

RECEIVED

JAN 11 2016

Form **W-9**
(Rev. December 2014)
Department of the Treasury
Internal Revenue Service

**Request for Taxpayer
Identification Number and Certification**

BMC GROUP

Give Form to the
requester. Do not
send to the IRS.

Print or type
See Specific instructions on page 2.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
SUPERVALU, INC.

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification; check only one of the following seven boxes:
 Individual/sole proprietor or single-member LLC
 C Corporation
 S Corporation
 Partnership
 Trust/estate
 Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____
 Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner.
 Other (see instructions) ▶ _____

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
 Exempt payee code (if any) s _____
 Exemption from FATCA reporting code (if any) _____
 (Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.)
P.O. BOX 790073

6 City, state, and ZIP code
ST. LOUIS, MO 63195-0073

7 List account number(s) here (optional)

Requester's name and address (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number

				-					
--	--	--	--	---	--	--	--	--	--

OR

Employer identification number

4	1	-	0	6	1	7	0	0	0
---	---	---	---	---	---	---	---	---	---

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here Signature of U.S. person ▶ *Lara Hoge* Date ▶ *1/4/16*

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.
Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
 - Form 1099-C (canceled debt)
 - Form 1099-A (acquisition or abandonment of secured property)
- Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding?* on page 2.

- By signing the filled-out form, you:
- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued).
 - Certify that you are not subject to backup withholding, or
 - Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
 - Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.



** See attached*

Please complete and sign/date the enclosed Form W-9 (or Form W-8BEN¹ for foreign claimholders) and return it by mail:²

If by regular mail:	If by overnight mail:
BMC Group, Inc. Attn: Graceway Pharmaceuticals Claims Processing PO Box 90100 Los Angeles, CA 90009	BMC Group, Inc. Attn: Graceway Pharmaceuticals Claims Processing 300 N Continental Blvd #570 El Segundo, CA 90245

In order to ensure that you receive you a distribution on any allowed claim, return the enclosed form by no later than **January 20, 2016**. The Liquidating Trust **must** obtain your TIN before it will make any distribution to you.

* * *

On behalf of myself and the Liquidating Trust's professionals, I thank you for your patience in this matter. If you have any questions regarding the claims reconciliation process, the anticipated distributions or the status of your claim(s), please contact my counsel, DLA Piper LLP (US) (302.468.5700).

Sincerely,

Kip Horton
Liquidating Trustee,
Graceway Liquidating Trust

¹ Foreign claimholders who require either a Form W-8ECI or W-8EXP should go to www.irs.gov and download, complete, sign/date and return the applicable form.

² Domestic creditors are being provided with a self-addressed stamped envelope.

IRS CIRCULAR 230 DISCLOSURE: TO ENSURE COMPLIANCE WITH REQUIREMENTS IMPOSED BY THE IRS, WE INFORM YOU THAT ANY U.S. FEDERAL TAX ADVICE CONTAINED IN THIS COMMUNICATION (INCLUDING ANY ATTACHMENT) IS NOT INTENDED OR WRITTEN BY US TO BE USED, AND CANNOT BE USED, (I) BY ANY TAXPAYER FOR THE PURPOSE OF AVOIDING TAX PENALTIES UNDER THE INTERNAL REVENUE CODE OF 1986, AS AMENDED, OR (II) FOR PROMOTING, MARKETING OR RECOMMENDING TO ANOTHER PARTY ANY TRANSACTION OR MATTER ADDRESSED HEREIN.

December 31, 2015

To The Creditors of
Graceway Pharmaceuticals, LLC., *et al.*

**RE: In re Graceway Pharmaceuticals, LLC, *et al.* (Case No. 11-13036 (KJC)):
Tax Identification Number**

Dear Creditor:

I am the Liquidating Trustee of the Graceway Liquidating Trust (the "Liquidating Trust"), a trust established for the benefit of the creditors of Graceway Pharmaceuticals, LLC and its affiliated debtors (collectively, the "Debtors") under the *First Amended Joint Plan of Liquidation of Graceway Pharmaceuticals, LLC, et al.* (the "Plan"), as approved by the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court") on April 20, 2012.

By this letter, I am pleased to inform you that, as authorized by the *Order Permitting Distributions Under the Plan and Liquidating Trust*, entered by the Bankruptcy Court on December 16, 2015, the Liquidating Trust will soon make a distribution to holders of allowed general unsecured claims of approximately 1.8% of the face amount of such claims. The Liquidating Trust is in a position to make this distribution after completing most of the claims reconciliation and liquidation process. As a result of the efforts of the Liquidating Trust and its professionals, substantial recoveries have been realized by the liquidation of the Liquidating Trust's Assets, thereby maximizing the recovery for general unsecured creditors with allowed claims.

Before a distribution can be made, however, **the Liquidating Trust will need a valid Taxpayer Identification Number ("TIN") for holders of allowed general unsecured claims.** If you are a U.S. citizen or applicable resident alien individual, your TIN is your social security number (SSN) assigned by the Social Security Administration. If you are a foreign individual claimholder (i.e., a nonresident or non-U.S. citizen), your TIN is an ITIN, or Individual Taxpayer Identification Number – a tax processing number issued by the Internal Revenue Service. It is a 9-digit number, beginning with the number "9", formatted like a SSN (NNN-NN-NNNN). If you are a business, your TIN is in most cases your employer identification number. Holders of allowed general unsecured claims are required to provide a valid TIN to the Liquidating Trust.