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JAN 11 2016

Form **W-9**
(Rev. November 2005)
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

Name (as shown on your income tax return)
State of GA - Department of Community Health

Business name, if different from above

Check appropriate box: Individual/Sole proprietor Corporation Partnership Other **Gov't** Exempt from backup withholding

Address (number, street, and apt. or suite no.)
2 Peachtree Street NW

City, state, and ZIP code
Atlanta, GA 30303

Requester's name and address (optional)

List account number(s) here (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 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.

Social security number

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or

Employer identification number

5	8	1	2	8	2	9	7	2
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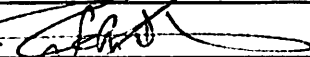
Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

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. person (including a U.S. resident alien).

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 4.)

Sign Here Signature of U.S. person  Date **1-1-2016**

Purpose of Form

A person who is required to file an information return with the IRS, must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

U.S. person. Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- 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.

In 3 above, 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.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

- An individual who is a citizen or resident of the United States,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, or
- Any estate (other than a foreign estate) or trust. See Regulations sections 301.7701-6(a) and 7(a) for additional information.

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,

For federal tax purposes, you are considered a person if you are:

Transaction Type: Correspondence **Bank Batch Number:** 99999
Deposit Date: 01/05/2016 **Sequence Number:** 1
Deposit Cut: 07:00 **Image:** 5 of 8
Lockbox Number: 198194

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.

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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:

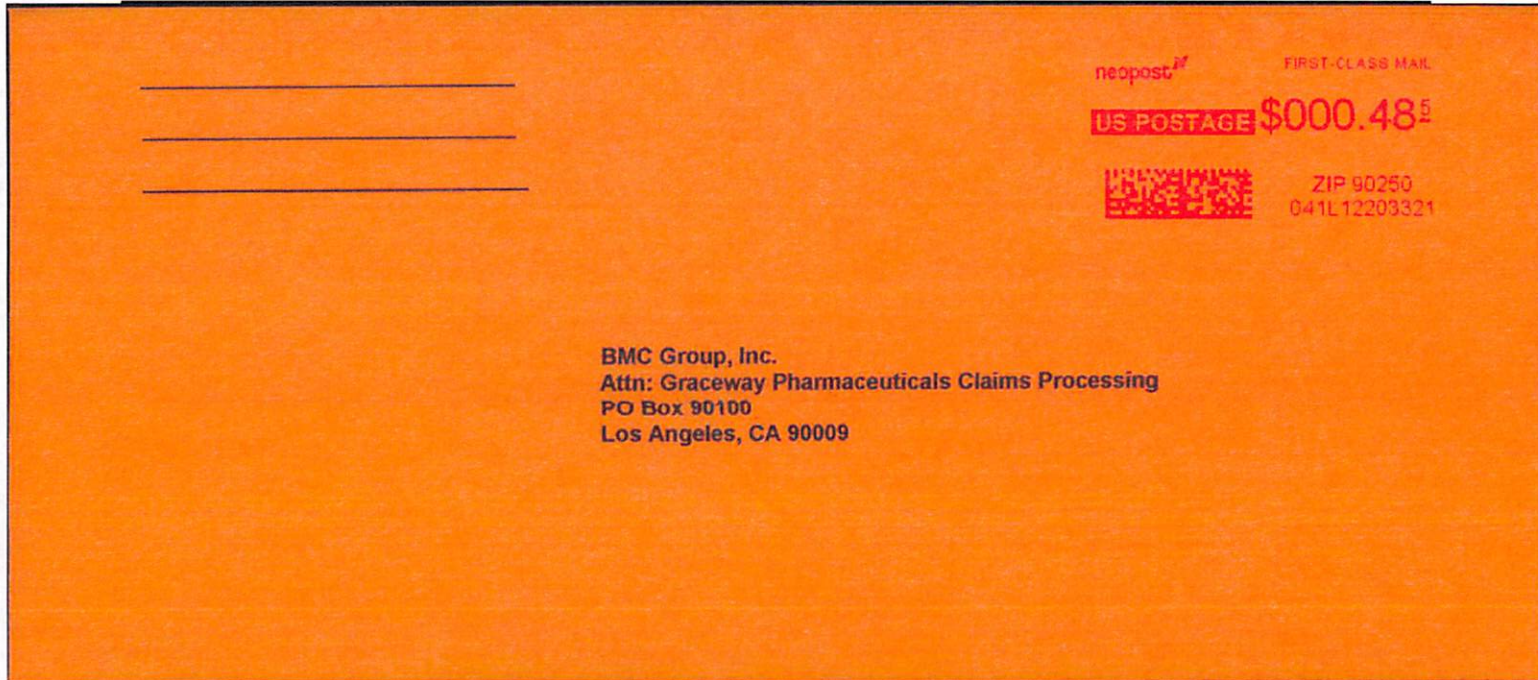
I am the Liquidating Trustee of the Graceway Liquidating Trust (the "Liquidating Trust"), a trust established for the benefit of the creditors of Graceway Pharmaceuticals, LLC and its affiliated debtors (collectively, the "Debtors") under the *First Amended Joint Plan of Liquidation of Graceway Pharmaceuticals, 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.

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Transaction Type: Correspondence
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Deposit Cut: 07:00
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Bank Batch Number: 99999
Sequence Number: 1
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