

UNITED STATES BANKRUPTCY COURT DISTRICT OF Delaware Chapter 11 PROOF OF CLAIM

Name of Debtor: Chester Valley Pharmaceuticals LLC

Case Number: 11-13041 PJW (Jointly Administered)

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): Connecticut Department of Revenue Services

Check this box to indicate that this claim amends a previously filed claim.

Name and address where notices should be sent: Department of Revenue Services, C&E Division, Bankruptcy Section, 25 Sigourney Street, Hartford, CT 06106-5032, Telephone number: (860) 297-5903

Court Claim Number: (If known) Filed on:

Name and address where payment should be sent (if different from above): Telephone number:

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. Check this box if you are the debtor or trustee in this case.

1. Amount of Claim as of Date Case Filed: \$ 900.00. 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. [X] 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.

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.

2. Basis for Claim: Taxes- See attached (See instruction #2 on reverse side.)

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: 6991-000. 3a. Debtor may have scheduled account as:

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: [X] Real Estate [ ] Motor Vehicle [ ] Other Describe: Value of Property: \$ Annual Interest Rate % Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ Basis for perfection: Amount of Secured Claim: \$ Amount Unsecured: \$

Contributions to an employee benefit plan - 11 U.S.C. §507 (a)(5). 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). [X] Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8). Other - Specify applicable paragraph of 11 U.S.C. §507 (a)( ).

6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.

Amount entitled to priority: \$

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.)

\*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.

DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.

If the documents are not available, please explain:

Date: 01/23/2012

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.

FOR COURT USE ONLY Graceway Pharmaceuticals LLC

Pamela D. Calachan, Revenue Services Tax Supervisor

Barcode and number 00211

**Form 10**

Attachment

State of Connecticut - Department of Revenue Services

**Proof of Claim for  
Department of Revenue Services Taxes**Case Number  
11-13041 PJWType of Bankruptcy Case  
Jointly Administered

In The Matter of: Chester Valley Pharmaceuticals LLC

Chapter 11

Date of Petition  
9/29/2011

**Note: This claim includes estimated tax liabilities as our records indicate tax return(s) have not been filed. This claim may be amended upon filing of the unfiled tax return(s).**

**Unsecured Nonpriority Claims**

Tax Reg #	Tax Type	Tax Period	Tax Due	Penalty to Petition	Interest to Petition	Total
xxx6991-000	Business Entity	12/05	\$250.00	\$50.00	\$165.00	\$465.00
		*Estimated Period				
xxx6991-000	Business Entity	12/06	\$250.00	\$50.00	\$135.00	\$435.00
		*Estimated Period				

**Total Amount of Unsecured Nonpriority Claims****\$900.00**



STATE OF CONNECTICUT  
DEPARTMENT OF REVENUE SERVICES



January 23, 2012

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

Re:    Chester Valley Pharmaceuticals LLC  
Bankruptcy Case Number: 11-13041 PJW (Jointly Administered)

Dear Clerk:

Enclosed is a pre-petition proof-of-claim of the State of Connecticut, Department of Revenue Services (DRS) for Business Entity taxes. The total amount of the claim is \$900.00.

We ask that you acknowledge receipt of this claim by returning a stamped copy of the proof-of claim to the Department of Revenue Services. Enclosed is a self-addressed, stamped envelope.

We appreciate your cooperation and prompt attention to this matter. If you have any questions, please contact Revenue Agent **Ana Box** at **860-297-5903**.

Sincerely,

  
Pamela D. Calachan  
Revenue Services Tax Supervisor  
Department of Revenue Services  
Collection & Enforcement Division  
Fax: 860-297-5916

cc: Department of Labor

C & E 206 (Rev. 05/03)

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that this is crucial for ensuring the integrity of the financial statements and for providing a clear audit trail. The text also mentions that proper record-keeping is essential for identifying and correcting errors in a timely manner.

2. The second part of the document focuses on the role of internal controls in preventing fraud and misstatements. It highlights that a strong internal control system is necessary to ensure that all transactions are properly authorized, recorded, and reviewed. The text also notes that internal controls should be designed to be cost-effective and to provide a reasonable level of assurance.

3. The third part of the document discusses the importance of segregation of duties in reducing the risk of error and fraud. It explains that no single individual should be responsible for all aspects of a transaction, as this could lead to a lack of oversight and the potential for manipulation. The text also mentions that segregation of duties should be implemented in a way that is practical and does not create unnecessary inefficiencies.

4. The fourth part of the document addresses the need for regular monitoring and evaluation of internal controls. It states that internal controls should not be set and forgotten, but rather should be reviewed and updated as needed to reflect changes in the organization's operations and risk profile. The text also notes that management should be responsible for ensuring that internal controls are effectively implemented and maintained.

5. The fifth part of the document discusses the importance of communication and training in ensuring the effectiveness of internal controls. It emphasizes that all employees should be aware of their responsibilities and the importance of following internal control procedures. The text also mentions that management should provide ongoing training and support to ensure that employees are equipped with the necessary skills and knowledge to perform their duties effectively.



DEPARTMENT OF REVENUE SERVICES  
 STATE OF CONNECTICUT  
 25 SIGOURNEY ST • HARTFORD CT 06106-5032

**C&E/BANKRUPTCY**

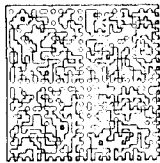
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PRESORTED  
 FIRST CLASS

**JAN 27 2012**

**BMC GROUP**

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



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