems as “Attempted- Not Known,” “Return to Sender,” “Not Deliverable as
2 Addressed,” “Moved,” or “Unable to Forward,” etc.

3 23. None of the distribution checks sent to the Creditors on Exhibit 2 were negotiated
4 following the fifth distribution and there was no response to the letters mailed to such creditors in
5 February 2020 and in May 2020, or such letters were returned. Many of the checks and/or letters
6 were returned to the Debtor indicating such problems as “Attempted- Not Known,” “Return to
7 Sender,” “Not Deliverable as Addressed,” “Moved,” or “Unable to Forward,” etc.

8 24. None of the distribution checks sent to the Creditors on Exhibit 3 were negotiated
9 following the fourth and/or fifth distributions. All of these creditors have returned their
10 distribution checks to the Debtor, indicating that: (1) there is no amount is due; and/or (2) the
11 creditor is relinquishing its claim. For example, these Creditors have stated that there is “nothing
12 due,” or they have asked to be “taken off the distribution list,” or they have returned checks with
13 the word “Refused” on the envelope.

14 25. None of the distribution checks sent to the Creditors on Exhibit 4 were negotiated
15 following the fourth and/or fifth distributions. The Debtor has since learned after doing internet
16 searches that the Creditors appear to be no longer in business.

17 26. Creditors on Exhibit 5 are individuals that the Debtor is informed and believes are
18 deceased. The Plan Administrator has attempted to contact such creditors’ heirs, but such heirs
19 either are unknown or the Plan Administrator has not received a response from potential heirs.

20 27. The Debtor has sent the February 2020, May 2020, and May 2021 letters discussed
21 above. In addition, the Debtor has made numerous attempts to locate a current address for notices
22 and for reissue of the Creditors’ distribution checks, including Internet searches, Secretary of
23 State searches, reviewing the Debtor’s financial records, and contacting former Heller clients and
24 vendors, and even former Heller attorneys and staff. When such research produced an alternate
25 address, the Debtor re-mailed notices and change of address forms to such creditors. The Debtor
26 has also attempted to contact Creditors by telephone and e-mail.

27 28. Nevertheless, the Debtor has been unable to properly locate the creditors listed on
28 **Exhibits 1 through 5**, and/or their distribution amounts remain unclaimed. The 90-day period

1 for unclaimed property, as set forth in Section 5.28 of the Plan (discussed in the MPA) has long-
2 since expired (based upon the date that the last distribution checks were mailed, January 2016). I
3 believe that it would be futile and economically wasteful to attempt further distributions to these
4 Creditors at the addresses (and/or payees) currently known to the Debtor.

5 29. I believe it is appropriate and in the unsecured creditors' best interest to void the
6 claims of the Creditors listed on **Exhibits 1 through 5** and to include in the 2021 GUC
7 Distribution, and any future distributions, the funds that had been reserved for these Creditors.

8 I declare under penalty of perjury that the foregoing is true and correct to the best of my
9 knowledge and that this declaration was signed on August 31, 2021 in Sacramento, California.

10 /s/ Michael F. Burkart
11 MICHAEL F. BURKART
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EXHIBIT 1

Creditor Name and Address	Claim Num	GUC Claim Allowed	Exhibit Note
4Dx Molecular Diagnostics, Inc. 100 San Marcos Avenue San Francisco, CA 94116	Scheduled	\$210.29	two strikes uncashed
Acumen Medical, Inc. c/o Ravix Group, Inc Attn: Walter Lim Mountain View, CA 94043-0839	Scheduled	\$673.50	two strikes uncashed
Alavita, Inc. Joanne Yamaguma 325 E. Middlefield Road Mountain View, CA 94043-4003	Scheduled	\$1,723.36	two strikes uncashed
Alpha Innotech Corporation 2401 Merced Street San Leandro, CA 94577-4200	Scheduled	\$230.00	two strikes uncashed
Ampco Parking 333 Bush Street San Francisco, CA 94104-2806	Scheduled	\$96.00	two strikes uncashed, claim was long de minimus
Cambridge Investments, LLC PO Box 5005 #69 Rancho Santa Fe, CA 92067-5005	Scheduled	\$1,500.00	two strikes uncashed
Discount Office Services Inc. 856 East 136th St. Bronx, NY 10454-3509	1032	\$907.87	two strikes uncashed
Embarcadero Technologies, Inc. 100 California Street 12th Floor San Francisco, CA 94111-4544	Scheduled	\$2,951.72	two strikes uncashed
ESC Loyalty, a TSYS Company 5897 Windward Parkway Suite 200 Alpharetta, GA 30005-2045	Scheduled	\$1,611.78	two strikes uncashed

H. J. Heinz Company Dan Shaw One PPG Place, Suite 3100 Pittsburgh, PA 12555-5447	Scheduled	\$3,625.00	two strikes uncashed
Huang, S.C. Unit 1, 66 Mount St. West Perth, WA 6005 Australia	Scheduled	\$98.00	two strikes uncashed, claim was long de minimus
Lovells LLP (Paris) Pascal Dos Santos 6 Avenue Kleber Paris, 75116 France	375	\$7,076.22	two strikes uncashed
Massachusetts General Hospital 13th Street, Building 149, Suite 5236 Charlestown, MA 02129-2020	Scheduled	\$758.70	two strikes uncashed
Massachusetts Mutual Life Insurance Comp 1295 State St. Springfield, MA 01111-0001	Scheduled	\$755.77	two strikes uncashed (they returned check, we sent check back to them with payment advice, they never cashed check)
Maxim Integrated Products, Inc. 120 San Gabriel Drive (MS 165) Sunnyvale, CA 94086-5125	Scheduled	\$13,321.60	two strikes uncashed
MV Transportation, Inc. 4620 Westamerica Drive Fairfield, CA 94534-4186	Scheduled	\$2,077.00	two strikes uncashed
Northgate Minerals Corporation 815 Hornby Street Suite 406 Vancouver, BC V6Z 2E6 Canada	Scheduled	\$5,508.89	two strikes uncashed
Odyssey Thera, Inc. 4550 Norris Canyon Road Suite 140 San Ramon, CA 94583	Scheduled	\$2,107.99	two strikes uncashed

Ophthonix, Inc. 10455 Pacific Center Court San Diego, CA 92121-4339	Scheduled	\$7,554.60	two strikes uncashed
Plaxo, Inc. Tara Denicholas 1050 Enterprise Way, 5th Floor Sunnyvale, CA 94089-1411	Scheduled	\$650.00	two strikes uncashed
Retinagenix LLC Marco Northland 38 Chenim du Jerlon Geneva, 1223 Switzerland	371	\$1,726.00	two strikes uncashed
ROXRO PHARMA, Inc. 535 Middlefield Road, Suite 240 Menlo Park, CA 94025-3444	Scheduled	\$112.00	two strikes uncashed, claim was long de minimus
Starwood Hotels & Resorts Worldwide, Inc 1111 Westchester Avenue White Plains, NY 10604-3525	Scheduled	\$1,359.03	two strikes uncashed
StemLifeLine, Inc. 801 47th Avenue Suite 2 San Francisco, CA 94121-3207	Scheduled	\$555.00	two strikes uncashed
TFM Holdings Corporation 1407 Broadway, 29th Floor New York, NY 10018-5100	Scheduled	\$103.20	two strikes uncashed, claim was long de minimus
TPG Growth 345 California Street Suite 3300 San Francisco, CA 94104-2656	Scheduled	\$842.00	two strikes uncashed
XTL Biopharmaceuticals Ltd. 85 Medinat Hayehudim St. Herzliya Pituach, 46766 Israel	Scheduled	\$3,756.08	two strikes uncashed

EXHIBIT 2

Creditor Name and Address	Claim Num	GUC Claim Allowed	Exhibit Note
Accumetrics, Inc. 3985 B Sorrento Valley Blvd. San Diego, CA 92121-1497	Scheduled	\$95,895.01	One Strike Plus
Adventrx Pharmaceuticals, Inc. 6725 Mesa Ridge Road, Suite 100 San Diego, CA 92121	Scheduled	\$186.50	One Strike Plus
Agility Communications, Inc. c/o JDS Uniphase Corporation Attn: Andrew Pollack 430 N. McCarthy Blvd Milpitas, CA 95035-5112	Scheduled	\$22,599.97	One Strike Plus
Altheus Therapeutics, Inc. 800 Research Parkway Suite 330 Oklahoma City, OK 73104-3600	Scheduled	\$4,141.50	One Strike Plus
Amaryllis, Inc. Elena King 1625 Eckington Place, NE Washington, DC 20002-2129	214	\$1,142.97	One Strike Plus
Aptus Endosystems, Inc. 777 North Pastoria Avenue Sunnyvale, CA 94085-2918	Scheduled	\$2,601.00	One Strike Plus
Arcion Therapeutics, Inc. 2400 Boston Street Suite 330 Baltimore, MD 21224-4781	Scheduled	\$719.01	One Strike Plus
Ashfield & Company, Inc. 750 Battery St., Ste. 600 San Francisco, CA 94111-1567	Scheduled	\$91.91	One Strike Plus
Audyssey Laboratories, Inc. 350 South Figueroa Street, Suite 233 Los Angeles, CA 90071-1201	Scheduled	\$361.66	One Strike Plus
Ayala Land, Inc. Mr. Augustor D. Bengzon, SVP & CFO Tower One Plaza Bdg 30th Floor Ayala Avenue Makati City, 1226 Philippines	Scheduled	\$481.50	One Strike Plus
Baxter AG Baxter Innovations GmbH Attn: Harald Boos Industriestrasse 67 Vienna, 1221 Austria	Scheduled	\$5,247.43	One Strike Plus
Berman, Michael 5621 N. 78th Way Scottsdale, AZ 85250-6523	Scheduled	\$317.67	One Strike Plus

BNA Books P.O.Box 7814 Edison, NJ 08818-7814	Scheduled	\$177.88	One Strike Plus
Boston Scientific Santa Rosa Corp. One Boston Scientific Place Natick, MA 01760-1537	Scheduled	\$397.57	One Strike Plus
Business Objects S.A. Account Payable 157-159 Rue Anatole Levallois, 92309 France	Scheduled	\$866.74	One Strike Plus
Cathy Saba Perrou, Trustee of the Estate 4089 Chevy Chase Drive La Canada, CA 91011-3924	Scheduled	\$2,921.45	One Strike Plus
Ceregene, Inc. 9381 Judicial Drive #130 San Diego, CA 92121-3832	Scheduled	\$180.00	One Strike Plus
Continuum Electro-Optics, Inc. 3150 Central Expressway Santa Clara, CA 95051-0801	Scheduled	\$1,932.96	One Strike Plus
Cosi Sandwich Bar P.O. Box 31677 Hartford, CT 06150-1677	Scheduled	\$85.47	One Strike Plus
Deloitte Tax LLP P.O. Box 2079 Carol Stream, IL 60132-2079	Scheduled	\$10,289.00	One Strike Plus
DemandTec, Inc. 1 Franklin Parkway, Building 910 San Mateo, CA 94403-1903	Scheduled	\$9,288.84	One Strike Plus
DEY, L.P. 2751 Napa Valley Corporate Drive Napa, CA 94558-6216	Scheduled	\$2,067.79	One Strike Plus
Downtown Seattle Association 600 Stewart Street, #200 Seattle, WA 98101	68	\$15,000.00	One Strike Plus
EFI Stock Option Investigation EFI, Inc. 303 Velocity Way Foster City, CA 94404-4803	Scheduled	\$5,189.53	One Strike Plus
Esselte Pendaflex Corporation 5 High Ridge Park, Suite 205 Stamford, CT 06905-1332	Scheduled	\$5,838.17	One Strike Plus
Flashback Cafe, LLC 2000 Corporate Ridge McLean, VA 22102	Scheduled	\$462.00	One Strike Plus

Folger Levin & Kahn LLP %Crowell & Moring LLP 3 Embarcadero Center, 26th Floor San Francisco, CA 94111	Scheduled	\$10,012.23	One Strike Plus
Fursa Alternative Strategies LLC William F. Harley 21 Greene Avenue Amityville, NY 11701-2943	Scheduled	\$21,163.97	One Strike Plus
FX Luminaire 10014 Waples Street San Diego, CA 92121	Scheduled	\$4,347.50	One Strike Plus
GE Capital Financial Services, Inc. General Counsel 2 Bethesda Metro Center Suite 600 Bethesda, MD 20814-5318	Scheduled	\$1,302.01	One Strike Plus
GE Capital Healthcare Financial Services 2 Bethesda Metro Center, Suite 600 Bethesda, MD 20814-6308	Scheduled	\$500.00	One Strike Plus
Genesis Campus Fund, L.P. Roman Kikta 16475 Dallas Parkway Suite 620 Addison, TX 75001-6286	Scheduled	\$275.02	One Strike Plus
GoBeam, Inc. c/o Covad Communications dba Megapath 2220 O'Toole Avenue San Jose, CA 95131-1326	Scheduled	\$15,077.16	One Strike Plus
Henry Bros. Electronics, Inc. P.O. Box 53023 Newark, NJ 07101-5323	Scheduled	\$441.53	One Strike Plus
Herron, Irma 25-2105 River Drive South Jersey City, NJ 7310	Scheduled	\$380.75	One Strike Plus
Hudson Highland Group 10 South Wacker Drive Suite 2600 Chicago, IL 60606-7422	Scheduled	\$1,224.90	One Strike Plus
Icom America, Inc. 2380-116th Ave. NE Bellevue, WA 98004-3036	Scheduled	\$2,388.00	One Strike Plus
Ikaria, Inc. William B. Scheinler PO Box 9001 Hampton, NJ 08827-9001	Scheduled	\$3,491.57	One Strike Plus
Ingenuity Systems, Inc. 1700 Seaport Blvd., 3rd Floor Redwood City, CA 94063-5571	Scheduled	\$3,402.52	One Strike Plus

IntraPace, Inc. 967 N. Shoreline Blvd. Mountain View, CA 94043	Scheduled	\$2,500.00	One Strike Plus
J & M Patent Designs 6001 W. William Cannon Dr., Ste 203A Austin, TX 78749-1970	46	\$910.00	One Strike Plus
King, David 1302 North 188th Street Shoreline, WA 98133	Scheduled	\$1,401.83	One Strike Plus
KPMG LLP Vanessa Sharp 15 Canada Square London, E14 5GL United Kingdom	Scheduled	\$1,348.31	One Strike Plus
Lafarge, N.A. Lisa M. Ructas, Exec. L. Assist. 12018 Sunrise Valley Drive, Suite 500 Reston, VA 20191-3434	Scheduled	\$29,135.91	One Strike Plus
Maceda, Emmanuel P. 50 Howard Hill Lane Burlingame, CA 94010-6033	Scheduled	\$1,257.00	One Strike Plus
Makagon, Kira Red Aril 1400 Fashion Island Boulevard San Mateo, CA 94404	Scheduled	\$85.00	One Strike Plus
Miyake Food, Inc. 140 University Avenue Palo Alto, CA 94301-1628	Scheduled	\$5,094.00	One Strike Plus
Moredirect Kerri L. Chiappone Box 347331 Pittsburgh, PA 15250-4331	Scheduled	\$998.30	One Strike Plus
National Payment Network, Inc. Sanjoy Goyle 1825 South Grant Street, Suite 620 San Mateo, CA 94402-2662	Scheduled	\$752.90	One Strike Plus
National Semiconductor Corporation Legal Department 2900 Semiconductor Drive Mail Stop 63-135 Santa Clara, CA 95051-0606	Scheduled	\$13,513.69	One Strike Plus
Neopost Leasing Inc. P.O. Box 45822 San Francisco, CA 94145-0822	Scheduled	\$187.94	One Strike Plus
New York Legislative Service, Inc. 15 Maiden Lane, Suite 1000 New York, NY 10038-5117	450	\$366.90	One Strike Plus

Nor-Cal Moving Services Attn: Crista Clark 2001 Marina Blvd. San Leandro, CA 94577-3204	707	\$4,759.49	One Strike Plus
Novera Optics, Inc. 2620 Augustine Dr., Suite 101 Santa Clara, CA 95054-2903	Scheduled	\$90.00	One Strike Plus
On-Site Sourcing 2016 Paysphere Circle Chicago, IL 60674	Scheduled	\$1,180.67	One Strike Plus
Pillsbury Winthrop LLP P.O. Box 7880 San Francisco, CA 94120-7880	Scheduled	\$179.49	One Strike Plus
Right Management Consultants Cara Levy Braslow One Penn Center at Suburban Station 1617 John F. Kennedy Blvd., Suite 800 Philadelphia, PA 19103-1819	467	\$9,100.00	One Strike Plus
Robert Barnes Associates 760 Market St., Ste. 1044 San Francisco, CA 94102-2312	Scheduled	\$199.87	One Strike Plus
SAMMA Systems, Inc. Greg Voss c/o Front Porch Digital, Inc 2011 Cherry Street, Suite 202 Louisville, CO 80027-3090	Scheduled	\$399.00	One Strike Plus
Sara Lee Corporation Three First National Plaza 70 West Madison Chicago, IL 60602-4252	Scheduled	\$5,735.07	One Strike Plus
Scott, Jennine 7575 Gosling Road, Apt 322 The Woodlands, TX 77382-1567	Scheduled	\$1,070.00	One Strike Plus
Seller's Committee LLC c/o Montreux Equity Partners 3000 Sand Hill Road, 1-260 Menlo Park, CA 94025-7113	Scheduled	\$7,256.00	One Strike Plus
SemBioSys/TMRI 3054 Cornwallis Road Research Triangle Park, NC 27709-2257	Scheduled	\$2,117.27	One Strike Plus
Sendia Corporation c/o Salesforce.com Attn Jimmy Chan A/ R The Landmark One Market Street, Suite 300 San Francisco, CA 94105-1315	Scheduled	\$5,605.57	One Strike Plus

Service By N-Tegrity LLC Warren Wells 15738 Ensleigh Lane Bowie, MD 20716	Scheduled	\$1,898.22	One Strike Plus
Simpirica Spine, Inc. 1680 Bayport Ave San Carlos, CA 94070-5327	1077	\$4,137.87	One Strike Plus
Southwest Baptist Conference 14255 Danielson Street Poway, CA 92064	Scheduled	\$473.18	One Strike Plus
BlueCrest Capital Management (New York) LP Brian McCawley, J.D., CFA 9 West 57th Street, 12th Floor New York, NY 10019-2701	Scheduled	\$2,833.16	One Strike Plus
Stone Island Development 10880 Wilshire Blvd, Suite 950 Los Angeles, CA 90024	Scheduled	\$1,150.23	One Strike Plus
Sumitomo Corporation of America 600 Third Ave. New York, NY 10016-1901	Scheduled	\$2,160.00	One Strike Plus
Superstition Crushing, LLC 5080 North 40th Street, Suite 335 Phoenix, AZ 85018-2149	Scheduled	\$29,783.08	One Strike Plus
Synergy Life Science Partners, L.P. c/o Synecor, LLC 3282 Alpine Road Portola Valley, CA 94028-7523	Scheduled	\$3,286.50	One Strike Plus
LSI Corporation 1621 Barber Lane Milpitas, CA 95035-7455	Scheduled	\$19,899.01	One Strike Plus
Techno Reprographics, Inc. 465 California St., Ste. 710 San Francisco, CA 94104-1810	Scheduled	\$401.51	One Strike Plus
Temco Service Industries, Inc. Accounts Receivable Dept. One Park Avenue New York, NY 10016	63	\$3,542.17	One Strike Plus
The Everest Funds LP 21 Ha'arba'a St. Tel Aviv, 64379 Israel	Scheduled	\$422.00	One Strike Plus
Thiel, Peter Clarium Capital Mgmt. LLC One Letterman Drive Building C, Suite 400 San Francisco, CA 94129-2402	Scheduled	\$366.50	One Strike Plus

Tobin, C. Stephen 262 E. Camino Lomas Tucson, AZ 85704-6974	Scheduled	\$87.88	One Strike Plus
U.S. Department Of Commerce 14Th Street Pennsylvania Avenue, N.W. Washington, DC 20230	Scheduled	\$88.30	One Strike Plus
U.S. Legal Management P.O. Box 29680 Phoenix, AZ 85038-9680	Scheduled	\$31,617.89	One Strike Plus
Urban Zen LLC 570 Seventh Avenue Suite 703 New York, NY 10018-1650	Scheduled	\$19,331.24	One Strike Plus
Verizon Wireless P.O. Box 3397 Bloomington, IL 61702-3397	550	\$17,695.99	One Strike Plus
Rainmaker Systems Hidie Licht, CMT 900 E. Hamilton Avenue, Suite 400 Campbell, CA 95008-0670	Scheduled	\$4,784.78	One Strike Plus
Visa Inc. Joshua R. Floum, Esq. 595 Market St 29th Fl San Francisco, CA 94105-2842	Scheduled	\$2,126.53	One Strike Plus
VUDU, Inc. 2980 Bowers Ave. Santa Clara, CA 95051-0919	Scheduled	\$500.00	One Strike Plus
Waste Management, Inc. Western Group Office 7025 N Scottsdale, Suite 200 Scottsdale, AZ 85253-3675	Scheduled	\$172.54	One Strike Plus
Wollack, Richard 890 Fulton Lane St. Helena, CA 94574-1019	Scheduled	\$8,387.90	One Strike Plus
Zoll Circulation 650 Almanor Ave. Sunnyvale, CA 94089-3513	Scheduled	\$168.00	One Strike Plus
Zumobi, Inc. 520 Pike Street, Suite 1375 Seattle, WA 98101	Scheduled	\$15,000.00	One Strike Plus

EXHIBIT 3

Creditor Name and Address	Claim Num	GUC Claim Allowed	Exhibit Note
AmeriCredit Financial Services, Inc. PO Box 183853 Arlington, TX 76096-3853	Scheduled	\$922.71	claimant (also known as GM Financial) cashed GUC5 check, then sent a check for the same amount, evidently disclaiming payments owing
Boston Coach P.O. Box 33063 Newark, NJ 07188-0063	Scheduled	\$2,246.42	check returned, address blacked out 5-11-2016
Bowne Of New York City c/o RR Donnelley Attn: Robert Larsen 3075 Highland Pkwy Downers Grove, IL 60515-1288	75	\$6,763.00	2-11-2016 Bowne blacked out their address and returned this check
Douglas Elliman Property Management John M. Scheuer 90 Hudson Street New York, NY 10013-2825	Scheduled	\$200.00	returned check, apparently disclaiming debt
G. Breuer 25 De Mayo 460 Buenos Aires, C1002ABJ Argentina	Scheduled	\$831.70	claimant returned funds saying nothing was due
Swenson, Lynette 120 N. Henry St., Rm 520 Madison, WI 53703	Scheduled	\$499.55	disclaimed, claimant emailed 5-22-2018 - please take my name off the distribution list, asking to be removed from the distribution list because they were retired
VMWare, Inc. 3401 Hillview Ave. Palo Alto, CA 94303-1320	Scheduled	\$123.00	VMWare said by email that they did not know how to account for it and that they would escheat funds already paid to the state
World Courier Ground, Inc. Nancy Egita P.O. Box 64646 Baltimore, MD 21264-4646	212	\$13,682.72	claimant returned GUC 5 check twice, once with Refused stamped on envelope; pre dist letter 2 returned with Refused sticker

EXHIBIT 4

Creditor Name and Address	ClaimNum	GUC Claim Allowed	Exhibit Note
A.P. Pharma, Inc. 123 Saginaw Dr. Redwood City, CA 94063-4717	Scheduled	\$10,908.89	cashd prior checks, but per Calif Sec State: No longer exists - Secretary of State / FTB Forfeited
Battelle Ventures, LP Tami Jantzen, CFO 100 Princeton South, Suite 150 Ewing, NJ 08628	Scheduled	\$29,531.00	cashd prior checks, but per Calif Sec State: No longer exists - Business closed its doors in December of 2015
California Wine Company Paul Croft 2785 Napa Valley Corporate Drive Napa, CA 94558-6216	Scheduled	\$667.42	Paul Croft filed a COA that did not meet any standard Michael Burkart determined that Calif Sec State shows this company as defunct
Cobalt Technologies, Inc. 500 Clyde Avenue Suite 500 Mountain View, CA 94043-2212	Scheduled	\$12,425.00	cashd prior checks, but per Calif Sec State: No longer exists - Secretary of State / FTB Forfeited
Corner Bakery Cafe 8th & Figueroa P.O. Box 844288 Dallas, TX 75284-4288	Scheduled	\$177.31	appears out of business, one strike mailing returned with vacant on USPS sticker
Heenan Blaikie 333 Bay Street Ste 2900 - Adelaide Centre PO Box 2900 Toronto, ON M5H 2T4 Canada	Scheduled	\$1,722.19	defunct in 2014 according to https://en.wikipedia.org/wiki/Heenan_Blaikie
Maxygen, Inc. 515 Galveston Drive Redwood City, CA 94063-4720	Scheduled	\$20,521.45	OTB per https://en.wikipedia.org/wiki/Maxygen
Neurobiological Technologies, Inc. Matthew M. Loar 2010 Crow Canyon Place, Suite 100 San Ramon, CA 94583-1344	Scheduled	\$5,737.92	dissolved in 2009 per https://en.wikipedia.org/wiki/Neurobiological_Technologies

Secret Garden Unknown	Scheduled	\$88.86	long de minimis, no address in Heller systems, evidently appeared on an employee reimbursement request at some time
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EXHIBIT 5

Creditor Name and Address	ClaimNum	GUC Claim Allowed	Exhibit Note
Gerber, Cristina 392 44th St Oakland, CA 94609	10.2	\$3,641.79	Deceased, no heir response
Goodman, Carl 401 Hope Street, 1st Floor Bristol, RI 98103	552	\$14,466.76	Deceased, no heir response
Leong, Sharon 776 Bush St #403 San Francisco, CA 94108	299	\$3,753.76	Deceased, no heir response
Reynolds, Tony 2238 Lakeshore Avenue, # B Oakland, CA 94606-1013	Scheduled	\$1,759.80	Deceased, unknown heir
Sutter, James 7964 Fall Creek Rd #205 Dublin, CA 94568-3822	1061	\$9,318.40	Deceased, no heir response
Vernon, Roger 1736 Astor Court San Leandro, CA 94577-5549	241	\$3,741.87	Deceased, no heir response
Wyatt, Leigh 52 Morris Avenue Lake Grove, NY 11755-2747	531	\$1,141.21	Deceased, no heir response