

Exhibit A

Cowgill Declaration

**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 (PJW)

Jointly Administered

**DECLARATION OF BRENT COWGILL IN SUPPORT OF THE DEBTORS'
RESPONSE TO THE LIMITED OBJECTION OF METAPHOR, INC.**

I, Brent Cowgill, being duly sworn, state the following under penalty of perjury:

1. I am the Vice President of Marketing of the above-captioned debtors and debtors-in-possession (the "**Debtors**"), which has its principal office at 340 Martin Luther King Jr. Boulevard, Bristol, TN 37620.

2. I am authorized on behalf of the Debtors to submit this declaration (the "**Declaration**") in support of the *Debtors' Response to the Limited Objection of Metaphor, Inc. to the Debtors' Motion to Approve the Terms of Sale Pursuant to an Asset Purchase Agreement Dated September 27, 2011 Between Graceway Pharmaceuticals and Graceway Canada Company* (the "**Response**").²

¹ 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.

² All capitalized terms used but otherwise not defined herein shall have the meanings set forth in the Response.

3. Unless otherwise stated, all facts and circumstances set forth in this Declaration are based upon my personal knowledge, my discussions with other employees of the Debtors, or my review of relevant documents. If I were called upon to testify, I could and would testify competently to the facts set forth herein.

Qualifications

4. Since 2007, I served as the Debtors' primary contact with Metaphor, Inc. ("**Metaphor**") and have been involved in the day-to-day interactions between Metaphor and the Debtors. I am intimately familiar with the facts at issue.

Course of Dealing Between Metaphor and the Debtors

5. In 2007, the Debtors hired Metaphor to assist in the production of certain materials for the Debtors, including packaging materials and marketing materials. During this time, the Debtors paid Metaphor over \$13 million for the materials and services it provided.

6. With respect to both the packaging and marketing materials at issue, the Debtors directed Metaphor as to the content of the materials, as well as the font type and text size, and even the spelling of certain words. For example, on October 25, 2010, I emailed a Metaphor employee directing him on the arrangement of certain text, its placement on the page, the font type, and the text size. See Exhibit G to the Response. The Debtors also had periodic meetings with Metaphor to give them extensive direction as to the packaging and marketing materials. See id.

7. At the end of this process, Metaphor directed a third party to print the packaging and marketing materials. In so doing, Metaphor, not the Debtors, provided the final electronic files to the third party for printing.

8. Most of the marketing materials at issue included Graceway copyright notices. To my knowledge, Metaphor's copyright notice does not appear on any of the materials.

9. The Debtors' website, www.gracewaypharma.com, also contains the Debtors' copyright notice on each page.

10. The Debtors have registered trademarks in their product names and logos. Most of the material identified by Metaphor in the Objection, which were printed at Metaphor's direction, also included the symbol for a registered trademark next to each of the following: "Zyclara," the triangle logo for Zyclara (the "**Triangle**"), "Graceway," "Aldara," the green leaf logo for Aldara (the "**Leaf**"), "Maxair Autohaler," "Atopiclair," and "Estrasorb."

11. To my knowledge, prior to the Objection being filed, Metaphor never asserted any ownership rights in any of the materials identified in the Objection. Additionally, to my knowledge, Metaphor never raised any concerns with or objections to the Debtors' copyright notice being printed on such materials.

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

Executed this 15th day of November, 2011

A handwritten signature in cursive script that reads "Brent Cowgill". The signature is written in black ink and is positioned above a horizontal line.

Brent Cowgill