



UNITED STATES BANKRUPTCY COURT <u>DELAWARE</u> DISTRICT OF <u>DE</u>		PROOF OF CLAIM
Name of Debtor: CHESTER VALLEY HOLDINGS INC		Case Number 1113039
NOTE: <i>This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.</i>		
Name of Creditor (the person or other entity to whom the debtor owes money or property): Pennsylvania Department of Revenue		<input checked="" type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim.
Name and address where notices should be sent: Bankruptcy Division PO Box 280946 Harrisburg, PA 17128-0946		Court Claim Number: _____ (If known)
Telephone number: (717) 783-8989		Filed on: <u>12/08/2011</u>
Name and address where payment should be sent (if different from above):		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.
Telephone number:		<input type="checkbox"/> Check this box if you are the debtor or trustee in this case.
1. Amount of Claim as of Date Case Filed: <u>\$ 15,008.66</u>		5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim.
If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete item 5. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.		
2. Basis for Claim: <u>Taxes</u> (See instruction #2 on reverse side.)		<input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B)
3. Last four digits of any number by which creditor identifies debtor: _____ 3a. Debtor may have scheduled account as: _____ (See instruction #3a on reverse side.)		<input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier – 11 U.S.C. §507(a)(4).
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: <input checked="" type="checkbox"/> Real Estate <input checked="" type="checkbox"/> Motor Vehicle <input checked="" type="checkbox"/> Other Value of Property: \$ <u>Unknown</u> Annual Interest Rate <u>8</u> % Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ <u>3,668.00</u> Basis for perfection: <u>Lien</u> Amount of Secured Claim: \$ <u>3,668.00</u> Amount Unsecured: \$ <u>946.00</u>		<input type="checkbox"/> Contributions to an employee benefit plan – 11 U.S.C. §507(a)(5). <input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use – 11 U.S.C. §507(a)(7). <input checked="" type="checkbox"/> Taxes or penalties owed to governmental units – 11 U.S.C. §507(a)(8).
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.		<input type="checkbox"/> Other – Specify applicable paragraph of 11 U.S.C. §507(a)(____).
7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See definition of "redacted" on reverse side.) DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain:		Amount entitled to priority: <u>\$ 10,394.66</u> *Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.
Date: <u>1/9/2012</u>	Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any. <u>/s/ Michael Martin, Chief</u> 	
		FOR COURT USE ONLY Graceway Pharmaceuticals LLC  00208

UNITED STATES BANKRUPTCY COURT <u>DELAWARE</u> DISTRICT OF <u>DE</u>		PROOF OF CLAIM
Name of Debtor: <u>CHESTER VALLEY HOLDINGS INC</u>		Case Number <u>1113039</u>
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (the person or other entity to whom the debtor owes money or property): <u>Pennsylvania Department of Revenue</u>		<input checked="" type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: _____ (If known) Filed on: <u>12/08/2011</u>
Name and address where notices should be sent: <u>Bankruptcy Division PO Box 280946</u> <u>Harrisburg, PA 17128-0946</u> Telephone number: <u>(717) 783-8989</u>		
Name and address where payment should be sent (if different from above): Telephone number:		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.
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6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim. 7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See definition of "redacted" on reverse side.) DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain:		
Date: <u>1/9/2012</u>	Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any. <p style="text-align: center;">/s/ Michael Martin, Chief</p>	
		FOR COURT USE ONLY

BUREAU OF COMPLIANCE
PO Box 280946
HARRISBURG, PA 17128-0946

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE



January 9, 2012

BMC Group Inc
Attn: Graceway Claims Processing
PO Box 3020
Chanhassen, MN 55317-3020

Case No: 11-13039 DE
CHESTER VALLEY HOLDINGS INC

Dear Clerk of Courts:

Enclosed is a Proof of Claim in the proceedings against the above reference bankruptcy filed on behalf of the Commonwealth of Pennsylvania, Department of Revenue, by the Bureau of Compliance. This represents a claim in the sum of:

\$ 15,008.66

Please stamp the acknowledgement, and enter our claim number in the appropriate spaces below. Return the copy of this acknowledgement to this bureau in the enclosed pre-addressed envelope.

Sincerely,

Pennsylvania Department of Revenue
Bureau of Compliance
(717) 346-1488
TDD# (717) 772-2252 (Hearing Impaired Only)
Fax (717) 783-4331

Enclosures

ACKNOWLEDGEMENT

CLAIM NUMBER

BUREAU OF COMPLIANCE
PO Box 280946
HARRISBURG, PA 17128-0946

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE



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Enclosures

ACKNOWLEDGEMENT

CLAIM NUMBER

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE



January 09, 2012

MICHAEL R NESTOR
YOUNG CONAWAY STARGATT & TAYLOR
THE BRANDYWINE BUILDING
1000 WEST STREET 17TH FLOOR
WILMINGTON DE 19899

Dear MICHAEL R NESTOR,

Re:CHESTER VALLEY HOLDINGS INC

Case Number: 1113039

Enclosed is a copy of the proof of claim filed on behalf of the Commonwealth of Pennsylvania, Department of Revenue, by the Bureau of Compliance, Bankruptcy Division. This represents a claim in the sum of:

\$ 15,008.66

Sincerely,

Ethel Powell
Bankruptcy Review Sect
Bankruptcy Division
Telephone: (717) 346-1488
Fax: (717) 783-4331

Enclosures



Ethel Powell

SUPPORTING DOCUMENTATION FOR
TAXES DUE THE
COMMONWEALTH OF
PENNSYLVANIA
DEPARTMENT OF REVENUE

Original Claim
 Amended Claim

This claim supercedes all
Previous claims filed.

Date Amended: 01/09/2012

CHESTER VALLEY HOLDINGS INC
CHESTER VALLEY HOLDINGS INC

UNITED STATES BANKRUPTCY COURT
DELAWARE DISTRICT OF DELAWARE

Petition Filing Date: 09/29/2011
Case Number: 1113039 DE
Chapter: 11

The undersigned is an employee of the PA Department of Revenue and is authorized to make this proof of claim on the behalf of the Commonwealth. At this present time of the filing of this proof of claim, the Debtor was indebted to the Commonwealth in the

SUM OF \$15,008.66 for the following:

- State Sales, Use and Hotel Occupancy Tax, Article II, Tax Reform Code of 1971, as amended, 72 P.S. 7210
- Personal Income tax, Article III, Tax Reform Code of 1971, as amended, 72 P.S. 7301
- Employer Withholding Tax, Article IV, Tax Reform Code of 1971, as amended, 72 P.S. 7301
- Corporate Net Income Tax
- Capital Stock-Franchise Tax
- Corporate Loans Tax
- Other

SECURED CLAIMS (Tax lien(s) filed before petition date)

See attached statement of account detailing the liability.

Total secured claim: \$3,668.00

Pursuant to Section 506(b) of the Bankruptcy Code, post petition Interest may be payable.

ADMINISTRATIVE PRIORITY CLAIMS - Section 507(a)(1) of the Bankruptcy Code

See attached statement of account detailing the liability.

Total administrative

**UNSECURED PRIORITY CLAIMS - Section 507(a)(8) of the Bankruptcy code for unliened priority
Liabilities existing before petition date.**

See attached statement of account detailing the liability.

Total unsecured priority: \$10,394.66

**UNSECURED NON-PRIORITY CLAIMS - unliened non-priority liabilities existing before the
petition filing date.**

See attached statement of account detailing the liability.

Total unsecured non-priority claim: \$946.00

All payments of this claim have been credited and deducted for the purpose of making this proof of claim.

(Representative, Bureau of Compliance)



**BANKRUPTCY
STATEMENT OF ACCOUNT**

Pet Date: 9/29/2011
Cause Number: 1113039 DE
Chapter: 11

Ethel Powell

CHESTER VALLEY HOLDINGS INC
340 MARTIN LUTHER KING JR. BLVD.
SUITE 500

BRISTOL TN 37620

Primary Tax Numbers

Emp Identification Number:
Sales Tax License Number:
Social Security Number:
Corp Tax Number: 2163421
Other Number:

Additional Debtors and/or Names SSN EIN

Note:

TYPE OF CLAIM		SECURED	Tax Number:		2383734		
TAX TYPE	ESTIMATES	PERIOD COVERED	TAX DEFICIENCY	INTEREST	FEES	PENALTY	BALANCE
CT		12/ 2006 (02)	\$424.00	\$0.00	\$0.00	\$42.00	\$466.00
CT		12/ 2006 (04)	\$3,002.00	\$0.00	\$0.00	\$200.00	\$3,202.00
Lien Filing Date:		County Lien Filed:		Lien Docket Number:			
TOTAL			\$3,426.00	\$0.00	\$0.00	\$242.00	\$3,668.00

TYPE OF CLAIM		UNSECURED NON-PRIORITY	Tax Number:		2383734		
TAX TYPE	ESTIMATES	PERIOD COVERED	TAX DEFICIENCY	INTEREST	FEES	PENALTY	BALANCE
CT	✓	12/ 2007 (02)	\$0.00	\$0.00	\$0.00	\$42.00	\$42.00
CT	✓	12/ 2007 (03)	\$0.00	\$0.00	\$0.00	\$4.00	\$4.00
CT	✓	12/ 2008 (02)	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00
CT	✓	12/ 2008 (03)	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00
CT	✓	12/ 2008 (04)	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00
CT	✓	12/ 2009 (02)	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00
CT	✓	12/ 2009 (03)	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00
CT	✓	12/ 2009 (04)	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00
CT	✓	12/ 2010 (02)	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00
CT	✓	12/ 2010 (03)	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00
CT	✓	12/ 2010 (04)	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00
Lien Filing Date:		County Lien Filed:		Lien Docket Number:			
TOTAL			\$0.00	\$0.00	\$0.00	\$946.00	\$946.00

LEGEND:

ST = Sales, Use and Hotel Occupancy Tax
CT = Corporation Tax
EMP = Employer Withholding
AN = Individual Income Tax
MT = Mass Transit
MC = Motor Carrier

LF = Liquid Fuels
OF = Oil Franchise
PTA = Public Transportation Assistance Act

Personal Income Tax Estimates: Taxable income figures on which tax deficiency is based could be from information obtained from transcripts of filed IRS form 1040. Information can be mailed to debtor or debtor's counsel upon written request, without the need for filing a formal objection. An amended proof of claim may be filed upon the filing of a properly completed and signed PA-40 tax return.

ALL LIENS FILED IN THE PROTHONOTARY OFFICE IN THE COUNTY INDICATED.

ALL LIENS FILED IN THE COMMONWEALTH OF PENNSYLVANIA UNLESS INDICATED OTHERWISE.



**BANKRUPTCY
 STATEMENT OF ACCOUNT**

Pet Date: 9/29/2011
 Cause Number: 1113039 DE
 Chapter: 11

Ethel Powell

CHESTER VALLEY HOLDINGS INC
 340 MARTIN LUTHER KING JR. BLVD.
 SUITE 500

BRISTOL TN 37620

Primary Tax Numbers

Emp Identification Number:
 Sales Tax License Number:
 Social Security Number:
 Corp Tax Number: 2163421
 Other Number:

Additional Debtors and/or Names SSN EIN

Note:

TYPE OF CLAIM		UNSECURED PRIORITY	Tax Number: 2383734				
TAX TYPE	ESTIMATES	PERIOD COVERED	TAX DEFICIENCY	INTEREST	FEES	PENALTY	BALANCE
CT	✓	12/ 2007 (02)	\$424.00	\$69.00	\$0.00	\$0.00	\$493.00
CT	✓	12/ 2007 (03)	\$40.00	\$6.00	\$0.00	\$0.00	\$46.00
CT	✓	12/ 2008 (02)	\$1,000.00	\$98.00	\$0.00	\$0.00	\$1,098.00
CT	✓	12/ 2008 (03)	\$1,000.00	\$98.00	\$0.00	\$0.00	\$1,098.00
CT	✓	12/ 2008 (04)	\$1,000.00	\$98.00	\$0.00	\$0.00	\$1,098.00
CT	✓	12/ 2009 (02)	\$1,000.00	\$51.00	\$0.00	\$0.00	\$1,051.00
CT	✓	12/ 2009 (03)	\$1,000.00	\$51.00	\$0.00	\$0.00	\$1,051.00
CT	✓	12/ 2009 (04)	\$1,000.00	\$51.00	\$0.00	\$0.00	\$1,051.00
CT	✓	12/ 2010 (02)	\$1,000.00	\$14.00	\$0.00	\$0.00	\$1,014.00
CT	✓	12/ 2010 (03)	\$1,000.00	\$14.00	\$0.00	\$0.00	\$1,014.00
CT	✓	12/ 2010 (04)	\$1,000.00	\$14.00	\$0.00	\$0.00	\$1,014.00
CT	✓	01/01/11 to 09/29/ 2011 (02)	\$226.66	\$0.00	\$0.00	\$0.00	\$226.66
CT	✓	01/01/11 to 09/29/ 2011 (03)	\$40.00	\$0.00	\$0.00	\$0.00	\$40.00
CT	✓	01/01/11 to 09/29/ 2011 (04)	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00
Lien Filing Date:			County Lien Filed:		Lien Docket Number:		
TOTAL			\$9,830.66	\$564.00	\$0.00	\$0.00	\$10,394.66

LEGEND:

ST = Sales, Use and Hotel Occupancy Tax
 CT = Corporation Tax
 EMP = Employer Withholding
 AN = Individual Income Tax
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 MC = Motor Carrier

LF = Liquid Fuels
 OF = Oil Franchise
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PA DEPARTMENT OF REVENUE
BUREAU OF COMPLIANCE
BANKRUPTCY DIVISION
P.O. BOX 280946
HARRISBURG, PA 17128-0946

RECEIVED

JAN 13 2012

BMC GROUP

RECEIVED

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BMC GROUP

BMC GROUP INC
ATTN: GRACEWAY CLAIMS PROCESSING
PO BOX 3020
CHANHASSEN, MN 55317-3020