

**Exhibit B**

**Manso Declaration**

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

In re:

GRACEWAY PHARMACEUTICALS, LLC,  
*et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No. 11-13036-PJW

Jointly Administered

**DECLARATION OF PETER J. MANSO IN SUPPORT OF DEBTORS' APPLICATION  
FOR AN ORDER PURSUANT TO SECTION 327(e) OF THE BANKRUPTCY CODE  
AUTHORIZING THE DEBTORS TO RETAIN AND EMPLOY EDWARDS WILDMAN  
PALMER LLP AS SPECIAL INTELLECTUAL PROPERTY COUNSEL FOR THE  
DEBTORS NUNC PRO TUNC TO THE PETITION DATE**

I, Peter J. Manso, being duly sworn, state the following under penalty of perjury.

1. I am a partner of Edwards Wildman Palmer LLP ("**EWP**"),<sup>2</sup> an international law firm with offices across the United States, Europe and Asia which maintains offices for the practice of law at 111 Huntington Avenue, Boston, Massachusetts, 02199, 225 West Wacker Drive, Chicago, Illinois, 60606, and 525 Okeechobee Blvd, West Palm Beach, Florida, 33401, among other locations.

2. I am authorized to submit this Declaration to provide the disclosure in connection with the application (the "**Application**")<sup>3</sup> to retain EWP as special intellectual property counsel

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<sup>1</sup> The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are: Graceway Pharma Holding Corp., a Delaware corporation (9175), Case No. 11-13037 (PJW); Graceway Holdings, LLC, a Delaware limited liability company (2502), Case No. 11-13038 (PJW); Graceway Pharmaceuticals, LLC, a Delaware limited liability company (5385), Case No. 11-13036 (PJW); Chester Valley Holdings, LLC, a Delaware limited liability company (9457), Case No. 11-13039 (PJW); Chester Valley Pharmaceuticals, LLC, a Delaware limited liability company (3713), Case No. 11-13041 (PJW); Graceway Canada Holdings, Inc., a Delaware corporation (6663), Case No. 11-13042 (PJW); and Graceway International, Inc., a Delaware corporation (2399), Case No. 11-13043 (PJW). The mailing address for Graceway Pharmaceuticals, LLC is 340 Martin Luther King Jr. Blvd., Suite 500, Bristol, TN 37620 (Attn: John Bellamy). On October 4, 2011, Graceway Canada Company filed an application in the Ontario Superior Court of Justice (Commercial List) pursuant to the *Courts of Justice Act*, R.S.O. 1990, c. C. 43.

<sup>2</sup> Effective October 1, 2011, Edwards, Angell, Palmer, & Dodge, LLP completed its merger with Wildman, Harrold, Allen & Dixon, LLP, forming Edwards Wildman Palmer LLP.

<sup>3</sup> Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Application.

for Graceway Pharmaceuticals, LLC and its above-captioned affiliates, as debtors and debtors-in-possession (collectively, the “**Debtors**”), *nunc pro tunc* to the Petition Date, pursuant to section 327(e) of title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (the “**Bankruptcy Code**”), Rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and Rules 2014-1 and 2016-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “**Local Rules**”).

3. Except as otherwise indicated, all facts set forth in this Declaration are based upon my personal knowledge or information supplied to me by other EWP professionals or paraprofessionals, or learned from my review of relevant documents. To the extent any information disclosed herein requires amendment or modification upon EWP’s completion of further review or as additional party-in-interest information becomes available to EWP, a supplemental declaration will be submitted to this Court reflecting such amended or modified information.

4. I am a member in good standing of the Bar of the State of Ohio and I am a registered to practice before the U.S. Patent and Trademark Office. Other partners, counsel and associates of EWP are members in good standing of various state and national bars through the United States, Europe and Asia.

5. EWP has extensive experience and expertise in the services set forth below to which EWP is to be employed. EWP has a long-standing representation of the Debtors and attendant intimate knowledge of the Debtors’ businesses and affairs, complex pharmaceutical technology, intellectual property portfolio and pharmaceutical assets, including Debtors’ Zyclara® franchise. EWP is responsible for the Debtors’ intellectual property portfolio which includes approximately 500 patent and trademark properties, both foreign and domestic.

6. From 2006 to the present, EWP has provided legal services to the Debtors including but not limited to the filing and enforcing of the Debtors' patents and other intellectual property. During that time, on behalf of the Debtors, EWP has prepared and prosecuted numerous patents to issuance by the United States Patent Office and other patent offices throughout the world, and is still currently filing and prosecuting a plethora of patent applications in the United States and throughout the world to avoid abandonment, loss of rights and to attempt to maximize asset value. In addition, EWP has represented the Debtors in litigation and opposition matters, including the case of Graceway Pharm., LLC. v. Perrigo Co., Case No. 2:10-cv-00937 (WJM)(D.N.J. March 8, 2010), that is referenced in the First Day Declaration. EWP also represents the Debtor in trademark matters, including filing applications for new federal trademark registrations, maintaining existing registrations and evaluating possible trademark infringement actions against third parties.

7. The continued services of EWP to the Debtors are necessary to protect the Debtors' assets and a *nunc pro tunc* order is required because EWP is currently representing the Debtors in significant and intense ongoing patent strategies, enforcements and prosecutions, including but not limited to the Debtors' invaluable Zyclara® franchise that is referenced in the First Day Declaration. EWP is also currently representing the Debtors the enforcement of its licensing agreements as well as evaluating possible enforcement actions against infringers of the Debtors' other intellectual property rights. Finally, EWP is currently assisting the Debtors and the Debtors' investment banker, Lazard Freres & Co. LLC, with the extensive marketing, sales and auction process of the Debtors' intellectual property portfolio and assets during these Chapter 11 Cases.

8. Since EWP has historically served as the Debtors' outside counsel for these various intellectual property matters, EWP has developed significant expertise with respect to the Debtors' complex technology and intellectual property franchise, including Debtors' Zyclara® franchise, and the EWP's continued representations of the Debtors with respect to the intellectual property matters described herein is necessary and important to, *inter alia*, (i) avoid loss of crucial intellectual property rights, (ii) attempt to maximize value of Debtor's intellectual property portfolio, including Debtors' Zyclara® franchise, (iii) avoid duplicating services and incurring additional fees regarding the same with another law firm, including additional fees due to inherent inefficiencies and learning curves. Additionally, the services performed by EWP are extremely sophisticated, especially in connection with the Debtors' complicated technology, and are not duplicative of those performed by any other professionals retained in the Debtors' Chapter 11 Cases.

9. EWP is willing to act in these cases and to render the necessary professional services described above as special intellectual property counsel to the Debtors. EWP is well qualified to serve as special counsel to the Debtors for the intellectual property matters and I do not know of any reason why EWP should not be retained.

#### **Services to be Provided**

10. In connection with these Chapter 11 Cases, the Debtors have requested authorization to retain EWP as special counsel to the Debtors in matters of intellectual property advice and strategy, prosecution, protection and enforcement and to continue its representation of the Debtors in the matters described above (the "**Representative Matters**").

11. EWP's proposed engagement by the Debtors will not be for the purpose of representing the Debtors in their Chapter 11 Cases. Rather, EWP's engagement will be for a

special purpose, pursuant to section 327(e) of the Bankruptcy Code, namely, representing the Debtors in connection with the Representative Matters. I understand that as a professional being retained under section 327(e) of the Bankruptcy Code, EWP must be disinterested as to the Debtors only with respect to the Representative Matters.

**EWP Holds No Interest Adverse to the Debtors  
or the Debtors Estates with Respect to the Representative Matters**

12. Based on a schedule prepared from information provided by the Debtors, attached hereto as Exhibit 1, I understand that EWP undertook a search of its client databases to determine, and to disclose, whether it is or has been employed by or has other relationships with the Debtors and their parties-in-interest (the “**Interested Parties**”). Given the scope of the list of the Interested Parties, and the limited scope of EWP’s proposed engagement under section 327(e) of the Bankruptcy Code, I understand that EWP focused its search to look for instances where Interested Parties are clients of the firm, or affiliates of clients of the firm.

13. To the best of my knowledge and information and based upon the search results, it appears that EWP has represented, currently represents, and will likely represent in the future, in unrelated matters, certain Interested Parties in the Chapter 11 Cases identified in the attached Exhibit 2, including but not limited to certain of the Debtors secured lenders, indenture trustees, vendors, adverse parties and professionals. In addition, to the best of my knowledge, EWP will not be advising any client, or affiliate of a client, in connection with or with respect to these Chapter 11 Cases. EWP will supplement the list in Exhibit 2 upon discovery of any additional connection with Interested Parties.

14. Based upon the search results, I do not hold or represent and, to the best of my knowledge and information, the partners, counsel, and associates of EWP do not represent or hold any interest adverse to the Debtors or their restates with respect to the Representative

Matters or to any matters as to which EWP is to be employed under section 327(e) of the Bankruptcy Code.

15. Insofar as EWP has been able to ascertain, neither I nor, EWP, nor any partner, counsel, and associates of EWP has any connection with any of the Debtors, their affiliates, their creditors, or any other party-in-interest, or their respective attorneys and accountants, the United States Trustee for the District of Delaware or any person employed in the office of the same, or any judge in the United States Bankruptcy Court for the District of Delaware or any person employed in the offices of the same, except as set forth hereinafter.

#### **Professional Compensation**

16. EWP intends to apply for compensation for professional services rendered in connection with these Chapter 11 Cases, subject to this Court's approval and in compliance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the guidelines established by the Office of the United States Trustee and any applicable order of this Court, on an hourly basis, plus reimbursement of actual, necessary expenses and other charges that EWP incurs, which has been the traditional arrangement between the Debtors and EWP. It was the practice of both the Debtors and EWP to undertake new matters for the Debtors without a new written engagement agreement. Under the arrangement traditionally used by the Debtors and EWP, fees are based upon EWP's standard hourly rates at the time the services are rendered. Hourly rates vary with the experience and seniority of the individuals assigned. EWP's current hourly rates for professional services rendered in connection with the intellectual property matters currently range from:

Partners	\$450 to \$700 per hour
Associates	\$295 to \$550 per hour
Counsel	\$430 to \$485 per hour
Paraprofessionals	\$180 to \$230 per hour

Patent Agents . . . . \$220 to \$250 per hour . . . . .

17. These hourly rates are subject to periodic adjustments to reflect economic and other conditions and are consistent with the rates charged generally to EWP's other clients for intellectual property matters, whether in court or otherwise, and regardless of whether a fee application is required. These rates and rate structure reflect that such intellectual property matters are typically national in scope and involve great complexity, high stakes and severe time pressures.

18. As stated above, EWP has represented the Debtors since 2006 and for such work up to the Petition Date, EWP has received compensation from the Debtors in the ordinary course for services rendered and expenses incurred in a total aggregate amount of approximately \$13,746,094.06 in fees and expenses over the past five years. EWP's billing records reflect that EWP has been paid approximately \$1,541,256.47 during the 90 day period preceding the Petition Date. Prior to the Petition Date, EWP was currently holding a reserve in its trust account for the Debtors (the "**Trust Account**") in the approximate amount of \$67,000 to secure payment of its fees and expenses. Also prior to the Petition Date, the Debtors paid EWP an additional amount of \$300,000 to be held as a retainer in the Trust Account for the advance payment of its fees and expenses. As of the Petition Date, EWP's billing records reflect that the Debtors owe EWP approximately \$428,688.86 for prepetition services. Because the Petition Date occurred in the middle of a billing cycle, EWP intends to provide a final prepetition billing statement to the Debtors for services and costs incurred through the Petition Date. Following the Debtors' approval of the amounts shown in that statement, EWP will apply the amounts in the Trust Account to that statement so that as of the Petition Date, EWP will be owed approximately \$61,688.86 by the Debtors for prepetition services.



19. Consistent with EWP's policy with respect to its other clients, EWP will continue to charge the Debtors for all services provided and for other charges and disbursements incurred in the rendition of services. It is EWP's policy to charge its clients in all areas of practice for identifiable, non-overhead expenses incurred in connection with the client's case that would not have been incurred but for representation of that particular client. It is also EWP's policy to charge its clients only the amount actually incurred by EWP in connection with such items.

20. During the course of these Chapter 11 Cases, I understand that EWP will apply to the Court for allowance of compensation for professional services rendered and reimbursement of expenses incurred in these cases in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the United States Trustee Fee Guidelines, and any orders entered in these cases governing professional compensation and reimbursement for services rendered and charges and disbursements incurred. As I further understand, such applications will constitute a request for interim payment against EWP's reasonable fees and expenses to be determined on a final basis at the conclusion of these Chapter 11 Cases.

21. I understand that EWP will also seek compensation for all time and expenses associated with its retention as a Section 327(e) professional, including the preparation of this Application, the Manso Declaration and related documents, as well as any monthly fee statements and/or interim and final fee applications.

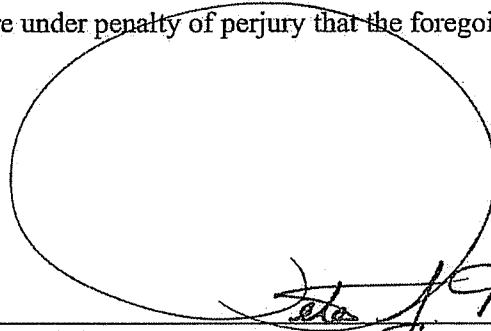
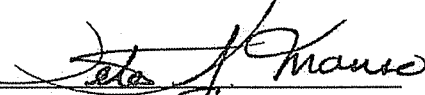
22. I believe that EWP's rates are reasonable and should be approved by this Court subject to a determination of the amounts to be paid to EWP upon application for allowance. I further understand that EWP also has informed the Debtors that its prevailing rates may change

from time to time consistent with its normal business practices and that any such changes will be reflected in the first EWP fee application following the change.

23. As I understand, EWP has not entered into any agreements, express or implied, with any other party-in-interest, including the Debtors, any creditor, or any attorney for such party-in-interest in these Chapter 11 Cases (a) for the purpose of sharing or fixing fees or other compensation to be paid to any such party-in-interest or its attorneys for services rendered in connection therewith, (b) for payment of such compensation from the assets of the estates in excess of the compensation allowed by this Court pursuant to the applicable provisions of the Bankruptcy Code, or (iii) for payment of compensation in connection with these Chapter 11 Cases other than in accordance with the applicable provisions of the Bankruptcy Code.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Executed this 21st day of October, 2011

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Peter J. Manso  
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Telephone: (561) 833-7700  
Facsimile: (561) 820-0296

**Exhibit 1 to Manso Declaration**

**Potential Parties-in-Interest**

# Master Conflicts Check List For Graceway

## Debtors and Affiliated Entities

Chester Valley Holdings, LLC
Chester Valley Pharmaceuticals, LLC
Graceway Canada Company
Graceway Canada Holdings, Inc.
Graceway Costa Rica SA
Graceway Guatemala SA
Graceway Holdings, LLC

Graceway Honduras SA
Graceway International, Inc.
Graceway Mexico Opco S. de R.L. de C.V.
Graceway Mexico S. de R.L. de C.V.
Graceway Pharmaceuticals, LLC
Graceway Pharma Holding Corp.

## Restructuring Professionals of Debtor and Affiliates

Alvarez & Marsal
Latham & Watkins, LLP
Lazard Freres & Co. LLC
Goodmans LLP
PriceWaterhouse Coopers

BMC Group, Inc.
Young Conaway Stargatt and Taylor

## Counsel to Administrative Agents

Morgan Lewis & Bockius LLP
Sidley Austin LLP
Wachtell, Lipton, Rosen & Katz

## All Known Lenders (including current and former agents and constituent lenders under credit facilities):

505 CLO I Ltd
Aberdeen Loan Funding Ltd
ABS Loans 2007 Ltd
ACP Master LTD
Aegon
Aegon USA
Aegon USA Investment Mgmt/Ic
AIMCO CLO Series 2005 A
AIMCO CLO Series 2006 A
Alcentra

Allstate
Allstate Life Insurance Company
Archimedes Funding IV (Cayman) Ltd
Armory Master FD
Armstrong Loan Funding Ltd
Atlantis Funding Ltd
Aurelius
Aurelius Capital Master Ltd
Aurelius Convergence Master Ltd
Avery Street CLO Ltd

Babson	Callidus Debt Partners CLO Fund VII Ltd
Babson Capital Management LLC	Camulos
Babson CLO Ltd 2004-1	Camulos Capital, LP
Babson CLO Ltd 2004-II	Camulos Loan Vehicle I Ltd
Babson CLO Ltd 2005 III	Canaras
Babson CLO Ltd 2006 I	Canaras Summit CLO Ltd
Babson CLO Ltd 2006 II	Carlyle
Babson CLO Ltd 2007 I	Carlyle Bristol CLO, Ltd.
Babson CLO Ltd 2008 II	Carlyle Azure CLO, Ltd.
Babson CLO Ltd. 2003-1	Carlyle Arnage CLO, Ltd.
Babson Mid Market CLO Ltd 2007 II	Carlyle VeyronCLO, Ltd.
Baker Street CLO II Ltd	Carlyle Vantage CLO, Ltd.
Baker Street Funding CLO 2005 1 Ltd	Carlyle Modena CLO, Ltd.
Ballyrock CLO II Limited	Carlyle McLarenCLO, Ltd.
Bank of America	Carlyle Daytona CLO, Ltd.
Bank of America, N.A.	Caspian Alpha Long Credit Fund
Bank of America, N.A. (DEAL PLUG)	Caspian Select Credit Master
Bank of America Trade	Caspian Solitude Master Fund
Barclays	Catalyst CR Opportunity MAS FD
Barclays Bank PLC	Cetus Capital LLC
Battalion CLO 2007 I Ltd	Chelsea Park CLO Ltd
Beach Point	CIT
Beach Point Distressed Mf, L.P	CIT Group
Big Sky III Senior Loan Trust	Citibank NA
Bill & Melinda Gates Foundation Trust By: Babson Capital Management LLC as Investment Advisor	Citigroup
Bank of America	C.M. Life Insurance Company
BK AMER	COHANZICK
BNY Mellon Special Situations	Cohanzick Credit Opportunities Master Fund, Ltd.
Brentwood CLO Ltd	Cohanzick Absolute Return Master Fund, Ltd.
Brentwood CLO II Ltd	Columbus Park CDO Ltd
Bridgeport CLO II Ltd	Corporate Debt Opp Fund LP
Bridgeport CLO Ltd	Credit Capital Investments
Brigade	Credit Suisse Loan Funding LLC
Brigade - Battalion CLO 2007-I	Cumberland II CLO Ltd
Brigade Capital	D-Star Ltd
Burr Ridge CLO Plus Ltd	DA Cap - Duane Street CLO 1
CAI Distressed Debt Opportunity	DA Cap - Duane Street CLO II
Callidus	DA Cap - Duane Street CLO III
Callidus Debt Partners CLO Fund II Ltd	DA Cap - Duane Street CLO IV
Callidus Debt Partners CLO Fund III Ltd	DA Cap - Lispernard Street Cr
Callidus Debt Partners CLO Fund IV Ltd	DA Cap - Pond View Credit, LP
Callidus Debt Partners CLO Fund V Ltd	DA Cap Duane Street CLO
Callidus Debt Partners CLO Fund VI Ltd	D.A. Capital Management, LLC
	Deerfield

Deerfield Capital
Deerfield Capital Management
Deerfield International Limited
Deerfield Partners LP
Delaware Investments
Deutsche Bank
Deutsche Bank AG
Deutsche Bank AG Cayman Island
Deutsche Bank Trust Company Americas fka Deutsche Bank Trust Co Americas
Deutsche Bank Trust Company Americas
DFR Middle Market CLO Ltd
Duane Street CLO I Ltd
Duane Street CLO II Ltd
Duane Street CLO III Ltd
Duane Street CLO IV Ltd
Duquesne
Duquesne Capital Management
Eagle Loan Trust
Eastland CLO Ltd
Eaton Vance
Eaton Vance - Senior Debt Port
Eaton Vance - SFRT
Eaton Vance CDO IX Ltd
Eaton Vance CDO VII Plc
Eaton Vance CDO VIII
Eaton Vance CDO VIII Ltd
Eaton Vance CDO X Plc
Eaton Vance Credit Opps Fund
Eaton Vance Floating Rate Income Trust
Eaton Vance Institutional Senior Loan Fund
Eaton Vance Limited Duration
Eaton Vance Limited Duration Income Fund
Eaton Vance Loan Opportunities Fund Ltd
Eaton Vance Management
Eaton Vance Management/CHI
Eaton Vance Medallion Floating Rate Income Portfolio
Eaton Vance Mgmt./NY
Eaton Vance Senior Floating-Rate Trust
Eaton Vance Senior Income Trust
Eaton Vance Vt Floating-Rate Income Fund
Emerson Place CLO Ltd
Endurance CLO I Ltd Fka Kzh Ing-1 LLC
Feingold O'Keeffe Capital, LLC

Feingold O'Keeffe Distressed
Feingold O'Keeffe Distressed Loan Master Fund Ltd
Feingold O'Keeffe Master Fund
Fidelity
Fidelity Central Investments Port: FRC
Fidelity Central Investments Portfolios LLC
Fidelity Floating Rate Central Investment Portfolio
Fidelity Puritan Trust: Fund
Fidelity Pyramis FL RT H I CO
First Light Funding
First Trust Four Corners Sr (FCM) Floating Rate Income Fund
First Trust Four Corners Sr (FCT) Floating Rate Income Fund II
Firstlight Funding I Ltd
Forest Creek CLO Ltd Fka Sauganash CLO Ltd
Four Corners
Four Corners - SFR, Ltd.
Four Corners CLO 2005-1 Ltd
Four Corners CLO 2005-I
Four Corners CLO II Ltd
Four Corners CLO III Ltd
Fraser Sullivan
Fraser Sullivan CLO I Ltd
Fraser Sullivan CLO II Ltd
Gallatin CLO II 2005-1 Ltd
Gallatin CLO III 2007 1 Ltd Fka Gallatin CLO III 2006 1 Ltd
Gallatin Funding I Ltd Fka Horizon Funding I Ltd
Gateway CLO Limited
Gateway CLO Limited Fka Duane Street CLO V Ltd
Ge
General Electric Capital Corporation
Genesis CLO 2007 1 Ltd Fka Carlyle Loan Opportunity Fund
Gleneagles CLO Ltd
Global Plus Investment Management
Goldman Sachs
Goldman Sachs Asset Management CLO PLC
Goldman Sachs Asset Mgt.

Goldman Sachs Bank USA
Goldman Sachs Credit Partners, L.P.
Goldman Sachs Group, Inc.
Golub
Grand Central
Grand Central Asset Trust Cameron I Series
Grand Central Asset Trust Sarn Series
Grand Central Asset Trust Sazu Series
Grand Horn CLO Ltd fka Baker Street CLO III Ltd
Grayson & Co
Grayson CLO Ltd
Grayston CLO II 2004-1 Ltd
Green Island CBNA Loan Funding LLC
Greenbriar CLO Ltd
GSO
Gulf Stream
Gulf Stream Compass CLO 2002-1 Ltd Fka Gulf Stream Compass CDO 2002-I
Gulf Stream Compass CLO 2003-1 Ltd
Gulf Stream Compass CLO 2004-1 Ltd
Gulf Stream Compass CLO 2005-1 Ltd
Gulf Stream Rashinban CLO 2006 1 Ltd Fka Gulf Stream Compass CLO 2006 1 Ltd
Gulf Stream Sextant CLO 2006 1 Ltd
Gulf Stream Sextant CLO 2007 1 Ltd
GulfStream Asset Management
Halbis Distr. Opp., New York
Hamilton
Hamilton - OWS CLO I Ltd.
Hamilton - OWS II Ltd.
HFR DS Feingold Okeefe Master Trust
Highland
Highland Capital
Highland Capital Management
Highland Capital Management LP
Highland Credit Opportunities
Highland Credit Opportunities CDO Ltd Fka Highland Credit Opp CDO Fund Lt
Highland Floating Rate Loan
Highland Loan Funding V Ltd
HIS WILL Foundation
Invesco
Jasper CLO Ltd
Jefferies

Jefferies & Company
Jefferson Pilot Financial Insurance Company
Jfin CLO 2007 Ltd
JMP Credit Adv-Rosedale CLO II
JP Morgan Chase
JPMorgan Chase Bank National Association
Juggernaut Fund, L.P.
Katonah
Katonah - Katonah VII CLO
Katonah - Katonah VIII CLO Ltd
Katonah 2007 I CLO Ltd Fka Briarcliff I CDO Ltd
Katonah 2007 I CLO Ltd
Katonah 2008 I CLO Ltd Fka Katonah 2007 II CLO Ltd Fka Katonah XI CLO Ltd
Katonah 2008 I CLO Ltd
Katonah 2008 II CLO Ltd
Katonah Debt Advisors
Katonah IX CLO Ltd
Katonah VII CLO Ltd Fka Katonah VII Ltd
Katonah VII CLO Ltd
Katonah X CLO
Katonah X CLO Ltd
Latitude CLO I Ltd
Latitude CLO II Ltd
LCM I Limited Partnership
LCM II Limited Partnership
LCM III Ltd
LCM IV Ltd
LCM V Ltd
LCM VI Ltd
Leg Partners Deben SBIC
Lfsigxg LLC
Liberty CLO Ltd
Lime Street CLO Ltd
LMA Spc
LMA Spc - Map 80 Seg Portfolio
Loan Funding IV LLC
Loan Funding VII LLC
Loan Funding VII LLC By Highland Capital
Loan Star State Trust
Lone Star Partners, L.P.
Long Grove CLO Limited Fka Long Grove CLO Ltd
Long Grove CLO Limited



Longhorn Credit Funding LLC
Lufkin
Lufkin - Latitude CLO I
Lufkin - Latitude CLO III
Lufkin Advisors
Lyon
Lyon - LCM I
Lyon - LCM II
Lyon - LCM III
Lyon - LCM IV
Lyon - LCM V
Lyon - LCM VI Ltd.
Lyon Capital
MACQUARIE BANK LTD
Macquarie CAF Lending Division
Maps CLO Fund I LLC
Maps CLO Fund II Ltd
Marathon
Marathon Asset Management L.P.
Marathon Blue Active Fund Ltd
Marathon Credit Dislocation Fund LP
Marathon Credit Opportunity Master Fund Ltd
Marathon Liquid Credit Long Short Fund
Marathon Special Opportunity Master Fund Ltd
Mariner – Caspian CAP Part, L.P.
Mariner LDC
Market Square CLO Ltd
Marquette Park CLO Ltd
Massachusetts Mutual Life Insurance Company
Mercer Park Special Situations Master Fund LP
MJX – Veer Cash Flow CLO
MJX Asset Management
MJX - Venture II CDO 2002
MJX - Venture III CDO
MJX - Venture IV CDO Ltd
MJX - Venture IX CDO
MJX - Venture V CDO Ltd
MJX - Venture VI CDO
MJX - Venture VII CDO
MJX - Venture VIII CDO
MJX - Vista Lev Income Fund
MJX Investors

Monarch
Monarch Master Funding Ltd
Morgan Stanley Investment Management
Morgan Stanley SR Fund
Morgan Stanley Senior Funding Inc
MW Post - The Opportunity Fund
Neptune Finance CCS Ltd
Norinchukin Bank of New York Branch
Normandy Hill
Normandy Hill Master Fund Lp
Nuveen
Nuveen Floating Rate Income Fund
Nuveen Floating Rate Income Opportunity Fund
Nuveen Fltg Rate Inc Fund
Nuveen Senior Income Fund
Nuveen Sr Income
Nuveen Symphony Credit Opportunities Fund
Ocean Trails CLO I
Ocean Trails CLO II
Ocean Trails CLO III
One Wall Street CLO II Ltd Fka Ows II Ltd
One Wall Street CLO II Ltd
One Wall Street CLO III Ltd
Ore Hill
Orix
Orix Finance Corp
OW Funding Limited
OWS CLO 1 Ltd
Pacific Select Fund Floating Rate Loan Portfolio
Pacifica CDO II Ltd Fka Pacifica Partners II LP
Pacifica CDO II Ltd
Pacifica CDO IV Ltd
Pacifica CDO V Ltd
Penteli Master Fund Ltd
Permal Capital Structure Opportunities
Permal Capital Structure Opportunities Ltd
Permal Stone Lion Fund Ltd
PIMCO
Pioneer
Pioneer Investment
Pioneer Investment Management

Pioneer Series Trust VI – Pioneer Floating Rate Fund	Stanfield Bristol CLO Ltd
Pointstate Capital LP	Stanfield Capital Partners LLC
Pointstate Fund LP	Stanfield Carrera
Post Advisory	Stanfield Carrera CLO Limited
Post Strategic Master Fund L.P	Stanfield Daytona CLO Ltd
Post Total Return Master Fund	Stanfield McLaren CLO Ltd
Princeton - Rosedale CLO II	Stanfield Modena CLO
Princeton Advisory	Stanfield Modena CLO Ltd
Prospero CLO I BV	Stanfield Vantage CLO
Prospero CLO II BV	Stanfield Vantage CLO Ltd
Prudential	Stanfield Veyron CLO
Pyramis Floating Rate High Income Commingled Pool	Stanfield Veyron CLO Ltd
QP SFM Capital Holdings Limited	Steelmill Master Fund LP
Quantum Partners LP	Stone Lion Portfolio LP
Red River CLO Ltd	Stratford CLO Ltd
Republic Loan Funding Ltd	Symphony
Rockwall CDO II Ltd	Symphony Asset Management
Rockwall CDO Ltd	Symphony Asset Management LLC
Rosedale CLO II Ltd	Symphony CLO I Ltd
Rosedale CLO Ltd	Symphony CLO II Ltd
Rosemont CLO Ltd	Symphony CLO III Ltd
Sandler Capital	Symphony CLO IV
Sandler Capital Management/Ny	Symphony CLO IV Ltd
Sandler Capital Structure Opportunities Master Fund Ltd	Symphony CLO V Ltd
Schiller Park CLO Ltd	Symphony CLO VI Ltd
Scotia Capital	Symphony Credit Opportunities Master Fund LP
Seix Advisors	Symphony Cr Opp Master Fund, LP
Senior Debt Portfolio By Boston Management & Research fka Senior Debt Portfolio	Symphony Credit Opportunities Fund Ltd
Senior Debt Portfolio By Boston Management & Research	Symphony Cred Opp Fund, Ltd
Serf Corp	Symphony-Nuveen Fl Rt Inc Opp
Shiprock Finance SPC	Teak Hill
Sfr Ltd	Teak Hill Master Fund LP
Southfork CLO Ltd	Transamerica Life Insurance Company
Stanfield	Turf Moor
Stanfield - Bristol CLO, Ltd	UBS
Stanfield - Daytona CLO	UBS AG
Stanfield - McLaren CLO, Ltd.	UBS AG, Stamford
Stanfield - XI Re Europe Ltd	UBS AG Stamford Branch
Stanfield Arnage CLO Ltd	Ulysses Partners LP
Stanfield Azure CLO Ltd	Ursamine
	Ursamine Credit Advisors LLC
	US Bank Loan Fund M Master Trust
	Veer
	Veer Cash Flow CLO Limited fka Veer Loan

Opportunities Fund Limited
Veer Cash Flow CLO Ltd
Venor Capital Master Fund Ltd
Venture II CDO 2002 Limited
Venture III CDO Limited
Venture IV CDO Ltd
Venture IX CDO Limited
Venture V CDO Limited
Venture VI CDO Limited
Venture VII CDO Limited
Venture VIII CDO Limited
Veritas CLO I Ltd
Veritas CLO II Ltd
Verition Multi-Strategy Master
Victoria Court CBNA Loan Fund
Victoria Court CBNA Loan Funding LLC
Virginia Retirement System – Pimco
Visium
Visium Asset Management
Visium Funds
Visium Balanced Master Fund Ltd
Visium Credit Master Fund Ltd

Vista Leveraged Income Fund
West Gate
West Gate Horizons
West Gate Horizons Capital Advisors LLC
Westchester CLO Ltd Fka Amherst CLO Ltd
Westchester CLO Ltd
Westgate - Endurance CLO I
Westgate - Ocean Trails CLO I
Westgate - Ocean Trails CLO II
Westgate - Wg Horizons CLO I
Westgate- Ocean Trails CLO III
Westwood CDO II Ltd
WG Horizons CLO I
Whitehorse
Whitehorse Capital Partners LP
Whitehorse V Ltd
Whitehorse V Ltd By Whitehorse Capital Partners LP
Windmill Master Fund Lp
XL RE Europe Limited

**Counterparties to Major Capital, Real Property and Personal Property Leases, License and Registration Rights Agreements**

SJ Strategic Investments, LLC
TRC Valley Creek Associates – C, L.P.

PM Street, Inc.
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**Holder and Beneficial Holders of 1% or More of Any Outstanding Common Equity Securities of the Debtor**

Gracetre Investments, LLC	GTCR Fund IX/B, Graceway Splitter, L.P.
GTCR Fund VIII, L.P.	Robert J. Moccia
GTCR Fund IX/A, L.P.	Michael T. Nordsiek
GTCR Fund VIII/B, Graceway Splitter, L.P.	Brian Shrader

**Indenture Holders, Indenture Trustees and Major Bondholders and Surety Parties**

Lincoln General Insurance Company
Merchants Bonding Company
RLI Insurance Company

**Insurers and Beneficiaries of any Guarantees or Performance Bonds**

ACE American Insurance Company
ACE Fire Underwriters Insurance Company
ACE Indemnity Insurance Company
ACE Medical Risk
ACE Property and Casualty Insurance Company
Ace USA
ACE USA International Advantage
ACE USA Professional Risk
ACE USA U.S. International
Avalon Risk Management, Inc.
AXIS Surplus Insurance Company
AXIS U.S. Insurance
Bankers Standard Fire & Marine Company
Bankers Standard Insurance Company
Chartis
Chartis Broker Services
Chartis Insurance
CHUBB
CNA
Columbia Casualty Company (CNA)
Debra E. Clark-Kinhead
Donald Wake
Federal Ins Co
Harford Accident and Indemnity Company
Harford Underwriters Insurance Company
Hartford Casualty Insurance Company
Hartford Fire Insurance Company
Hartford Insurance Company of the Midwest
Hartford Technology Practice
Illinois Union ACE

Illinois Union Insurance Company
Indemnity Insurance Company of North America
Insurance Company of North America
Ironshore Specialty Insurance Company
Joseph R. Poplawski
Lincoln General Insurance Company
Lisa M. Gelsomino
Marsh FINPRO
Marsh Mercer Kroll
Marsh USA Inc.
Mary Y. Volmar
Merchants Bonding Company
Multiple Writing Cos of The Hartford
National Union Fire Insurance Company
National Union Fire Insurance Company of Pittsburgh, Pa.
Pacific Employers Insurance Company
RLI Insurance Company
RLI Surety
Roy C. Die
Sentinel Insurance Company, Limited
SIR
Tara W. Mealer
The Hartford
Twin City Fire Insurance Company
Westchester Fire Insurance Company
Yolanda Orwat

**Current and Former Officers, Directors and LLC Managers**

Greg Jones	Brian G. Shrader
Jefferson J. Gregory	John A. A. Bellamy
Michael T. Nordsiek	Xavier Yon
Robert J. Moccia	Robert Withrow

Edgar D. Jannotta, Jr.	Edward J. Fiorentino
Constantine S. Mihas	Kenneth C. Dunn
Edgar Odio	

**Top 30 Unsecured Creditors**

Goldman Sachs Credit Partners, L.P.
3M
Tricare
McKesson Patient Relationship Solutions
Metaphor Inc.
Chamberlain Communications, LLC
ETHOS Health Communications, Inc.
DPT Laboratories, LTD
California Dept. of Health Care Services
Evince Communications, LLC
Wright Express
Caremark PCS Health LLC State
Quadrant HealthCom, Inc.
PPD Medical Communication
Poretta & Orr Inc.
Innovation Printing & Communication

WV Dept of Health and Human Resources
SDI Health LLC
AT&T Mobility
Maine Medicaid Agency
CVS Caremark Part D Services
GSW
Laboratories Vargas, S.A.
Humana, Inc.
NYS Dept. of Health
Source Healthcare Analytics
Tennessee Dept. of Health
Express Scripts/DPS, Inc.
Agency for Healthcare Administration
Commonwealth of Pennsylvania/DRP

**Real Estate Lease Counterparties**

SJ Strategic Investments, LLC
TRC Valley Creek Associates-C, L.P.

**Major Suppliers/Vendors/Contract Counterparties**

3M
3M Argentina S.A.C.I.F.I.A.
3M Company
3M Drug Delivery Systems
3M Healthcare LTD
3M Innovation Singapore Pte Ltd.
AAI Pharma Services Corp.
ABF Freight System
Activmed Practices & Research
Almirola Motor Sports, Inc.
Alvogen, Inc.
American Academy of Dermatology
ADP

AETNA Health Management
American Express
American Express Travel Related Services Company, Inc.
Answerthink
Aon Consulting
Archstone Insights, LLC
Arnall Golden Gregory
Ashfield Healthcare, LLC
Atlanta North Gynecology, P.C.
Atmos Energy
ATP, LLC d/b/a PPD Medical Communications

Automatic Data Processing, Inc.
AXA Assistance USA
Bailey Computing Technologies
Bank of America, N.A. NY
Schoeneckers, Inc.
Billy Ballew Motorsports, Inc.
Biokosmes R.L.
Biokosmes S.R.L.
BlueCross and BlueShield of Tennessee
Brightech International, LLC
Bristol Tennessee Essential Services
Brown, Edwards & Company
Budget Conferencing, Inc.
Bulletin News, LLC
California Aids Drug Assistance
Capital Returns, Inc.
Cardinal Health
Caremark
Caremark PCS Health LP
Carretta USA, Inc.
Catalyst RX Government Services, Inc.
Century Link
The Certified Medical Representatives Institute, Inc.
Chamberlain Communication
Chamberlain Communications, LLC
Chesapeake Research Review, Inc.
CIGNA Healthcare Inc
Cingular
Cingular/AT&T Mobility
Clinical Professional, Inc.
Commissioner of Social Service
Compliance Implementation Services, LLC
Comprehensive Neuroscience, Inc.
Concur Technologies, Inc.
Contract Pharmaceuticals LTD
Corporacion Sanpue S.A.
Covance Central Laboratory Services, LP
CPL
CVS Pharmacy, Inc.
Decision Development, Inc.
Dermatology Foundation Clin. Symposium
Dermatology Treatment Research Center, PA
DermResearch, Inc.
DermResearch Center of New York, Inc.

DHS MN Dept of Health Service
Division of Medical Assistance
Discovery Clinical Research, Inc.
Document Solutions Group, Inc.
Downtown Womens Health Care
DPT
DPT Laboratories
DPT Laboratories, LTD
DR3 Productions
Draxis
Drexel University College of Medicine
Drugs for the Elderly
ECRM
EDS
EPL Pathology Archives, Inc.
Edwards Angell Palmer & D
Edwards Angell Palmer and Dodge
Elsevier Inc
Emblem Health Services Company
Enterprise Fleet Services
Enterprise Leasing Company of Philadelphia
eResearch Technology, Inc.
Ethos Health Communications
Evince Communications, LL
Experchem
Experchem Laboratories, Inc.
Falcon Consulting Group, LLC
FedEx
Fidelity Information Services
First DataBank, Inc.
Fisher Clinical Services, Inc.
Foundation for Research and Education
Franklin Pharma Services
Franklin Pharma Services, LLC
Frontage Laboratories, Inc.
Furst Pharmaceuticals Services, Inc.
Gilead Sciences, Inc.
Gleacher & Company Securities Inc.
Global Compliance Services, Inc.
Grand Rapids Womens Health
GSW
GTB Research, Inc.
Harmony
Harmony Labs, Inc.
HCF
Health Market International, LLC

Healthcare Clinical Daqta, Inc.
High Performance Technologies
Hogan Lovells US LLP
Honeywell International, Inc.
Huntingdon Life Sciences, Ltd.
HVAC, Inc.
IC AXON
Illumiti Consulting LLC
I-Many Inc.
iNova Pharmaceuticals Pty, Ltd.
IMS Health, Inc.
Innovation Printing & Company
Integrium, LLC
INTERNATIONAL PHARMA LABS S.A.R.L.
Interphase Systems, Inc.
Iowa Medicaid Enterprises
Jackson Clinic, PA
Jacqueline Shaw
Johnson City Utility System
Journal of Drugs in Derma
Keystone Mercy Health Plan
Kirkland and Ellis LLP
KPMG LLP
Lachman Consultant Services, Inc.
Liquent, Inc.
Loughlin Meghji & Company
Luipold Pharmaceuticals
Luitpold
Luitpold Pharmaceuticals, Inc.
Magee Women's Research Institute
Marsh USA, Inc.
Masergy Communications, Inc.
Mcdermott Will & Emery LLC
McKesson Specialty Arizona, Inc.
Meda AB
Medco Health Solutions, Inc.
MediMedia Information Technologies Group
Medisys Health Communications, LLC
MedPharm LTD
MedPharm Ltd
MedPro Systems, LLC
Medscape LLC
Met life
Metaphor

Metropolitan Life Insurance Company
Microsoft Licensing, GP
More Pharma Corporation
NC XIX Drug Rebate Program
NCXIX Drug Rebate Program
NEA Women's Clinic
New York University School of Medicine
NextRx Services, Inc Conc
NYS Epic Program
Online Business Applications, Inc.
OptumHealth Bank
Ovid Technologies, Inc.
PAETEC Communications, Inc.
Panalpina Inc.
Panalpina World Transport LTD
Panalpina-Ocean
Perrigo
Perrigo Company of South Carolina, Inc.
Pfizer, Inc.
Pharma Packaging Solutions
Pharmakinnex, Inc.
PharmaKinnex, Inc.
PharmaNet, Inc.
Physicians Desk Reference, Inc.
Physicians Interactive Holdings, LLC
Pinnacle Research Group
Pinnacle Research Group LLC
Poretta & Orr Inc.
PPD Medical Communication
Prasco, LLC
Precision Trials, LLC
Prescription Solutions
Pricewaterhouse Coopers, LLP
Prime Therapeutics LLC
Prosoft Software, Inc.
Prudential
Prudential Insurance Company of America
Ropes & Gray LLP
RWD Technologies LLC
Saginaw Valley Medical Research Group, LLC
Saiber, LLC
Schenker Canada
Schenker LTD
SDI Health LLC
SDG Life Sciences

Serena Mraz, MD
Sheraton Great Valley Hot
Sidley Austin, LLP
SilverScripts, Inc
Sinclair
Sinclair Pharmaceuticals Limited
SJ Strategic Investments, LLC
Source Healthcare Analytics, I
Sprint
Standard and Poor's
Stay in Front
Steeprock, Inc.
Stericycle, Inc.
Strategyx LLC
Sunset Logistics, Inc
The Journal of Drugs in Dermatology
The Judge Group
Tidewater Clinical Research, Inc.
TKL Research, Inc.
TRC Valley Creek Associates
Tricare
TrialCard, Incorporated
Tri-Cities Information Management, LLC
Two Labs Marketing LLC
University Hospitals of Cleveland
University of California at Irvine
University of Hertfordshire

University of Maryland
University of Texas Southwestern Medical Center
University of Texas MD Anderson Cancer Center
Ventiv Commercial Services. LLC
Venture Aviation Group, LLC
Verizon
VSP
Waste Management of Tri-Cities
Wells Fargo
West, a Thomsen Reuters business
Westin Chicago River North Hotel
Women's Care Center of Memphis, MPLLC
Women's Health Care, Inc.
Women's Health Practice
Women's Health Research
Women's Health Research Center
Wright Express
WV Dept of Health and Human Resources
Xavier Yon

**Parties to Major Litigation**

3M Innovative Properties, Co.
Nycomed US, Inc.
Perrigo Company
Perrigo Israel Pharmaceuticals, Ltd.

River's Edge Pharmaceuticals, LLC
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**Major State and Other Relevant Governmental Authorities**

Alabama Department of Revenue
Alabama Medicaid Agency
American Medical Association
Center for Medicare & Medicaid Services
City of Bristol, TN
City of Philadelphia
Comptroller of Public Accounts, Texas
D.C. Treasurer Government of D.C. Office of Tax & Revenue

Food and Drug Administration
Food and Drug Administration
Franchise Tax Board
Health and Human Services Commission
Internal Revenue Service
Kansas Department of Revenue
Kansas Health Policy Authorities
Kentucky Department of Revenue
Kentucky State Treasurer



Louisiana Department of Health
Maryland Board of Pharmacy
Medicaid
Medicare
Michigan Department of Treasury
Minnesota Department of Revenue
Missouri Department of Revenue Taxation Division
MO Division of Medical Service
NE Department of Health and Human Services
Nebraska Department of Health and Human Services, Division of Public Health
NH DRA
North Dakota State Board of Pharmacy
Office of Pharmacy Affairs of the U.S. Department of Health and Human Services Health Resources and Services Administration
Office of State Tax Commissioner, North Dakota
Ohio Department of Taxation
Oklahoma Health Care Authority
Oregon Board of Pharmacy
Pennsylvania Department of Revenue
People of the State of California, Pharmacy Board Contingent Fund
SC Dept of Health and Human Services
State of Arizona, Board of Pharmacy (ASBP)
State of California Franchise Tax Board

State of Connecticut
State of Indiana, Professional Licensing Agency, Board of Pharmacy
State of Maryland Dept of Assessment & Taxation
State of Mississippi
State of Nevada and the Nevada State Board of Pharmacy
State of New Jersey Division of Taxation
State of Tennessee, Notary Commissioner
State of Washington Dept of Revenue Sullivan County, TN
Tennessee Department of Revenue
Tennessee Department of Revenue
Treasurer of the State of Colorado
Treasurer, State of New Hampshire
U.S. Customs Service Bureau of Customs & Border Protection National Finance Center Revenue Division, Bond Team
U.S. Department of Veterans Affairs
U.S. Public Health Service
United States Department of Homeland Security
US Department of Treasury
West Virginia State Tax Department
Wisconsin Department of Health and Family
Wisconsin Department of Regulation & Licensing
Wisconsin Department of Revenue

**Other Secured Creditors**

Konica Milota Premier Finance
Tennessee Department of Labor

**Major Customers**

AmerisourceBergen
Cardinal
McKesson

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**Major Intellectual Property Providers**

3M Company
3M Innovative Properties Company
Riker Laboratories, Inc.

**Lienholders and Parties to Joint Venture and Licensing Agreements**

GTCR
International Pharma Labs, S.A.R.L.
Meda Pharmaceuticals

**United States Bankruptcy Judges in the District of Delaware**

Judge Kevin J. Carey
Judge Judith K. Fitzgerald
Judge Kevin Gross
Judge Brendan L. Shannon

Judge Christopher S. Sontchi
Judge Mary F. Walrath
Peter J. Walsh

**United States Trustee for the District of Delaware (and Key Staff Members)**

David Buchbinder
Roberta A. DeAngelis
Mark Kenney
David Klauder
Jane Leamy
Tony Murray
Tiara Patton
Juliet Sarkessian
T. Patrick Tinker

**Clerk of Court for the District of Delaware**

David D. Bird
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**Other**

Aetna
AmeriHealth Mercy/Perform Rx
Amneal Pharmaceuticals, LLC
Angela Renee Stuart
Banc of America Securities, LLC
Bank of America, Credit Inquiry
Bank of Montreal
BBVA Bancomer
Bellco Health
Blue Shield of California
Burlington Drug Company
Capital Services & Supplies, Inc.
Capital Wholesale Drug Company
Cardinal Health
CareFirst BlueChoice (Maryland)
CareFirst BlueChoice (Delaware)
Caremark PCS
Catalyst Rx
Cherie L. Montgomery
Cigna
Cigna Healthcare
CVS Caremark Part D Services, LLC (SilverScript)
Dakota Drug, Inc.
Deutsche Bank Securities Company, Inc.
DIK Drug Company
Discount Drug Mart
DMS Pharmaceutical Group, Inc.
DUSA
EmblemHealth (fka HIP Health Plan of NY)
Express Scripts, Inc. – Unspecified CPC
Express Scripts, Inc. - Access
Frank W. Kerr Company
Galderma S.A.
Gilead
Gilead Sciences, Inc.
Harvard Drug Group
Harvard Pilgrim
H.D. Smith Wholesale Drug Company
HealthPartners
Humana
International Pharma Labs, S.A.R.L.

John C. Bowles
Kaiser Permanente
King Drug Company
Kinray, Inc.
KV Pharmaceuticals
Lannett
Lovelace
Lovelace Health Plan
McKesson Corporation
McQueary Brothers Drug Company
Meda Pharmaceuticals
Medco
Medco Health Solutions
Medco Managed Care LLC
MedImpact
Medicis Pharmaceutical Corporation
MedPharm Limited
Miami-Luken, Inc.
Mission Pharmacal, Co.
MMCAP
Morris & Dickson Company, LLC
Mount Sinai School of Medicine
N.C. Mutual Wholesale Drug Co.
New York University Medical Center
North Carolina Mutual Wholesale Drug Company
Peyton's, A Division of the Kroger Company
PPD
Prescription Supply, Inc.
Publix Supermarkets, Inc.
R & S Sales, LLC
RDC – Rochester Drug Cooperative, Inc.
Rite Aid Corporation
Ropes & Gray, LLP
RSM Richter, Inc.
RxAmerica
RxSolutions
Sciele
Select Health
Smith Drug company
Suzanne Bruce and Associates, P.A.

TRIAX Pharmaceuticals
Valley Wholesale Drug company, Inc.
Value Drug
Value Drug Company
Wachovia Bank, N.A.
Wal-Mart Stores, Inc.
Xanodyne Pharmaceuticals, Inc.
Pfizer, Inc.
Barrier Advisors, Inc.

**Exhibit 2 to Manso Declaration**

**Potential Parties-in-Interest Who Are  
Current or Former EWP Clients**

**Debtors and Affiliated Entities**

Graceway Pharmaceuticals, LLC	
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**Restructuring Professionals of Debtor and Affiliates**

Young Conaway Stargatt and Taylor	
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**Counsel to Administrative Agents**

Morgan Lewis & Bockius LLP Sidley Austin LLP	
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**All Known Lenders (including current and former agents and constituent lenders under credit facilities):**

Aegon	Deutsche Bank Trust Company Americas
Aegon USA	Eaton Vance – Eaton Vance Independent
Aegon USA Investment Mgmt/Ic	Fidelity
Allstate	Ge
Allstate Life Insurance Company	General Electric Capital Corporation
Babson	Goldman Sachs
Bank of America	GSO
Bank of America, N.A.	Jefferies & Company
Bank of America, N.A. (DEAL PLUG)	JP Morgan Chase
Bank of America Trade	JPMorgan Chase Bank National Association
Barclays	MACQUARIE BANK LTD
Barclays Bank PLC	Marathon Special Opportunity Master Fund Ltd “Marathon Special Opportunity Fund LP”
Bank of America	Massachusetts Mutual Life Insurance Company
BNY Mellon	Monarch
CIT	Nuveen
CIT Group	Orix
Citibank NA	PIMCO
Citigroup	Prudential
Deutsche Bank	Transamerica Life Insurance Company
Deutsche Bank AG	UBS
Deutsche Bank AG Cayman Island	UBS AG
Deutsche Bank Trust Company Americas &a. Deutsche Bank Trust Co Americas	

**Holder and Beneficial Holders of 1% or More of Any Outstanding Common Equity Securities of the Debtor**

Gracetre Investments, LLC	
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**Indenture Holders, Indenture Trustees and Major Bondholders and Surety Parties**

Merchants Bonding Company	Hartford Casualty Insurance Company
Ace USA	Hartford Fire Insurance Company
AXIS U.S. Insurance	Insurance Company of North America
Chartis	Ironshore Specialty Insurance Company
Chartis Insurance	Merchants Bonding Company
CHUBB	National Union Fire Insurance Company.
CNA	National Union Fire Insurance Company of Pittsburgh, Pa.
Columbia Casualty Company (CNA)	The Hartford
Federal Ins Co	Twin City Fire Insurance Company

**Current and Former Officers, Directors and LLC Managers**

Edgar D. Jannotta, Jr.	
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**Top 30 Unsecured Creditors**

3M	
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**Major Suppliers/Vendors/Contract Counterparties**

3M	Marsh USA, Inc.
AXA	Meda
Bank. of America, N.A.	Medco Health Solutions, Inc.
Schoeneckers, Inc.	Met life
Cardinal Health	Metropolitan Life Insurance Company
Caremark	New York University
CPL	Panalpina Inc.
CVS Pharmacy, Inc.	Pfizer, Inc.
EDS	Pricewaterhouse Coopers, LLP
Edwards Angell Palmer & D	Prudential
Edwards Angell Palmer and Dodge	Prudential Insurance Company of America
Elsevier Inc	Ropes & Gray LLP
FedEx	Sidley Austin, LLP
Gilead Sciences	Sprint
Global Compliance Services, Inc.	Verizon
Honeywell International, Inc.	VSP
KPMG LLP	Wells Fargo

**Major State and Other Relevant Governmental Authorities**

American Medical Association	State of Connecticut
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**Major Customers**

AmerisourceBergen	McKesson
Cardinal	

**Major Intellectual Property Providers**

3M Company	
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**Lienholders and Parties to Joint Venture and Licensing Agreements**

Meda Pharmaceuticals	
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**Other**

Aetna	Harvard Pilgrim
Banc of America Securities, LLC	Kinray, Inc.
Bank of America, Credit Inquiry	Meda Pharmaceuticals
Bank of Montreal	Medco
Cardinal Health	Medco Health Solutions
Deutsche Bank Securities Company, Inc.	New York University Medical Center
DIK Drug Company	Rite Aid Corporation
DUSA	Wachovia Bank, N.A.
Gilead	Wal-Mart Stores, Inc.
Gilead Sciences, Inc.	Pfizer, Inc.