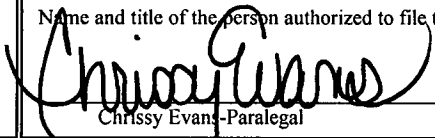


<b>UNITED STATES BANKRUPTCY COURT</b> District of Delaware	<b>PROOF OF CLAIM</b>	<b>RECEIVED</b>  <b>DEC 09 2011</b>  <b>BMC GROUP</b>				
<b>In re (Name of Debtor):</b>  Graceway Pharmaceuticals, LLC. TID# xx-xxx-9175	<b>Case Number:</b>  11-13036 CH. 11					
1. The creditor is the West Virginia State Tax Division, whose address is P. O. Box 766, Charleston, WV 25323-0766						
2. The amount of all payments, credit and setoffs on this claim has been credited and deducted for the purpose of making this proof of claim.						
3. The basis for the claim is taxes, interest, additions to tax and penalties due and owing to the State of West Virginia under Chapter 11 of the West Virginia Code.						
4. The <b>TOTAL AMOUNT</b> of the claim is <b>\$66.56</b>						
<b>A. SECURED CLAIM (NOTICE OF STATE TAX LIEN FILED)</b>				<b>TOTAL: \$</b>		
Type of Tax	Period	Tax Due	Interest	Additions	Date Recorded	County Location
<b>B. PRIORITY CLAIMS (UNDER BANKRUPTCY CODE 507 (a)(8))</b>				<b>TOTAL:\$52.56</b>		
Type of Tax	Period	Tax Due	Interest			
Corporate Franchise	12/10	50.00	2.56			
<b>C. UNSECURED-NON PRIORITY</b>				<b>TOTAL: \$14.00</b>		
Type of Tax	Period	Tax Due	Interest	Additions		
Corporate Franchise	12/10	-	-	14.00		
5. The classification of the claim is: (A) Taxes, interest, and additions to tax secured by statutory tax lien perfected prior to petition date, (B) Taxes and interest entitled to priority under 11 U.S.C. 507 (a)(8) and not secured by a lien, (C) Taxes, interest, additions to tax and penalties not entitled to priority under 11 U.S.C. 507 (a)(8) and not secured by a lien.						
6. This claim consists of taxes due, interest at statutory rate, and additions to tax and/or penalties not in compensation for actual pecuniary loss, all computed to the petition date. This claim is based upon tax returns filed by the debtor or an audit of the debtor's records, unless estimated in the absence of returns or audit. This claim supersedes any prior claims filed by the State Tax Division.						
7. No judgment has been rendered on this claim.						
Date:  December 2, 2011	Name and title of the person authorized to file this claim   Chrissy Evans-Paralegal					
West Virginia State Tax Division, P.O. Box 766, Charleston, WV 25323-0766 Phone (304) 558-0738						

Graceway Pharmaceuticals LLC



00094



STATE OF WEST VIRGINIA  
Department of Revenue  
State Tax Department  
Legal Division-Bankruptcy Unit

Earl Ray Tomblin  
Governor

Craig A. Griffith  
State Tax Commissioner

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TO: CLERK OF THE UNITED STATES BANKRUPTCY COURT

RE: PROOF OF CLAIM

DATE: Dec. 2, 2011

DEAR SIR/MADAM:

ENCLOSED HEREWITH IS 1 PROOF OF CLAIM(S) FOR TAXES DUE  
AND OWING TO THE STATE OF WEST VIRGINIA.

PLEASE ACKNOWLEDGE RECEIPT OF THESE CLAIMS BY STAMPING  
THE ENCLOSED COPY AND RETURNING TO US IN THE ENCLOSED,  
STAMPED BUSINESS REPLY ENVELOPE.

THANK-YOU

SINCERELY,

A handwritten signature in cursive script that reads "Chrissy Evans".

CHRISSY EVANS  
WEST VIRGINIA STATE TAX DEPT.  
SPECIAL PROCEDURES/BANKRUPTCY UNIT  
P.O. BOX 766  
CHARLESTON, WV 25323-0766  
(304) 558-0738