

Exhibit C

Declaration of Thomas E. Hill

**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 (MFW)

Joint Administration Pending

**DECLARATION OF THOMAS E. HILL IN SUPPORT OF DEBTORS' APPLICATION
FOR AN ORDER PURSUANT TO SECTIONS 327(a) AND 328(a) OF THE
BANKRUPTCY CODE AUTHORIZING THE DEBTORS TO RETAIN AND EMPLOY
ALVAREZ & MARSAL NORTH AMERICA, LLC AS RESTRUCTURING ADVISORS
FOR THE DEBTORS NUNC PRO TUNC TO THE PETITION DATE**

I, Thomas E. Hill, being duly sworn, hereby state as follows:

1. I am a Managing Director with Alvarez & Marsal North America, LLC (together with its wholly owned subsidiaries, professional services provider affiliates (all of which are owned by Alvarez & Marsal North America, LLC's parent company) and employees, agents, independent contractors, and employees, "**A&M**"), a restructuring advisory services firm with numerous offices throughout the country. I submit this declaration on behalf of A&M (the "**Declaration**") in support of the *Debtors' Application for an Order Pursuant to Sections 327(a) and 328(a) of the Bankruptcy Code Authorizing Debtors to Retain and Employ Alvarez & Marsal North America, LLC as Restructuring Advisors for the Debtors Nunc Pro Tunc to the Petition Date* (the "**Application**")² on the terms and conditions set forth in the Application and the

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); Graceway Holdings, LLC, a Delaware limited liability company (2502); Graceway Pharmaceuticals, LLC, a Delaware limited liability company (5385); Chester Valley Holdings, LLC, a Delaware limited liability company (9457); Chester Valley Pharmaceuticals, LLC, a Delaware limited liability company (3713); Graceway Canada Holdings, Inc., a Delaware corporation (6663); and Graceway International, Inc., a Delaware corporation (2399). The mailing address for Graceway Pharmaceuticals, LLC is 340 Martin Luther King Jr. Blvd., Suite 500, Bristol, TN 37620 (Attn: John Bellamy).

² Capitalized terms used but not otherwise defined herein shall have the meaning ascribed to such terms in the Application.

engagement letter between Graceway Pharmaceuticals, LLC and A&M, dated March 19, 2010, and amended August 27, 2010 (the "**Engagement Letter**"). Except as otherwise noted, I have personal knowledge of the matters set forth herein.³

Disinterestedness and Eligibility

2. A&M utilizes certain procedures (the "**A&M Procedures**") to determine its relationships, if any, to parties that may have a connection to any of the Debtors in the Chapter 11 cases. In implementing the A&M Procedures, the following actions were taken to identify parties that may have connections to the Debtors and to determine A&M's relationship with such parties:

- (a) A&M requested and obtained from the Debtors extensive lists of interested parties and significant creditors (the "**Potential Parties in Interest**").⁴ The Potential Parties in Interest reviewed include, among others, the Debtors and their non-filing affiliates, prepetition and proposed post-petition lender, current and former officers and directors, potential officers and directors, significant unsecured creditors of the Debtors (on a consolidated basis), significant competitors, parties holding ownership interests in the Debtors and various professionals related to the Engagement, as represented in Schedule A, attached hereto.
- (b) A&M then compared the names of each of the Potential Parties in Interest to the names in the master electronic database of A&M's current and former clients (the "**Client Database**"). The Client Database generally includes the name of each client of A&M, the name of each party who is or was known to be adverse to such client of A&M in connection with the matter in which A&M is representing such client, the name of each party that has, or has had, a substantial role with regard to the subject matter of A&M's retention, and the names of A&M professionals who are or were primarily responsible for matters for such clients.
- (c) An email was issued to all A&M professionals requesting disclosure of information regarding: (i) any known personal connections between the respondent and/or A&M on the one hand, and either the Potential Parties in Interest or the Debtors, on the other hand; (ii) any known connection or representation by the respondent and/or A&M of any of the Potential Parties in

³ Certain of the disclosures herein relate to matters within the personal knowledge of other professionals at A&M and are based on information provided by them.

⁴ As may be necessary, A&M will supplement this Declaration if it becomes aware of a relationship that may adversely affect A&M's retention in these cases or would otherwise require disclosure.

Interest in matters relating to the Debtors; and (iii) any other conflict or reason why A&M may be unable to represent the Debtors.

- (d) Known connections between former or recent clients of A&M and the Potential Parties in Interest were compiled for purposes of preparing this Declaration. These connections are listed in Schedule B annexed hereto.

3. As a result of the A&M Procedures, I have thus far ascertained that, except as may be set forth herein, upon information and belief, if retained, A&M:

- (a) is not a creditor of the Debtors (including by reason of unpaid fees for prepetition services) or an equity security holder of the Debtors;
- (b) is not and has not been, within 2 years before the date of the filing of the petition, a director, officer, or an employee of the Debtors; and
- (c) does not have any interest materially adverse to the interests of the Debtors' estates, or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtors, or for any other reason.

4. As can be expected with respect to any international professional services firm such as A&M, A&M provides services to many clients with interests in the Debtors' Chapter 11 cases. To the best of my knowledge, except as indicated below, A&M's services for such clients do not relate to the Debtors' Chapter 11 cases.

5. Further, as part of its diverse practice, A&M appears in numerous cases and proceedings, and participates in transactions that involve many different professionals, including attorneys, accountants, and financial consultants, who represent claimants and parties-in-interest in the Debtors' Chapter 11 cases. Further, A&M has performed in the past, and may perform in the future, advisory consulting services for various attorneys and law firms, and has been represented by several attorneys and law firms, some of which may be involved in these proceedings. Based on our current knowledge of the professionals involved, and to the best of my knowledge, none of these relationships create interests materially adverse to the Debtors in matters upon which A&M is to be employed, and none are in connection with these cases.

6. Prior to joining A&M, Keith Ghezzi, currently a Managing Director of A&M, served as a member of the board of directors of Chesapeake Research Review. Mr. Ghezzi terminated his membership on the board of directors in 2008 prior to joining A&M and has no continuing relationship with Chesapeake Research Review.

7. Neither A&M nor its employees are an equity security holder of the Debtor. Certain Firm employees may own de minimis amounts of the equity interests in certain Parties-in-Interest.⁵

8. To the best of my knowledge, no employee of A&M is a relative of, or has been connected with, the U.S. Trustee or its employees. We note that Kelly Beaudin Stapleton is an employee of A&M's parent company, Alvarez & Marsal Holdings, LLC. Ms. Stapleton was the United States Trustee for Region 3 from January 2005 through May 2008.

9. If any new material relevant facts or relationships are discovered or arise, A&M will promptly file a supplemental declaration.

Compensation

10. Subject to Court approval and in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, applicable United States Trustee guidelines, and the local rules of this Court, A&M will bill in hourly increments and will seek payment for compensation on an hourly basis, plus reimbursement of actual and necessary expenses incurred by A&M. A&M's customary hourly rates as charged in bankruptcy and non-bankruptcy matters

⁵ In reviewing its records and the relationships of its professionals, A&M did not seek information as to whether any A&M professional or member of his/her immediate family: (a) indirectly owns, through a public mutual fund or through partnerships in which certain A&M professionals have invested but as to which such professionals have no control over or knowledge of investment decisions, securities of the Debtors or any other party in interest; or (b) has engaged in any ordinary course consumer transaction with any party in interest. If any such relationship does exist, I do not believe it would impact A&M's disinterestedness or otherwise give rise to a finding that A&M holds or represents an interest adverse to the Debtors' estates.

of this type by the professionals assigned to this engagement are outlined in the Application. These hourly rates are adjusted annually.

11. According to A&M's books and records, during the ninety day period prior to the Petition Date, A&M received approximately \$900,000 from the Debtors for professional services performed and expenses incurred.

12. To the best of my knowledge, (i) no commitments have been made or received by A&M with respect to compensation or payment in connection with these cases other than in accordance with applicable provisions of the Bankruptcy Code and the Bankruptcy Rules, and (ii) A&M has no agreement with any other entity to share with such entity any compensation received by A&M in connection with these Chapter 11 cases.

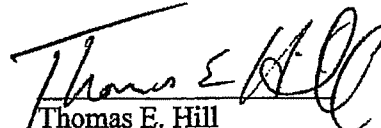
Graceway Pharmaceuticals, LLC
March 19, 2010
Page 7

If the foregoing is acceptable to you, kindly sign the enclosed copy to acknowledge your agreement with its terms.

Very truly yours,

Alvarez & Marsal North America, LLC

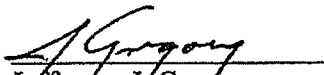
By:


Thomas E. Hill
Managing Director

Accepted and agreed:

Graceway Pharmaceuticals, LLC

By:


Jefferson J. Gregory
Chairman and Chief Executive Officer

Schedule A to Hill Declaration

List of 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
Babson Capital Management LLC
Babson CLO Ltd 2004-1
Babson CLO Ltd 2004-II
Babson CLO Ltd 2005 III
Babson CLO Ltd 2006 I
Babson CLO Ltd 2006 II
Babson CLO Ltd 2007 I
Babson CLO Ltd 2008 II
Babson CLO Ltd. 2003-1
Babson Mid Market CLO Ltd 2007 II
Baker Street CLO II Ltd
Baker Street Funding CLO 2005 1 Ltd
Ballyrock CLO II Limited
Bank of America
Bank of America, N.A.
Bank of America, N.A. (DEAL PLUG)
Bank of America Trade
Barclays
Barclays Bank PLC
Battalion CLO 2007 I Ltd
Beach Point
Beach Point Distressed Mf, L.P
Big Sky III Senior Loan Trust
Bill & Melinda Gates Foundation Trust By: Babson Capital Management LLC as Investment Advisor
Bank of America
BK AMER
BNY Mellon Special Situations
Brentwood CLO Ltd
Brentwood CLO II Ltd
Bridgeport CLO II Ltd
Bridgeport CLO Ltd
Brigade
Brigade - Battalion CLO 2007-I
Brigade Capital
Burr Ridge CLO Plus Ltd
CAI Distressed Debt Opportunity
Callidus
Callidus Debt Partners CLO Fund II Ltd
Callidus Debt Partners CLO Fund III Ltd
Callidus Debt Partners CLO Fund IV Ltd
Callidus Debt Partners CLO Fund V Ltd
Callidus Debt Partners CLO Fund VI Ltd

Callidus Debt Partners CLO Fund VII Ltd
Camulos
Camulos Capital, LP
Camulos Loan Vehicle I Ltd
Canaras
Canaras Summit CLO Ltd
Carlyle
Carlyle Bristol CLO, Ltd.
Carlyle Azure CLO, Ltd.
Carlyle Arnage CLO, Ltd.
Carlyle VeyronCLO, Ltd.
Carlyle Vantage CLO, Ltd.
Carlyle Modena CLO, Ltd.
Carlyle McLarenCLO, Ltd.
Carlyle Daytona CLO, Ltd.
Caspian Alpha Long Credit Fund
Caspian Select Credit Master
Caspian Solitude Master Fund
Catalyst CR Opportunity MAS FD
Cetus Capital LLC
Chelsea Park CLO Ltd
CIT
CIT Group
Citibank NA
Citigroup
C.M. Life Insurance Company
COHANZICK
Cohanzick Credit Opportunities Master Fund, Ltd.
Cohanzick Absolute Return Master Fund, Ltd.
Columbus Park CDO Ltd
Corporate Debt Opp Fund LP
Credit Capital Investments
Credit Suisse Loan Funding LLC
Cumberland II CLO Ltd
D-Star Ltd
DA Cap - Duane Street CLO 1
DA Cap - Duane Street CLO II
DA Cap - Duane Street CLO III
DA Cap - Duane Street CLO IV
DA Cap - Lisperard Street Cr
DA Cap - Pond View Credit, LP
DA Cap Duane Street CLO
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
Pointstate Capital LP
Pointstate Fund LP
Post Advisory
Post Strategic Master Fund L.P
Post Total Return Master Fund
Princeton - Rosedale CLO II
Princeton Advisory
Prospero CLO I BV
Prospero CLO II BV
Prudential
Pyramis Floating Rate High Income Commingled Pool
QP SFM Capital Holdings Limited
Quantum Partners LP
Red River CLO Ltd
Republic Loan Funding Ltd
Rockwall CDO II Ltd
Rockwall CDO Ltd
Rosedale CLO II Ltd
Rosedale CLO Ltd
Rosemont CLO Ltd
Sandler Capital
Sandler Capital Management/Ny
Sandler Capital Structure Opportunities Master Fund Ltd
Schiller Park CLO Ltd
Scotia Capital
Seix Advisors
Senior Debt Portfolio By Boston Management & Research fka Senior Debt Portfolio
Senior Debt Portfolio By Boston Management & Research
Serf Corp
Shiprock Finance SPC
Sfr Ltd
Southfork CLO Ltd
Stanfield
Stanfield - Bristol CLO, Ltd
Stanfield - Daytona CLO
Stanfield - McLaren CLO, Ltd.
Stanfield - XI Re Europe Ltd
Stanfield Arnage CLO Ltd
Stanfield Azure CLO Ltd

Stanfield Bristol CLO Ltd
Stanfield Capital Partners LLC
Stanfield Carrera
Stanfield Carrera CLO Limited
Stanfield Daytona CLO Ltd
Stanfield McLaren CLO Ltd
Stanfield Modena CLO
Stanfield Modena CLO Ltd
Stanfield Vantage CLO
Stanfield Vantage CLO Ltd
Stanfield Veyron CLO
Stanfield Veyron CLO Ltd
Steelmill Master Fund LP
Stone Lion Portfolio LP
Stratford CLO Ltd
Symphony
Symphony Asset Management
Symphony Asset Management LLC
Symphony CLO I Ltd
Symphony CLO II Ltd
Symphony CLO III Ltd
Symphony CLO IV
Symphony CLO IV Ltd
Symphony CLO V Ltd
Symphony CLO VI Ltd
Symphony Credit Opportunities Master Fund LP
Symphony Cr Opp Master Fund, LP
Symphony Credit Opportunities Fund Ltd
Symphony Cred Opp Fund, Ltd
Symphony-Nuveen Fl Rt Inc Opp
Teak Hill
Teak Hill Master Fund LP
Transamerica Life Insurance Company
Turf Moor
UBS
UBS AG
UBS AG, Stamford
UBS AG Stamford Branch
Ulysses Partners LP
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.

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

Gracetree 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-Kinkead
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

Graceway Pharma Holding Corp.	
Greg Jones – Senior VP of Business Development	Brian G. Shrader – Chief Financial Officer
Jefferson J. Gregory – Chairman of the Board / Chief Executive Officer	John A. A. Bellamy – Executive VP / General Counsel / Secretary

Michael T. Nordsiek – Executive VP of Product Development	Xavier Yon – Board Member
Robert J. Moccia – Board Member / President / Chief Operating Officer	Robert Withrow – Treasurer
Edgar D. Jannotta, Jr. – Board Member	Edward J. Fiorentino – Manager/Director
Constantine S. Mihas – Board Member	Kenneth C. Dunn – Board Member
Subsidiary Officers, Directors and LLC Managers:	
<u>Current:</u>	
Edgar Odio – Secretary – Graceway Costa Rica SA	
Graceway Holdings, LLC	
Edward J. Fiorentino – Board Member	John A.A. Bellamy – Executive Vice President / General Counsel / Secretary
Edgar D. Jannotta, Jr. – Board Member	Jefferson J. Gregory – Chairman of the Board / Chief Executive Officer
Constantine S. Mihas – Board Member	Brian G. Shrader – Chief Financial Officer
Robert J. Moccia – Board Member / President / Chief Operating Officer	Robert Withrow - Treasurer
Xavier Yon – Board Member	Kenneth C. Dunn – Board Member
Graceway Pharmaceuticals, LLC	
Kenneth C. Dunn – Board Member	Jefferson J. Gregory – Chairman of the Board / Chief Executive Officer
Edgar D. Jannotta, Jr. – Board Member	Robert J. Moccia – President and Chief Operating Officer
Constantine S. Mihas – Board Member	John A.A. Bellamy – Executive Vice President / General Counsel / Secretary
Robert J. Moccia – Board Member / President / Chief Operating Officer	Robert Withrow – Treasurer
Xavier Yon – Board Member	Brian G. Shrader – Chief Financial Officer
Edward J. Fiorentino – Board Member	
Chester Valley Holdings, LLC	
Jefferson J. Gregory, Chairman	Jefferson J. Gregory – Chairman of the Board / Chief Executive Officer
Edgar D. Jannotta, Jr. – Board Member	Robert J. Moccia – President and Chief Operating Officer
Constantine S. Mihas – Board Member	John A.A. Bellamy – Executive Vice President / General Counsel / Secretary
Robert J. Moccia – Board Member / President / Chief Operating Officer	Robert Withrow – Treasurer

Xavier Yon – Board Member	Brian G. Shrader – Chief Financial Officer
Edward J. Fiorentino – Board Member	Kenneth C. Dunn – Board Member
Chester Valley Pharmaceuticals, LLC	
Jefferson J. Gregory – Chairman	Jefferson J. Gregory – Chairman of the Board / Chief Executive Officer
Edgar D. Jannotta, Jr. – Board Member	Robert J. Moccia – President and Chief Operating Officer
Constantine S. Mihas – Board Member	John A.A. Bellamy – Executive Vice President / General Counsel / Secretary
Robert J. Moccia – Board Member	Robert Withrow – Treasurer
Xavier Yon – Board Member	Brian G. Shrader – Chief Financial Officer
Edward J. Fiorentino – Board Member	Kenneth C. Dunn – Board Member
Graceway Canada Holdings, Inc.	
Jefferson J. Gregory, Chairman	Jefferson J. Gregory – Chairman of the Board / Chief Executive Officer
Edgar D. Jannotta, Jr. – Board Member	Robert J. Moccia – President and Chief Operating Officer
Constantine S. Mihas – Board Member	John A.A. Bellamy – Executive Vice President / General Counsel / Secretary
	Robert Withrow – Treasurer
	Brian G. Shrader – Chief Financial Officer
	Brian G. Shrader, Financial Manager
Graceway International, Inc.	
Jefferson J. Gregory – Chairman of the Board / Chief Executive Officer	Brian G. Shrader – Chief Financial Officer
Robert J. Moccia – Board Member/ President / Chief Operating Officer	Robert J. Moccia – President and Chief Operating Officer
Robert Withrow – Treasurer	John A.A. Bellamy – Executive Vice President / General Counsel / Secretary
Graceway Canada Company (Canadian Corporation)	
Jefferson J. Gregory	Jefferson J. Gregory, Chief Executive Officer
Constantine S. Mihas	Robert J. Moccia, President and Chief Operating Officer
	John A.A. Bellamy, Secretary
	Robert Withrow, Treasurer
	Brian G. Shrader, Chief Financial Officer
Graceway Mexico, S. de R.L. de C.V. (Mexico)	[DIVESTED 6/28/10]
Jefferson J. Gregory	Jefferson J. Gregory, Chief Executive Officer
Robert J. Moccia	Robert J. Moccia, President and Chief Operating Officer
	John A.A. Bellamy, Secretary
	Robert Withrow, Treasurer

	Brian G. Shrader, Chief Financial Officer
Graceway Mexico, Opco S. de R.L. de C.V. (Mexico)	[DIVESTED 6/28/10]
Jefferson J. Gregory	Jefferson J. Gregory, Chief Executive Officer
Robert J. Moccia	Robert J. Moccia, President and Chief Operating Officer
	John A.A. Bellamy, Secretary
	Robert Withrow, Treasurer
	Brian G. Shrader, Chief Financial Officer
Graceway Guatemala SA (Guatemala)	
Jefferson J. Gregory	Jefferson J. Gregory, Chief Executive Officer
Robert J. Moccia	Robert J. Moccia, President and Chief Operating Officer
	John A.A. Bellamy, Secretary
	Robert Withrow, Treasurer
	Brian G. Shrader, Chief Financial Officer
Graceway Honduras SA (Honduras)	
Jefferson J. Gregory	Jefferson J. Gregory, Chief Executive Officer
Robert J. Moccia	Robert J. Moccia, President and Chief Operating Officer
	John A.A. Bellamy, Secretary
	Robert Withrow, Treasurer
	Brian G. Shrader, Chief Financial Officer
Graceway Costa Rica SA (Costa Rica)	
Jefferson J. Gregory	Jefferson J. Gregory, President
Robert J. Moccia	Robert J. Moccia, Treasurer
	John A.A. Bellamy, Comptroller
	Edgar Odio, Secretary

Top 30 Unsecured Creditors

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
Steepprock, Inc.
Stericycle, Inc.
Strategyx LLC
Sunset Logistics, Inc
The Journal of Drugs in Dermatology

Parties to Major Litigation

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

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, M PLLC
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

River's Edge Pharmaceuticals, LLC

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

Members of Official Committee of Unsecured Creditors

Professionals Retained by Official Committee of Unsecured Creditors

Counsel to Individual Members of Official Committee of Unsecured Creditors

Staff for the Honorable []

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.

Schedule B to Hill Declaration

Known Connections to Potential Parties in Interest

Graceway 2011

Current and Former Clients of A&M and/or its Affiliates¹

3M Company
Ace Insurance Companies
Aetna
Alcentra
Allstate
American Express
Amneal Pharmaceuticals, LLC
Aon Consulting
AT&T Mobility
AXA Assistance USA
Bank of America
Bank of Montreal
BBVA Bancomer
Bill & Melinda Gates Foundation
Blue Shield of California
BNY Mellon Special Situations
Camulos
Cardinal Health
Cigna
CIT Group
Citibank
Citigroup
City of Philadelphia
CNA
Credit Suisse Loan Funding LLC
EmblemHealth
Express Scripts, Inc
FedEx
General Electric Capital Corporation
Global Compliance Services, Inc
Goldman Sachs
Golub
GSO
HIP Health Plan of NY
Humana
Jefferies & Company
Jefferson Pilot Financial Insurance Co.

JPMorgan Chase
Kaiser Permanente
KPMG LLP
Lazard Freres & Co. LLC
Macquarie Bank
Marsh FINPRO
McKesson
MediMedia USA, Inc.
MetLife
Microsoft Licensing, GP
Mount Sinai School of Medicine
Morgan Stanley
OptumHealth Bank
Perrigo Company
PIMCO
Prescription Solutions
Prudential
State of Mississippi
Thomson Reuters
Transamerica Life Insurance Company
UBS AG
Univ. of TX MD Anderson Cancer Center
Verizon
Wachovia Bank, N.A
Wal-Mart Stores, Inc
Waste Management of Tri-Cities
Wells Fargo
XL RE Europe Limited

Significant Equity Holders of Current and Former A&M Clients²

Ace USA
American Express
AXA Assistance USA
Bank of America
BBVA Bancomer
Bill & Melinda Gates Foundation
BNY Mellon Special Situations
Cardinal Health

¹ A & M and/ or an affiliate is currently providing or has previously provided certain consulting services to these parties or their affiliates in matters unrelated to the Debtors' chapter 11 cases.

² These parties or their affiliates are significant equity holders of clients or former clients of A&M or its affiliates in matters unrelated to the Debtors' chapter 11 cases.

Cigna
CIT Group
Citibank
Citigroup
CNA
Credit Suisse Loan Funding LLC
Deutsche Bank Securities Company, Inc
Duquesne Capital Management
General Electric Capital Corporation
Goldman Sachs
GSO
Honeywell International, Inc
Jefferies & Company
JPMorgan Chase
Lazard Freres & Co. LLC
Macquarie Bank
Marsh FINPRO
Massachusetts Mutual Life Insurance Co.
Microsoft Licensing, GP
Morgan Stanley Investment Management
Mount Sinai School of Medicine
Prudential
UBS AG
Verizon
Wachovia Bank, N.A
Waste Management of Tri-Cities
XL RE Europe Limited

Creditors in A&M Engagements³

3M Company
Ace USA
Aetna
Allstate
American Express
AmerisourceBergen
AT&T Mobility
Bank of America
Bank of Montreal
BBVA Bancomer

³ A&M is currently advising or has previously advised these parties or their affiliates as creditors or various official creditors' committees in which these parties or their affiliates were members or which represented the interests of these parties or their affiliates. In each case, such matter is and was unrelated to the Debtors chapter 11 cases.

BNY Mellon Special Situations
Boston Management & Research
Cardinal Health
CIT Group
Citibank
Citigroup
Credit Suisse Loan Funding LLC
Deutsche Bank Securities Company, Inc
Honeywell International, Inc
JPMorgan Chase
Konica Minolta Premier Finance
Massachusetts Mutual Life Insurance Co.
McKesson
Morgan Stanley Investment Management
Norinchukin Bank
PIMCO
Princeton Advisory
Prudential
Scotia Capital
Sprint
Transamerica Life Insurance Company
UBS AG
Verizon
Wachovia Bank, N.A
Waste Management of Tri-Cities
Wells Fargo

Members of Noteholders Group⁴

American Express
AmeriHealth Mercy/Perform Rx
CNA
Credit Suisse Loan Funding LLC
Fidelity
JPMorgan Chase
Morgan Stanley Investment Management
Prudential

⁴ A&M is currently advising or has previously advised various official or unofficial noteholders' committees in which these parties or their affiliates were members or which represented the interests of these parties or their affiliates. In each case, such matter is and was unrelated to the Debtors chapter 11 cases.

Professionals & Advisors⁵

Arnall Golden Gregory
Barrier Advisors, Inc.
Edwards Angell Palmer and Dodge
Goodmans LLP
Hogan Lovells US LLP
Kirkland and Ellis LLP
KPMG LLP
Latham & Watkins, LLP
Loughlin Meghji & Company
Mcdermott Will & Emery LLC
Morgan Lewis & Bockius LLP
Pricewaterhouse Coopers, LLP
Ropes & Gray, LLP
Sidley Austin LLP
Wachtell, Lipton, Rosen & Katz
Young Conaway Stargatt & Taylor, LLP

Significant Joint Venture Partners⁶

Ace USA
MetLife
Microsoft Licensing, GP
Mount Sinai School of Medicine
Sprint

Fund/Fund Managers⁷

⁵ These professionals have represented clients in matters where A&M was also an advisor (or provided crisis management) to the same client. In certain cases, these professionals may have engaged A&M on behalf of such client.

⁶ These parties or their affiliates are significant joint venture partners of other clients or former clients of A&M or its affiliates in matters unrelated to the Debtors chapter 11 cases.

⁷ With respect to these private equity funds, hedge funds or other investment vehicles or fund management entities (along with certain other fund and managers within their investment group) which are parties in interest to the Debtors Chapter 11 cases: (i) A&M or its affiliates currently provides or has previously provide certain consulting services to them or other related entities or affiliates within their investment group (the "**Fund Related Parties**") in matters or transactions unrelated to the Debtors' chapter 11 cases, (ii) such parties in interest or one or more of their Fund Related Parties are significant equity holders of other clients of A&M or its

Aberdeen
Aegon
Archimedes
Aurelius
Babson
Brentwood
Carlyle
Deerfield Capital
Eaton Vance
Endurance CLO
Fidelity
Fraser Sullivan
Golub
Grayson & Co
GTCR
GulfStream
Highland Capital
Invesco
Katonah
Kzh Ing-1 LLC
Lufkin Advisors
Marathon
Marquette Park
MJX Asset Management
Nuveen
Ore Hill
Orix Finance Corp
Pacifica CDO
Pioneer Investment
Post Advisory
Pyramis
Sandler Capital
Seix Advisors
Stanfield Capital Partners LLC
Symphony
Whitehorse Capital Partners LP
West Gate Horizons

affiliates and/or (iii) A&M currently advises or has previously advised such parties or one or more of their Fund Related Parties as creditors or advises or has previously advised official or unofficial creditors' committees in which such parties in interest and/or Fund Related Parties were members or which represented the interests of these parties in interest and/or Fund Related Parties, all in matters unrelated to the Debtors' chapter 11 cases.