

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

GRACEWAY PHARMACEUTICALS, LLC,
et al.,¹

Debtors.

Chapter 11

Case No. 11-13036 (KJC)

(Jointly Administered)

Re D.I.s: 1141 and 1144

CERTIFICATION OF COUNSEL REGARDING MOTION OF THE LIQUIDATING TRUSTEE FOR AN ORDER (I) APPROVING FINAL ACCOUNTING AND GRANTING AUTHORITY TO MAKE FINAL DISTRIBUTIONS CONTEMPLATED BY THE PLAN; (II) EXCUSING THE LIQUIDATING TRUSTEE FROM COMPLIANCE WITH WITHHOLDING TAX LAWS UNDER PLAN OR IN THE ALTERNATIVE DISALLOWING THE CLAIMS OF CLAIMANTS WHO FAILED TO PROVIDE THE LIQUIDATING TRUSTEE WITH I.R.S. FORMS W-9; (III) GRANTING A FINAL DECREE AND CLOSING THESE CASES; (IV) TERMINATING CLAIMS AND NOTICING AGENT SERVICES AND (V) GRANTING RELATED RELIEF

The undersigned hereby certifies as follows:

1. On February 27, 2017, Kip Horton, in his capacity as the liquidating trustee (the “**Liquidating Trustee**”) of the Graceway Liquidating Trust filed *Motion of the Liquidating Trustee for an Order (I) Approving Final Accounting and Granting Authority to Make Final Distributions Contemplated by the Plan; (II) Excusing the Liquidating Trustee from Compliance With Withholding Tax Laws Under Plan or in the Alternative Disallowing the Claims of Claimants Who Failed to Provide the Liquidating Trustee With I.R.S. Forms W-9; (III) Granting a Final Decree and Closing These Cases; (IV) Terminating Claims and Noticing Agent Services And (V) Granting Related Relief* [D.I. 1141] (the “**Motion**”).

2. On March 21, 2017 the Second Lien Facility Agent filed the *Response and Reservation of Rights of Deutsche Bank Trust Company Americas as Administrative Agent and Collateral Agent for Certain Second Lien Lenders Regarding Motion of The Liquidating*

¹ The Debtors in these cases, along with the last four digits of each Debtor’s federal tax identification number, are: Graceway Pharmaceuticals, LLC, a Delaware limited liability company (5385), Case No. 11-13036 (KJC); and Graceway Canada Holdings, Inc., a Delaware corporation (6663), Case No. 11-13042 (KJC)..

Trustee for An Order (I) Approving Final Accounting and Granting Authority to Make Final Distributions Contemplated by The Plan; (II) Excusing The Liquidating Trustee From Compliance with Withholding Tax Laws Under Plan Or In The Alternative Disallowing the Claims of Claimants Who Failed to Provide The Liquidating Trustee with I.R.S. Forms W-9; (III) Granting a Final Decree and Closing these Cases; (IV) Terminating Claims and Noticing Agent Services and (V) Granting Related Relief [D.I. 1144].

3. In addition to the formal response referenced above, the Liquidating Trustee also received informal comments from the Office of the United States Trustee and Connecticut General Life Insurance Company (such formal and informal responses, collectively the “**Responses**”). Since receiving the Responses, the Liquidating Trustee has been engaged in discussions with the parties to each Response and has resolved each Response and obtained each such party’s assent to the entry of a revised order granting the Motion and the Distribution Motion.

4. Attached hereto as Exhibit A is a revised proposed form of order (the “**Revised Order**”) granting the Motion, which reflects the resolution of the Responses to the Motion.

5. Attached hereto as Exhibit B is a blackline showing the changes between the originally proposed order on the Motion and the Revised Order.

6. Accordingly, the Liquidating Trustee respectfully requests that the Court enter the Revised Order, substantially in the form attached hereto as Exhibit A, at the Court's earliest convenience.

Dated: March 28, 2017
Wilmington, Delaware

Respectfully Submitted,
DLA PIPER LLP (US)

/s/ Daniel N. Brogan.
Stuart M. Brown (DE 4050)
Daniel N. Brogan (DE 5723)
DLA PIPER LLP (US)
1201 N. Market Street, Suite 2100
Wilmington, Delaware 19801
Telephone: (302) 468-5700
Facsimile: (302) 394-2341
Email: stuart.brown@dlapiper.com
daniel.brogan@dlapiper.com

*Counsel for Kip Horton,
Liquidating Trustee of the
Graceway Liquidating Trust*