

**Exhibit C**

**Yarbrough 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 (MFW)

Joint Administration Pending

**DECLARATION OF MARK YARBROUGH IN SUPPORT OF  
THE APPLICATION OF THE DEBTORS TO RETAIN AND EMPLOY  
PRICEWATERHOUSECOOPERS' LLP AS TAX CONSULTANT  
NUNC PRO TUNC TO THE PETITION DATE**

("Yarbrough Declaration")

Pursuant to Rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the "**Bankruptcy Rules**"), Mark Yarbrough, under penalty of perjury, declares as follows:

1. I am a Partner of the firm of PricewaterhouseCoopers LLP ("**PwC**"), an accounting and financial services firm that has offices within the United States. I am duly authorized to make and submit this declaration (the "**Declaration**") on behalf of PwC in accordance with Section 327(a) of title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (the "**Bankruptcy Code**") and Bankruptcy Rule 2014(a) in support of the application for entry of an order authorizing the retention and employment of PwC, *nunc pro tunc* to the Petition Date,<sup>2</sup> as tax consultant to Graceway Pharma Holding Corp. and certain of its affiliates, as debtors and

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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); 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).

<sup>2</sup> Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Application.

debtors-in-possession (collectively, the “**Debtors**”), which has been filed contemporaneously herewith (the “**Application**”).

2. For the purposes of this Declaration, PwC is the United States firm of the global network of separate and independent member firms (the “**PwC Worldwide Organization**”), which operate locally in countries around the world. PwC Worldwide Organization encompasses independent professional services practices conducted by PwC Worldwide Organization member firms throughout the world. Such firms are members of PricewaterhouseCoopers International Limited (“**PwC IL**”), a UK membership based company, and limited by guarantee, with no shareholders and no capital. The member firms of PwC IL have agreed to operate certain of their professional services in accordance with agreed standards, but remain separate legal entities with each member firm being locally owned and managed. PwC is a member of PwC IL and maintains offices at 800 Green Valley Road, Suite 500, Greensboro, NC 27408.

3. PwC is a leading full-service, accounting, consulting and financial services firm with over 75 offices and over 30,000 employees in the United States. PwC has been employed in numerous cases under the Bankruptcy Code, including the chapter 11 cases of AbitibiBowater, Inc., American Home Mortgage Holdings, AmTrust Financial Corporation, Cadence Innovation LLC, Constar International, Inc., Harry & David Holdings, Inc., Home Interiors & Gifts Inc., HUB Holding Corp., Local Insight Media Holdings, Inc., Midland Food Services, Inc., New Creative Enterprises, Inc., Orchard Brands, Oriental Trading Company, Orleans Homebuilders, Inc., Propex, Inc., Townsends, Inc., Tribune Company, Trico Marine Services, Inc., Urban Brands, Inc., and Washington Mutual, Inc. PwC’s depth of experience and breadth of service

capabilities render it particularly well qualified and able to provide services to the Debtors during these Chapter 11 Cases.

4. Additionally, PwC has performed tax consulting services, including preparation of federal and state tax returns and tax provision, as well as general federal and state tax consulting services for the Debtors, since September 2009, rendering PwC particularly well qualified to serve as the Debtors' tax consultant in connection with these Chapter 11 Cases. Specifically, PwC is well acquainted with the Debtors' operations, debt structure, creditors, and related matters. Because PwC's professionals have worked closely with the Debtors' management and other professionals, PwC has developed significant relevant experience regarding the Debtors that will assist PwC in providing effective and efficient services in these Chapter 11 Cases.

5. Except as otherwise noted in this Declaration, I have personal knowledge of the matters set forth herein or have been informed of such matters by other professionals of PwC.

#### **Disinterestedness**

6. Subject to the foregoing, except as set forth herein or on Schedule 2 hereto, to the best of my information, knowledge and belief based on reasonable inquiry, (a) neither I, PwC, nor any partner, principal or director of PwC that is anticipated to provide the services for which PwC is to be retained (the "**PwC Engagement Team**") holds any interest adverse to the Debtors or their affiliates with respect to the matters on which PwC is to be retained in these Chapter 11 Cases, and (b) PwC and the PwC Engagement Team have no relationship to the Debtors, their significant creditors, certain other parties in interest herein, or to the attorneys that are known to be assisting the Debtors in these Chapter 11 Cases, except as stated herein or on Schedule 2 hereto.

7. In connection with PwC's proposed retention by the Debtors, PwC undertook a search to determine, and to disclose, whether it or its affiliates, is or has been employed by or has other relationships with any of the Debtors or their affiliates, subsidiaries, directors or officers, or any of the Debtors' significant creditors, customers, equity security holders, professionals or other entities with significant relationships with the Debtors identified on Schedule 1 hereto. Specifically, PwC obtained from the Debtors and/or their representatives the names of individuals and entities that may be parties in interest in these Chapter 11 Cases (the "**Potential Parties in Interest**").

8. To check upon and disclose possible relationships with Potential Parties in Interest, PwC researched its client databases and performed reasonable due diligence to determine whether it or its affiliates had any relationships with any of the Debtors or their affiliates, subsidiaries, directors or officers, or any of the Debtors' significant creditors, equity security holders, professionals or other such entities with significant relationships with the Debtors. PwC may have in the past represented, may currently represent, and likely in the future will represent the entities identified on Schedule 2 in connection with matters unrelated to the Debtors and these Chapter 11 Cases.

9. As part of its diverse practice, PwC appears in numerous cases, proceedings and transactions involving many different professionals, attorneys, accountants and financial consultants, some of which may represent claimants and other parties in interest in these Chapter 11 Cases. Further, PwC has in the past, and may in the future, be represented by several attorneys and law firms in the legal community, some of whom may be involved in these Chapter 11 Cases. In addition, PwC has in the past worked, and will likely in the future be working, with or against the professionals involved in these Chapter 11 Cases on matters

unrelated to these Chapter 11 Cases. Based on our current knowledge of the professionals involved, and to the best of my knowledge, none of PwC's business relationships constitutes an interest materially adverse to the Debtors with respect to matters upon which PwC is to be employed and none is in connection with these Chapter 11 Cases.

10. PwC provided prepetition services to the Debtors beginning in September 2009. The Debtors paid PwC fees totaling approximately \$201,980 in the 90 days prior to the Petition Date. As of the Petition Date, no amounts were outstanding with respect to invoices issued by PwC prior to the Petition Date.

11. Despite the efforts described above to identify and disclose PwC's connections with the Potential Parties in Interest, because PwC is a nationwide firm with thousands of personnel, and because the Debtors are a large enterprise, PwC is unable to state with certainty that every client relationship or other connection has been disclosed. In this regard, if PwC discovers additional material information that it determines requires disclosure, it will file a supplemental disclosure promptly with the Court.

12. PwC has determined that certain relationships should be disclosed as follows:

- a. PwC provides services in matters unrelated to these Chapter 11 Cases to certain Potential Parties in Interest listed on Schedule 2 attached hereto or their affiliates.
- b. In the ordinary course of its business, PwC and its affiliates have business relationships in unrelated matters with its principal competitors, which together with their affiliates may be Potential Parties in Interest in these Chapter 11 Cases. For example, from time to time, PwC and one or more of such entities may work on assignments for the same client or may otherwise engage each other for various purposes.
- c. PwC and/or its affiliates have provided or currently provide professional services to certain equity holders of the Debtors listed on Schedule 2, in matters unrelated to these Chapter 11 Cases.

- d. Certain Potential Parties in Interest may be adverse to and/or involved in litigation matters with PwC or its affiliates in connection with matters unrelated to these Chapter 11 Cases.

13. Although it is possible that certain affiliate members of the PwC Worldwide Organization may assist PwC in connection with PwC's engagement, as PwC is the only entity being retained by the Debtors, we have researched only the electronic client files and records of PwC and not the entire PwC Worldwide Organization to determine connections with any Potential Parties in Interest.

14. PwC is aware that PricewaterhouseCoopers LLP, Canada ("**PwC Canada**") is providing tax compliance and consulting services to Graceway Canada Company ("**Graceway Canada**"). PwC has disclosed to the Debtors that PwC Canada was providing these services to Graceway Canada and PwC Canada has disclosed to Graceway Canada our tax services. Neither the Debtors nor Graceway Canada objected to the respective services being provided by separate PwC engagement teams. These separate PwC and PwC Canada engagement teams have established an ethical wall between each other to ensure adequate safeguards are in place to prevent access to information related to each engagement other than by the relevant engagement team professionals. Each professional of the separate PwC engagement teams will provide written confirmation that they will adhere to PwC's internal ethical wall procedures.<sup>3</sup>

15. To the extent that PwC seeks assistance from PwC Canada or other members of the PwC Worldwide Organization, such assistance will be limited to helping PwC provide tax

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<sup>3</sup> PwC's internal ethical wall procedures require each professional to sign and adhere to a confidentiality agreement stating the following: (1) they are working on an engagement subject to an ethical wall; (2) they have not had access to any confidential information in respect of other parties to the [transaction] at any time during the previous two years; (3) they have not worked for any other client in relation to this [transaction]; that they will not accept any work from another client in relation to the [transaction]; (4) they will not discuss the [transaction] with anyone within or outside PwC except team members; and (5) they will not visit the location of the other team without permission from the team compliance member or until it is confirmed that there is no longer a need for the ethical wall.

consulting services regarding the impacts on the Debtors. For such inquiries, PwC, on behalf of the Debtors, will utilize PwC Canada or PwC Worldwide Organization professionals who specialize in the specific tax issues impacting the Debtors. As mentioned above, these non-US professionals will adhere to PwC's ethical wall procedures.

16. Through reasonable inquiry, I do not believe there is any connection between the personnel of PwC or its affiliates who are anticipated to provide services to the Debtors and the United States Bankruptcy Judge presiding in these Chapter 11 Cases, United States Trustee for Region 3, the Assistant United States Trustee for the District of Delaware and the attorney thereof assigned to these Chapter 11 Cases.

17. Except as may be disclosed herein, to the best of my knowledge, PwC and the PwC Engagement Team do not hold or represent any interest adverse to the Debtors, and I believe that PwC and the PwC Engagement Team are "disinterested persons" as that term is defined in Section 101(14) of the Bankruptcy Code, as modified by Section 1107(b) of the Bankruptcy Code.

#### **Professional Compensation**

18. PwC has provided and agrees to continue to provide assistance to the Debtors in accordance with the terms and conditions set forth in the Application and the Engagement Letter.

19. Subject to this Court's approval, PwC will seek compensation on an hourly basis for services rendered in connection with the Engagement Letter. The hourly rates that will be charged by PwC professionals pursuant to the Engagement Letter, subject to periodic adjustments, are as follows:



<u>Professional Level</u>	<u>Hourly Rates</u>
Partner	\$625 - \$680
Director	\$355 - \$425
Manager	\$265 - \$340
Senior Associate	\$210 - \$240
Associate	\$135 - \$165

In the normal course of business, PwC revises its regular hourly rates to reflect changes in responsibilities, increased experience and increased costs of doing business. In the event that PwC's rates increase, PwC will file a notice detailing the new rate structure and serve such notice on the Debtors, the Debtors' counsel, the United States Trustee, and counsel to any committee appointed in these Chapter 11 Cases.

20. The hourly rates set forth above are PwC's applicable hourly rates for the work of its professionals and staff members for this engagement. These hourly rates reflect PwC's normal and customary billing practices for engagements of this complexity and magnitude. PwC believes that this Fee Structure is market-based and reasonable considering our vast knowledge and experience.

21. PwC also will invoice the Debtors for its reasonable out-of-pocket expenses charged in these Chapter 11 Cases, which include, among other things, telephone and other charges, mail and express mail charges, document processing, travel expenses,<sup>4</sup> expenses for "working meals," and computerized research, as well as non-ordinary costs such as secretarial and other overtime.

22. It is not the practice of PwC's professionals to keep detailed time records in one-tenth-of-an-hour increments (i.e., six minute increments) as are customarily kept by attorneys who are compensated subject to approval of the Bankruptcy Court. Instead, the customary

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<sup>4</sup> Pursuant to the Engagement Letter, PwC will charge the Debtors an internal "per ticket charge" for booking travel. This charge is an allocation of estimated costs of running the PwC travel department in a manner intended to maximize cost savings.

practice of PwC's professionals is to keep reasonably detailed records of services rendered during the course of an engagement in half-hour (0.5) increments. Accordingly, PwC will deliver a narrative summary, by project category, of services rendered to the Debtors as exhibits to each fee application that PwC files in these Chapter 11 Cases. On such summary, PwC will identify each professional rendering services, the number of hours expended and the amount of compensation requested. Detailed time records will be provided in half-hour (0.5) increments.

23. In addition to the fees set forth in the Engagement Letter, the Debtors shall reimburse PwC for any fees and reasonable out-of-pocket expenses incurred in connection with PwC's retention in these Chapter 11 Cases. The PwC professionals providing services to the Debtors pursuant to the Engagement Letter will consult with internal PwC bankruptcy retention and billing advisors to ensure compliance with the requirements of the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the guidelines established by the United States Trustee and such other procedures as may be fixed by Order of this Court, as well as to decrease the overall fees associated with the administrative aspects of the engagement. The services provided by the PwC bankruptcy retention and billing advisors shall include, but are not limited to, assistance with the (a) bankruptcy retention documents; (n) required disinterestedness disclosures, and (c) preparation of fee applications. Due to the specialized nature of these services, and consistency between bankruptcy venues, specific billing rates exist for these PwC bankruptcy retention and billing advisors.<sup>5</sup>

24. PwC intends to apply to the Court for allowance of compensation and reimbursement of expenses consistent with the terms of the Engagement Letter, the Application

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<sup>5</sup> The rate per hour for these PwC bankruptcy retention and billing advisors by level of experience will be as follows: Director: \$550; Manager: \$400; Senior Associate: \$290; Associate: \$225 and Paraprofessional: \$150. These rates also are subject to periodic adjustments.

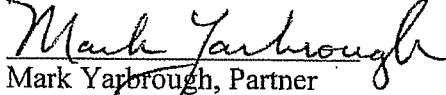
and this Declaration, the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the United States Trustee Guidelines and the Orders of this Court.

25. PwC requests that it be permitted to submit monthly invoices for services rendered and expenses incurred. Such invoices will contain reasonable detail consistent with any rules, guidelines and/or administrative orders promulgated by the Court that apply to these Chapter 11 Cases. PwC requests that the invoices, after appropriate review, be paid in a manner consistent with the payment of other retained professionals in this matter, consistent with any administrative orders, if any, that would apply to interim payments. All payments rendered pursuant to PwC's retention by the Debtors must be approved by an Order of this Court and based upon the filing by PwC of appropriate interim and final applications for allowance of compensation and reimbursement of expenses.

26. PwC has received no promises regarding compensation in these Chapter 11 Cases other than in accordance with the Bankruptcy Code and as set forth in this Declaration. PwC has no agreement with any nonaffiliated entity to share any compensation earned in these Chapter 11 Cases.

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

Dated: September 26, 2011

  
Mark Yarbrough, Partner  
PricewaterhouseCoopers LLP

**Schedule 1**

# 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**

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**

<b>Graceway Pharma Holding Corp.</b>	
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
<b>Subsidiary Officers, Directors and LLC Managers:</b>	
<b><u>Current:</u></b>	
Edgar Odio – Secretary – Graceway Costa Rica SA	
<b>Graceway Holdings, LLC</b>	
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
<b>Graceway Pharmaceuticals, LLC</b>	
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	
<b>Chester Valley Holdings, LLC</b>	
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
<b>Chester Valley Pharmaceuticals, LLC</b>	
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
<b>Graceway Canada Holdings, Inc.</b>	
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
<b>Graceway International, Inc.</b>	
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
<b>Graceway Canada Company (Canadian Corporation)</b>	
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
<b>Graceway Mexico, S. de R.L. de C.V. (Mexico)</b>	<b>[DIVESTED 6/28/10]</b>
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
<b>Graceway Mexico, Opco S. de R.L. de C.V. (Mexico)</b>	<b>[DIVESTED 6/28/10]</b>
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
<b>Graceway Guatemala SA (Guatemala)</b>	
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
<b>Graceway Honduras SA (Honduras)</b>	
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
<b>Graceway Costa Rica SA (Costa Rica)</b>	
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
Steeprock, 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
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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
---------------

**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
Anneal 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 2

### **In re Graceway Pharmaceuticals, LLC *et al.***

#### **PwC's Identified Relationships, as of September 23, 2011**

PwC currently performs, or has previously performed, services in matters unrelated to these Chapter 11 Cases for the following individuals or entities or have other relationships with such entities, such as banking relationships:

#### **Restructuring Professionals of Debtor and Affiliates**

Alvarez & Marsal  
BMC Group, Inc.  
Latham & Watkins, LLP  
Lazard Freres & Co. LLC

#### **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  
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  
Aurelius  
Aurelius Capital Master Ltd  
Aurelius Convergence Master Ltd  
Babson  
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 Funding CLO 2005 1 Ltd  
Ballyrock CLO II Limited  
Bank of America  
Bank of America, N.A.  
Barclays  
Barclays Bank PLC  
Beach Point  
Beach Point Distressed Mf, L.P  
Bill & Melinda Gates Foundation Trust By: Babson Capital Management LLC as Investment Advisor  
BNY Mellon Special Situations  
Brentwood CLO II Ltd  
Brentwood CLO Ltd  
Bridgeport CLO II Ltd  
Bridgeport CLO Ltd  
Brigade  
Brigade - Battalion CLO 2007-I  
Brigade Capital  
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  
Carlyle  
Carlyle Arnage CLO, Ltd.  
Carlyle Azure CLO, Ltd.  
Carlyle Bristol CLO, Ltd.  
Carlyle Daytona CLO, Ltd.  
Carlyle McLarenCLO, Ltd.  
Carlyle Modena CLO, Ltd.



Carlyle Vantage CLO, Ltd.  
Carlyle VeyronCLO, Ltd.  
Caspian Select Credit Master  
CIT  
CIT Group  
Citibank NA  
Citibank Na Citibank Na  
Citigroup  
Corporate Debt Opp Fund LP  
Credit Suisse Loan Funding LLC  
Cumberland II CLO Ltd  
D-Star Ltd  
Deerfield  
Deerfield Capital Management  
Delaware Investments  
Deutsche Bank  
Deutsche Bank AG  
Deutsche Bank Trust Company Americas  
Deutsche Bank Trust Company Americas fka Deutsche  
Bank Trust Co Americas  
Duane Street CLO III Ltd  
Duquesne  
Duquesne Capital Management  
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'Keefe Capital, LLC  
Feingold O'Keefe Distressed  
Feingold O'Keefe Distressed Loan Master Fund Ltd  
Feingold O'Keefe 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  
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 Horn CLO Ltd fka Baker Street CLO III Ltd  
Grayson & Co  
Grayson CLO Ltd  
Grayston CLO II 2004-1 Ltd  
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  
 Hamilton  
 Hamilton - OWS CLO I Ltd.  
 Hamilton - OWS II Ltd.  
 Highland  
 Highland Capital  
 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  
 Invesco  
 Jasper CLO Ltd  
 Jefferies  
 Jefferies & Company  
 Jefferson Pilot Financial Insurance Company  
 JP Morgan Chase  
 JPMorgan Chase Bank National Association  
 Katonah  
 Katonah - Katonah VII CLO  
 Katonah - Katonah VIII CLO Ltd  
 Katonah 2007 I CLO Ltd  
 Katonah 2007 I CLO Ltd Fka Briarcliff I CDO Ltd  
 Katonah 2008 I CLO Ltd  
 Katonah 2008 I CLO Ltd Fka Katonah 2007 II CLO Ltd Fka Katonah XI CLO Ltd  
 Katonah 2008 II CLO Ltd  
 Katonah Debt Advisors  
 Katonah IX CLO Ltd  
 Katonah VII CLO Ltd  
 Katonah VII CLO Ltd Fka Katonah VII 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  
 Long Grove CLO Limited Fka Long Grove CLO Ltd  
 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  
 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  
 Market Square CLO Ltd  
 Mariner – Caspian CAP Part, L.P.  
 Mariner LDC  
 Marquette Park CLO Ltd  
 Massachusetts Mutual Life Insurance Company  
 MJX – Veer Cash Flow CLO  
 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 Asset Management  
 MJX Investors

Monarch	Senior Debt Portfolio By Boston Management & Research
Monarch Master Funding Ltd	Senior Debt Portfolio By Boston Management & Research fka Senior Debt Portfolio
Morgan Stanley Senior Funding Inc	Serf Corp
Morgan Stanley SR Fund	Sfr Ltd
Norinchukin Bank of New York Branch	Shiprock Finance SPC
Normandy Hill	Southfork CLO Ltd
Normandy Hill Master Fund Lp	Stanfield
Nuveen	Stanfield - Bristol CLO, Ltd
Nuveen Floating Rate Income Fund	Stanfield - Daytona CLO
Nuveen Floating Rate Income Opportunity Fund	Stanfield - McLaren CLO, Ltd.
Nuveen Fltg Rate Inc Fund	Stanfield - XI Re Europe Ltd
Nuveen Senior Income Fund	Stanfield Arnage CLO Ltd
Nuveen Sr Income	Stanfield Azure CLO Ltd
Ocean Trails CLO I	Stanfield Bristol CLO Ltd
Ocean Trails CLO II	Stanfield Capital Partners LLC
Ocean Trails CLO III	Stanfield Carrera
Ore Hill	Stanfield Carrera CLO Limited
Orix	Stanfield Daytona CLO Ltd
Orix Finance Corp	Stanfield McLaren CLO Ltd
OW Funding Limited	Stanfield Modena CLO
OWS CLO 1 Ltd	Stanfield Modena CLO Ltd
Pacifica CDO II Ltd	Stanfield Vantage CLO
Pacifica CDO II Ltd Fka Pacifica Partners II LP	Stanfield Vantage CLO Ltd
Pacifica CDO IV Ltd	Stanfield Veyron CLO
Pacifica CDO V Ltd	Stanfield Veyron CLO Ltd
Permal Capital Structure Opportunities	Steelmill Master Fund LP
Permal Capital Structure Opportunities Ltd	Stone Lion Portfolio LP
PIMCO	Stratford CLO Ltd
Pioneer	Symphony
Pioneer Investment	Symphony CLO I Ltd
Pioneer Investment Management	Symphony CLO II Ltd
Pioneer Series Trust VI – Pioneer Floating Rate Fund	Symphony CLO III Ltd
Pointstate Capital LP	Symphony CLO IV
Post Advisory	Symphony CLO IV Ltd
Post Strategic Master Fund L.P	Symphony CLO V Ltd
Post Total Return Master Fund	Symphony CLO VI Ltd
Princeton - Rosedale CLO II	Symphony Cr Opp Master Fund, LP
Princeton Advisory	Symphony Cred Opp Fund, Ltd
Prudential	Symphony Credit Opportunities Fund Ltd
Pyramis Floating Rate High Income Commingled Pool	Symphony Credit Opportunities Master Fund LP
Quantum Partners LP	Teak Hill
Red River CLO Ltd	Teak Hill Master Fund LP
Rockwall CDO II Ltd	Transamerica Life Insurance Company
Rockwall CDO Ltd	Turf Moor
Rosedale CLO II Ltd	UBS
Rosedale CLO Ltd	UBS AG
Rosemont CLO Ltd	UBS AG Stamford Branch
Sandler Capital	UBS AG, Stamford
Sandler Capital Management/Ny	Ulysses Partners LP
Sandler Capital Structure Opportunities Master Fund Ltd	

Ursamine  
 Ursamine Credit Advisors  
 US Bank Loan Fund M Master Trust  
 Veer  
 Veer Cash Flow CLO Limited fka Veer Loan Opportunities Fund Limited  
 Veer Cash Flow CLO 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  
 Vista Leveraged Income Fund  
 West Gate  
 West Gate Horizons  
 Westchester CLO Ltd  
 Westchester CLO Ltd Fka Amherst CLO Ltd  
 WG Horizons CLO I  
 Whitehorse  
 Whitehorse V Ltd  
 Whitehorse V Ltd By Whitehorse Capital Partners LP  
 XL RE Europe Limited  
 Babson Capital Management LLC  
 Bank of America, N.A. (DEAL PLUG)  
 Bank of America Trade  
 Deerfield Capital  
 Deerfield International Limited  
 Deerfield Partners LP  
 Highland Capital Management  
 HIS WILL Foundation  
 Macquarie CAF Lending Division  
 Morgan Stanley Investment Management  
 Nuveen Symphony Credit Opportunities Fund  
 Permal Stone Lion Fund Ltd  
 QP SFM Capital Holdings Limited  
 Scotia Capital  
 Symphony Asset Management  
 Symphony Asset Management LLC  
 Ursamine Credit Advisors LLC  
 Venor Capital Master Fund Ltd  
 Visium Asset Management

Visium Funds  
 Visium Balanced Master Fund Ltd  
 Visium Credit Master Fund Ltd  
 West Gate Horizons Capital Advisors LLC  
 Whitehorse Capital Partners LP

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

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

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

Gracetre Investments, LLC  
 GTCR Fund IX/A, L.P.  
 GTCR Fund IX/B, Graceway Splitter, L.P.  
 GTCR Fund VIII, L.P.  
 GTCR Fund VIII/B, Graceway Splitter, L.P.

**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  
 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  
 CAN  
 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  
Illinois Union ACE  
Illinois Union Insurance Company  
Indemnity Insurance Company of North America  
Insurance Company of North America  
Ironshore Specialty Insurance Company  
Lincoln General Insurance Company  
Marsh FINPRO  
Marsh Mercer Kroll  
Multiple Writing Cos of The Hartford  
RLI Surety

**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  
ADP  
AETNA Health Management  
Almirola Motor Sports, Inc.  
Alvogen, Inc.  
American Academy of Dermatology  
American Express  
American Express Travel Related Services Company, Inc.  
Answerthink  
Aon Consulting  
Archstone Insights, LLC  
Arnall Golden Gregory  
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  
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  
Catalyst RX Government Services, Inc.  
Century Link  
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.  
Covance Central Laboratory Services, LP  
CPL  
CVS Pharmacy, Inc.  
DHS MN Dept of Health Service  
Discovery Clinical Research, Inc.  
Division of Medical Assistance  
Document Solutions Group, Inc.  
DPT  
DPT Laboratories  
DPT Laboratories, LTD  
Draxis  
Drexel University College of Medicine  
ECRM  
EDS  
Edwards Angell Palmer & D  
Edwards Angell Palmer and Dodge  
Elsevier Inc  
Enterprise Fleet Services  
Enterprise Leasing Company of Philadelphia  
eResearch Technology, Inc.  
Ethos Health Communications  
Experchem  
FedEx  
Fidelity Information Services  
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  
 Harmony  
 Harmony Labs, Inc.  
 HCF  
 High Performance Technologies  
 Hogan Lovells US LLP  
 Honeywell International, Inc.  
 IC AXON  
 Illumiti Consulting LLC  
 I-Many Inc.  
 IMS Health, Inc.  
 iNova Pharmaceuticals Pty, Ltd.  
 Integrium, LLC  
 Interphase Systems, Inc.  
 Jackson Clinic, PA  
 Jacqueline Shaw  
 Johnson City Utility System  
 Keystone Mercy Health Plan  
 Kirkland and Ellis LLP  
 KPMG LLP  
 Lachman Consultant Services, Inc.  
 Liquent, Inc.  
 Loughlin Meghji & Company  
 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.  
 MedPharm LTD  
 Met life  
 Metropolitan Life Insurance Company  
 Microsoft Licensing, GP  
 NC XIX 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  
 PAETEC Communications, Inc.  
 Panalpina Inc.  
 Panalpina World Transport LTD  
 Panalpina-Ocean  
 Perrigo  
 Perrigo Company of South Carolina, Inc.  
 Pfizer, Inc.  
 PharmaNet, Inc.  
 Physicians Desk Reference, Inc.  
 Physicians Interactive Holdings, LLC  
 Pinnacle Research Group  
 Poretta & Orr Inc.  
 PPD Medical Communication  
 Prasco, LLC  
 Prescription Solutions  
 Prime Therapeutics LLC  
 Prudential  
 Prudential Insurance Company of America  
 Ropes & Gray LLP  
 RWD Technologies LLC  
 Schenker Canada  
 Schenker LTD  
 SDI Health LLC  
 Sheraton Great Valley Hot  
 Sidley Austin, LLP  
 Sinclair  
 Sinclair Pharmaceuticals Limited  
 SJ Strategic Investments, LLC  
 Source Healthcare Analytics, I  
 Sprint  
 Standard and Poor's  
 Steeprook, Inc.  
 Stericycle, Inc.  
 The Judge Group  
 TKL Research, Inc.  
 TRC Valley Creek Associates  
 TrialCard, Incorporated  
 Tricare  
 Tri-Cities Information Management, LLC  
 Two Labs Marketing LLC  
 University Hospitals of Cleveland  
 University of Maryland  
 University of Texas MD Anderson Cancer Center  
 University of Texas Southwestern Medical Center  
 Verizon  
 VSP  
 Waste Management of Tri-Cities  
 Wells Fargo  
 West, a Thomsen Reuters business

Westin Chicago River North Hotel  
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.

**Major State and Other Relevant Governmental Authorities**

Alabama Department of Revenue  
American Medical Association  
Center for Medicare & Medicaid Services  
City of Philadelphia  
Comptroller of Public Accounts, Texas  
D.C. Treasurer Government of D.C. Office of Tax & Revenue  
Food and Drug Administration  
Franchise Tax Board  
Health and Human Services Commission  
Internal Revenue Service  
Kansas Department of Revenue  
Kentucky Department of Revenue  
Kentucky State Treasurer  
Louisiana Department of Health  
Medicaid  
Medicare  
Minnesota Department of Revenue  
Missouri Department of Revenue Taxation Division  
NE Department of Health and Human Services  
NH DRA  
North Dakota State Board of Pharmacy  
Office of State Tax Commissioner, North Dakota  
Ohio Department of Taxation  
Oklahoma Health Care Authority  
Pennsylvania Department of Revenue  
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  
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  
United States Department of Homeland Security  
US Department of Treasury  
West Virginia State Tax Department  
Wisconsin Department of Revenue  
Tennessee Department of Labor

**Major Customers**

AmerisourceBergen  
Cardinal

**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

**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.  
Cardinal Health  
CareFirst BlueChoice (Delaware)  
Caremark PCS  
Catalyst Rx  
Cherie L. Montgomery  
Cigna  
Cigna Healthcare  
CVS Caremark Part D Services, LLC (SilverScript)  
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. - Access  
Galderma S.A.  
Gilead  
H.D. Smith Wholesale Drug Company  
Harvard Drug Group  
Harvard Pilgrim  
HealthPartners  
Humana  
International Pharma Labs, S.A.R.L.  
Kaiser Permanente  
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  
Medicis Pharmaceutical Corporation  
MedImpact  
MedPharm Limited  
Miami-Luken, Inc.  
Mission Pharmacal, Co.  
MMCAP  
New York University Medical Center  
Pfizer, Inc.  
PPD  
Publix Supermarkets, Inc.  
Rite Aid Corporation  
Ropes & Gray, LLP  
RSM Richter, Inc.  
RxAmerica  
RxSolutions  
TRIAX Pharmaceuticals  
Valley Wholesale Drug company, Inc.  
Wachovia Bank, N.A.  
Wal-Mart Stores, Inc.  
Xanodyne Pharmaceuticals, Inc.