

UNITED STATES BANKRUPTCY COURT

District of Delaware

PROOF OF CLAIM

Name of Debtor:
Graceway Pharmaceuticals, LLC, et al.Case Number:
11-13036 (PJW)

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):
TRICARE Management Activity (Department of Defense)

Name and address where notices should be sent:

16401 E. Centretch Parkway
Aurora, CO 80011Telephone number:
(303) 676-3734☒ Check this box to indicate that this claim amends a previously filed claim.Court Claim Number: _____
(If known)

Filed on: _____

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

Same as 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: \$ 3,917,499.36

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.

☐ 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.

☐ Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B).☐ Wages, salaries, or commissions (up to \$11,725*) 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).☐ Contributions to an employee benefit plan – 11 U.S.C. §507 (a)(5).☐ Up to \$2,600* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use – 11 U.S.C. §507 (a)(7).☐ 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)().

Amount entitled to priority:

\$ _____

2. Basis for Claim: Pharm Benefit Overpymt
(See instruction #2 on reverse side.)3. Last four digits of any number by which creditor identifies debtor: 15913a. Debtor may have scheduled account as: TRICARE
(See instruction #3a on reverse side.)

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: ☐ 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: \$ 3,917,499.36

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 of 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 instruction 7 and 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:
09/10/2013

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.

Mary L. Dickens, Paralegal Specialist

FOR COURT USE ONLY

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. § Graceway Pharmaceuticals LLC



00272

INSTRUCTIONS FOR PROOF OF CLAIM FORM

The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, there may be exceptions to these general rules.

Items to be completed in Proof of Claim form**Court, Name of Debtor, and Case Number:**

Fill in the federal judicial district where the bankruptcy case was filed (for example, Central District of California), the bankruptcy debtor's name, and the bankruptcy case number. If the creditor received a notice of the case from the bankruptcy court, all of this information is located at the top of the notice.

Creditor's Name and Address:

Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

1. Amount of Claim as of Date Case Filed:

State the total amount owed to the creditor on the date of the Bankruptcy filing. Follow the instructions concerning whether to complete items 4 and 5. Check the box if interest or other charges are included in the claim.

2. Basis for Claim:

State the type of debt or how it was incurred. Examples include goods sold, money loaned, services performed, personal injury/wrongful death, car loan, mortgage note, and credit card. If the claim is based on the delivery of health care goods or services, limit the disclosure of the goods or services so as to avoid embarrassment or the disclosure of confidential health care information. You may be required to provide additional disclosure if the trustee or another party in interest files an objection to your claim.

3. Last Four Digits of Any Number by Which Creditor Identifies Debtor:

State only the last four digits of the debtor's account or other number used by the creditor to identify the debtor.

3a. Debtor May Have Scheduled Account As:

Use this space to report a change in the creditor's name, a transferred claim, or any other information that clarifies a difference between this proof of claim and the claim as scheduled by the debtor.

4. Secured Claim:

Check the appropriate box and provide the requested information if the claim is fully or partially secured. Skip this section if the claim is entirely unsecured. (See DEFINITIONS, below.) State the type and the value of property that secures the claim, attach copies of lien documentation, and state annual interest rate and the amount past due on the claim as of the date of the bankruptcy filing.

5. Amount of Claim Entitled to Priority Under 11 U.S.C. §507(a).

If any portion of your claim falls in one or more of the listed categories, check the appropriate box(es) and state the amount entitled to priority. (See DEFINITIONS, below.) A claim may be partly priority and partly non-priority. For example, in some of the categories, the law limits the amount entitled to priority.

6. Credits:

An authorized signature on this proof of claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

7. Documents:

Attach to this proof of claim form redacted copies documenting the existence of the debt and of any lien securing the debt. You may also attach a summary. You must also attach copies of documents that evidence perfection of any security interest. You may also attach a summary. FRBP 3001(c) and (d). If the claim is based on the delivery of health care goods or services, see instruction 2. Do not send original documents, as attachments may be destroyed after scanning.

Date and Signature:

The person filing this proof of claim must sign and date it. FRBP 9011. If the claim is filed electronically, FRBP 5005(a)(2), authorizes courts to establish local rules specifying what constitutes a signature. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. Attach a complete copy of any power of attorney. Criminal penalties apply for making a false statement on a proof of claim.

DEFINITIONS**Debtor**

A debtor is the person, corporation, or other entity that has filed a bankruptcy case.

Creditor

A creditor is a person, corporation, or other entity owed a debt by the debtor that arose on or before the date of the bankruptcy filing. See 11 U.S.C. §101 (10)

Claim

A claim is the creditor's right to receive payment on a debt owed by the debtor that arose on the date of the bankruptcy filing. See 11 U.S.C. §101 (5). A claim may be secured or unsecured.

Proof of Claim

A proof of claim is a form used by the creditor to indicate the amount of the debt owed by the debtor on the date of the bankruptcy filing. The creditor must file the form with the clerk of the same bankruptcy court in which the bankruptcy case was filed.

Secured Claim Under 11 U.S.C. §506(a)

A secured claim is one backed by a lien on property of the debtor. The claim is secured so long as the creditor has the right to be paid from the property prior to other creditors. The amount of the secured claim cannot exceed the value of the property. Any amount owed to the creditor in excess of the value of the property is an unsecured claim. Examples of liens on property include a mortgage on real estate or a security interest in a car.

A lien may be voluntarily granted by a debtor or may be obtained through a court proceeding. In some states, a court judgment is a lien. A claim also may be secured if the creditor owes the debtor money (has a right to setoff).

Unsecured Claim

An unsecured claim is one that does not meet the requirements of a secured claim. A claim may be partly unsecured if the amount of the claim exceeds the value of the property on which the creditor has a lien.

Claim Entitled to Priority Under 11 U.S.C. §507(a)

Priority claims are certain categories of unsecured claims that are paid from the available money or property in a bankruptcy case before other unsecured claims.

Redacted

A document has been redacted when the person filing it has masked, edited out, or otherwise deleted, certain information. A creditor should redact and use only the last four digits of any social-security, individual's tax-identification, or financial-account number, all but the initials of a minor's name and only the year of any person's date of birth.

Evidence of Perfection

Evidence of perfection may include a mortgage, lien, certificate of title, financing statement, or other document showing that the lien has been filed or recorded.

INFORMATION**Acknowledgment of Filing of Claim**

To receive acknowledgment of your filing, you may either enclose a stamped self-addressed envelope and a copy of this proof of claim or you may access the court's PACER system (www.pacer.psc.uscourts.gov) for a small fee to view your filed proof of claim.

Offers to Purchase a Claim

Certain entities are in the business of purchasing claims for an amount less than the face value of the claims. One or more of these entities may contact the creditor and offer to purchase the claim. Some of the written communications from these entities may easily be confused with official court documentation or communications from the debtor. These entities do not represent the bankruptcy court or the debtor. The creditor has no obligation to sell its claim. However, if the creditor decides to sell its claim, any transfer of such claim is subject to FRBP 3001(e), any applicable provisions of the Bankruptcy Code (11 U.S.C. § 101 *et seq.*), and any applicable orders of the bankruptcy court.

The Civilian Health and Medical Program of the Uniformed Services, CHAMPUS, now known as TRICARE Management Activity (TRICARE) was created by the Department's Medical Care Act. Pub. L. No. 84-569 70 Stat. 250 (1956), codified at 10 U.S.C. 1071-1106. The implementing regulation is found at 32 C.F.R. 199. The TRICARE Program is a federal health benefit program designed to supplement the Uniformed Services' direct medical care system by providing medically necessary services and supplies for dependents of active duty members, retired members, dependents of retired members and survivors of active duty and retired members of the Uniformed Services.

By statute, administration of the TRICARE Program is the responsibility of the Secretary of Defense. 10 U.S.C. Section 1073. The Secretary has delegated the responsibility to the Assistant Secretary of Defense for Health Affairs who has, in turn, delegated responsibility for assisting in the operational management, direction and coordination of all TRICARE Programs and activities to the Director, TRICARE Management Activity. 32 C.F.R. Section 199.1(c).

Debtor: Graceway Pharmaceuticals, LLC, et al., – Case No: 11-13036 (PJW)

The National Defense Authorization Act for Fiscal Year 2008 amended 10 U.S.C. § 1074g to extend Federal Ceiling Price (FCP) standards to Department of Defense (DoD) Retail Pharmacy Program prescriptions. On March 17, 2009, the DoD issued a Final Rule with an effective date of May 26, 2009, amending 32 C.F.R. § 199.21 to require pharmaceutical manufacturers to refund amounts paid by the DoD above the FCP. TMA has determined that from January 1, 2008 through December 31, 2011, it made payments above the FCP for pharmaceuticals produced by Graceway Pharmaceuticals, LLC, et al., and is entitled to a refund of \$6,707,190.76. Graceway Pharmaceuticals, LLC, et al. submitted payments totaling \$2,789,807.72 for posting towards the debts. Of that amount, \$22.00 was applied towards administrative fees, \$89.32 was applied towards interest, \$5.00 was applied towards penalty and \$2,789,691.40 was applied towards principal, leaving a balance due of \$3,917,499.36. Below is a breakout of the debt amount.

Quarter	Original Amt Due	Amt Pd to Principal	Remaining Amt Due	See Exhibit
2008 / QTR 1	\$500,225.49	\$0.00	\$500,225.49	A
2008 / QTR 2	\$785,767.20	\$0.00	\$785,767.20	B
2008 / QTR 3	\$701,917.20	\$0.00	\$701,917.20	C
2008 / QTR 4	\$583,741.71	\$0.00	\$583,741.71	D
2009 / QTR 1	\$555,988.10	\$0.00	\$555,988.10	E
2009 / QTR 2	\$574,185.60	\$216,364.83	\$357,820.77	F
2009 / QTR 3	\$567,360.69	\$538,685.68	\$28,675.01	G
2009 / QTR 4	\$526,093.96	\$512,612.90	\$13,481.06	H
2010 / QTR 1	\$610,724.23	\$610,724.23	\$0.00	--
2010 / QTR 2	\$207,412.49	\$207,412.49	\$0.00	--
2010 / QTR 3	\$199,555.94	\$199,555.94	\$0.00	--
2010 / QTR 4	\$104,114.34	\$104,114.34	\$0.00	--

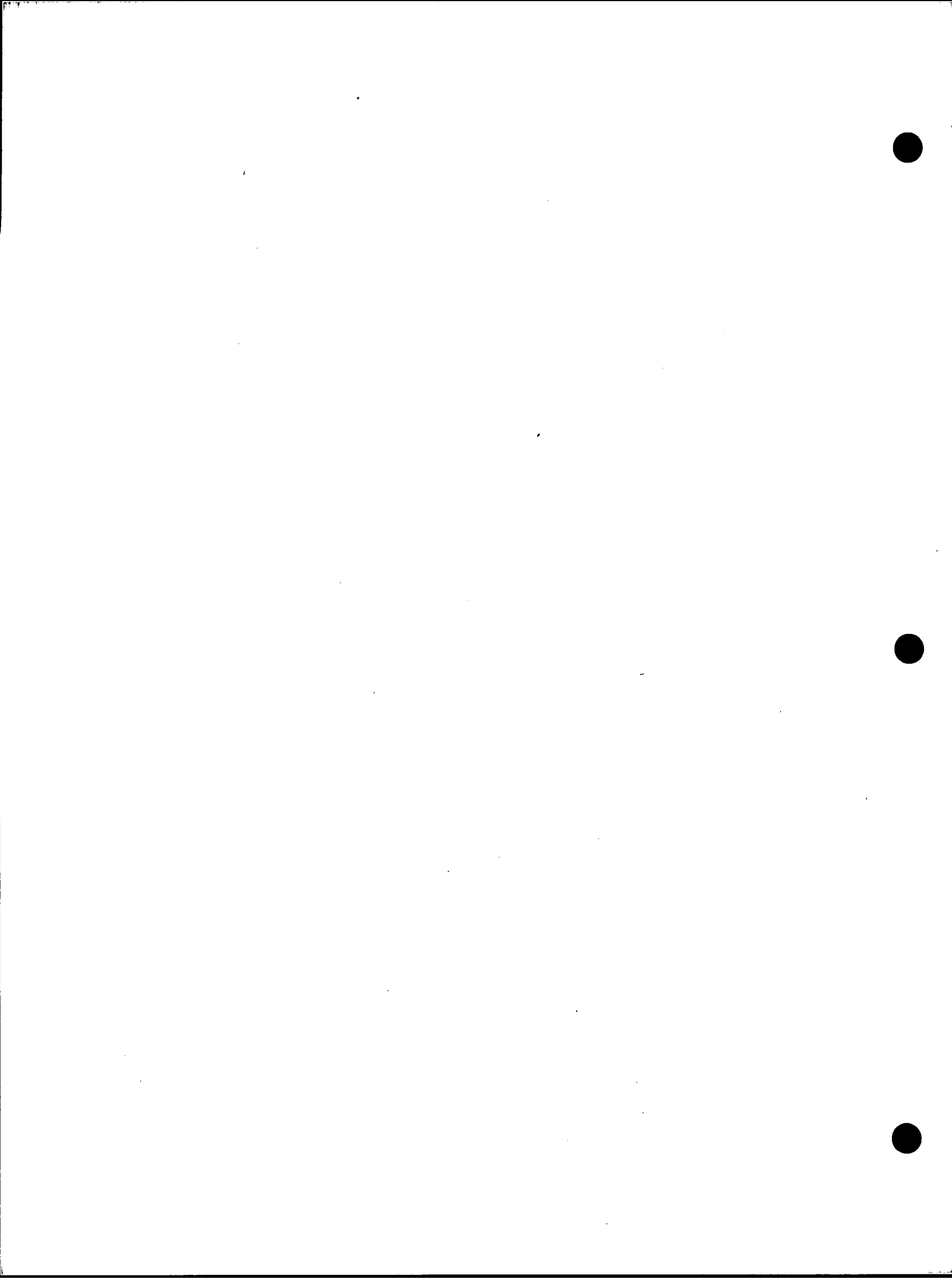
Quarter	Original Amt Due	Amt Pd to Principal	Remaining Amt Due	See Exhibit
2011 / QTR 1	\$202,948.01	\$202,948.01	\$0.00	--
2011 / QTR 2	\$197,272.98	\$197,272.98	\$0.00	--
2011 / QTR 3	\$206,084.06	\$0.00	\$206,084.06	I
2011 / QTR 4	\$183,798.76	\$0.00	\$183,798.76	J
TOTAL	\$6,707,190.76	\$2,789,691.40	\$3,917,499.36	

This claim reflects the known liability of the debtor to TRICARE.

The filing of this Claim is not: (a) a waiver or release of TRICARE's rights against any person, entity or property; (b) a waiver or release of any right or claim of TRICARE arising out of any other claim, of any nature whatsoever, which TRICARE has against the Debtors; (c) a waiver or release or any rights of TRICARE under 32 C.F.R. § 199.21, any provisions of the Bankruptcy Code or other applicable non-bankruptcy law; (d) an election of any remedy to the exclusion, express or implied, of any other remedy; (e) a consent that this Claim is a debt which is subject to discharge in this or any other subsequent bankruptcy proceeding; (f) a ratification or consent to any obligation or liability based upon or arising out of any transaction between TRICARE and the Debtor; (g) a waiver or release of any rights of TRICARE to have any and all final orders in any and all noncore matters entered only after de novo review by a United States District Court; (h) a waiver or release of any rights of TRICARE to trial by jury in any proceeding as to any and all matters so triable; or (i) a waiver or release of any rights of TRICARE to have the reference in this matter withdrawn by the United States District Court in any matter or proceeding subject to mandatory or discretionary withdrawal. All of such rights are hereby expressly reserved by TRICARE without exemption and with no purpose of confessing or conceding any of the foregoing in any way by this filing or by any other participation in this case.

All the supporting documentation pertaining to the debt is enclosed at Exhibits A through J.

EXHIBIT A



E00089 GRACEWAY PHARMA
NDARD DISCOUNT PROGRAM**SUBTOTAL**

TOTAL CHECK OR WIRE
Unapplied Payments Date Received
Reconciliation Balance
(To include adjustments/deductions)
REMAINING BALANCE
(Balances to OFF)

RQU Created by: RG 12/17/2012
 RQU Review by: xx xx/xx/xxxx
 Pmt 1 Entered by: xx xx/xx/xxxx
 Pmt 2 Entered by: xx xx/xx/xxxx
 Pmt 3 Entered by: xx xx/xx/xxxx
 (Prior Pmts) Validated by:
 (OFF) Validation by:

NOTE: GRACEWAY PHARM DECLARED BANKRUPTCY. NO DEMAND LETTERS WILL BE SENTttdiuge 8/24/12

EXHIBIT B



ED0089 GRACEWAY PHARM
0802 STANDARD DISCOUNT PROGRAM/MARR

NDC	Drug Name	Dispense Qty	Coverage Term Date	Pkg Size	703 Pkg Price	WAC Up Med Avg	WAC Up Discount	703+ Pkg Price	Formulary	Quantity	Rx Count	Original Calculation Amt	703+ Unit Price	Voucher #1	Voucher #2	Voucher #3	Voucher #4	Over/(Under) Payment
00089061012	ALDHIA 5% CREAM PACE	Y08-Q1	3/31/2008	12.000	99.14	0.00000	0.00000	0.00000	0.00 006	43,113.000	3,085	\$1,288.82	\$1,288.82					(\$1,288.82)
00089061012	ALDHIA 5% CREAM PACE	Y08-Q2	6/30/2008	12.000	99.14	0.00000	0.00000	0.00000	0.00 006	43,113.000	3,085	\$356,110.88	\$356,110.88					(\$356,110.88)
00089081521	MAXAIR AUTOHALER 200 MCG A	Y08-Q1	3/31/2008	14.000	39.13	0.00000	0.00000	0.00000	0.00 006	18,354.000	1,189	\$51,299.43	\$51,299.43					(\$51,299.43)
00089081521	MAXAIR AUTOHALER 200 MCG A	Y08-Q2	6/30/2008	14.000	39.13	0.00000	0.00000	0.00000	0.00 006	18,354.000	1,189	\$51,299.43	\$51,299.43					(\$51,299.43)
15456032556	ESTRASORB 2.5/G-1 EMUL PA	Y08-Q1	6/30/2008	97.440	21.53	0.00000	0.00000	0.00000	0.00 006	14,189.936	135	\$3,121.85	\$3,121.85					(\$3,121.85)
29336030710	TAMBOCOR 100 MG TABLET	Y08-Q1	6/30/2008	100.000	95.36	0.00000	0.00000	0.00000	0.00 006	9,450.000	9	\$572.16	\$572.16					(\$572.16)
29336061012	ALDHIA 5% CREAM PACE	Y08-Q1	3/31/2008	12.000	99.14	0.00000	0.00000	0.00000	0.00 006	20.000	2	\$99.14	\$99.14					(\$99.14)
29336061012	ALDHIA 5% CREAM PACE	Y08-Q2	6/30/2008	12.000	99.14	0.00000	0.00000	0.00000	0.00 006	39,301.000	2,683	\$324,683.50	\$324,683.50					(\$324,683.50)
29336061024	ALDHIA 5% CREAM PACE	Y08-Q1	6/30/2008	24.000	110.04	0.00000	0.00000	0.00000	0.00 006	10,127.000	471	\$46,326.84	\$46,326.84					(\$46,326.84)
29336061024	ALDHIA 5% CREAM PACE	Y08-Q2	6/30/2008	24.000	110.04	0.00000	0.00000	0.00000	0.00 006	146.160	1	\$21.53	\$21.53					(\$21.53)
66500032517	ESTRASORB 2.5/G-1 EMUL PA	Y08-Q1	3/31/2008	97.440	21.53	0.00000	0.00000	0.00000	0.00 006	10,408.434	98	\$2,282.18	\$2,282.18					(\$2,282.18)
66500032517	ESTRASORB 2.5/G-1 EMUL PA	Y08-Q2	6/30/2008	97.440	21.53	0.00000	0.00000	0.00000	0.00 006	10,408.434	98	\$2,282.18	\$2,282.18					(\$2,282.18)
SUBTOTAL												\$785,767.20	\$785,767.20	\$0.00	\$0.00	\$0.00	\$0.00	(\$785,767.20)

PENALTY PAID (97R1099)
 ADMIN PAID (97R3210.0001)
 INTEREST PAID (97R3210.0001)
 PRINCIPAL APPLIED IN OFF:
 TOTAL TO BE APPLIED IN OFF
 TOTAL CHECK OR WIRE
 Unapplied Payments Data Received
 Reconciliation Balance
 (To include adjustments/delays)
 REMAINING BALANCE
 (Balance to OFF)
 UDC

RGU Created by: RG 12/19/2012
 RGU Review by: xx xx/xx/xxxx
 Pmt 1 Entered by: xx xx/xx/xxxx
 Pmt 2 Entered by: xx xx/xx/xxxx
 Pmt 3 Entered by: xx xx/xx/xxxx
 (Prior Pmts) Validated by:
 (OFF) Validation by:

NOTE: DEMAND LETTER WAS NOT SENT DUE TO BANKRUPTCY.

EXHIBIT C

E00089 GRACEWAY PHARMAS
0803 STANDARD DISCOUNT PROGRAM/NAARR

NDC	Drug Name	Dispense_Qty	Coverage_Term Date	Pkg Size	703 Pkg Price	WAC Avg	WAC UP Discount	703+ Pkg Price	Formulary	Quantity	Rx Count	Original Calculation Amt	(Net Unit Price) Calculation	Voucher #1	Voucher #2	Voucher #3	Voucher #4	Over/(Under) Payment
0009051012	ALDARA 5% CREAM PACE	Y08-Q1	3/31/2008	12.000	99.14	0.00000	0.00000	0.00000	0.00 006	(103.000)	1	(\$392.26)	(\$392.26)					\$692.26
0009051012	ALDARA 5% CREAM PACE	Y08-Q2	6/30/2008	12.000	99.14	0.00000	0.00000	0.00000	0.00 006	(130.000)	8	(\$597.42)	(\$597.42)					\$297.42
0009051012	ALDARA 5% CREAM PACE	Y08-Q3	9/30/2008	12.000	99.14	0.00000	0.00000	0.00000	0.00 006	9,464.000	670	\$78,122.32	\$78,122.32					(\$78,122.32)
0009051521	MAXAIR AUTOHALER 200 MCG A	Y08-Q2	6/30/2008	14.000	39.13	0.00000	0.00000	0.00000	0.00 006	(42.000)	5	(\$117.39)	(\$117.39)					\$117.39
15456032556	MAXAIR AUTOHALER 200 MCG A	Y08-Q3	9/30/2008	14.000	39.13	0.00000	0.00000	0.00000	0.00 006	17,080.000	1,096	\$47,738.60	\$47,738.60					(\$47,738.60)
15456032556	ESTRADERB 2.5/G-1 EMUL PA	Y08-Q2	6/30/2008	97.440	21.53	0.00000	0.00000	0.00000	0.00 006	0.000	2	\$0.00	\$0.00					\$0.00
29316002025	ESTRADERB 2.5/G-1 EMUL PA	Y08-Q3	9/30/2008	97.440	21.53	0.00000	0.00000	0.00000	0.00 006	19,348.412	175	\$4,262.94	\$4,262.94					(\$4,262.94)
29316002025	METROGEL-VAGINAL 0.75% GE	Y08-Q3	9/30/2008	70.000	29.93	0.00000	0.00000	0.00000	0.00 006	210.000	3	\$89.79	\$89.79					(\$89.79)
29316007710	TAMBOCOR 100 MG TABLET	Y08-Q3	9/30/2008	100.000	95.36	0.00000	0.00000	0.00000	0.00 006	1,350.000	20	\$1,239.68	\$1,239.68					(\$1,239.68)
293160081012	ALDARA 5% CREAM PACE	Y08-Q2	6/30/2008	12.000	99.14	0.00000	0.00000	0.00000	0.00 006	(121.000)	12	(\$99.14)	(\$99.14)					\$99.14
293160081012	ALDARA 5% CREAM PACE	Y08-Q3	9/30/2008	12.000	99.14	0.00000	0.00000	0.00000	0.00 006	19,664.000	1,324	\$162,457.41	\$162,457.41					(\$162,457.41)
293160081024	ALDARA 5% CREAM PACE	Y08-Q2	6/30/2008	24.000	110.04	0.00000	0.00000	0.00000	0.00 006	48.000	12	\$220.08	\$220.08					(\$220.08)
293160081521	MAXAIR AUTOHALER 200 MCG A	Y08-Q3	9/30/2008	14.000	39.13	0.00000	0.00000	0.00000	0.00 006	88,288.000	4,276	\$404,727.12	\$404,727.12					(\$404,727.12)
66500032517	ESTRADERB 2.5/G-1 EMUL PA	Y08-Q3	9/30/2008	14.000	39.13	0.00000	0.00000	0.00000	0.00 006	1,344.000	86	\$3,756.48	\$3,756.48					(\$3,756.48)
66500032517	ESTRADERB 2.5/G-1 EMUL PA	Y08-Q3	9/30/2008	97.440	21.53	0.00000	0.00000	0.00000	0.00 006	97.400	1	\$0.00	\$0.00					\$0.00
66500032517	ESTRADERB 2.5/G-1 EMUL PA	Y08-Q3	9/30/2008	97.440	21.53	0.00000	0.00000	0.00000	0.00 006	3,587.780	33	\$775.08	\$775.08					(\$775.08)
SUBTOTAL												\$701,917.20	\$701,917.20	\$0.00	\$0.00	\$0.00	\$0.00	(\$701,917.20)

PENALTY PAID (97R1099)
ADMIN PAID (97R3210.0001)
INTEREST PAID (97R3210.0013)
PRINCIPAL APPLIED IN OFF:
TOTAL TO BE APPLIED IN OFF:

TOTAL CHECK OR WIRE
Unapplied Payments Date Received
Reconciliation Balance
(To include adjustments/differences)
REMAINING BALANCE
(Refers to Off)
UDC

RQU Created by: SH 12/17/2012
RQU Review by: LW 07/06/2012
Pmt 1 Entered by: sa sa/sa/noon
Pmt 2 Entered by: sa sa/sa/noon
Pmt 3 Entered by: sa sa/sa/noon
(Prior Pmts) Validated by: SH 06/28/2012
(OFF) Validation by:

DEMAND LETTER WAS NOT SENT DUE TO BANKRUPTCY FILING

ED0089 GRACEWAY PHARM
S0804 STANDARD DISCOUNT PROGRAM/NAHR

NDC	Drug Name	Dispense_Qty	Coverage Term Date	Pkg Size	703 Pkg Price	WAC UP Wtd Avg	WAC UP Discount	703+ Pkg Price	Formulary	Quantity	Re Count	Original Calculation Amt	(Net Unit) Calculation	Voucher E1	Voucher E2	Voucher E3	Voucher E4	Over/(Under) Payment
0009061012	ADIANA 5% CREAM PAK	Y08-Q3	9/30/2008	12.000	99.14	0.00000	0.00000	0.00000	0.00 006	36.000	4	\$297.42	\$297.42					\$297.42
0009061012	ADIANA 5% CREAM PAK	Y08-Q4	12/31/2008	12.000	99.14	0.00000	0.00000	0.00000	0.00 006	2,965.000	213	\$24,487.58	\$24,487.58					(\$24,487.58)
0009061521	MAXAIR AUTOHALER 200 MCG A	Y08-Q3	9/30/2008	14.000	39.13	0.00000	0.00000	0.00000	0.00 006	0.000	6	\$0.00	\$0.00					\$0.00
0009061521	MAXAIR AUTOHALER 200 MCG A	Y08-Q4	12/31/2008	14.000	39.13	0.00000	0.00000	0.00000	0.00 006	7,966.000	513	\$22,264.97	\$22,264.97					(\$22,264.97)
1545602556	ESTRADERB 2.5/G-1 EMUL PA	Y08-Q4	12/31/2008	97.440	21.53	0.00000	0.00000	0.00000	0.00 006	16,554.443	153	\$3,688.57	\$3,688.57					(\$3,688.57)
2331602025	METROGEL-VAGINAL 0.75% GE	Y08-Q4	12/31/2008	70.000	29.93	0.00000	0.00000	0.00000	0.00 006	140.000	1	\$59.86	\$59.86					(\$59.86)
2331602070	TAMBOCOR 100 MG TABLET	Y08-Q4	12/31/2008	100.000	95.36	0.00000	0.00000	0.00000	0.00 006	2,407.000	29	\$2,288.64	\$2,288.64					(\$2,288.64)
2331605102	ADIANA 5% CREAM PAK	Y08-Q2	6/30/2008	12.000	99.14	0.00000	0.00000	0.00000	0.00 006	12.000	1	\$99.14	\$99.14					(\$99.14)
2331605102	ADIANA 5% CREAM PAK	Y08-Q3	9/30/2008	12.000	99.14	0.00000	0.00000	0.00000	0.00 006	5,375.000	346	\$44,315.58	\$44,315.58					(\$44,315.58)
23316051024	ADIANA 5% CREAM PAK	Y08-Q4	12/31/2008	24.000	110.04	0.00000	0.00000	0.00000	0.00 006	211.000	21	\$880.32	\$880.32					(\$880.32)
23316051024	ADIANA 5% CREAM PAK	Y08-Q3	9/30/2008	24.000	110.04	0.00000	0.00000	0.00000	0.00 006	99,980.000	4,932	\$458,408.30	\$458,408.30					(\$458,408.30)
23316051521	MAXAIR AUTOHALER 200 MCG A	Y08-Q4	12/31/2008	14.000	39.13	0.00000	0.00000	0.00000	0.00 006	9,604.000	618	\$26,843.18	\$26,843.18					(\$26,843.18)
6650037517	ESTRADERB 2.5/G-1 EMUL PA	Y08-Q4	12/31/2008	97.440	21.53	0.00000	0.00000	0.00000	0.00 006	739.980	7	\$150.71	\$150.71					(\$150.71)
SUBTOTAL												\$583,741.71	\$584,056.38	\$0.00	\$0.00	\$0.00	\$0.00	(\$583,741.71)

PENALTY PAID (97R1099) \$0.00
 ADMIN PAID (97R3210.0001) \$0.00
 INTEREST PAID (97R3210.0013) \$0.00
 PRINCIPAL APPLIED IN OFF: \$0.00
 TOTAL TO BE APPLIED IN OFF: \$0.00
 TOTAL CHECK OR WIRE \$0.00
 Unapplied Payments Date Received \$0.00
 Reconciliation Balance \$583,741.71
 (To include adjustments/deposits) \$583,741.71
 REMAINING BALANCE \$0.00
 (Balance to OFF) \$0.00
 UDC \$0.00

RQU Created by: SH 12/20/2012
 RQU Review by: CW 07/20/2012
 Print 1 Entered by: sa sa/04/0000
 Print 2 Entered by: sa sa/04/0000
 Print 3 Entered by: sa sa/04/0000
 (Prior Prints) Validated by: NR 07/16/2012
 (OFF) Validation by:

DEMAND LETTER NOT SENT DUE TO BANKRUPTCY FILING.

E0089 GRACEWAY PHARM
0921 STANDARD DISCOUNT PROGRAM/MARR

NDC	Drug Name	Dispense Qty	Coverage Term Date	Pkg Size	703 Pkg Price	WAC LF Wtd Avg	WAC LF Discount	703+ Pkg Price	Formulary	Quantity	Rx Count	Original Calculation Amt	Per Unit Calculation	Voucher E1	Voucher E2	Voucher E3	Voucher E4	Over/(Under) Payment
0009061012	ALDARA 5 % CREAM PACK	Y09-Q1	3/31/2009	12.000	55.94	0.00000	0.00000	0.00000	0.00 006	1,585,000	108	\$7,384.08	\$7,384.74					(\$7,384.03)
0009061521	MAXAIR AUTOHALER 200 MCG A	Y09-Q1	3/31/2009	14.000	22.72	0.00000	0.00000	0.00000	0.00 006	2,912,000	198	\$4,785.76	\$4,785.76					(\$4,785.76)
1545603256	ESTRASORB 2.5/G-1. EMUL PA	Y08-Q4	12/31/2008	97.440	21.53	0.00000	0.00000	0.00000	0.00 006	0.000	2	\$0.00	\$0.00					\$0.00
1545603256	ESTRASORB 2.5/G-1. EMUL PA	Y09-Q1	3/31/2009	97.440	12.42	0.00000	0.00000	0.00000	0.00 006	16,881,375	156	\$2,148.66	\$2,148.66					(\$2,148.66)
2933600025	METROGEL-VAGINAL 0.75 % GE	Y09-Q1	3/31/2009	70.000	4.56	0.00000	0.00000	0.00000	0.00 006	0.000	2	\$9.12	\$9.12					(\$9.12)
2933600025	METROGEL-VAGINAL 0.75 % GE	Y09-Q1	3/31/2009	100.000	50.10	0.00000	0.00000	0.00000	0.00 006	570,000	6	\$250.50	\$250.50					(\$250.50)
2933600070	TAMBOCOR 50 MG TABLET	Y09-Q1	3/31/2009	100.000	79.05	0.00000	0.00000	0.00000	0.00 006	2,560,000	32	\$1,976.25	\$2,073.68					(\$1,976.25)
2933600070	TAMBOCOR 50 MG TABLET	Y09-Q1	3/31/2009	100.000	124.08	0.00000	0.00000	0.00000	0.00 006	120,000	2	\$124.08	\$124.08					(\$124.08)
2933600140	TAMBOCOR 150 MG TABLET	Y08-Q4	12/31/2008	12.000	99.14	0.00000	0.00000	0.00000	0.00 006	0.000	2	\$0.00	\$0.00					\$0.00
2933600140	TAMBOCOR 150 MG TABLET	Y09-Q1	3/31/2009	12.000	55.94	0.00000	0.00000	0.00000	0.00 006	4,818,000	354	\$22,431.94	\$22,431.94					(\$22,431.94)
2933600502	ALDARA 5 % CREAM PACK	Y08-Q4	12/31/2008	12.000	110.04	0.00000	0.00000	0.00000	0.00 006	12,000	1	\$0.00	\$0.00					\$0.00
2933600502	ALDARA 5 % CREAM PACK	Y08-Q2	6/30/2008	24.000	110.04	0.00000	0.00000	0.00000	0.00 006	12,000	25	(\$130.12)	(\$130.12)					\$380.12
2933600502	ALDARA 5 % CREAM PACK	Y08-Q4	12/31/2008	24.000	109.60	0.00000	0.00000	0.00000	0.00 006	108,163,000	5,202	\$493,944.37	\$493,944.37					(\$493,944.37)
2933600502	ALDARA 5 % CREAM PACK	Y08-Q1	3/31/2009	24.000	39.13	0.00000	0.00000	0.00000	0.00 006	(42,000)	5	(\$117.39)	(\$117.39)					\$117.39
293360081521	MAXAIR AUTOHALER 200 MCG A	Y08-Q4	12/31/2008	14.000	22.72	0.00000	0.00000	0.00000	0.00 006	14,490,000	982	\$23,515.20	\$23,515.20					(\$23,515.20)
293360081521	MAXAIR AUTOHALER 200 MCG A	Y09-Q1	3/31/2009	14.000	12.42	0.00000	0.00000	0.00000	0.00 006	97,440	1	\$12.42	\$12.42					(\$12.42)
66500032517	ESTRASORB 2.5/G-1. EMUL PA	Y09-Q1	3/31/2009	97.440	12.42	0.00000	0.00000	0.00000	0.00 006	97,440	1	\$12.42	\$12.42					(\$12.42)
SUBTOTAL													\$555,988.10	\$0.00	\$0.00	\$0.00	\$0.00	(\$555,988.10)

PENALTY PAID (97R1099)
ADMIN PAID (97R3210.00011)
INTEREST PAID (97R3210.00013)
PRINCIPAL APPLIED IN OFF:
TOTAL TO BE APPLIED IN OFF

TOTAL CHECK OR WIRE
Unapplied Payments Data Received
Reconciliation Balance
(To include adjustments/deposits)
REMAINING BALANCE
(Balance to Off)
UDC

RQU Created by: SB 12/13/12
RQU Review by: CW 08/07/2012
Pmt 1 Entered by: sa sa/na/2000
Pmt 2 Entered by: sa sa/na/2000
Pmt 3 Entered by: sa sa/na/2000
(Prior Pmts) Validated by:
(OFF) Validation by:

MANUFACTURER HAS FILED BANKRUPTCY - COLLECTIONS HAS STOPPED.

EXHIBIT F

E00089 GRACEWAY PHARMA
STANDARD DISCOUNT PROGRAM

PENALTY PAID (97R1099)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ADMIN PAD (97R3210.0001)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
INTEREST PAD (97R3210.0001.3)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
PRINCIPAL APPLIED IN OFF:					
TOTAL TO BE APPLIED IN OFF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<hr/>					
TOTAL CHECK OR WIRE	(\$216,364.83)	\$0.00	\$0.00	\$0.00	(\$216,364.83)
Unapplied Payments Date Received 9/28/2009					
Reconciliation Balance					
(To include adjustments/Venue/lost)					
REMAINING BALANCE					\$574,185.60
(Reduce to 0 or)					
JUDC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

EXHIBIT G



E00089 GRACEWAY PHARMA
OPQ3 STANDARD DISCOUNT PROGRAM/MARR

NDC	Drug Name	Dispense Qty	Coverage Term Date	Pkg Size	703 Pkg Price	WAC Uf Wtd Avg	WAC Uf Discount	703 Pkg Price	Formulary	Quantity	Rx Count	Original Calculation Amt	Calculation	CL000055-1 Payment 1	CL000086-01 Payment 2	Voucher #3	Voucher #4	Over/(Under) Payment
00089061012	ALDARA 5 % CREAM PACK	Y09-Q3	9/30/2009	12.000	55.94	0.00000	0.0000	55.94	0.00	516.000	31	\$2,405.42	\$2,405.42	\$1,295.04	\$1,295.04			(\$1,295.04)
00089061012	MAXAIR AUTOHALER 200 MCG A	Y09-Q3	9/30/2009	14.000	22.72	0.00000	0.0000	22.72	0.00	798.000	49	\$1,295.04	\$1,295.04	\$683.36				(\$683.36)
15456032556	ESTRASORB 2.5(G-1) EMUL PA	Y09-Q2	6/30/2009	97.440	12.42	0.00000	0.0000	12.42	0.00	(6.950)	5	\$0.00	(6.950)	\$0.00				(\$6.95)
15456032556	ESTRASORB 2.5(G-1) EMUL PA	Y09-Q3	9/30/2009	97.440	12.42	0.00000	0.0000	12.42	0.00	15,150.039	142	\$1,925.10	\$1,925.10	\$1,790.53				(\$134.57)
29336020025	METROGEL-VAGINAL 0.75 % GE	Y09-Q3	9/30/2009	70.000	4.56	0.00000	0.0000	4.56	0.00	140.000	2	\$9.12	\$9.12	\$0.00				(\$9.12)
29336030510	TAMBOCOR 50 MG TABLET	Y09-Q3	9/30/2009	100.000	50.10	0.00000	0.0000	50.10	0.00	870.000	10	\$400.80	\$435.87	\$390.78				(\$102.02)
29336030710	TAMBOCOR 100 MG TABLET	Y09-Q3	9/30/2009	100.000	79.05	0.00000	0.0000	79.05	0.00	2,350.000	28	\$1,818.15	\$1,857.68	\$1,715.39				(\$102.29)
29336031410	TAMBOCOR 150 MG TABLET	Y09-Q3	9/30/2009	100.000	124.08	0.00000	0.0000	124.08	0.00	330.000	6	\$372.24	\$409.46	\$186.12				(\$186.12)
29336061012	ALDARA 5 % CREAM PACK	Y08-Q3	9/30/2008	12.000	99.14	0.00000	0.0000	99.14	0.00	(24.000)	1	(\$198.28)	(\$198.28)	\$0.00				(\$198.28)
29336061012	ALDARA 5 % CREAM PACK	Y09-Q2	6/30/2009	12.000	55.94	0.00000	0.0000	55.94	0.00	0.000	2	\$0.00	\$0.00	\$0.00				\$0.00
29336061012	ALDARA 5 % CREAM PACK	Y09-Q3	9/30/2009	12.000	55.94	0.00000	0.0000	55.94	0.00	2,837.000	214	\$13,201.84	\$13,225.15					(\$13,201.84)
29336061024	ALDARA 5 % CREAM PACK	Y08-Q4	12/31/2008	24.000	110.04	0.00000	0.0000	110.04	0.00	(48.000)	2	(\$270.08)	(\$270.08)	\$0.00				(\$270.08)
29336061024	ALDARA 5 % CREAM PACK	Y09-Q1	3/31/2009	24.000	109.60	0.00000	0.0000	109.60	0.00	(25.000)	1	(\$109.60)	(\$109.60)	\$0.00				(\$109.60)
29336061024	ALDARA 5 % CREAM PACK	Y09-Q2	6/30/2009	24.000	109.60	0.00000	0.0000	109.60	0.00	(25.000)	29	(\$109.60)	(\$114.17)	\$0.00				(\$114.17)
29336061024	ALDARA 5 % CREAM PACK	Y09-Q3	9/30/2009	24.000	109.60	0.00000	0.0000	109.60	0.00	115,041.000	5,573	\$55,512.80	\$52,353.90	\$512,882.24				(\$512,882.24)
29336081521	MAXAIR AUTOHALER 200 MCG A	Y09-Q1	3/31/2009	14.000	22.72	0.00000	0.0000	22.72	0.00	(14.000)	1	(\$22.72)	(\$22.72)	\$0.00				(\$22.72)
29336081521	MAXAIR AUTOHALER 200 MCG A	Y09-Q2	6/30/2009	14.000	22.72	0.00000	0.0000	22.72	0.00	42.000	3	\$68.16	\$68.16	\$68.16				\$0.00
29336081521	MAXAIR AUTOHALER 200 MCG A	Y09-Q3	9/30/2009	14.000	22.72	0.00000	0.0000	22.72	0.00	13,048.000	863	\$21,175.04	\$21,175.04	\$21,106.88				(\$68.16)
66500032517	ESTRASORB 2.5(G-1) EMUL PA	Y09-Q3	9/30/2009	97.440	12.42	0.00000	0.0000	12.42	0.00	292.320	3	\$37.26	\$37.26	\$35.46				(\$1.80)
SUBTOTAL													\$567,537.43	\$538,797.00	\$0.00	\$0.00	\$0.00	(\$28,563.69)

PENALTY PAID (9781099)
 ADMIN PAID (9783210.0001)
 INTEREST PAID (9783210.0013)
 PRINCIPAL APPLIED IN OFF:
TOTAL TO BE APPLIED IN OFF

 TOTAL CHECK OR WIRE
 Unapplied Payments Date Received
 Reconciliation Balance
 (To include adjustments/differences)
REMAINING BALANCE
 (Balances to Off)
 UDC

RCU Created by: TK 03/01/2013
 RCU Review by: SH 04/03/2013
 Print 1 Entered by: TK 03/06/2013
 Print 2 Entered by: TK 03/06/2013
 Print 3 Entered by: xx xx/xx/xxxx
 (Prior Prints) Validated by:
 (OFF) Validation by:

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
<p>■ Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.</p> <p>■ Print your name and address on the reverse so that we can return this card to you.</p> <p>■ Attach this card to the back of the mailpiece, or on the front if space permits.</p>		<p>A. Signature <input type="checkbox"/> Agent <input checked="" type="checkbox"/> Addressee</p>	
<p>1. Article Addressed to:</p> <p>Graceway Pharmaceuticals 222 Valley Creek Blvd. Suite 300 Exton, PA 19341</p>		<p>B. Received by <input type="checkbox"/> Agent <input checked="" type="checkbox"/> Addressee</p> <p>C. Date of Delivery</p>	
		<p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No</p>	
		<p>3. Service Type</p> <p><input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail</p> <p><input type="checkbox"/> Registered <input checked="" type="checkbox"/> Return Receipt for Merchandise</p> <p><input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.</p>	
		<p>4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes</p>	
<p>2. Article Number (Transfer from service label)</p>		<p>7009 2820 0002 6543 3735</p>	
PS Form 3811, February 2004		Domestic Return Receipt	
		102525-02-M-1840	

7009 2620 0002 6543 3735

U.S. Postal Service
CERTIFIED MAIL RECEIPT
(Domestic Mail Only. No Insurance Coverage Provided)

For delivery information visit our website at www.usps.com

OFFICIAL USE

Postage	\$
Certified Fee	
Return Receipt Fee (Endorsement Required)	
Restricted Delivery Fee (Endorsement Required)	
Total Postage & Fees	\$

Postmark
Here

Graceway Pharmaceuticals
222 Valley Creek Blvd.
Suite 300
Exton, PA 19341



TRICARE
MANAGEMENT ACTIVITY

**OFFICE OF THE ASSISTANT SECRETARY OF DEFENSE
HEALTH AFFAIRS**

16401 EAST CENTRETECH PARKWAY
AURORA, COLORADO 80011-9066

CRM

December 18, 2009

GRACEWAY PHARMACEUTICALS
222 Valley Creek Blvd.
Suite 300
Exton, PA 19341

TIN: XX-XXX5385
PRINCIPAL: 552,712.11

To Whom It May Concern:

The National Defense Authorization Act for Fiscal Year 2008 amended 10 U.S.C. section 1074g to extend Federal Ceiling Price (FCP) standards to Department of Defense (DoD) Retail Pharmacy Program prescriptions. On March 17, 2009, the DoD issued a Final Rule with an effective date of May 26, 2009, amending 32 C.F.R. section 199.21 to require pharmaceutical manufacturers to refund amounts paid by the DoD above the FCP. TRICARE Management Activity (TMA) has determined that from July 1, 2009 through September 30, 2009 it made payments above the FCP for pharmaceuticals produced by GRACEWAY PHARMACEUTICALS (the Company) and is entitled to a refund of \$552,712.11. This amount represents TMA's calculation of the debt and does not relieve the Company of its independent obligation to calculate and refund amounts owed pursuant to 32 C.F.R. section 199.21(q). Failure to refund the total amount owed may subject the Company to liability pursuant to 31 U.S.C. section 3729.

The Federal Claims Collection Act, beginning at 31 U.S.C. section 3701, requires each federal agency, including TMA, to collect funds owed to the United States arising out of that agency's activities. Further, pursuant to 31 U.S.C. section 3717, government agencies are required to collect interest on all delinquent debts at the rate of 3 percent per year. Interest charges will be waived if this debt is paid in full within 70 days from the date the utilization data was made available. The utilization data was made available on November 5, 2009; therefore the payment must be received by January 14, 2010 to avoid interest charges. If payment is not made within 70 days of the date the utilization data was made available, interest will accrue from the date of this letter. Additionally, federal agencies are required to assess a penalty charge, not to exceed six percent per year, upon any portion of amounts owed that are delinquent for more than 90 days, and assess administrative costs resulting from the delinquency.

FILE COPY

The Company has the right to inspect and copy all records pertaining to this debt. If Company believes TMA's calculation of the debt is incorrect, the Company may dispute the accuracy of the utilization data from which the debt was calculated in accordance with the procedures provided at 32 C.F.R. section 199.21(q)(3)(iv). Further, the Company may submit a request to compromise the debt and/or waive collection of interest, penalties and administrative costs pursuant to 32 C.F.R. section 199.11. If the Company can demonstrate that it is unable to refund the full amount in one payment, it may be afforded an opportunity to enter into a written agreement for payment of the debt. Any payment agreement will include the accrual of penalties, administrative charges, and an interest charge of 3 percent per year.

To satisfy your debt immediately, send payment for the full amount by Electronic Funds Transfer (EFT) to:

Depository Institution:	Fitzsimons Credit Union
Account #:	750430
Account Name:	TRICARE Management Activity
Routing #:	302075458
Reference:	GC200901692/GC200901694

Or, send a check or money order for the full amount, made payable to U.S. TREASURY/TMA, to the following address:

TRICARE Management Activity
Attention: Accounting Officer
Reference: GC200901692/GC200901694
16401 E. Centretech Parkway
Aurora, CO 80011-9066

Include with the payment a signed statement indicating the amount owed per the Company's independent calculation with the following declaration:

I declare (or certify, verify, or state) under penalty of perjury, individually and on behalf of [the Company] that the foregoing is true and correct.

Executed on [date],

by [signature]
[printed name]
[position]

If you have any questions regarding this debt, you may contact:

Pharmaceutical Operations Directorate
TRICARE Retail Refund Program
Skyline 5, Suite 810
5111 Leesburg Pike
Falls Church, VA 22041-3206
(703) 681-2890

ufvarr@tma.osd.mil

Sincerely,

A handwritten signature in black ink, appearing to read "Audrey C. Olson", written in a cursive style.

Audrey C. Olson
Accounting Officer



**OFFICE OF THE ASSISTANT SECRETARY OF DEFENSE
HEALTH AFFAIRS**

16401 EAST CENTRETECH PARKWAY
AURORA, COLORADO 80011-9086

TRICARE
MANAGEMENT ACTIVITY

CRM

February 9, 2010

GRACEWAY PHARMACEUTICALS
222 Valley Creek Blvd.
Suite 300
Exton, PA 19341

TIN: XX-XXX5385
PRINCIPAL: 13,920.11

To Whom It May Concern:

On December 18, 2009 we advised GRACEWAY PHARMACEUTICALS (the Company) of its obligation to refund amounts TRICARE Management Activity (TMA) paid above the Federal Ceiling Price (FCP) for the Company's pharmaceuticals during the specified time period. A copy of that letter is enclosed. The Company was also advised to pay the refund amount within 70 days from the date the utilization data was made available to avoid interest charges. That period has elapsed without a response from the Company and interest charges will accrue from the date of the initial letter. Additionally, federal agencies are required to assess a penalty charge, not to exceed 6% per year, upon any portion of amounts owed that are delinquent for more than 90 days, and assess administrative costs resulting from the delinquency.

If the Company can demonstrate it is unable to make a lump sum payment, it may be afforded an opportunity to enter into a written agreement for payment of the debt. Any payment agreement will include the accrual of penalties, administrative charges, and an interest charge of 3 percent per year.

If payment is not received within 30 days, the Company's debt may be referred to the Department of the Treasury (DOT) for collection pursuant to the Debt Collection Improvement Act of 1996, as implemented by 31 C.F.R. section 285.12, or to the Department of Justice (DOJ) for litigation. The DOT may initiate involuntary collection action against the Company including, but not limited to, offsets from eligible payments owed to Company from state and federal governments, or referral to a collection agency. In addition, pursuant to the Debt Collection Act of 1982, the DOT may report information identifying the Company to credit bureaus as early as 30 days from the date the debt is referred to DOT if the debt remains outstanding without a repayment agreement. If a judgment is obtained against the Company by the DOJ, execution upon that judgment may result in seizure and subsequent sale of Company's assets.

To satisfy your debt immediately, send payment for the full amount by Electronic Funds Transfer (EFT) to:

Depository Institution:	Fitzsimons Credit Union
Account #:	750430
Account Name:	TRICARE Management Activity
Routing #:	302075458
Reference:	GC200901692/GC200901694

Or, send a check or money order for the full amount, made payable to U.S. TREASURY/TMA, to the following address:

TRICARE Management Activity
Attention: Accounting Officer
Reference: GC200901692/GC200901694
16401 E. Centretch Parkway
Aurora, CO 80011-9066

If you have any questions regarding this debt, you may contact:

Pharmaceutical Operations Directorate
TRICARE Retail Refund Program
Skyline 5, Suite 810
5111 Leesburg Pike
Falls Church, VA 22041-3206
(703) 681-2890
ufvarr@tma.osd.mil

Sincerely,



Audrey C. Olson
Accounting Officer

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Graceway Pharmaceuticals
222 Valley Creek Blvd.
Suite 300
Exton, PA 19341

A. Signature

x Terri Dencker Agent

B. Received by (Printed Name) Terri Dencker PA Date of Delivery 1/25/04

C. Is delivery address different from item 1? If YES, enter delivery address below:

3. Service Type

☒ Certified Mail ☐ Express Mail
☐ Registered ☒ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee)

☐ Yes

2. Article Number

(Transfer from service label)

7009 2620 0001 0616 7621

U.S. Postal Service
CERTIFIED MAIL RECEIPT
(Domestic Mail Only - No Insurance Coverage Provided)

For delivery information visit our website at www.usps.com

OFFICIAL USE

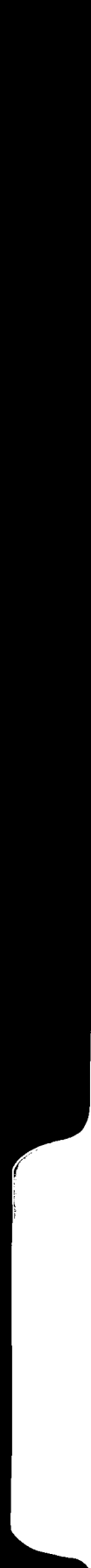
Postage	\$.44
Certified Fee	\$ 1.10
Return Receipt Fee (Endorsement Required)	\$ 2.20
Restricted Delivery Fee (Endorsement Required)	
Total Postage & Fees	\$ 3.74

Postmark
Here

Graceway Pharmaceuticals
222 Valley Creek Blvd.
Suite 300
Exton, PA 19341

7009 2820 0001 0636 7621

EXHIBIT H




E00089 GRACEWAY PHARMA
09Q4 STANDARD DISCOUNT PROGRAM/MARR

NDC	Drug Name	Dispense_Qtr	Coverage Term Date	Pkg Size	703 Pkg Price	WAC U/F Wld Avg	WAC U/F Discount	703 Pkg Price	Formulary	Quantity	Rx Count	Original Calculation Amt	Per Unit Calculation	CU000105-03U	Voucher #2	Voucher #3	Voucher #4	Over/(Under) Payment
00089051012	ALDARA 5 % CREAM PACK	V09-Q3	9/30/2009	12,000	55.94	0.00000	0.00000	0.00000	0.00000	12,000	1	\$55.94	\$55.94	\$0.00				(\$55.94)
00089051012	ALDARA 5 % CREAM PACK	V09-Q4	12/31/2009	12,000	55.94	0.00000	0.00000	0.00000	0.00000	471,000	24	\$2,181.66	\$2,181.66	\$0.00				(\$2,181.66)
00089081521	MAXAIR AUTOHALER 200 MCG A	V09-Q3	9/30/2009	14,000	22.72	0.00000	0.00000	0.00000	0.00000	(14,000)	1	(\$22.72)	(\$22.72)	(\$22.72)				\$0.00
00089081521	MAXAIR AUTOHALER 200 MCG A	V09-Q4	12/31/2009	14,000	22.72	0.00000	0.00000	0.00000	0.00000	490,000	30	\$795.20	\$795.20	\$795.20				\$0.00
15456032556	ESTRASORB 2.5/G-1, EMUL PA	V09-Q3	9/30/2009	97,440	12.42	0.00000	0.00000	0.00000	0.00000	97,440	2	\$12.42	\$12.42	\$12.42				\$0.00
15456032556	ESTRASORB 2.5/G-1, EMUL PA	V09-Q4	12/31/2009	97,440	12.42	0.00000	0.00000	0.00000	0.00000	15,657,599	142	\$1,987.20	\$1,987.20	\$1,987.20				(\$88.95)
29336020025	METROGEL MAXIGAL 0.75 % GE	V09-Q4	12/31/2009	70,000	4.56	0.00000	0.00000	0.00000	0.00000	70,000	1	\$4.56	\$4.56	\$0.00				(\$4.56)
29336030510	TAMBOCOR 50 MG TABLET	V09-Q4	12/31/2009	100,000	50.10	0.00000	0.00000	0.00000	0.00000	1,755,000	17	\$831.70	\$831.70	\$831.70				\$27.56
29336030710	TAMBOCOR 100 MG TABLET	V09-Q4	12/31/2009	100,000	79.05	0.00000	0.00000	0.00000	0.00000	1,980,000	24	\$1,501.95	\$1,501.95	\$1,501.95				\$63.24
29336031410	TAMBOCOR 150 MG TABLET	V09-Q4	12/31/2009	100,000	124.08	0.00000	0.00000	0.00000	0.00000	60,000	1	\$0.00	\$0.00	\$0.00				\$0.00
29336061012	ALDARA 5 % CREAM PACK	V09-Q4	12/31/2009	12,000	55.94	0.00000	0.00000	0.00000	0.00000	(12,000)	1	(\$55.94)	(\$55.94)	\$0.00				(\$55.94)
29336061012	ALDARA 5 % CREAM PACK	V09-Q3	9/30/2009	12,000	55.94	0.00000	0.00000	0.00000	0.00000	12,000	1	\$55.94	\$55.94	\$0.00				\$0.00
29336061024	ALDARA 5 % CREAM PACK	V09-Q4	12/31/2009	12,000	110.04	0.00000	0.00000	0.00000	0.00000	2,237,000	170	\$10,404.84	\$10,404.84	\$10,404.84				(\$10,404.84)
29336061024	ALDARA 5 % CREAM PACK	V08-Q2	6/30/2008	24,000	110.04	0.00000	0.00000	0.00000	0.00000	(24,000)	1	(\$110.04)	(\$110.04)	\$0.00				\$0.00
29336061024	ALDARA 5 % CREAM PACK	V08-Q4	12/31/2008	24,000	110.04	0.00000	0.00000	0.00000	0.00000	(72,000)	3	(\$330.12)	(\$330.12)	\$0.00				\$0.00
29336061024	ALDARA 5 % CREAM PACK	V09-Q1	3/31/2009	24,000	109.60	0.00000	0.00000	0.00000	0.00000	(96,000)	4	(\$438.40)	(\$438.40)	\$0.00				\$0.00
29336061024	ALDARA 5 % CREAM PACK	V09-Q2	6/30/2009	24,000	109.60	0.00000	0.00000	0.00000	0.00000	(192,000)	8	(\$876.80)	(\$876.80)	\$0.00				\$0.00
29336061024	ALDARA 5 % CREAM PACK	V09-Q3	9/30/2009	24,000	109.60	0.00000	0.00000	0.00000	0.00000	128,000	29	\$548.00	\$548.00	\$548.00				\$36.00
29336061024	ALDARA 5 % CREAM PACK	V09-Q4	12/31/2009	24,000	109.60	0.00000	0.00000	0.00000	0.00000	107,077,000	5,120	\$488,925.60	\$488,925.60	\$488,925.60				(\$1,118.30)
29336081521	MAXAIR AUTOHALER 200 MCG A	V09-Q4	12/31/2008	14,000	39.13	0.00000	0.00000	0.00000	0.00000	14,000	1	\$39.13	\$39.13	\$0.00				(\$39.13)
29336081521	MAXAIR AUTOHALER 200 MCG A	V09-Q3	9/30/2009	14,000	22.72	0.00000	0.00000	0.00000	0.00000	(68,000)	11	(\$159.04)	(\$159.04)	\$0.00				\$0.00
29336081521	MAXAIR AUTOHALER 200 MCG A	V09-Q4	12/31/2009	14,000	22.72	0.00000	0.00000	0.00000	0.00000	12,797,111	852	\$20,766.08	\$20,766.08	\$20,766.08				(\$66.54)
SURTOTAL														\$512,744.70	\$0.00	\$0.00	\$0.00	(\$13,349.26)

PENALTY PAID (97R1.099)	\$0.00	\$0.00	\$0.00	\$0.00
ADMIN PAID (97R3210.0001)	\$5.00	\$0.00	\$0.00	\$5.00
INTEREST PAID (97R3210.0013)	\$0.00	\$0.00	\$0.00	\$0.00
PRINCIPAL APPLIED IN OFF:	\$512,612.90	\$0.00	\$0.00	\$512,612.90
TOTAL TO BE APPLIED IN OFF	\$512,612.90	\$0.00	\$0.00	\$512,612.90
TOTAL CHECK OR WIRE	(\$512,744.70)	\$0.00	\$0.00	(\$512,744.70)
Unapplied Payments Date Received				
Reconciliation Balance				\$13,481.06
(To include adjustments/disposals)				
REMAINING BALANCE				\$13,481.06
(Balances to Off)				
UDC	\$126.80	\$0.00	\$0.00	\$126.80

RQU Created by: TK 04/09/2013
RQU Review by: SB 04/18/2013
Pmt 1 Entered by: TK 04/25/2013
Pmt 2 Entered by: xx xx/xx/xxxx
Pmt 3 Entered by: xx xx/xx/xxxx
(Prior Pmts) Validated by:
(OFF) Validation by:

SENDER: COMPLETE THIS SECTION <input type="checkbox"/> Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired. <input type="checkbox"/> Print your name and address on the reverse so that we can return the card to you. <input type="checkbox"/> Attach this card to the back of the mailpiece, or on the front if space permits.		COMPLETE THIS SECTION ON DELIVERY A. Signature  <input type="checkbox"/> Agent <input type="checkbox"/> Address B. Received by <input type="checkbox"/> Printed Name <input type="checkbox"/> Signature <input type="checkbox"/> Delivery C. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No	
1. Article Addressed to: Graceway Pharmaceuticals 222 Valley Creek Blvd. Suite 300 Exton, PA 19341		3. Service Type <input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input checked="" type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D. 4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes	
2. Article Number (Transfer from service label)		7009 2820 0002 6543 4350	
PS Form 3811, August 2001		Domestic Return Receipt 102595-02-01-15	

U.S. Postal Service CERTIFIED MAIL® RECEIPT (Domestic Mail Only; No Insurance Coverage Provided) For delivery information visit our website at www.usps.com	
OFFICIAL USE	
Postage \$ Certified Fee Return Receipt Fee (Endorsement Required) Restricted Delivery Fee (Endorsement Required) Total Postage & Fees \$	Postmark Here
Graceway Pharmaceuticals 222 Valley Creek Blvd. Suite 300 Exton, PA 19341	
PS Form 3811, August 2001 See Reverse for Instructions	

7009 2820 0002 6543 4350



TRICARE
MANAGEMENT ACTIVITY

**OFFICE OF THE ASSISTANT SECRETARY OF DEFENSE
HEALTH AFFAIRS**

16401 EAST CENTRETECH PARKWAY
AURORA, COLORADO 80011-9066

CRM

May 18, 2010

GRACEWAY PHARMACEUTICALS
222 Valley Creek Blvd.
Suite 300
Exton, PA 19341

TIN: XX-XXX5385
PRINCIPAL: 1,261.99

To Whom It May Concern:

On February 22, 2010 we advised GRACEWAY PHARMACEUTICALS (the Company) of its obligation to refund amounts TRICARE Management Activity (TMA) paid above the Federal Ceiling Price (FCP) for the Company's pharmaceuticals during the specified time period. A copy of that letter is enclosed. The Company was also advised to pay the refund amount within 70 days from the date the utilization data was made available to avoid interest charges. That period has elapsed without a response from the Company and interest charges will accrue from the date of the initial letter. Additionally, federal agencies are required to assess a penalty charge, not to exceed 6% per year, upon any portion of amounts owed that are delinquent for more than 90 days, and assess administrative costs resulting from the delinquency.

If the Company can demonstrate it is unable to make a lump sum payment, it may be afforded an opportunity to enter into a written agreement for payment of the debt. Any payment agreement will include the accrual of penalties, administrative charges, and an interest charge of 1 percent per year.

If payment is not received within 30 days, the Company's debt may be referred to the Department of the Treasury (DOT) for collection pursuant to the Debt Collection Improvement Act of 1996, as implemented by 31 C.F.R. section 285.12, or to the Department of Justice (DOJ) for litigation. The DOT may initiate involuntary collection action against the Company including, but not limited to, offsets from eligible payments owed to Company from state and federal governments, or referral to a collection agency. In addition, pursuant to the Debt Collection Act of 1982, the DOT may report information identifying the Company to credit bureaus as early as 30 days from the date the debt is referred to DOT if the debt remains outstanding without a repayment agreement. If a judgment is obtained against the Company by the DOJ, execution upon that judgment may result in seizure and subsequent sale of Company's assets.

X |

To satisfy your debt immediately, send payment for the full amount by Electronic Funds Transfer (EFT) to:

Depository Institution:	Fitzsimons Credit Union
Account #:	750430
Account Name:	TRICARE Management Activity
Routing #:	302075458
Reference:	GC201000293/GC201000294

Or, send a check or money order for the full amount, made payable to U.S. TREASURY/TMA, to the following address:

TRICARE Management Activity
Attention: Accounting Officer
Reference: GC201000293/GC201000294
16401 E. Centretech Parkway
Aurora, CO 80011-9066

If you have any questions regarding this debt, you may contact:

Pharmaceutical Operations Directorate
TRICARE Retail Refund Program
Skyline 5, Suite 810
5111 Leesburg Pike
Falls Church, VA 22041-3206
(703) 681-2890
ufvarr@tma.osd.mil

Sincerely,



Audrey C. Olson
Accounting Officer

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Graceway Pharmaceuticals
222 Valley Creek Blvd.
Suite 300
Exton, PA 19341

2. Article Number

(Transfer from service label)

7009 2250 0001 5559 4468

PS Form 3811, February 2004

Domestic Return Receipt

102595-02-M-11

COMPLETE THIS SECTION ON DELIVERY

A. Signature

X

M. Borowiec

☐ Agent☐ Address

B. Received by (Printed Name)

M. Borowiec

C. Date of Delivery

D. Is delivery address different from item 1?

☐ Yes

If YES, enter delivery address below:

☐ No

FEB 25 2010

3. Service Type

☒ Certified Mail☐ Express Mail☐ Registered☒ Return Receipt for Merchandise☐ Insured Mail☐ C.O.D.

4. Restricted Delivery? (Extra Fee)

☐ Yes

7009 2250 0001 5559 4468

U.S. Postal Service

CERTIFIED MAIL - RECEIPT

(Domestic Mail Only; No Insurance Coverage Provided)

For delivery information visit our website at www.usps.com

OFFICIAL USE

Postage

\$

Certified Fee

Return Receipt Fee
(Endorsement Required)Restricted Delivery Fee
(Endorsement Required)

Total Postage & Fees

\$

Postmark
Here

Graceway Pharmaceuticals
222 Valley Creek Blvd.
Suite 300
Exton, PA 19341

PS Form 3800, August 2006

See Reverse for Instructions



TRICARE
MANAGEMENT ACTIVITY

**OFFICE OF THE ASSISTANT SECRETARY OF DEFENSE
HEALTH AFFAIRS**

16401 EAST CENTRETECH PARKWAY
AURORA, COLORADO 80011-9068

CRM

February 22, 2010

GRACEWAY PHARMACEUTICALS
222 Valley Creek Blvd.
Suite 300
Exton, PA 19341

TIN: XX-XXX5385
PRINCIPAL: 514,001.69

To Whom It May Concern:

The National Defense Authorization Act for Fiscal Year 2008 amended 10 U.S.C. section 1074g to extend Federal Ceiling Price (FCP) standards to Department of Defense (DoD) Retail Pharmacy Program prescriptions. On March 17, 2009, the DoD issued a Final Rule with an effective date of May 26, 2009, amending 32 C.F.R. section 199.21 to require pharmaceutical manufacturers to refund amounts paid by the DoD above the FCP. TRICARE Management Activity (TMA) has determined that from October 1, 2009 through December 31, 2009 it made payments above the FCP for pharmaceuticals produced by GRACEWAY PHARMACEUTICALS (the Company) and is entitled to a refund of \$514,001.69. This amount represents TMA's calculation of the debt and does not relieve the Company of its independent obligation to calculate and refund amounts owed pursuant to 32 C.F.R. section 199.21(q). Failure to refund the total amount owed may subject the Company to liability pursuant to 31 U.S.C. section 3729.

The Federal Claims Collection Act, beginning at 31 U.S.C. section 3701, requires each federal agency, including TMA, to collect funds owed to the United States arising out of that agency's activities. Further, pursuant to 31 U.S.C. section 3717, government agencies are required to collect interest on all delinquent debts at the rate of 1 percent per year. Interest charges will be waived if this debt is paid in full within 70 days from the date the utilization data was made available. The utilization data was made available on February 1, 2010; therefore the payment must be received by April 12, 2010 to avoid interest charges. If payment is not made within 70 days of the date the utilization data was made available, interest will accrue from the date of this letter. Additionally, federal agencies are required to assess a penalty charge, not to exceed six percent per year, upon any portion of amounts owed that are delinquent for more than 90 days, and assess administrative costs resulting from the delinquency.

The Company has the right to inspect and copy all records pertaining to this debt. If Company believes TMA's calculation of the debt is incorrect, the Company may dispute the accuracy of the utilization data from which the debt was calculated in accordance with the procedures provided at 32 C.F.R. section 199.21(q)(3)(iv). Further, the Company may submit a request to compromise the debt and/or waive collection of interest, penalties and administrative costs pursuant to 32 C.F.R. section 199.11. If the Company can demonstrate that it is unable to refund the full amount in one payment, it may be afforded an opportunity to enter into a written agreement for payment of the debt. Any payment agreement will include the accrual of penalties, administrative charges, and an interest charge of 1 percent per year.

To satisfy your debt immediately, send payment for the full amount by Electronic Funds Transfer (EFT) to:

Depository Institution:	Fitzsimons Credit Union
Account #:	750430
Account Name:	TRICARE Management Activity
Routing #:	302075458
Reference:	GC201000293/GC201000294

Or, send a check or money order for the full amount, made payable to U.S. TREASURY/TMA, to the following address:

TRICARE Management Activity
Attention: Accounting Officer
Reference: GC201000293/GC201000294
16401 E. Centretech Parkway
Aurora, CO 80011-9066

Include with the payment a signed statement indicating the amount owed per the Company's independent calculation with the following declaration:

I declare (or certify, verify, or state) under penalty of perjury, individually and on behalf of [the Company] that the foregoing is true and correct.

Executed on [date],

by [signature]
[printed name]
[position]

If you have any questions regarding this debt, you may contact:

Pharmaceutical Operations Directorate
TRICARE Retail Refund Program
Skyline 5, Suite 810
5111 Leesburg Pike
Falls Church, VA 22041-3206
(703) 681-2890
ufvarr@tma.osd.mil

Sincerely,

A handwritten signature in black ink, appearing to read "Audrey C. Olson". The signature is fluid and cursive, with the first name "Audrey" and last name "Olson" clearly distinguishable.

Audrey C. Olson
Accounting Officer

**E00089 GRACEWAY PHARMA
11Q3 STANDARD DISCOUNT PROGRAM/MARR**

NDC	Drug Name	Coverage Term Date	Pkg Size	703 Pkg Price	WAC U/F Wtd Avg	WAC U/F Discount	703 Pkg Price	Formulary	Quantity	Rx Count	Original Calculation Amt	Net Unit Calculation	POB	Acquired Calculation	CL00000002 Amt_Paid 1	CL00000002 Amt_Paid 2	CL00000003 Amt_Paid 3	(Over) / Under Print
15456032556	ESTRASORB 2.5/G-1 EMUL PA	9/30/2011	97.44	13.38	0	0	0	0	452.40	6.00	\$53.52	\$62.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$53.52
29336030025	METROGEL-VAGINAL 0.75% GEL	9/30/2011	70	6.9	0	0	0	0	70.00	1.00	\$6.90	\$6.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6.90
29336030510	TAMBOCOR 50 MG TABLET	9/30/2011	100	50.02	0	0	0	0	600.00	6.00	\$300.12	\$300.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$300.12
29336030710	TAMBOCOR 100 MG TABLET	9/30/2011	100	78.56	0	0	0	0	2,070.00	27.00	\$1,571.18	\$1,571.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,571.18
29336031410	TAMBOCOR 150 MG TABLET	9/30/2011	100	108.18	0	0	0	0	280.00	2.00	\$216.36	\$216.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$216.36
29336032556	ESTRASORB 2.5/G-1 EMUL PA	9/30/2011	97.44	13.38	0	0	0	0	8,068.38	71.00	\$1,097.09	\$1,097.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,097.09
29336061024	ALDARA 5 % CREAM PACK	12/31/2009	24	109.6	0	0	0	0	(276.00)	12.00	(\$1,206.55)	\$1,206.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,206.55)
29336061024	ALDARA 5 % CREAM PACK	12/31/2010	24	157.05	0	0	0	0	(216.00)	9.00	(\$1,413.45)	\$1,413.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,413.45)
29336061024	ALDARA 5 % CREAM PACK	9/30/2011	24	322.84	0	0	0	0	144.00	6.00	\$1,937.04	\$1,937.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,937.04
29336071028	ZYCLARA 3.75 % CREAM PACK	9/30/2011	28	129.89	0	0	0	0	36,689.00	1,340.00	\$170,158.29	\$170,158.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$170,158.29
29336081521	MAXAIR AUTOHALER 200 MCG ,	9/30/2011	14	47.39	0	0	0	0	9,856.00	622.00	\$33,962.56	\$33,962.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$33,962.56
SUBTOTAL												\$206,084.06	\$206,084.06	\$0.00	\$0.00	\$0.00	\$0.00	\$206,084.06
PENALTY PAID (9781099)														\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ADMIN PAID (9783210.0001)														\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
INTEREST PAID (9783210.0013)														\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
PRINCIPAL:														\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL CHECK OR WIRE														\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
REMAINING PRINCIPAL														\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
(BALANCES TO OFF)														\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
UDC														\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

FOOTNOTES:
 Shared bankruptcy, so there is no payment for this quarter. A Demand Letter dated 12/9/11, was sent to Graceway Pharm in error. GRM sent letter of apology explaining that the Demand Letter was wrongfully sent dated 12/9/11.

ROU Created by: SH 12/02/2011
 ROU Review by: CDT 12/07/2011
 Print 1 Entered by: ax ax/cd/xxx
 Print 2 Entered by: ax ax/cd/xxx
 Print 3 Entered by: ax ax/cd/xxx
 Certified by:
 Hyperlink Docs 1 = OFF Report
 Hyperlink Docs 2
 Hyperlink Docs 3
 Hyperlink Docs 4
 Hyperlink Docs 5

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For delivery information visit our website at www.usps.com
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OFFICIAL	
Postage	\$
Certified Fee	
Return Receipt Fee (Endorsement Required)	
Restricted Delivery Fee (Endorsement Required)	
Total Postage & Fees	\$

Postmark
Here

GRACEWAY PHARMACEUTICALS, LLC
ATTN: STEPHANIE KUPSKI
222 VALLEY CREEK BLVD. SUITE 300
EXTON, PA 19341

S3Q11_DL_E00089

See Reverse for Instructions

PS Form 3800, August 2006



OFFICE OF THE ASSISTANT SECRETARY OF DEFENSE
HEALTH AFFAIRS

16401 EAST CENTRETECH PARKWAY
AURORA, COLORADO 80011-9066

TRICARE
MANAGEMENT ACTIVITY

CRM

GRACEWAY PHARMACEUTICALS, LLC
222 Valley Creek Blvd.
Suite 300
Attn: Stephanie Kupski
Exton, PA 19341
Labeler Code: E00089
TIN: XX-XXX5385
PRINCIPAL: 206,084.06
Standard Discount (MARR) Program

This DL was sent in error. Graceway Pharm declared Bankruptcy & the DL should not have been sent out. By direction from OGC, a ltr of apology dated 12/29/11 was sent to manuf. explaining the error.

December 9, 2011

To Whom It May Concern:

The National Defense Authorization Act for Fiscal Year 2008 amended 10 U.S.C. section 1074g to extend Federal Ceiling Price (FCP) standards to Department of Defense (DoD) Retail Pharmacy Program prescriptions. On March 17, 2009, the DoD issued a Final Rule with an effective date of May 26, 2009, amending 32 C.F.R. section 199.21 to require pharmaceutical manufacturers to refund amounts paid by the DoD above the FCP. TRICARE Management Activity (TMA) has determined that from July 1, 2011 through September 30, 2011 it made payments above the FCP for pharmaceuticals produced by GRACEWAY PHARMACEUTICALS, LLC (the Company) and is entitled to a refund of \$206,084.06. This amount represents TMA's calculation of the debt and does not relieve the Company of its independent obligation to calculate and refund amounts owed pursuant to 32 C.F.R. section 199.21(q). Failure to refund the total amount owed may subject the Company to liability pursuant to 31 U.S.C. section 3729.

The Federal Claims Collection Act, beginning at 31 U.S.C. section 3701, requires each federal agency, including TMA, to collect funds owed to the United States arising out of that agency's activities. Further, pursuant to 31 U.S.C. section 3717, government agencies are required to collect interest on all delinquent debts at the rate of 1 percent per year. Interest charges will be waived if this debt is paid in full within 70 days from the date the utilization data was made available. The utilization data was made available on November 1, 2011; therefore the payment must be received by January 9 2012 to avoid interest charges. If payment is not made within 70 days of the date the utilization data was made available, interest will accrue from the date of this letter. Additionally, federal agencies are required to assess a penalty charge, not to exceed six percent per year, upon any portion of amounts owed that are delinquent for more than 90 days, and assess administrative costs resulting from the delinquency.

The Company has the right to inspect and copy all records pertaining to this debt.

If a manufacturer believes TMA's calculation of the debt is incorrect, the manufacturer may dispute the accuracy of the utilization data from which the debt was calculated in accordance with the procedures provided at 32 C.F.R. section 199.21 (q)(3)(iv). A refund obligation as to the amount in dispute will be deferred pending good faith efforts to resolve the dispute in accordance with procedures established by the Director, TMA. When the dispute is ultimately resolved, any refund owed relating to the amount in dispute will be subject to an interest charge from the date payment of the amount was initially due, consistent with CFR 199.11. Further, the Company may submit a request to compromise the debt and/or waive collection of interest, penalties and administrative costs pursuant to 32 C.F.R. section 199.11. During the pendency of any such request, the matter that is the subject of the request shall not be considered a failure of a manufacturer to honor an agreement for purposes of 32 C.F.R. section 199.21 (q)(4).

If the Company can demonstrate that it is unable to refund the full amount in one payment, it may be afforded an opportunity to enter into a written agreement for payment of the debt. Any payment agreement will include the accrual of penalties, administrative charges, and an interest charge of 1 percent per year.

To satisfy your debt immediately, please register at <https://www.Pay.gov> and submit payment for the full amount on the TRICARE Retail Pharmacy Refunds form using the following information:

Labeler Code:	E00089
Calendar Year:	2011
Quarter:	3
Program:	SDP
Reference:	GC201101967/GC201101968
Amount Due:	206,084.06

If paying by check or money order, please make payable to "U.S. TREASURY/TMA" and send to:

TRICARE Management Activity
Attention: Accounting Officer
Reference: GC201101967/GC201101968
16401 E. Centretech Parkway
Aurora, CO 80011-9066

To ensure that your payment is applied correctly, please include the following information:

1. The Program(s) for which the payment is being made (e.g. Standard Discount Program/MARR or Additional Discount Program/VARR)
2. The Calendar Quarter(s) for which the payment is to be applied
3. If payment is being made for multiple quarters, please indicate the amount to be applied to each respective quarter

In addition, please include a signed statement indicating the amount owed per the

Company's independent calculation with the following declaration:

I declare (or certify, verify, or state) under penalty of perjury, individually and on behalf of [the Company] that the foregoing is true and correct.

Executed on [date],

by [signature]
[printed name]
[position]

Finally, please submit the supporting Reconciliation of Quarterly Utilization documentation on the TRICARE Retail Refunds Website (TRRWS) at <https://refunds.ha.osd.mil/>

For questions regarding the TRRWS or TRICARE Management Activity (TMA) Utilization Data, please contact:

TRICARE Retail Refunds Team
(703) 681-8494
ufvarr@tma.osd.mil

For questions regarding payments, please contact:

Contract Resource Management (CRM)
TRICARE Management Activity
(303) 676-3637
ufvarr@tma.osd.mil

In order to avoid delays in processing future payments, please submit your Reconciliation of Quarterly Utilization on the TRRWS at the time of your payment.

Sincerely,



Audrey C. Olson
Accounting Officer

***NOTICE TO DEBTORS PRESENTING CHECKS:** When you provide a check as payment on your TRICARE debt, you authorize us either to use information from your check to make a one time electronic fund transfer from your account or to process the payment as a check transaction. When we use information from your check to make an electronic fund transfer, funds may be withdrawn from your account as soon as the same day you make your payment. Privacy Act - A Privacy Act Statement required by 5 U.S.C. section 522a(e)(3) stating our authority for soliciting and collecting the information from your check, and explaining the purposes and routine uses which will be made of your check information, is available from our internet site at: <https://www.pccotc.gov/pccotc/index.htm>, or call toll free at 1-866-945-7920 (local number (Delaware) 302-324-6442, Military DSN 510-428-6824 (option 4, option 5, option 4) to obtain a copy by mail. Furnishing the check information is voluntary, but a decision not to do so may require you to make payment by some other method.



11Q4 STANDARD DISCOUNT PROGRAM/MAJOR

PENALTY PAID (97R1059)
ADAMIN PAID (97R13210.0011)
INTEREST PAID (97R13210.0013)
PRINCIPAL:

TOTAL CHECK OR WIRE

Reconciliation Balance
(To include adjustments/deposits)

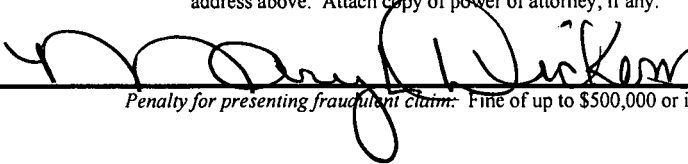
REMAINING BALANCE
(Balance to CRT)

UDC

RQQU Created by: TK 02/27/2012
 RQQU Review by: CW 03/02/2012
 Print 1 Entered by: ss ss/ss/aaaa
 Print 2 Entered by: ss ss/ss/aaaa
 Print 3 Entered by: ss ss/ss/aaaa
 Validated by:

Graceway has declared bankruptcy, so no payment was received for this quarter...tkluge

COPY

UNITED STATES BANKRUPTCY COURT		District of Delaware	PROOF OF CLAIM
Name of Debtor: Graceway Pharmaceuticals, LLC, et al.,		Case Number: 11-13036 (PJW)	
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): TRICARE Management Activity (Department of Defense)		<input checked="" type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: _____ (If known) Filed on: _____	
Name and address where notices should be sent: 16401 E. Centretch Parkway Aurora, CO 80011 Telephone number: (303) 676-3734		<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.	
Name and address where payment should be sent (if different from above): Same as Above Telephone number:			
1. Amount of Claim as of Date Case Filed: \$ <u>3,917,499.36</u> 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.		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. <input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$11,725*) 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). <input type="checkbox"/> Contributions to an employee benefit plan – 11 U.S.C. §507 (a)(5). <input type="checkbox"/> Up to \$2,600* 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 type="checkbox"/> Taxes or penalties owed to governmental units – 11 U.S.C. §507 (a)(8). <input type="checkbox"/> Other – Specify applicable paragraph of 11 U.S.C. §507 (a)(): _____ Amount entitled to priority: \$ _____	
2. Basis for Claim: <u>Pharm Benefit Overpymt</u> (See instruction #2 on reverse side.) 3. Last four digits of any number by which creditor identifies debtor: <u>1591</u> 3a. Debtor may have scheduled account as: <u>TRICARE</u> (See instruction #3a on reverse side.)		*Amounts are subject to adjustment on 4/1/13 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.	
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 type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> 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: \$ <u>3,917,499.36</u>			
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 of 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 instruction 7 and 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: 09/10/2013		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.  Mary L. Dickens, Paralegal Specialist	
		FOR COURT USE ONLY	

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

INSTRUCTIONS FOR PROOF OF CLAIM FORM

The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, there may be exceptions to these general rules.

Items to be completed in Proof of Claim form**Court, Name of Debtor, and Case Number:**

Fill in the federal judicial district where the bankruptcy case was filed (for example, Central District of California), the bankruptcy debtor's name, and the bankruptcy case number. If the creditor received a notice of the case from the bankruptcy court, all of this information is located at the top of the notice.

Creditor's Name and Address:

Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

1. Amount of Claim as of Date Case Filed:

State the total amount owed to the creditor on the date of the Bankruptcy filing. Follow the instructions concerning whether to complete items 4 and 5. Check the box if interest or other charges are included in the claim.

2. Basis for Claim:

State the type of debt or how it was incurred. Examples include goods sold, money loaned, services performed, personal injury/wrongful death, car loan, mortgage note, and credit card. If the claim is based on the delivery of health care goods or services, limit the disclosure of the goods or services so as to avoid embarrassment or the disclosure of confidential health care information. You may be required to provide additional disclosure if the trustee or another party in interest files an objection to your claim.

3. Last Four Digits of Any Number by Which Creditor Identifies Debtor:

State only the last four digits of the debtor's account or other number used by the creditor to identify the debtor.

3a. Debtor May Have Scheduled Account As:

Use this space to report a change in the creditor's name, a transferred claim, or any other information that clarifies a difference between this proof of claim and the claim as scheduled by the debtor.

4. Secured Claim:

Check the appropriate box and provide the requested information if the claim is fully or partially secured. Skip this section if the claim is entirely unsecured. (See DEFINITIONS, below.) State the type and the value of property that secures the claim, attach copies of lien documentation, and state annual interest rate and the amount past due on the claim as of the date of the bankruptcy filing.

5. Amount of Claim Entitled to Priority Under 11 U.S.C. §507(a).

If any portion of your claim falls in one or more of the listed categories, check the appropriate box(es) and state the amount entitled to priority. (See DEFINITIONS, below.) A claim may be partly priority and partly non-priority. For example, in some of the categories, the law limits the amount entitled to priority.

6. Credits:

An authorized signature on this proof of claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

7. Documents:

Attach to this proof of claim form redacted copies documenting the existence of the debt and of any lien securing the debt. You may also attach a summary. You must also attach copies of documents that evidence perfection of any security interest. You may also attach a summary. FRBP 3001(c) and (d). If the claim is based on the delivery of health care goods or services, see instruction 2. Do not send original documents, as attachments may be destroyed after scanning.

Date and Signature:

The person filing this proof of claim must sign and date it. FRBP 9011. If the claim is filed electronically, FRBP 5005(a)(2), authorizes courts to establish local rules specifying what constitutes a signature. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. Attach a complete copy of any power of attorney. Criminal penalties apply for making a false statement on a proof of claim.

DEFINITIONS**Debtor**

A debtor is the person, corporation, or other entity that has filed a bankruptcy case.

Creditor

A creditor is a person, corporation, or other entity owed a debt by the debtor that arose on or before the date of the bankruptcy filing. See 11 U.S.C. §101 (10)

Claim

A claim is the creditor's right to receive payment on a debt owed by the debtor that arose on the date of the bankruptcy filing. See 11 U.S.C. §101 (5). A claim may be secured or unsecured.

Proof of Claim

A proof of claim is a form used by the creditor to indicate the amount of the debt owed by the debtor on the date of the bankruptcy filing. The creditor must file the form with the clerk of the same bankruptcy court in which the bankruptcy case was filed.

Secured Claim Under 11 U.S.C. §506(a)

A secured claim is one backed by a lien on property of the debtor. The claim is secured so long as the creditor has the right to be paid from the property prior to other creditors. The amount of the secured claim cannot exceed the value of the property. Any amount owed to the creditor in excess of the value of the property is an unsecured claim. Examples of liens on property include a mortgage on real estate or a security interest in a car.

A lien may be voluntarily granted by a debtor or may be obtained through a court proceeding. In some states, a court judgment is a lien. A claim also may be secured if the creditor owes the debtor money (has a right to setoff).

Unsecured Claim

An unsecured claim is one that does not meet the requirements of a secured claim. A claim may be partly unsecured if the amount of the claim exceeds the value of the property on which the creditor has a lien.

Claim Entitled to Priority Under 11 U.S.C. §507(a)

Priority claims are certain categories of unsecured claims that are paid from the available money or property in a bankruptcy case before other unsecured claims.

Redacted

A document has been redacted when the person filing it has masked, edited out, or otherwise deleted, certain information. A creditor should redact and use only the last four digits of any social-security, individual's tax-identification, or financial-account number, all but the initials of a minor's name and only the year of any person's date of birth.

Evidence of Perfection

Evidence of perfection may include a mortgage, lien, certificate of title, financing statement, or other document showing that the lien has been filed or recorded.

INFORMATION**Acknowledgment of Filing of Claim**

To receive acknowledgment of your filing, you may either enclose a stamped self-addressed envelope and a copy of this proof of claim or you may access the court's PACER system (www.pacer.psc.uscourts.gov) for a small fee to view your filed proof of claim.

Offers to Purchase a Claim

Certain entities are in the business of purchasing claims for an amount less than the face value of the claims. One or more of these entities may contact the creditor and offer to purchase the claim. Some of the written communications from these entities may easily be confused with official court documentation or communications from the debtor. These entities do not represent the bankruptcy court or the debtor. The creditor has no obligation to sell its claim. However, if the creditor decides to sell its claim, any transfer of such claim is subject to FRBP 3001(e), any applicable provisions of the Bankruptcy Code (11 U.S.C. § 101 *et seq.*), and any applicable orders of the bankruptcy court.

The Civilian Health and Medical Program of the Uniformed Services, CHAMPUS, now known as TRICARE Management Activity (TRICARE) was created by the Department's Medical Care Act. Pub. L. No. 84-569 70 Stat. 250 (1956), codified at 10 U.S.C. 1071-1106. The implementing regulation is found at 32 C.F.R. 199. The TRICARE Program is a federal health benefit program designed to supplement the Uniformed Services' direct medical care system by providing medically necessary services and supplies for dependents of active duty members, retired members, dependents of retired members and survivors of active duty and retired members of the Uniformed Services.

By statute, administration of the TRICARE Program is the responsibility of the Secretary of Defense. 10 U.S.C. Section 1073. The Secretary has delegated the responsibility to the Assistant Secretary of Defense for Health Affairs who has, in turn, delegated responsibility for assisting in the operational management, direction and coordination of all TRICARE Programs and activities to the Director, TRICARE Management Activity. 32 C.F.R. Section 199.1(c).

Debtor: Graceway Pharmaceuticals, LLC, et al., – Case No: 11-13036 (PJW)

The National Defense Authorization Act for Fiscal Year 2008 amended 10 U.S.C. § 1074g to extend Federal Ceiling Price (FCP) standards to Department of Defense (DoD) Retail Pharmacy Program prescriptions. On March 17, 2009, the DoD issued a Final Rule with an effective date of May 26, 2009, amending 32 C.F.R. § 199.21 to require pharmaceutical manufacturers to refund amounts paid by the DoD above the FCP. TMA has determined that from January 1, 2008 through December 31, 2011, it made payments above the FCP for pharmaceuticals produced by Graceway Pharmaceuticals, LLC, et al., and is entitled to a refund of \$6,707,190.76. Graceway Pharmaceuticals, LLC, et al. submitted payments totaling \$2,789,807.72 for posting towards the debts. Of that amount, \$22.00 was applied towards administrative fees, \$89.32 was applied towards interest, \$5.00 was applied towards penalty and \$2,789,691.40 was applied towards principal, leaving a balance due of \$3,917,499.36. Below is a breakout of the debt amount.

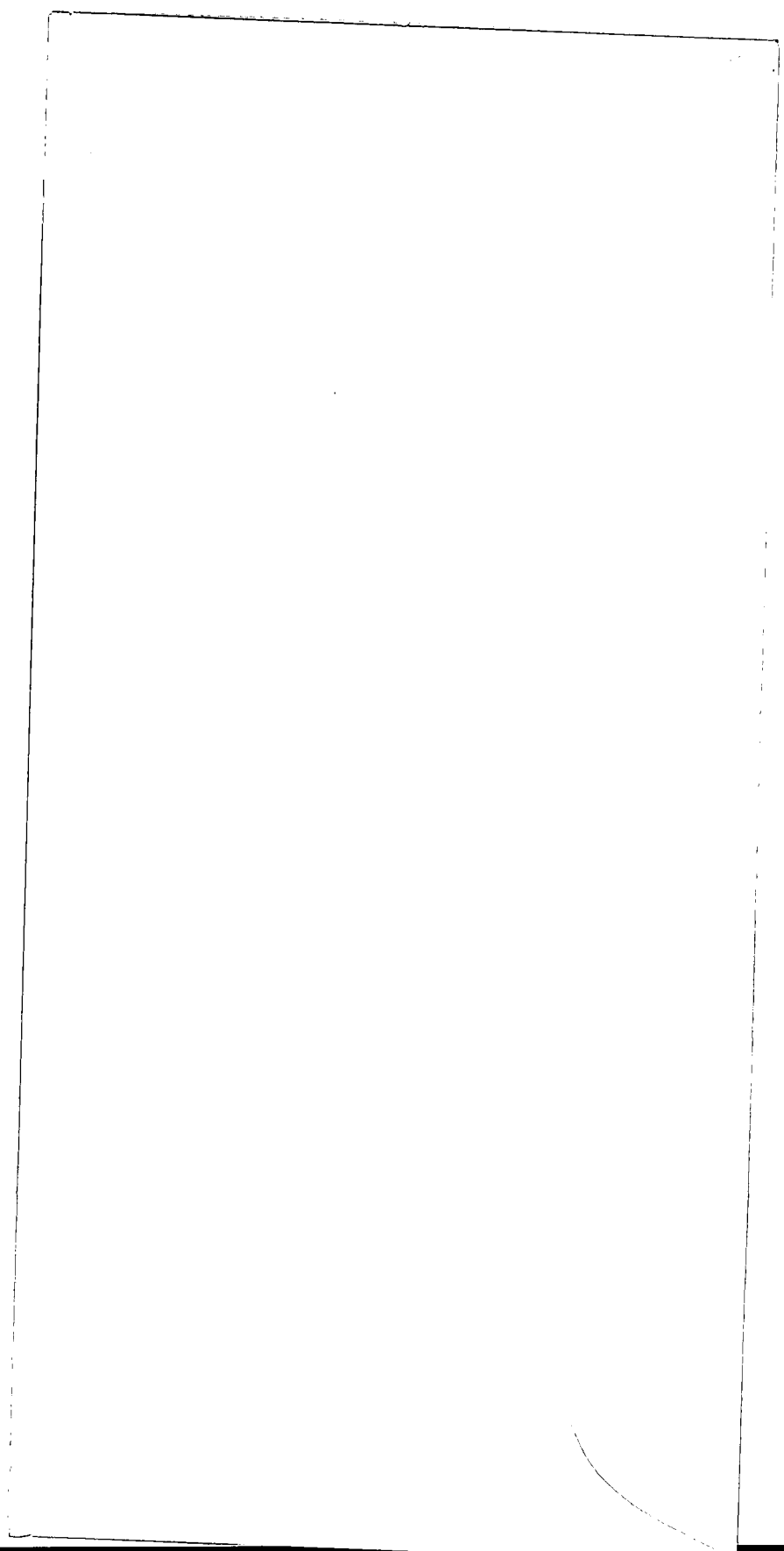
Quarter	Original Amt Due	Amt Pd to Principal	Remaining Amt Due	See Exhibit
2008 / QTR 1	\$500,225.49	\$0.00	\$500,225.49	A
2008 / QTR 2	\$785,767.20	\$0.00	\$785,767.20	B
2008 / QTR 3	\$701,917.20	\$0.00	\$701,917.20	C
2008 / QTR 4	\$583,741.71	\$0.00	\$583,741.71	D
2009 / QTR 1	\$555,988.10	\$0.00	\$555,988.10	E
2009 / QTR 2	\$574,185.60	\$216,364.83	\$357,820.77	F
2009 / QTR 3	\$567,360.69	\$538,685.68	\$28,675.01	G
2009 / QTR 4	\$526,093.96	\$512,612.90	\$13,481.06	H
2010 / QTR 1	\$610,724.23	\$610,724.23	\$0.00	--
2010 / QTR 2	\$207,412.49	\$207,412.49	\$0.00	--
2010 / QTR 3	\$199,555.94	\$199,555.94	\$0.00	--
2010 / QTR 4	\$104,114.34	\$104,114.34	\$0.00	--

Quarter	Original Amt Due	Amt Pd to Principal	Remaining Amt Due	See Exhibit
2011 / QTR 1	\$202,948.01	\$202,948.01	\$0.00	--
2011 / QTR 2	\$197,272.98	\$197,272.98	\$0.00	--
2011 / QTR 3	\$206,084.06	\$0.00	\$206,084.06	I
2011 / QTR 4	\$183,798.76	\$0.00	\$183,798.76	J
TOTAL	\$6,707,190.76	\$2,789,691.40	\$3,917,499.36	

This claim reflects the known liability of the debtor to TRICARE.

The filing of this Claim is not: (a) a waiver or release of TRICARE's rights against any person, entity or property; (b) a waiver or release of any right or claim of TRICARE arising out of any other claim, of any nature whatsoever, which TRICARE has against the Debtors; (c) a waiver or release or any rights of TRICARE under 32 C.F.R. § 199.21, any provisions of the Bankruptcy Code or other applicable non-bankruptcy law; (d) an election of any remedy to the exclusion, express or implied, of any other remedy; (e) a consent that this Claim is a debt which is subject to discharge in this or any other subsequent bankruptcy proceeding; (f) a ratification or consent to any obligation or liability based upon or arising out of any transaction between TRICARE and the Debtor; (g) a waiver or release of any rights of TRICARE to have any and all final orders in any and all noncore matters entered only after de novo review by a United States District Court; (h) a waiver or release of any rights of TRICARE to trial by jury in any proceeding as to any and all matters so triable; or (i) a waiver or release of any rights of TRICARE to have the reference in this matter withdrawn by the United States District Court in any matter or proceeding subject to mandatory or discretionary withdrawal. All of such rights are hereby expressly reserved by TRICARE without exemption and with no purpose of confessing or conceding any of the foregoing in any way by this filing or by any other participation in this case.

All the supporting documentation pertaining to the debt is enclosed at Exhibits A through J.





OFFICE OF THE ASSISTANT SECRETARY OF DEFENSE
HEALTH AFFAIRS

16401 EAST CENTRETECH PARKWAY
AURORA, COLORADO 80011-9066

TRICARE
MANAGEMENT
ACTIVITY

OGC-AC

September 10, 2013

BMC Group, Inc.
ATTN: Graceway Claims Processing
18675 Lake Drive East
Chanhassen, MN 55317

RE: DoD, TRICARE Debt
Pharmaceutical Benefit Overpayment

Dear Sir or Madam:

Please file the enclosed amended Proof of Claim in the U.S.C. Chapter 11, Case no. 11-13036 (PJW), and return a stamped copy in the self-addressed envelope provided.

Also enclosed is the Consideration for Debt and documentation to support the debt.

Sincerely,


Mary L. Dickens
Paralegal Specialist

Enclosures:
As stated

OFFICE OF THE ASSISTANT SECRETARY OF DEFENSE,
HEALTH AFFAIRS

TRICARE MANAGEMENT ACTIVITY
16401 EAST CENTRETECH PARKWAY
AURORA, COLORADO 80011-9066
OFFICIAL BUSINESS

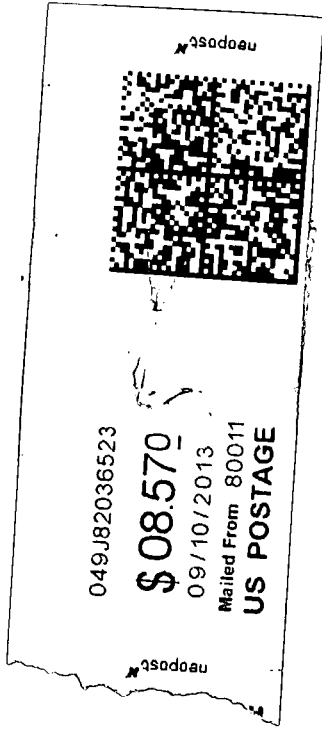
OFFICIAL
USE ONLY

OFFICE OF THE ASSISTANT SECRETARY OF DEFENSE,
HEALTH AFFAIRS
TRICARE MANAGEMENT ACTIVITY
16401 EAST CENTRETECH PARKWAY
AURORA, COLORADO 80011-9066
OFFICIAL BUSINESS

CERTIFIED MAIL™



7011 1570 0000 0963 1850



RECEIVED

SEP 13 2013

BMC GROUP

BMC Group, Inc.
Attn: Graceway Claims Processing
18674 Lake Drive East
Chanhassen, MN 55317

RECEIVED