

**EXHIBIT B**  
(Claim Analysis)

## Calculation of Remaining First Lien Claim As of 9/30/2015

Principal \$ 430,698,397.58

### Payments Made to Date

Sale Transaction Proceeds	(27,500,316.47)
Sale Transaction Proceeds	(352,441,140.41)
AR Receipts - period ending 12/9 (12/20 payment)	(428,872.89)
AR Receipts - period ending 12/23 (12/29 payment)	(3,160,525.38)
Payback of budgeted Edwards Palmer fees (12/30)	(300,000.00)
AR Receipts - period ending 1/6 (1/12 payment)	(215,799.35)
AR Receipts - period ending 1/20 (1/25 payment)	(39,960.48)
AR Receipts - period ending 2/3 (2/8 payment)	(605,396.28)
AR Receipts - period ending 2/17 (2/24 payment)	(159,338.78)
AR Receipts - period ending 3/23 (3/30 payment)	(50,827.56)
AR Receipts - period ending 4/13 (4/20 payment)	(206,098.20)
GTCR Settlement (3/13/12)	(4,500,000.00)
GSW Settlement (4/16/12)	(6,000.00)
AR Receipts (4/23/12)	(300,000.00)
EWP Settlement (4/25/12)	(300,000.00)
Effective Date (5/4/12)	(909,791.72)
Effective Date (5/4/12)	(104,049.40)
Initial Distribution from Liquidating Trust (5/10/12)	(4,932,585.04)
ABDC Receivable Collection Proceeds (6/11/12)	(2,592,610.14)
Canadian Claim Payment & Medicis Check (7/11/12)	(134,872.49)
Cardinal Receivable Collection Proceeds (11/16/12)	(4,545,640.14)
Credit of prior expense (11/26/12)	(142.19)
Partial Release of CCR Reserve (4/5/13)	(14,700,000.00)
McKesson & Enterprise Receivables & Preferences (9/4/13)	(5,103,985.26)
Application of Remaining Escrow	(11,774,807.97)
<b>Total Payments</b>	<b>\$ (435,012,760.15)</b>

### Asserted Accruing Amounts

Post-Petition Interest	20,139,204.84
Less: Interest on Interest Included in Interest Above	-
Post-Petition Professional Fees	5,363,777.02
<b>Total Contingent Amounts</b>	<b>\$ 25,502,981.86</b>

**Remaining Claim Amount** \$ 21,188,619.29