EXHIBIT 3

UST Response Chart

In re Graceway Pharmaceuticals, LLC, *et al.*
Case No. 11-13036

Comments Received From the United States Trustee ("UST")

Document	Summary of Comments Received from UST	Debtors' Reply	Status	Changed Language
Disclosure Statement	▪ The UST asserts that there is a provision in the Disclosure Statement that indicates neither acceptance nor rejection of the Plan on a returned Ballot will be considered a vote to accept the Plan. The UST asserts that such a ballot cannot be counted at all pursuant to Bankruptcy Rule 3018(c).	Resolved by language altered in relevant document.	Resolved	The Debtors altered §I.B of the Disclosure Statement as follows: Only holders of Allowed Claims in Impaired Classes of Claims are entitled to vote on the Plan. Any Ballot executed by the holder of an Allowed Claim, but which does not indicate acceptance or rejection of the Plan, will **not** be ~~considered~~**counted as** a vote to accept **or reject** the Plan. Any Ballot not executed by the holder of an Allowed Claim will not be counted as a vote to accept or reject the Plan.
Disclosure Statement Order	▪ The UST asserts that there is a provision in the Disclosure Statement Order to the effect that a Ballot that indicates neither acceptance nor rejection of the Plan will be considered a vote to accept the Plan. The UST asserts that such a Ballot cannot be counted at all pursuant to Bankruptcy Rule 3018(c).	Resolved by language altered in relevant document.	Resolved	The Debtors altered ¶38 of the Disclosure Statement Order as follows: The following Ballots shall not be counted or considered for any purpose in determining whether the Plan has been accepted or rejected: a) Any Ballot received after the Voting Deadline unless the Debtors grant an extension of the Voting Deadline in writing with respect to such Ballot…. b) Any Ballot that is illegible or contains insufficient information to permit the identification of the claimant; c) Any Ballot cast by a Person or Entity that does not hold a Claim in a Class that is entitled to vote to accept or reject the Plan; d) Any Ballot cast for a Claim not listed on the Schedules, or scheduled at zero, in an unknown amount, or, in whole or in part, as unliquidated, contingent, or disputed, and

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				for which no proof of Claim was timely filed; e) Any Ballot that is properly completed, executed and timely filed, but (a) indicates both an acceptance and rejection of the Plan or (b) partially accepts and partially rejects the Plan; f) Any Ballot submitted by facsimile, telecopy or electronic mail; g) Any unsigned Ballot; h) Any Ballot sent to this Court, the Debtors, the Debtors' agents/representatives (other than the Voting and Claims Agent), administrative agent under any credit facility, or the Debtors' financial or legal advisors~~,~~**;** **i) Any Ballot executed by the holder of an Allowed Claim, but which does not indicate acceptance or rejection of the Plan**; or **j)** ~~i)~~ Any Ballot not cast in accordance with the procedures approved in this Order; 2. Any duplicate Ballot will only be counted once. ~~Any properly completed and executed Ballot that does not indicate acceptance or rejection of the Plan shall be counted as a vote to accept the Plan.~~
Ballot for Holders of Class 2 - First Lien Facility Claims (attached as Exhibit 3A to the Disclosure Statement Order)	▪ The UST asserts that there is a provision in the instructions to the Ballots to the effect that a Ballot that indicates neither acceptance nor rejection of the Plan will be considered a vote to accept the Plan. The UST asserts that such a Ballot cannot be counted at all pursuant to Bankruptcy Rule 3018(c).	Resolved by language altered in relevant document.	Resolved	The Debtors altered the Ballot for Holders of Class 2 - First Lien Facility Claims as follows: If a Ballot is received after the Voting Deadline, it will not be counted, unless the Debtors have granted an extension of the Voting Deadline in writing with respect to such Ballot. Additionally, the following Ballots will **NOT** be counted: ➢ any Ballot that is illegible or contains insufficient information to permit the identification of the claimant; ➢ any Ballot cast by a Person or Entity that does not hold a Claim in a class that is entitled to vote to accept

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				or reject the Plan; ➢ any Ballot cast for a Claim that is not listed on the Schedules, or that is scheduled at zero, in an unknown amount, or, in whole or in part, as unliquidated, contingent, or disputed, and for which no proof of Claim was ~~timely~~ filed; ➢ any Ballot that is properly completed, executed and timely filed, but (a) indicates both an acceptance and rejection of the Plan or (b) partially accepts and partially rejects the Plan; ➢ any Ballot submitted by facsimile, telecopy or electronic mail; ➢ any unsigned Ballot; ➢ any Ballot sent to the Debtors, the Debtors' agents/representatives (other than the Voting and Claims Agent), any indenture trustee, or the Debtors' financial or legal advisors; ~~**and/or**~~ ➢ **any Ballot executed by the holder of an Allowed Claim, but which** *does not indicate acceptance or rejection of the Plan***; and/or** ➢ any Ballot not cast in accordance with the procedures approved in the Disclosure Statement Order. ~~**4. Any properly completed and executed Ballot that** *does not indicate acceptance or rejection of the Plan* **shall be counted as a vote to accept the Plan.**~~
Ballot for Holders of Class 3 - Second Lien Facility Claims (attached as Exhibit 3B to the Disclosure Statement Order)	▪ The UST asserts that there is a provision in the instructions to the Ballots to the effect that a Ballot that indicates neither acceptance nor rejection of the Plan will be considered a vote to accept the Plan. The UST asserts that such a Ballot cannot be counted at all pursuant to Bankruptcy Rule 3018(c).	Resolved by language altered in relevant document.	Resolved	The Debtors altered the Ballot for Holders of Class 3 - Second Lien Facility Claims as follows: If a Ballot is received after the Voting Deadline, it will not be counted, unless the Debtors have granted an extension of the Voting Deadline in writing with respect to such Ballot. Additionally, the following Ballots will **NOT** be counted: ➢ any Ballot that is illegible or contains insufficient

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				information to permit the identification of the claimant; ➢ any Ballot cast by a Person or Entity that does not hold a Claim in a class that is entitled to vote to accept or reject the Plan; ➢ any Ballot cast for a Claim that is not listed on the Schedules, or that is scheduled at zero, in an unknown amount, or, in whole or in part, as unliquidated, contingent, or disputed, and for which no proof of Claim was ~~**timely**~~ filed; ➢ any Ballot that is properly completed, executed and timely filed, but (a) indicates both an acceptance and rejection of the Plan or (b) partially accepts and partially rejects the Plan; ➢ any Ballot submitted by facsimile, telecopy or electronic mail; ➢ any unsigned Ballot; ➢ any Ballot sent to the Debtors, the Debtors' agents/representatives (other than the Voting and Claims Agent), any indenture trustee, or the Debtors' financial or legal advisors; ~~**and/or**~~ ➢ **any Ballot executed by the holder of an Allowed Claim, but which** *does not indicate acceptance or rejection of the Plan*; **and/or** ➢ any Ballot not cast in accordance with the procedures approved in the Disclosure Statement Order. ~~**properly completed and executed Ballot that** *does not indicate acceptance or rejection of the Plan* **shall be counted as a vote to accept the Plan.**~~

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Ballot for Holders of Class 5 - General Unsecured Claims (attached as Exhibit 3C to the Disclosure Statement Order)	▪ The UST asserts that there is a provision in the instructions to the Ballots to the effect that a Ballot that indicates neither acceptance nor rejection of the Plan will be considered a vote to accept the Plan. The UST asserts that such a Ballot cannot be counted at all pursuant to Bankruptcy Rule 3018(c).	Resolved by language altered in relevant document.	Resolved	The Debtors altered the Ballot for Holders of Class 5 - General Unsecured Claims as follows: If a Ballot is received after the Voting Deadline, it will not be counted, unless the Debtors have granted an extension of the Voting Deadline in writing with respect to such Ballot. Additionally, the following Ballots will **NOT** be counted: ➢ any Ballot that is illegible or contains insufficient information to permit the identification of the claimant; ➢ any Ballot cast by a Person or Entity that does not hold a Claim in a class that is entitled to vote to accept or reject the Plan; ➢ any Ballot cast for a Claim that is not listed on the Schedules, or that is scheduled at zero, in an unknown amount, or, in whole or in part, as unliquidated, contingent, or disputed, and for which no proof of Claim was ~~timely~~ filed; ➢ any Ballot that is properly completed, executed and timely filed, but (a) indicates both an acceptance and rejection of the Plan or (b) partially accepts and partially rejects the Plan; ➢ any Ballot submitted by facsimile, telecopy or electronic mail; ➢ any unsigned Ballot; ➢ any Ballot sent to the Debtors, the Debtors' agents/representatives (other than the Voting and Claims Agent), any indenture trustee, or the Debtors' financial or legal advisors; ~~and/or~~ ➢ **any Ballot executed by the holder of an Allowed Claim, but which** *does not indicate acceptance or rejection of the Plan*; **and/or** ➢ any Ballot not cast in accordance with the procedures

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				approved in the Disclosure Statement Order. ~~**4. Any properly completed and executed Ballot that** *does not indicate acceptance or rejection of the Plan* **shall be counted as a vote to accept the Plan.**~~
Plan	▪ The UST notes that Section 9.1 of the Plan provides that no objections are required with respect to late-filed Claims, and they shall be deemed disallowed unless otherwise ordered by the Bankruptcy Court after notice and a hearing. The UST argues that Section 502 (a) of the Bankruptcy Code provides that once a proof of Claim is filed (regardless of when it is filed), the Claim is deemed allowed unless an objection is filed. Therefore, the UST believes that this provision of the Plan should be omitted. In addition, the UST argues that if the Debtors do not file an objection there may be Creditors who are unaware that their Claim was received late, and therefore such Creditors would not know to make a motion to have their Claim allowed for voting purposes or for distribution.	Resolved by language altered in relevant document.	Resolved	The Debtors altered §9.1 of the Plan as follows: Following the Effective Date, only the Liquidating Trustee shall be entitled to object to Claims. ~~No objection shall be required with respect to a proof of Claim filed after the Bar Date, the Governmental Claims Bar Date or the Administrative Expense Claims Bar Date (as applicable), and any and all such Claims shall be deemed disallowed unless otherwise ordered by the Bankruptcy Court after notice and a hearing.~~
Disclosure Statement	▪ The UST notes that Section IV.G of the Disclosure Statement provides that no objections are required with respect to late-filed Claims, and they shall be deemed disallowed unless otherwise ordered by the Bankruptcy Court after notice and a hearing. The UST argues that Section 502 (a) of the Bankruptcy Code provides that once a proof of	Resolved by language altered in relevant document.	Resolved	The Debtors altered IV.G of the Disclosure Statement as follows: Following the Effective Date, only the Liquidating Trustee shall be entitled to object to Claims. ~~No objection shall be required with respect to a proof of Claim filed after the Bar Date, the Governmental Claims Bar Date or the Administrative Expense Claims Bar Date (as applicable), and any and all such~~

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	Claim is filed (regardless of when it is filed), the Claim is deemed allowed unless an objection is filed. Therefore, the UST believes that this provision of the Disclosure Statement should be omitted. In addition, the UST argues that if the Debtors do not file an objection there may be Creditors who are unaware that their Claim was received late, and therefore such Creditors would not know to make a motion to have their Claim allowed for voting purposes or for distribution.			~~Claims shall be deemed disallowed unless otherwise ordered by the Bankruptcy Court after notice and a hearing.~~
Disclosure Statement Order	▪ The UST notes that paragraph 26 of the Disclosure Statement Order provides that only timely filed Claims are allowed unless untimely filed proofs of Claims are otherwise allowed as timely by the Bankruptcy Court. The UST argues that Section 502 (a) of the Bankruptcy Code provides that once a proof of Claim is filed (regardless of when it is filed), the Claim is deemed allowed unless an objection is filed. Therefore, the UST believes that this provision of the Disclosure Statement Order should be omitted.	Resolved by language altered in relevant document.	Resolved	The Debtors altered ¶26 of the Disclosure Statement Order as follows: The Debtors shall provide Solicitation Packages to the following Creditors (with exclusions as noted herein): Creditors who are holding Claims designated as Impaired Claims (Classes 2, 3 and 5) and are entitled to vote on the Plan because such Creditors (i) have ~~timely~~ filed proofs of Claim ~~(or filed untimely proofs of Claim which have been allowed as timely by the Court under applicable law on or before the Voting Record Date)~~ that have not been disallowed by an order of the Bankruptcy Court entered on or before the Voting Record Date as to which the Debtors have not filed an objection unless the Claim has been temporarily allowed for voting purposes, or (ii) hold Claims which are scheduled in the Schedules, other than those (x) scheduled, in whole or part, as unliquidated, contingent, or disputed (y) scheduled in the amount of zero or in an unknown in amount, or (z) that have been disallowed by an order of the Bankruptcy Court entered on or before the Voting Record Date.

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Notice of Non-Voting Status: Disputed Claims (attached as Exhibit 2 to the Disclosure Statement Order)	▪ The UST notes that the Notice of Non-Voting Status: Disputed Claims provides that only timely filed Claims are allowed unless untimely filed proofs of Claims are otherwise allowed as timely by the Bankruptcy Court. The UST argues Section 502 (a) of the Bankruptcy Code provides that once a proof of Claim is filed (regardless of when it is filed), the Claim is deemed allowed unless an objection is filed. Therefore, the UST believes that this provision of the Notice of Non-Voting Status: Disputed Claims should be omitted.	Resolved by language altered in relevant document.	Resolved	The Debtors altered the Notice of Non-Voting Status: Disputed Claims as follows: You are receiving this notice because you are the holder of an Interest or a Claim in a Voting Class that has ~~timely~~ filed a proof of claim ~~(or an untimely proof of claim which has been allowed as timely by the Court under applicable law on or before the applicable Voting Record Date)~~, which is subject, in whole or in part, to an objection filed by the Debtors. As a result, you are not entitled to vote on the Plan for any purpose and you have not been sent a Solicitation Package or Ballot.
Ballot for Holders of Class 2 - First Lien Facility Claims (attached as Exhibit 3A to the Disclosure Statement Order)	▪ The UST notes that the Ballot for Holders of Class 2 - First Lien Facility Claims provides that proofs of Claims that are not timely filed will not be counted. The UST argues Section 502 (a) of the Bankruptcy Code provides that once a proof of Claim is filed (regardless of when it is filed), the Claim is deemed allowed unless an objection is filed. Therefore, the UST believes that this provision of the Ballot for Holders of Class 2 - First Lien Facility Claims should be omitted.	Resolved by language altered in relevant document.	Resolved	The Debtors altered the Ballot for Holders of Class 2 - First Lien Facility Claims as follows: If a Ballot is received <u>after</u> the Voting Deadline, it will not be counted, unless the Debtors have granted an extension of the Voting Deadline in writing with respect to such Ballot. Additionally, the following Ballots will <u>**NOT**</u> be counted: ➢ any Ballot that is illegible or contains insufficient information to permit the identification of the claimant; ➢ any Ballot cast by a Person or Entity that does not hold a Claim in a class that is entitled to vote to accept or reject the Plan; ➢ any Ballot cast for a Claim that is not listed on the Schedules, or that is scheduled at zero, in an unknown amount, or, in whole or in part, as unliquidated, contingent, or disputed, and for which no proof of Claim was ~~timely~~ filed;

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Ballot for Holders of Class 3 - Second Lien Facility Claims (attached as Exhibit 3B to the Disclosure Statement Order)	▪ The UST notes that the Ballot for Holders of Class 3 - Second Lien Facility Claims provides that proofs of Claims that are not timely filed will not be counted. The UST argues Section 502 (a) of the Bankruptcy Code provides that once a proof of Claim is filed (regardless of when it is filed), the Claim is deemed allowed unless an objection is filed. Therefore, the UST believes that this provision of the Ballot for Holders of Class 3 - Second Lien Facility Claims should be omitted.	Resolved by language altered in relevant document.	Resolved	The Debtors altered the Ballot for Holders of Class 3 - Second Lien Facility Claims as follows: If a Ballot is received <u>after</u> the Voting Deadline, it will not be counted, unless the Debtors have granted an extension of the Voting Deadline in writing with respect to such Ballot. Additionally, the following Ballots will **<u>NOT</u>** be counted: ➢ any Ballot that is illegible or contains insufficient information to permit the identification of the claimant; ➢ any Ballot cast by a Person or Entity that does not hold a Claim in a class that is entitled to vote to accept or reject the Plan; ➢ any Ballot cast for a Claim that is not listed on the Schedules, or that is scheduled at zero, in an unknown amount, or, in whole or in part, as unliquidated, contingent, or disputed, and for which no proof of Claim was ~~timely~~ filed;
Ballot for Holders of Class 5 - General Unsecured Claims (attached as Exhibit 3C to the Disclosure Statement Order)	▪ The UST notes that the Ballot for Holders of Class 5 - General Unsecured Claims provides that proofs of Claims that are not timely filed will not be counted. The UST argues Section 502 (a) of the Bankruptcy Code provides that once a proof of Claim is filed (regardless of when it is filed), the Claim is deemed allowed unless an objection is filed. Therefore, the UST believes that this provision of the Ballot for Holders of Class 5 - General Unsecured Claims should be omitted.	Resolved by language altered in relevant document.	Resolved	The Debtors altered the Ballot for Holders of Class 5 - General Unsecured Claims as follows: If a Ballot is received <u>after</u> the Voting Deadline, it will not be counted, unless the Debtors have granted an extension of the Voting Deadline in writing with respect to such Ballot. Additionally, the following Ballots will **<u>NOT</u>** be counted: ➢ any Ballot that is illegible or contains insufficient information to permit the identification of the claimant; ➢ any Ballot cast by a Person or Entity that does not hold a Claim in a class that is entitled to vote to accept or reject the Plan;

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				➢ any Ballot cast for a Claim that is not listed on the Schedules, or that is scheduled at zero, in an unknown amount, or, in whole or in part, as unliquidated, contingent, or disputed, and for which no proof of Claim was ~~timely~~ filed;
Notice of Limited Voting Status: Contingent, Unliquidated or Disputed Claims for which No Objection has been filed by the Debtors (attached as Exhibit 8 to the Disclosure Statement Order)	▪ The UST notes that the Notice of Limited Voting Status: Contingent, Unliquidated or Disputed Claims for which No Objection has been filed by the Debtors provides that only timely filed Claims are allowed unless untimely filed proofs of Claims are otherwise allowed as timely by the Bankruptcy Court. The UST argues Section 502 (a) of the Bankruptcy Code provides that once a proof of Claim is filed (regardless of when it is filed), the Claim is deemed allowed unless an objection is filed. Therefore, the UST believes that this provision of the Notice of Non-Voting Status: Disputed Claims should be omitted.	Resolved by language altered in relevant document.	Resolved	The Debtors altered the Notice of Limited Voting Status: Contingent, Unliquidated or Disputed Claims for which No Objection has been filed by the Debtors as follows: You are receiving this notice because you are the holder of a Claim that has ~~timely~~ filed a proof of Claim ~~(or an untimely proof of Claim which has been allowed as timely by the Court under applicable law on or before the Voting Record Date)~~, which, in whole or in part, reflects a disputed, unliquidated, or contingent Claim, but which is not subject to an objection filed by the Debtors. As a result, your vote will be counted for numerosity purposes and allowed in the amount of $1.00 for voting purposes only.
Disclosure Statement Order	▪ The UST requests that paragraph 1 of the Disclosure Statement Order be revised to state "The Motion is granted as set forth herein."	Resolved by language altered in relevant document.	Resolved	Debtors altered ¶1 of the Disclosure Statement Order as follows: The Motion is granted ~~in its entirety~~**<u>as set forth herein</u>**.
Disclosure Statement Order, Notice of Disclosure Statement Hearing (attached as Exhibit 1 to the Disclosure	▪ The UST asserts that because the Debtors require objections be actually received by a certain date, the Debtors should provide the email addresses of the Notice Parties in the Disclosure Statement Order and all Notices to allow Creditors to make service the same day they file their objection.	Resolved by language altered in relevant document.	Resolved	The Debtors altered ¶7 of the Disclosure Statement Order and the Notice Parties of the Notices as follows: a. <u>Counsel to the Debtors</u>, Latham & Watkins LLP, 233 South Wacker Drive, Suite 5800, Chicago, IL 60606 (Attn: Josef S. Athanas, Esq. and Matthew L. Warren, Esq.) **<u>(josef.athanas@lw.com and matthew.warren@lw.com)</u>** (fax: 312-993-9767) and

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Statement Order), Notice of Non-Voting Status: Disputed Claims (attached as Exhibit 2 to the Disclosure Statement Order), Unimpaired Claims Notice (attached as Exhibit 4 to the Disclosure Statement Order), Notice of Non-Voting Status: Classes 6, 7 and 8 (attached as Exhibit 5 to the Disclosure Statement Order), Contract/Lease Notice (attached as Exhibit 6 to the Disclosure Statement Order), Confirmation Hearing Notice (attached as Exhibit 7 to the Disclosure Statement Order), Notice of Limited Voting Status: Contingent, Unliquidated or Disputed Claims				Young Conaway Stargatt & Taylor LLP, Rodney Square, 1000 North King Street, Wilmington, DE 19801 (Attn: Michael R. Nestor, Esq. and Kara Hammond Coyle, Esq.) **(mnestor@ycst.com and kcoyle@ycst.com)** (fax: 302-576-3472); b. Counsel to the Creditors' Committee, Elliott Greenleaf, 1105 North Market Street, Suite 1700, P.O. Box 2327, Wilmington, DE 19801 (Attn: Rafael Xavier Zahralddin-Aravena) **(rxza@elliottgreenleaf.com)** (fax: 302-384-9399) and Lowenstein Sandler, 919 65 Livingston Avenue, Roseland, NJ 07068 (Attn: S. Jason Teele, Esq.) **(steele@lowenstein.com)** (fax: 973-597-2347); c. Special Bankruptcy and Restructuring Counsel to the Agent for the First Lien Lenders, Wachtell, Lipton, Rosen & Katz, 51 West 52nd Street, New York, NY 10019 (Attn: Scott K. Charles, Esq. and Michael S. Benn, Esq.) **(SKCharles@wlrk.com and MSBenn@wlrk.com)** (fax: 212-403-2158) and DLA Piper LLP, 919 North Market Street, 15th Floor, Suite 1500, Wilmington, DE 19801 (Attn: Stuart M. Brown, Esq.) **(stuart.brown@dlapiper.com)** (fax: 302-778-7913); d. Financing Counsel to the Agent for the First Lien Lenders, Morgan Lewis, 225 Franklin Street, 16th Floor, Boston, MA 02110 (Attn: Sula Fiszman, Esq.) **(sfiszman@morganlewis.com)** (fax: 617-341-7701); e. Counsel to the Agent for the Second Lien Lenders, Sidley Austin LLP, One South Dearborn, Chicago, IL 60603 (Attn: Larry Nyhan, Esq. and Jeffrey E. Bjork, Esq.) **(lnyhan@sidley.com and jbjork@sidley.com)** (fax: 213-896-6600);

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for which No Objection has been filed by the Debtors (attached as Exhibit 8 to the Disclosure Statement Order				f. Agent for the Mezzanine Lenders, Goldman Sachs Credit Partners L.P., 30 Hudson Street, 5th Floor, Jersey City, NJ 07302 (Attn: Michelle Latzoni) **(gsd.link@gs.com)** (fax: 212-357-4597); g. Receiver for Graceway Canada Company, ~~RSM Richter~~**Duff & Phelps Canada Restructuring** Inc., 200 King Street West, Suite ~~1~~100**2**, Toronto, ON M5H 3T4 (Attn: Robert Kofman and David Sieradzki) **(bobby.kofman@duffandphelps.com and david.sieradzki@duffandphelps.com)** (fax: 647-497-9490); h. Counsel to the Receiver for Graceway Canada Company, Davies Ward Phillips & Vineberg LLP, 1 First Canadian Place, Suite 4400, P.O. Box 63, Toronto, ON M5X 1B1 (Attn: Jay Swartz) **(jswartz@dwpv.com)** (fax: 416-863-0871); i. Counsel to Graceway Canada Company, Goodmans LLP, Bay Adelaide Centre, 333 Bay Street, Suite 3400, Toronto, ON M5H 2S7 (Attn: Fred Myers, Joe Latham, and Caroline Descours) **(fmyers@goodmans.ca, jlatham@goodmans.ca, and cdescours@goodmans.ca)** (fax: 416-979-1234); j. The Office of the United States Trustee for the District of Delaware, 844 King Street, Suite 2213, Lockbox 35, Wilmington, DE 19801 (Attn: Juliet Sarkessian, Esq.) **(Juliet.M.Sarkessian@usdoj.gov)** (fax: 302-573-6497).
Plan	▪ The UST asserts that because the Debtors are requiring objections to be actually received by a certain date, the Debtors should provide the fax numbers of the parties listed in Section	Resolved by language altered in relevant document.	Resolved	The Debtors altered §15.7 of the Plan as follows: Graceway Pharmaceuticals, LLC 340 Martin Luther King Jr. Blvd. Suite 400

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	15.7 of the Plan to allow Creditors to make service the same day they file their objection.			Bristol, TN 37620 **Fax: 422-274-5520** Attn: John Bellamy (john.bellamy@gracewaypharma.com) Latham & Watkins LLP 233 South Wacker Drive Chicago, IL 60606 **Fax: 312-993-9767** Attn: Josef S. Athanas, Esq. and Matthew L. Warren, Esq. (josef.athanas@lw.com and matthew.warren@lw.com) Young Conaway Stargatt & Taylor, LLP Rodney Square 1000 North King Street Wilmington, DE 19801 **Fax: 302-576-3472** Attn: Michael R. Nestor, Esq. and Kara Hammond Coyle, Esq. (mnestor@ycst.com and kcoyle@ycst.com) Wachtell, Lipton, Rosen & Katz 51 West 52nd Street New York, NY 10019 **Fax: 212-403-2158** Attn: Scott K. Charles, Esq. and Michael S. Benn, Esq. (SKCharles@wlrk.com and MSBenn@wlrk.com) DLA Piper LLP 919 North Market Street, 15th Floor Suite 1500 Wilmington, DE 19801 **Fax: 302-778-7913** Attn: Stuart M. Brown, Esq. (stuart.brown@dlapiper.com)

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				Office of the United States Trustee for the District of Delaware 844 King Street J. Caleb Boggs Federal Building Room 2207, Lockbox 35 Wilmington, DE 19801 **Fax: 302-573-6497** Attn: Juliet Sarkessian, Esq. (Juliet.M.Sarkessian@usdoj.gov) Morgan Lewis 225 Franklin Street, 16th Floor Boston, MA 02110 **Fax: 617-341-7701** Attn: Sula Fiszman, Esq. (sfiszman@morganlewis.com) Lowenstein Sandler PC 65 Livingston Avenue Roseland, NJ 07068 **Fax: 973-597-2347** Attn: S. Jason Teele, Esq. (steele@lowenstein.com) Elliott Greenleaf 1105 Market Street, Suite 1700 Wilmington, DE 19801 **Fax: 302-384-9399** Attn: Rafael X. Zahralddin-Aravena (rxza@elliottgreenleaf.com) Duff & Phelps Canada Restructuring Inc.200 King Street West, Suite 1002 Toronto, ON M5H 3T4 **Fax: 647-497-9490** Attn: Robert Kofman and David Sieradzki (bobby.kofman@duffandphelps.com and david.sieradzki@duffandphelps.com)

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				Davies Ward Phillips & Vineberg LLP 1 First Canadian Place, Suite 4400 P.O. Box 63 Toronto, ON M5X 1B1 **Fax: 416-863-0871** Attn: Jay Swartz (jswartz@dwpv.com) Kip Horton RPA Advisors, LLC 45 Eisenhower Drive Paramus, NJ 07652 **Fax: 201-527-6620** Attn: Kip Horton (khorton@rpaadvisors.com) Goodmans LLP Bay Adelaide Centre 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7 **Fax: 416-979-1234** Attn: Fred Myers, Joe Latham, and Caroline Descours (fmyers@goodmans.ca, jlatham@goodmans.ca, and cdescours@goodmans.ca)
Disclosure Statement Order, Notice of Disclosure Statement Hearing (attached as Exhibit 1 to the Disclosure Statement Order), Notice of Non-Voting Status: Disputed Claims (attached as Exhibit 2 to the Disclosure	▪ The UST asserts that because the Debtors are requiring objections to be actually received by a certain date, the Debtors should provide the fax numbers of the Notice Parties in the Disclosure Statement Order and all Notices to allow Creditors to make service the same day they file their objection.	Resolved by language altered in relevant document.	Resolved	The Debtors altered Debtors altered ¶7 of the Disclosure Statement Order and the Notice Parties of the Notices as follows: a. Counsel to the Debtors, Latham & Watkins LLP, 233 South Wacker Drive, Suite 5800, Chicago, IL 60606 (Attn: Josef S. Athanas, Esq. and Matthew L. Warren, Esq.) (josef.athanas@lw.com and matthew.warren@lw.com) **(fax: 312-993-9767)** and Young Conaway Stargatt & Taylor LLP, Rodney Square, 1000 North King Street, Wilmington, DE 19801 (Attn: Michael R. Nestor, Esq. and Kara Hammond Coyle, Esq.) (mnestor@ycst.com and kcoyle@ycst.com) **(fax: 302-576-3472)**;

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Statement Order), Unimpaired Claims Notice (attached as Exhibit 4 to the Disclosure Statement Order), Notice of Non-Voting Status: Classes 6, 7 and 8 (attached as Exhibit 5 to the Disclosure Statement Order), Contract/Lease Notice (attached as Exhibit 6 to the Disclosure Statement Order), Confirmation Hearing Notice (attached as Exhibit 7 to the Disclosure Statement Order), Notice of Limited Voting Status: Contingent, Unliquidated or Disputed Claims for which No Objection has been filed by the Debtors (attached as Exhibit 8 to the Disclosure Statement Order				b. Counsel to the Creditors' Committee, Elliott Greenleaf, 1105 North Market Street, Suite 1700, P.O. Box 2327, Wilmington, DE 19801 (Attn: Rafael Xavier Zahralddin-Aravena) (rxza@elliottgreenleaf.com) **(fax: 302-384-9399)** and Lowenstein Sandler, 919 65 Livingston Avenue, Roseland, NJ 07068 (Attn: S. Jason Teele, Esq.) (steele@lowenstein.com) **(fax: 973-597-2347)**; c. Special Bankruptcy and Restructuring Counsel to the Agent for the First Lien Lenders, Wachtell, Lipton, Rosen & Katz, 51 West 52nd Street, New York, NY 10019 (Attn: Scott K. Charles, Esq. and Michael S. Benn, Esq.) (SKCharles@wlrk.com and MSBenn@wlrk.com) **(fax: 212-403-2158)** and DLA Piper LLP, 919 North Market Street, 15th Floor, Suite 1500, Wilmington, DE 19801 (Attn: Stuart M. Brown, Esq.) (stuart.brown@dlapiper.com) **(fax: 302-778-7913)**; d. Financing Counsel to the Agent for the First Lien Lenders, Morgan Lewis, 225 Franklin Street, 16th Floor, Boston, MA 02110 (Attn: Sula Fiszman, Esq.) (sfiszman@morganlewis.com) **(fax: 617-341-7701)**; e. Counsel to the Agent for the Second Lien Lenders, Sidley Austin LLP, One South Dearborn, Chicago, IL 60603 (Attn: Larry Nyhan, Esq. and Jeffrey E. Bjork, Esq.) (lnyhan@sidley.com and jbjork@sidley.com) **(fax: 213-896-6600)**; f. Agent for the Mezzanine Lenders, Goldman Sachs Credit Partners L.P., 30 Hudson Street, 5th Floor, Jersey City, NJ 07302 (Attn: Michelle Latzoni) (gsd.link@gs.com) **(fax: 212-357-4597)**; g. Receiver for Graceway Canada Company, Duff &

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				Phelps Canada Restructuring Inc., 200 King Street West, Suite 1002, Toronto, ON M5H 3T4 (Attn: Robert Kofman and David Sieradzki) (bobby.kofman@duffandphelps.com and david.sieradzki@duffandphelps.com) **(fax: 647-497-9490)**; h. Counsel to the Receiver for Graceway Canada Company, Davies Ward Phillips & Vineberg LLP, 1 First Canadian Place, Suite 4400, P.O. Box 63, Toronto, ON M5X 1B1 (Attn: Jay Swartz) (jswartz@dwpv.com) **(fax: 416-863-0871)**; i. Counsel to Graceway Canada Company, Goodmans LLP, Bay Adelaide Centre, 333 Bay Street, Suite 3400, Toronto, ON M5H 2S7 (Attn: Fred Myers, Joe Latham, and Caroline Descours) (fmyers@goodmans.ca, jlatham@goodmans.ca, and cdescours@goodmans.ca) **(fax: 416-979-1234)**; j. The Office of the United States Trustee for the District of Delaware, 844 King Street, Suite 2213, Lockbox 35, Wilmington, DE 19801 (Attn: Juliet Sarkessian, Esq.) (Juliet.M.Sarkessian@usdoj.gov) **(fax: 302-573-6497).**
Disclosure Statement Order	▪ The UST asserts that the Rule 3018(a) Motion Deadline of March 27, 2012 is too close to the Voting Deadline of April 3, 2012. The UST argues that if a Rule 3018(a) Motion is filed on March 27, the Solicitation Package will not be sent to the Creditor until March 31, a Saturday, and thus the Creditor might may not receive the Solicitation Package before April 3. The UST requests that paragraph 12 of	Resolved by language altered in relevant document.	Resolved	The Debtors altered ¶12 of the Disclosure Statement Order as follows: March ~~27,~~**20,** 2012 at 4:00 p.m. prevailing Eastern Time (the "**Rule 3018(a) Motion Deadline**") shall be the deadline for the filing and serving of any motion requesting temporary allowance of a movant's Claim for purposes of voting pursuant to Bankruptcy Rule 3018(a) (the "**Rule 3018(a) Motion**").

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	the Disclosure Statement Order set March 20, 2012 as the Rule 3018(a) Motion Deadline.			
Disclosure Statement Order	▪ The UST asserts that the Rule 3018(a) Motion Deadline of March 27, 2012 is too close to the Voting Deadline of April 3, 2012. The UST argues that if a Rule 3018(a) Motion is filed on March 27, the Solicitation Package will not be sent until March 31, a Saturday, and thus the Creditor might may not receive the Solicitation Package before April 3. The UST requests that Chart A of the Disclosure Statement Order set March 20, 2012 as the Rule 3018(a) Motion Deadline.	Resolved by language altered in relevant document.	Resolved	The Debtors altered Chart A of the Disclosure Statement Order as follows: Event Date/Deadline Service of Notice of Disclosure Statement Hearing January 26, 2012 Objection Deadline for Disclosure Statement Hearing February 23, 2012 at 4:00 p.m. Eastern Time Disclosure Statement Hearing March 1, 2012 at 11:00 a.m. Eastern Time Voting Record Date March 1, 2012 Solicitation Mailing Date (defined below) March 6, 2012 Service of Confirmation Hearing Notice March 7, 2012 Deadline to Publish Notice of Confirmation Hearing March 9, 2012 Rule 3018(a) Motion Deadline March 2<u>0</u>~~7~~, 2012 at 4:00 p.m. Eastern Time Objection Deadline for Confirmation Hearing April 3, 2012 at 4:00 p.m. Eastern Time Voting Deadline April 3, 2012 at 4:00 p.m. Eastern Time Confirmation Hearing April 11, 2012 at 2:00 p.m. Eastern Time

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Notice of Non-Voting Status: Disputed Claims (attached as Exhibit 2 to the Disclosure Statement Order)	▪ The UST asserts that the Rule 3018(a) Motion Deadline of March 27, 2012 is too close to the Voting Deadline of April 3, 2012. The UST argues that if a Rule 3018(a) Motion is filed on March 27, the Solicitation Package will not be sent to the Creditor until March 31, a Saturday, and thus the Creditor might may not receive the Solicitation Package before April 3. The UST requests that the Notice of Non-Voting Status: Disputed Claims set March 20, 2012 as the Rule 3018(a) Motion Deadline.	Resolved by language altered in relevant document.	Resolved	The Debtors altered the Notice of Non-Voting Status: Disputed Claims as follows: If you disagree with the Debtors' classification or status of your Claim or Interest, then you MUST file with the Bankruptcy Court and serve upon the Notice Parties (defined and listed below), on or before 4:00 p.m. prevailing Eastern Time on March 2~~7~~0, 2012 (the "**Rule 3018(a) Motion Deadline**")…
Confirmation Hearing Notice (attached as Exhibit 7 to the Disclosure Statement Order)	▪ The UST asserts that the Rule 3018(a) Motion Deadline of March 27, 2012 is too close to the Voting Deadline of April 3, 2012. The UST argues that if a Rule 3018(a) Motion is filed on March 27, the Solicitation Package will not be sent to the Creditor until March 31, a Saturday, and thus the Creditor might may not receive the Solicitation Package before April 3. The UST requests that the Confirmation Hearing Notice set March 20, 2012 as the Rule 3018(a) Motion Deadline.	Resolved by language altered in relevant document.	Resolved	The Debtors altered the Confirmation Hearing Notice as follows: If any such holder described in this paragraph 4 disagrees with the Debtors' classification or status of its Claim or Interest, then such holder MUST file with the Bankruptcy Court and serve upon the Notice Parties (defined and listed below) on or before **4:00 p.m. prevailing Eastern Time on March 2~~7~~0, 2012** (the "**Rule 3018(a) Motion Deadline**")…
Notice of Limited Voting Status: Contingent, Unliquidated or Disputed Claims for which No	▪ The UST asserts that the Rule 3018(a) Motion Deadline of March 27, 2012 is too close to the Voting Deadline of April 3, 2012. The UST argues that if a Rule 3018(a) Motion is filed on March 27, the Solicitation Package	Resolved by language altered in relevant document.	Resolved	The Debtors altered the Notice of Limited Voting Status: Contingent, Unliquidated or Disputed Claims for which No Objection has been filed by the Debtors as follows: If you disagree with the Debtors' classification or status of your Claim, then you MUST file with the Bankruptcy Court

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Objection has been filed by the Debtors (attached as Exhibit 8 to the Disclosure Statement Order)	will not be sent until March 31, a Saturday, and thus the Creditor might may not receive the Solicitation Package before April 3. The UST requests that the Notice of Limited Voting Status: Contingent, Unliquidated or Disputed Claims for which No Objection has been filed by the Debtors set March 20, 2012 as the Rule 3018(a) Motion Deadline.			and serve upon the Notice Parties (defined and listed below) on or before 4:00 p.m. prevailing Eastern Time on before on March 2~~7~~**0**, 2012, a motion requesting temporary allowance of your Claim solely for voting purposes in accordance with Bankruptcy Rule 3018 (such motion, the "**Rule 3018(a) Motion**").
Disclosure Statement Order	▪ The UST asserts that the provision in paragraph 13 of the Disclosure Statement Order that allows the Debtors to object to a Claim less than seven days before the Rule 3018(a) Motion Deadline should be extended to ten days. The UST argues that even with the additional time the Debtors allow the Claimant to file a Rule 3018(a) Motion, the Claimant will likely receive the Solicitation Package from the Voting and Claims Agent after the Voting Deadline, making any time extension from the Debtors useless.	Resolved by language altered in relevant document.	Resolved	The Debtors altered ¶13 of the Disclosure Statement Order as follows: Rule 3018(a) Motions must be filed with the Bankruptcy Court and served on co-counsel to the Debtors and the other Notice Parties so as to be **actually received** not later than the Rule 3018(a) Motion Deadline; *provided*, *however*, that if the Debtors object to a Claim on or after the date that is ~~seven~~**ten** (~~7~~**10**) days before the original Rule 3018(a) Motion Deadline, then the Rule 3018(a) Motion Deadline shall be extended as to such Claim such that the holder thereof shall have at least ~~seven~~**ten** (~~7~~**10**) days to file a Rule 3018(a) Motion.
Notice of Non-Voting Status: Disputed Claims (attached as Exhibit 2 to the Disclosure Statement Order)	▪ The UST asserts that the provision of the Notice of Non-Voting Status: Disputed Claims that allows the Debtors to object to a Claim less than seven days before the Rule 3018(a) Motion Deadline should be altered to ten days. The UST argues that even with the additional time the Debtors allow the Claimant to file a Rule 3018(a) Motion, the Claimant will	Resolved by language altered in relevant document.	Resolved	The Debtors altered the Notice of Non-Voting Status: Disputed Claims as follows: … a motion requesting temporary allowance of your Claim or Interest solely for voting purposes in accordance with Bankruptcy Rule 3018 (such motion, the "**Rule 3018(a) Motion**"); *provided, however*, that if the Debtors object to a Claim or Interest on or after the date that is ~~seven~~**ten** (~~7~~**10**) days before the original Rule 3018(a) Motion Deadline, then the Rule 3018(a) Motion Deadline shall be extended as to such

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	likely receive the Solicitation Package from the Voting and Claims Agent after the Voting Deadline, making any time extension from the Debtors useless.			Claim or Interest such that the holder thereof shall have at least ~~seven~~**ten** (~~7~~**10**) days to file a Rule 3018(a) Motion.
Confirmation Hearing Notice (attached as Exhibit 7 to the Disclosure Statement Order)	▪ The UST asserts that the provision of the Confirmation Hearing Notice that allows the Debtors to object to a Claim less than seven days before the Rule 3018(a) Motion Deadline should be altered to ten days. The UST argues that even with the additional time the Debtors allow the Claimant to file a Rule 3018(a) Motion, the Claimant will likely receive the Solicitation Package from the Voting and Claims Agent after the Voting Deadline, making any time extension from the Debtors useless.	Resolved by language altered in relevant document.	Resolved	The Debtors altered the Confirmation Hearing Notice as follows: …a motion requesting temporary allowance of its Claim or Interest solely for voting purposes in accordance with Bankruptcy Rule 3018 (such motion, the "**Rule 3018(a) Motion**"); *provided, however*, that if the Debtors object to a Claim or Interest on or after the date that is ~~seven~~**ten** (~~7~~**10**) days before the original Rule 3018(a) Motion Deadline, then the Rule 3018(a) Motion Deadline shall be extended as to such Claim or Interest such that the holder thereof shall have at least ~~seven~~**ten** (~~7~~**10**) days to file a Rule 3018(a) Motion.
Disclosure Statement Order	▪ The UST asserts that, under Bankruptcy Rule 2002(b), the Debtors are required to indicate that the Confirmation Hearing Notice will be served on all Creditors no later than March 6, 2012.	Resolved by language altered in relevant document.	Resolved	The Debtors altered ¶28 of the Disclosure Statement Order as follows: The Debtors shall provide the Confirmation Hearing Notice to all parties that received the Disclosure Statement Hearing Notice, and to parties to executory contracts and unexpired leases, which parties are not currently "creditors" as defined in Section 101(10) of the Bankruptcy Code~~.~~**, no later than March 6, 2012.**
Disclosure Statement Order	▪ The UST asserts that, under Bankruptcy Rule 2002(b), the Debtors are required to indicate that the Confirmation Hearing Notice will be served on all Creditors no later than March 6, 2012, the same day as the	Resolved by language altered in relevant document.	Resolved	The Debtors altered Chart A of the Disclosure Statement Order as follows: Event Date/Deadline

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	Solicitation Mailing Date.			Service of Notice of Disclosure Statement Hearing January 26, 2012 Objection Deadline for Disclosure Statement Hearing February 23, 2012 at 4:00 p.m. Eastern Time Disclosure Statement Hearing March 1, 2012 at 11:00 a.m. Eastern Time Voting Record Date March 1, 2012 Solicitation Mailing Date (defined below) March 6, 2012 **Service of Confirmation Hearing Notice** **March 6, 2012** Deadline to Publish Notice of Confirmation Hearing March 9, 2012 Rule 3018(a) Motion Deadline March 20, 2012 at 4:00 p.m. Eastern Time Objection Deadline for Confirmation Hearing April 3, 2012 at 4:00 p.m. Eastern Time Voting Deadline April 3, 2012 at 4:00 p.m. Eastern Time Confirmation Hearing April 11, 2012 at 2:00 p.m. Eastern Time
Disclosure Statement Order	▪ The UST asserts that paragraph 36(e) of the Disclosure Statement Order should include a provision accounting for the situation in which a claimant files a Rule 3018(a) Motion by the Rule 3018(a) Motion Deadline.	Resolved by language altered in relevant document.	Resolved	The Debtors altered ¶36 of the Disclosure Statement Order as follows: Any timely received Ballot that contains sufficient information to permit the identification of the claimant and is cast as an acceptance or rejection of the Plan shall be counted and shall be deemed to be cast as an acceptance or rejection, as the case may be, of the Plan. The foregoing general procedures

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				shall be subject to the following exceptions: a) If a Claim is deemed an Allowed Claim in accordance with the Plan, such Claim shall be Allowed for voting purposes in the deemed allowed amount set forth in the Plan; b) If a Claim for which a proof of Claim has been timely filed is marked, in whole or in part, as contingent, unliquidated, or disputed, and that is not subject to an objection filed by the Debtors, then such Claim shall be temporarily allowed for voting purposes only, and not for purposes of allowance or distribution, at $1.00; c) If a Claim has been estimated or otherwise allowed for voting purposes by order of the Court, then such Claim shall be temporarily allowed in the amount so estimated or allowed by the Court for voting purposes only, and not for purposes of allowance or distribution; d) If a Claim is not listed on the Schedules, or is scheduled at zero, in an unknown amount, or, in whole or in part, as unliquidated, contingent, or disputed, and a proof of Claim was not (a) timely filed by the applicable bar date (the Governmental Claims Bar Date for Governmental Units, the Administrative Expense Claims Bar Date for Administrative Expense Claims and the Bar Date for all other prepetition Claims) or (b) deemed timely filed by an order of the Bankruptcy Court prior to the Voting Deadline, then such Claim shall be disallowed for voting purposes and for purposes of allowance and distribution pursuant to Bankruptcy Rule 3003(c); e) If the Debtors have served and filed an objection to a Claim or any portion thereof, **and the party that filed such Claim has not filed a Rule 3018(a) Motion prior to the Rule 3018(a) Motion Deadline,** then such Claim shall be temporarily

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				disallowed for voting purposes only and not for the purposes of the allowance or distribution, except to the extent and in the manner as may be set forth in the objection; and f) Ballots cast in amounts in excess of their allowed amount will only be counted to the extent of the Creditors' allowed Claim.
Disclosure Statement Order	▪ The UST notes that section 6.4 of the Plan has a provision that all objections with respect to a proposed assumption, cure or assignment must be filed and served the earlier of twenty-one days after such party is served with notice of assumption and assignment and one day prior to the Confirmation Hearing. The UST requests the Debtors add a provision to the Disclosure Statement Order indicating the last day prior to the Confirmation Hearing on which the Debtor may serve a notice of assumption and assignment.	Resolved by language altered in relevant document.	Resolved	The Debtors altered ¶23 of the Disclosure Statement Order as follows: The Debtors shall not be required to deliver Ballots or Solicitation Packages to counterparties to the Debtors' executory contracts and unexpired leases who do not have scheduled Claims or Claims based upon filed proofs of Claim. Rather, in lieu thereof, and in accordance with Bankruptcy Rule 3017(d), the Debtors shall mail to the counterparties to the Debtors' executory contracts and unexpired leases a notice, substantially in the form of Exhibit 6 attached hereto (the "**Contract/Lease Notice**"). **The Debtors shall provide notice of any such amendment to the Assumption Schedule to the parties to the executory contract or lease affected thereby not later than twenty-eight (28) days prior to the Confirmation Hearing.**
Disclosure Statement	▪ The UST asserts that the Disclosure Statement should allow those claimants who are willing to stipulate to being only partially secured should be able to vote their unsecured portion under Class 5 General Unsecured Claims.	Resolved by language altered in relevant document.	Resolved	The Debtors altered §I.A of the Disclosure Statement as follows: The Other Secured Claim Liens shall be released and the Debtors and their Estates shall have no further liability therefor; *provided, however*, that any Deficiency Claims of holders of Class 4 Other Secured Claims shall not constitute Class 4 Other Secured Claims and shall be treated as Class 5 General Unsecured Claims under the Plan.[2] Class 4 is Unimpaired and will be deemed to accept the Plan.

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				[2] **The Debtors will deliver a Solicitation Package (as defined in the Motion of the Debtors for Entry of an Order (a) Approving the Disclosure Statement, (b) Establishing the Voting Record Date, Voting Deadline and Other dates, (c) Approving Procedures for Soliciting, Receiving and Tabulating Votes on the Plan and for Filing Objections to the Plan and (d) Approving the Manner and Forms of Notices and Other Related Documents [Docket No. 485], filed on January 25, 2012) to each party that has asserted an Other Secured Claim and each such party shall have the right to indicate what portion of such asserted Other Secured Claim should be treated as, and counted as for voting purposes, a Class 5 General Unsecured Claim.**
Disclosure Statement Order	▪ The UST asserts that the Disclosure Statement Order should allow those claimants who are willing to stipulate to being only partially secured should be able to vote their unsecured portion under Class 5 General Unsecured Claims.	Resolved by language altered in relevant document.	Resolved	The Debtors altered ¶21 of the Disclosure Statement Order as follows: The Debtors shall not be obligated to deliver Solicitation Packages or Ballots to holders of Unimpaired Claims. Rather, in lieu thereof and in accordance with Bankruptcy Rule 3017(d), the Debtors shall mail to the holders of such Unimpaired Claims a notice, substantially in the form of Exhibit 4 attached hereto (the "**Unimpaired Claims Notice**"). **Notwithstanding the foregoing, the Debtors shall deliver a Solicitation Package to each party that has asserted an Other Secured Claim and each such party shall have the right to indicate what portion of such asserted Other Secured Claim should be treated as, and counted as for voting purposes, a Class 5 General Unsecured Claim.**
Ballot for Holders of Class 5 - General Unsecured Claims (attached as Exhibit 3C to the Disclosure	▪ The UST asserts that the Ballot for Holders of Class 5 - General Unsecured Claims should allow those claimants who are willing to stipulate to being only partially secured should be able to vote their unsecured portion under Class 5 General Unsecured	Resolved by language altered in relevant document.	Resolved	The Debtors altered the Ballot for Holders of Class 5 - General Unsecured Claims as follows: You are receiving this Ballot because our records indicate that you are a direct holder of a Class 5 General Unsecured Claim, as of the Voting Record Date (the close of business on March 1, 2012). Accordingly, you have a right to

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Statement Order)	Claims.			vote to accept or reject the Plan. **Additionally, you may be receiving this Ballot if you have asserted an Other Secured Claim. If you have asserted such Other Secured Claim and believe a portion of your asserted Other Secured Claim should be treated as, and counted as for voting purposes, a Class 5 General Unsecured Claim, you may indicate your vote to accept or reject the Plan with respect to such portion of your claim that shall be treated as a Class 5 General Unsecured Claim.**
Ballot for Holders of Class 2 - First Lien Facility Claims (attached as Exhibit 3A to the Disclosure Statement Order)	▪ The UST asserts that the Ballots should read "any Ballot not bearing an original signature" as well as "any unsigned Ballot" to ensure Creditors know a photocopy is unacceptable.	Resolved by language altered in relevant document.	Resolved	The Debtors altered the Ballot for Holders of Class 2 - First Lien Facility Claims as follows: If a Ballot is received after the Voting Deadline, it will not be counted, unless the Debtors have granted an extension of the Voting Deadline in writing with respect to such Ballot. Additionally, the following Ballots will **NOT** be counted: ➢ any Ballot that is illegible or contains insufficient information to permit the identification of the claimant; ➢ any Ballot cast by a Person or Entity that does not hold a Claim in a class that is entitled to vote to accept or reject the Plan; ➢ any Ballot cast for a Claim that is not listed on the Schedules, or that is scheduled at zero, in an unknown amount, or, in whole or in part, as unliquidated, contingent, or disputed, and for which no proof of Claim was filed; ➢ any Ballot that is properly completed, executed and timely filed, but (a) indicates both an acceptance and rejection of the Plan or (b) partially accepts and partially rejects the Plan; ➢ any Ballot submitted by facsimile, telecopy or electronic mail;

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				➢ any unsigned Ballot **<u>or Ballot not bearing an original signature</u>**;
Ballot for Holders of Class 3 - Second Lien Facility Claims (attached as Exhibit 3B to the Disclosure Statement Order)	▪ The UST asserts that the Ballots should read "any Ballot not bearing an original signature" as well as "any unsigned Ballot" to ensure Creditors know a photocopy is unacceptable.	Resolved by language altered in relevant document.	Resolved	The Debtors altered the Ballot for Holders of Class 3 - Second Lien Facility Claims as follows: If a Ballot is received <u>after</u> the Voting Deadline, it will not be counted, unless the Debtors have granted an extension of the Voting Deadline in writing with respect to such Ballot. Additionally, the following Ballots will **<u>NOT</u>** be counted: ➢ any Ballot that is illegible or contains insufficient information to permit the identification of the claimant; ➢ any Ballot cast by a Person or Entity that does not hold a Claim in a class that is entitled to vote to accept or reject the Plan; ➢ any Ballot cast for a Claim that is not listed on the Schedules, or that is scheduled at zero, in an unknown amount, or, in whole or in part, as unliquidated, contingent, or disputed, and for which no proof of Claim was filed; ➢ any Ballot that is properly completed, executed and timely filed, but (a) indicates both an acceptance and rejection of the Plan or (b) partially accepts and partially rejects the Plan; ➢ any Ballot submitted by facsimile, telecopy or electronic mail; ➢ any unsigned Ballot **<u>or Ballot not bearing an original signature</u>**;
Ballot for Holders of Class 5 - General Unsecured Claims	▪ The UST asserts that the Ballots should read "any Ballot not bearing an original signature" as well as "any unsigned Ballot" to ensure Creditors	Resolved by language altered in relevant document.	Resolved	The Debtors altered the Ballot for Holders of Class 5 - General Unsecured Claims as follows: If a Ballot is received <u>after</u> the Voting Deadline, it will not be

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(attached as Exhibit 3C to the Disclosure Statement Order)	know a photocopy is unacceptable.			counted, unless the Debtors have granted an extension of the Voting Deadline in writing with respect to such Ballot. Additionally, the following Ballots will **NOT** be counted: ➢ any Ballot that is illegible or contains insufficient information to permit the identification of the claimant; ➢ any Ballot cast by a Person or Entity that does not hold a Claim in a class that is entitled to vote to accept or reject the Plan; ➢ any Ballot cast for a Claim that is not listed on the Schedules, or that is scheduled at zero, in an unknown amount, or, in whole or in part, as unliquidated, contingent, or disputed, and for which no proof of Claim was filed; ➢ any Ballot that is properly completed, executed and timely filed, but (a) indicates both an acceptance and rejection of the Plan or (b) partially accepts and partially rejects the Plan; ➢ any Ballot submitted by facsimile, telecopy or electronic mail; ➢ any unsigned Ballot **or Ballot not bearing an original signature**;
Ballot for Holders of Class 2 - First Lien Facility Claims (attached as Exhibit 3A to the Disclosure Statement Order)	▪ The UST asserts that the Ballots' instructions regarding acceptable recipients of the Ballots is unclear and should be altered to "any Ballot sent to anyone other than the Voting and Claims Agent."	Resolved by language altered in relevant document.	Resolved	The Debtors altered the Ballot for Holders of Class 2 - First Lien Facility Claims as follows: If a Ballot is received after the Voting Deadline, it will not be counted, unless the Debtors have granted an extension of the Voting Deadline in writing with respect to such Ballot. Additionally, the following Ballots will **NOT** be counted:

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				➢ any Ballot that is illegible or contains insufficient information to permit the identification of the claimant; ➢ any Ballot cast by a Person or Entity that does not hold a Claim in a class that is entitled to vote to accept or reject the Plan; ➢ any Ballot cast for a Claim that is not listed on the Schedules, or that is scheduled at zero, in an unknown amount, or, in whole or in part, as unliquidated, contingent, or disputed, and for which no proof of Claim was filed; ➢ any Ballot that is properly completed, executed and timely filed, but (a) indicates both an acceptance and rejection of the Plan or (b) partially accepts and partially rejects the Plan; ➢ any Ballot submitted by facsimile, telecopy or electronic mail; ➢ any unsigned Ballot or Ballot not bearing an original signature; ➢ <u>**any Ballot sent to anyone other than the Voting and Claims Agent, including, but not limited to,**</u> any Ballot sent to the Debtors, the Debtors' agents/representatives (other than the Voting and Claims Agent), any indenture trustee, or the Debtors' financial or legal advisors
Ballot for Holders of Class 3 - Second Lien Facility Claims (attached as	▪ The UST asserts that the Ballots' instructions regarding acceptable recipients of the Ballots is unclear and should be altered to "any Ballot sent to anyone other than the Voting and	Resolved by language altered in relevant document.	Resolved	The Debtors altered the Ballot for Holders of Class 3 - Second Lien Facility Claims as follows: If a Ballot is received <u>after</u> the Voting Deadline, it will not be counted, unless the Debtors have granted an extension of the

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Exhibit 3B to the Disclosure Statement Order)	Claims Agent."			Voting Deadline in writing with respect to such Ballot. Additionally, the following Ballots will **<u>NOT</u>** be counted: ➢ any Ballot that is illegible or contains insufficient information to permit the identification of the claimant; ➢ any Ballot cast by a Person or Entity that does not hold a Claim in a class that is entitled to vote to accept or reject the Plan; ➢ any Ballot cast for a Claim that is not listed on the Schedules, or that is scheduled at zero, in an unknown amount, or, in whole or in part, as unliquidated, contingent, or disputed, and for which no proof of Claim was filed; ➢ any Ballot that is properly completed, executed and timely filed, but (a) indicates both an acceptance and rejection of the Plan or (b) partially accepts and partially rejects the Plan; ➢ any Ballot submitted by facsimile, telecopy or electronic mail; ➢ any unsigned Ballot or Ballot not bearing an original signature; ➢ **<u>any Ballot sent to anyone other than the Voting and Claims Agent, including, but not limited to,</u>** any Ballot sent to the Debtors, the Debtors' agents/representatives (other than the Voting and Claims Agent), any indenture trustee, or the Debtors' financial or legal advisors

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Ballot for Holders of Class 5 - General Unsecured Claims (attached as Exhibit 3C to the Disclosure Statement Order)	▪ The UST asserts that the Ballots' instructions regarding acceptable recipients of the Ballots is unclear and should be altered to "any Ballot sent to anyone other than the Voting and Claims Agent."	Resolved by language altered in relevant document.	Resolved	The Debtors altered the Ballot for Holders of Class 5 - General Unsecured Claims as follows: If a Ballot is received <u>after</u> the Voting Deadline, it will not be counted, unless the Debtors have granted an extension of the Voting Deadline in writing with respect to such Ballot. Additionally, the following Ballots will <u>**NOT**</u> be counted: ➢ any Ballot that is illegible or contains insufficient information to permit the identification of the claimant; ➢ any Ballot cast by a Person or Entity that does not hold a Claim in a class that is entitled to vote to accept or reject the Plan; ➢ any Ballot cast for a Claim that is not listed on the Schedules, or that is scheduled at zero, in an unknown amount, or, in whole or in part, as unliquidated, contingent, or disputed, and for which no proof of Claim was filed; ➢ any Ballot that is properly completed, executed and timely filed, but (a) indicates both an acceptance and rejection of the Plan or (b) partially accepts and partially rejects the Plan; ➢ any Ballot submitted by facsimile, telecopy or electronic mail; ➢ any unsigned Ballot or Ballot not bearing an original signature; ➢ <u>**any Ballot sent to anyone other than the Voting and Claims Agent, including, but not limited to,**</u> any Ballot sent to the Debtors, the Debtors'

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				agents/representatives (other than the Voting and Claims Agent), any indenture trustee, or the Debtors' financial or legal advisors.
Notice of Non-Voting Status: Disputed Claims (attached as Exhibit 2 to the Disclosure Statement Order)	▪ The UST asserts that in the Notice of Non-Voting Status: Disputed Claims it is unclear what the Solicitation Package includes. The UST requests the Notice of Non-Voting Status: Disputed Claims define the Solicitation Package and make clear the Solicitation Package includes a copy of the Plan and Disclosure Statement.	Resolved by language altered in relevant document.	Resolved	The Debtors altered Footnotes 2-3 of the Notice of Non-Voting Status: Disputed Claims as follows: 2 Capitalized terms used but not otherwise defined herein will have the meanings set forth in the Plan, Disclosure Statement, and ~~the~~ Motion ~~seeking entry~~**of the Debtors for Entry** of an ~~o~~Order (~~i~~a) ~~a~~Approving the Disclosure Statement ~~as containing "adequate information" pursuant to Section 1125 of the Bankruptcy Code, (ii) establishing~~**, (b) Establishing** the Voting Record Date, Voting Deadline and ~~o~~Other dates, (~~iii~~c) ~~a~~Approving ~~p~~Procedures for ~~s~~Soliciting, ~~r~~Receiving and ~~t~~Tabulating ~~v~~Votes on the Plan and for ~~f~~Filing ~~o~~Objections to the Plan and (~~iv~~d) ~~a~~Approving the ~~manner and forms of certain notices [Docket No. ___]~~**Manner and Forms of Notices and Other Related Documents [Docket No. 485] (the "Disclosure Statement Motion"), filed on January 25, 2012)**, as applicable. 3 **The Solicitation Package (as defined in the Disclosure Statement Motion) includes, among other things, a copy of the Plan and Disclosure Statement.**
Unimpaired Claims Notice (attached as Exhibit 4 to the Disclosure Statement Order)	▪ The UST asserts that in the Unimpaired Claims Notice it is unclear what the Solicitation Package includes. The UST requests the Unimpaired Claims Notice define the Solicitation Package and make clear the Solicitation Package includes a copy of the Plan and Disclosure Statement.	Resolved by language altered in relevant document.	Resolved	The Debtors altered Footnotes 2-3 of the Unimpaired Claims Notice as follows: 2 Capitalized terms used but not otherwise defined herein will have the meanings set forth in the Plan, Disclosure Statement, and ~~the~~ Motion ~~seeking entry~~**of the Debtors for Entry** of an ~~o~~Order (~~i~~a) ~~a~~Approving the Disclosure Statement ~~as containing "adequate information" pursuant to Section 1125 of the Bankruptcy Code, (ii) establishing~~**, (b) Establishing** the Voting Record Date, Voting Deadline and ~~o~~Other dates, (~~iii~~c) ~~a~~Approving ~~p~~Procedures for ~~s~~Soliciting, ~~r~~Receiving and ~~t~~Tabulating ~~v~~Votes on the Plan and for ~~f~~Filing ~~o~~Objections to the Plan and (~~iv~~d) ~~a~~Approving the ~~manner and forms of certain~~

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				~~notices [Docket No. ___]~~**Manner and Forms of Notices and Other Related Documents [Docket No. 485] (the "Disclosure Statement Motion"), filed on January 25, 2012)**, as applicable. [3] **The Solicitation Package (as defined in the Disclosure Statement Motion) includes, among other things, a copy of the Plan and Disclosure Statement.**
Notice of Non-Voting Status: Classes 6, 7 and 8 (attached as Exhibit 5 to the Disclosure Statement Order)	▪ The UST asserts that in the Notice of Non-Voting Status: Classes 6, 7 and 8 it is unclear what the Solicitation Package includes. The UST requests the Notice of Non-Voting Status: Classes 6, 7 and 8 define the Solicitation Package and make clear the Solicitation Package includes a copy of the Plan and Disclosure Statement.	Resolved by language altered in relevant document.	Resolved	The Debtors altered Footnotes 2-3 of the Notice of Non-Voting Status: Classes 6, 7 and 8 as follows: [2] Capitalized terms used but not otherwise defined herein will have the meanings set forth in the Plan, Disclosure Statement, and ~~the~~ Motion ~~seeking entry~~**of the Debtors for Entry** of an ~~o~~**O**rder (~~i~~**a**) ~~a~~**A**pproving the Disclosure Statement ~~as containing "adequate information" pursuant to Section 1125 of the Bankruptcy Code, (ii) establishing~~**, (b) Establishing** the Voting Record Date, Voting Deadline and ~~o~~**O**ther dates, (~~iii~~**c**) ~~a~~**A**pproving ~~p~~**P**rocedures for ~~s~~**S**oliciting, ~~r~~**R**eceiving and ~~t~~**T**abulating ~~v~~**V**otes on the Plan and for ~~f~~**F**iling ~~o~~**O**bjections to the Plan and (~~iv~~**d**) ~~a~~**A**pproving the ~~manner and forms of certain notices [Docket No. ___]~~**Manner and Forms of Notices and Other Related Documents [Docket No. 485] (the "Disclosure Statement Motion"), filed on January 25, 2012)**, as applicable. [3] **The Solicitation Package (as defined in the Disclosure Statement Motion) includes, among other things, a copy of the Plan and Disclosure Statement.**
Contract/Lease Notice (attached as Exhibit 6 to the Disclosure Statement Order)	▪ The UST asserts that the Contract/Lease Notice is unclear as to what is in the Solicitation Package. The UST requests the Contract/Lease Notice define the Solicitation Package and make clear the Solicitation Package includes a copy of the Plan and Disclosure Statement.	Resolved by language altered in relevant document.	Resolved	The Debtors altered Footnotes 2-3 of the Contract/Lease Notice as follows: [2] Capitalized terms used but not otherwise defined herein will have the meanings set forth in the Plan, Disclosure Statement, and ~~the~~ Motion ~~seeking entry~~**of the Debtors for Entry** of an ~~o~~**O**rder (~~i~~**a**) ~~a~~**A**pproving the Disclosure Statement ~~as containing "adequate information" pursuant to Section 1125~~

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				~~of the Bankruptcy Code, (ii) establishing~~**, (b) Establishing** the Voting Record Date, Voting Deadline and ~~o~~Other dates, (~~iii~~c) ~~a~~Approving ~~p~~Procedures for ~~s~~Soliciting, ~~r~~Receiving and ~~t~~Tabulating ~~v~~Votes on the Plan and for ~~f~~Filing ~~o~~Objections to the Plan and (~~iv~~d) ~~a~~Approving the ~~manner and forms of certain notices [Docket No. ___]~~**Manner and Forms of Notices and Other Related Documents [Docket No. 485] (the "Disclosure Statement Motion"), filed on January 25, 2012)**, as applicable. 3 **The Solicitation Package (as defined in the Disclosure Statement Motion) includes, among other things, a copy of the Plan and Disclosure Statement.**
Confirmation Hearing Notice (attached as Exhibit 7 to the Disclosure Statement Order)	▪ The UST asserts that in the Confirmation Hearing Notice it is unclear what the Solicitation Package includes. The UST requests the Confirmation Hearing Notice define the Solicitation Package and make clear the Solicitation Package includes a copy of the Plan and Disclosure Statement.	Resolved by language altered in relevant document.	Resolved	The Debtors altered Footnotes 2-3 of the Confirmation Hearing Notice as follows: 2 Capitalized terms used but not otherwise defined herein will have the meanings set forth in the Plan, Disclosure Statement, and ~~the~~ Motion ~~seeking entry~~**of the Debtors for Entry** of an ~~o~~Order (~~i~~a) ~~a~~Approving the Disclosure Statement ~~as containing "adequate information" pursuant to Section 1125 of the Bankruptcy Code, (ii) establishing~~**, (b) Establishing** the Voting Record Date, Voting Deadline and ~~o~~Other dates, (~~iii~~c) ~~a~~Approving ~~p~~Procedures for ~~s~~Soliciting, ~~r~~Receiving and ~~t~~Tabulating ~~v~~Votes on the Plan and for ~~f~~Filing ~~o~~Objections to the Plan and (~~iv~~d) ~~a~~Approving the ~~manner and forms of certain notices [Docket No. ___]~~**Manner and Forms of Notices and Other Related Documents [Docket No. 485] (the "Disclosure Statement Motion"), filed on January 25, 2012)**, as applicable. 3 **The Solicitation Package (as defined in the Disclosure Statement Motion) includes, among other things, a copy of the Plan and Disclosure Statement.**
Notice of Limited Voting Status: Contingent,	▪ The UST asserts that in the Notice of Limited Voting Status: Contingent, Unliquidated or Disputed Claims for	Resolved by language altered in relevant document.	Resolved	The Debtors altered Footnotes 2-3 of the Notice of Limited Voting Status: Contingent, Unliquidated or Disputed Claims for which No Objection has been filed by the Debtors as

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Unliquidated or Disputed Claims for which No Objection has been filed by the Debtors (attached as Exhibit 8 to the Disclosure Statement Order)	which No Objection has been filed by the Debtors it is unclear what the Solicitation Package includes. The UST requests the Notice of Limited Voting Status: Contingent, Unliquidated or Disputed Claims for which No Objection has been filed by the Debtors define the Solicitation Package and make clear the Solicitation Package includes a copy of the Plan and Disclosure Statement.			follows: 2 Capitalized terms used but not otherwise defined herein will have the meanings set forth in the Plan, Disclosure Statement, and ~~the~~ Motion ~~seeking entry~~**of the Debtors for Entry** of an ~~o~~Order (~~i~~a) ~~a~~Approving the Disclosure Statement ~~as containing "adequate information" pursuant to Section 1125 of the Bankruptcy Code, (ii) establishing~~**, (b) Establishing** the Voting Record Date, Voting Deadline and ~~o~~Other dates, (~~iii~~c) ~~a~~Approving ~~p~~Procedures for ~~s~~Soliciting, ~~r~~Receiving and ~~t~~Tabulating ~~v~~Votes on the Plan and for ~~f~~Filing ~~o~~Objections to the Plan and (~~iv~~d) ~~a~~Approving the ~~manner and forms of certain notices [Docket No. ___]~~**Manner and Forms of Notices and Other Related Documents [Docket No. 485] (the "Disclosure Statement Motion"), filed on January 25, 2012)**, as applicable. 3 **The Solicitation Package (as defined in the Disclosure Statement Motion) includes, among other things, a copy of the Plan and Disclosure Statement.**
Contract/Lease Notice (attached as Exhibit 6 to the Disclosure Statement Order)	▪ The UST asserts that the Contract/Lease Notice should indicate the timing of filing rejection damages claims.	Resolved by language altered in relevant document.	Resolved	The Debtors added the following language to the Contract/Lease Notice: **The Confirmation Order shall constitute an Order of the Bankruptcy Court approving the rejection of executory contracts and unexpired leases under Section 6.5 of the Plan pursuant to Bankruptcy Code Section 365 as of the Effective Date. Any Claim for damages arising from any such rejection must be Filed within thirty (30) days after the mailing of notice of the entry of the Confirmation Order, or such Claim shall receive no distribution under the Plan or otherwise on account of such Claim.**
Notice of Limited Voting Status: Contingent, Unliquidated or	▪ The UST asserts that the Notice of Limited Voting Status: Contingent, Unliquidated or Disputed Claims for which No Objection has been filed by	Resolved by language altered in relevant document.	Resolved	The Debtors altered the Notice of Limited Voting Status: Contingent, Unliquidated or Disputed Claims for which No Objection has been filed by the Debtors as follows:

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Disputed Claims for which No Objection has been filed by the Debtors (attached as Exhibit 8 to the Disclosure Statement Order)	the Debtors should be altered to "which, in whole or in part, reflects a claim that has been scheduled by the Debtors as a disputed Claim, or is an unliquidated or contingent Claim, etc." The UST asserts that in order for a Claim to be consider disputed, either the Debtors need to have scheduled it as disputed, or filed a Claims objection. The UST argues that since the Notice of Limited Voting Status: Contingent, Unliquidated or Disputed Claims for which No Objection has been filed by the Debtors is going to claimants who have not had their Claims objected to, to be classified as disputed, the Debtors would have had to schedule the Claim as such.			You are receiving this notice because you are the holder of a Claim that has filed a proof of Claim, which, in whole or in part, reflects a **Claim that has been scheduled by the Debtors as a** disputed~~,~~ **Claim, or is an** unliquidated~~,~~ or contingent Claim, but which is not subject to an objection filed by the Debtors.
Disclosure Statement	▪ The UST asserts that Section VI.B of the Disclosure Statement regarding insiders in the Avoidance Action Analysis is unclear in regards to Claim treatment under the Plan versus under a chapter 7 liquidation.	Resolved by language altered in relevant document.	Resolved	The Debtors added the following language to §VI.B of the Disclosure Statement: **As set forth in Sections IV.N and IV.O above, and as described in further detail below, the Plan provides for a release of all Causes of Action, including Avoidance Actions but excluding fraud, willful misconduct or gross negligence as determined by a Final Order, against, among others, officers, directors, shareholders, members and/or enrollees, employees, representatives, advisors, attorneys, financial advisors, investment bankers, or agents of the Debtors (including their estates and beneficiaries), in each case as of the Petition Date or that have become officers and/or directors thereafter, including GTCR (as defined below). Absent confirmation of the Plan, such Causes of Action would not be released other than as set forth below in connection with the GTCR Settlement (as defined below).** Except to the extent any such Causes of Action are

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				released under the Plan, the Debtors and the Liquidating Trustee reserve their right to conduct a further review of the transfers made within 90 days **(or in the case of insiders, one year)** of the Petition Date and to seek recovery of such transfers under the provisions of the Bankruptcy Code before or after the Confirmation Date. ~~Additionally, on or about March 18, 2010, the Debtors transferred approximately \$9,127,166 to approximately 17 Creditors who are insiders on account of certain tax liabilities of such insiders resulting from the Debtors' status as a limited liability company. A list of such transfers is attached hereto as Exhibit G. The Debtors may have been insolvent when such transfers were made and may not have received reasonably equivalent value for such transfers. Accordingly, the Debtors may have been able to bring a legal action against these Creditors to have the transfers returned as fraudulent conveyances under Sections 544 and/or 548 of the Bankruptcy Code. One of the transferees and the Debtors have agreed in principal to a settlement of such Claims for \$6,000,000 in exchange for full releases of all transferees from any Claims, rights or Causes of Action by the Debtors. As a result of the settlement and the transferees' material contribution to the success of the Debtors' Chapter 11 Cases, the Plan provides releases to the transferees.~~ **Prior to the Petition Date, Graceway Holdings, LLC made a series of distributions in a total amount in excess of \$362,616,953.68 (the "Distributions") including, but not limited to, dividend payments and tax distributions, to the owners of the equity interests of Graceway Holdings, LLC, including GTCR, pursuant to Section 4.1 of the Graceway Holdings, LLC Amended and Restated Limited Liability Company Agreement dated as of December 29, 2006. One of such Distributions was a transfer by the Debtors on or about March 18, 2010 of approximately \$9,127,166 to approximately 17 shareholders on account of**

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				certain tax liabilities of such shareholders resulting from the Debtors' status as a limited liability company. A list of such transfers is attached hereto as Exhibit G. The Debtors may have been insolvent when such transfers were made and may not have received reasonably equivalent value for such transfers. Accordingly, the Debtors may have been able to bring a legal action against these shareholders to have this last Distribution returned as a fraudulent conveyance under Sections 544 and/or 548 of the Bankruptcy Code. However, GTCR and the other shareholders who received this last Distribution would have vigorously disputed whether the Debtors were insolvent at the time of the Distribution and whether reasonably equivalent value was given for the Distribution, because the same agreement pursuant to which the shareholders made their initial equity contributions to the Graceway Holdings, LLC provided that tax distribution would be made to the shareholders. Other than with respect to the March 18, 2010 Distribution, the Debtors, after due investigation, are unaware of any valid Causes of Action, against any officer, director, shareholder, member and/or enrollee, employee, representative, advisor, attorney, financial advisor, investment banker, or agent of the Debtors, including GTCR. On February 14, 2012, the Debtors and (i) GTCR Golder Rauner, L.L.C.; (ii) GTCR Co-Invest II, L.P.; (iii) GTCR Co-Invest III, L.P.; (iv) GTCR Fund VIII, L.P.; (v) GTCR Fund IX/A, L.P.; (vi) Fund VIII/B Graceway Splitter, L.P.; (vii) Fund IX/B Graceway Splitter, L.P.; and (viii) GTCR Golder Rauner II, L.L.C. (each a "GTCR Entity" and, collectively, including any affiliates thereof, "GTCR"), entered into a Settlement Agreement (the "GTCR Settlement Agreement") attached as Exhibit B to the *Debtors' Motion for an Order Authorizing the Debtors to Enter Into a Settlement Agreement with GTCR* filed on

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				February 14, 2012 [Docket No. 524] (the "GTCR Settlement Motion"). Pursuant to the GTCR Settlement Agreement, the Debtors will release all Causes of Action, including Avoidance Actions, other than claims or liabilities arising out of or relating to any act or omission that constitutes fraud or willful misconduct as determined by final order of a court of competent jurisdiction, against (a) each GTCR Entity and its respective current or former officers, directors, advisors, shareholders, members and/or enrollees and employees (and each of the foregoing entity's or person's respective successors, assigns and representatives) and (b) any other person or entity not otherwise identified in the preceding sub-clause (a) that directly or indirectly has received or in the future may receive any portion of the Distributions (other than any person that is an officer or director of the Debtors as of the Settlement Effective Date (as defined below), in such person's capacity as an officer or director of the Debtors). In exchange, within one (1) business day of the Settlement Effective Date, GTCR will (a) pay $4,500,000.00 directly to the First Lien Facility Agent for the benefit of the First Lien Claimholders; and (b) pay $1,500,000.00 directly to the Debtors' estates, which amount shall constitute Other Assets under the Plan. The GTCR Settlement Agreement will become effective and binding upon the first date on which the Bankruptcy Court enters the order approving the GTCR Settlement Motion and such order becomes final and non-appealable (such date, the "Settlement Effective Date"). The GTCR Settlement Motion is currently set to be heard at the hearing scheduled for March 16, 2012 at 9:30 a.m. before the Honorable Peter J. Walsh, Judge for the United States Bankruptcy Court for the District of Delaware, located at the United States Bankruptcy Court, 824 Market Street, Wilmington, Delaware 19801.

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				<u>As set forth in Sections IV.N and IV.O above, as a result of the GTCR Settlement Agreement as well as such persons' or entities' material contributions to the success of the Debtors' Chapter 11 Cases, the Plan provides releases of Causes of Action against, among others, the officers, directors, shareholders, members and/or enrollees, employees, representatives, advisors, attorneys, financial advisors, investment bankers, or agents of the Debtors (including their estates and beneficiaries), in each case as of the Petition Date or that have become officers and/or directors thereafter, including GTCR. From the outset of the Chapter 11 Cases, certain First Lien Claimholders agreed that, upon confirmation of an acceptable Plan the foregoing parties other than GTCR should be entitled to a release. During Plan negotiations, representatives of both the Second Lien Facility Lenders and the Creditors' Committee agreed that in light of the significant increase in the value of the Estates brought about by the efforts of the foregoing parties during these Chapter 11 Cases, the foregoing parties other than GTCR should be entitled to a release. In addition, in light of the significant cash consideration being provided by GTCR under the GTCR Settlement Agreement, representatives of the First Lien Claimholders, the Second Lien Facility Lenders and the Creditors' Committee agreed that the release in the Plan should be expanded to include GTCR.</u>
Plan, Disclosure Statement, Confirmation Hearing Notice (attached as Exhibit 7 to the Disclosure Statement Order)	▪ The UST asserts that the provisions involving the Releases, Injunctions, Exculpations, and Limitation of Liability in the Plan are significantly broader than what is permitted under *In re Washington Mutual., Inc.*, 442 B.R. 314 (Bankr. D. Del. 2011). The UST acknowledges that this issue is actually an issue for the Confirmation Hearing, rather than the Disclosure	The Debtors agree with the UST that these issues are premature and should be adjudicated, if necessary, at the Confirmation Hearing rather than the Disclosure Statement Hearing. The Debtors believe that the releases are appropriate and	Unresolved	

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	Statement Hearing, and that as a result this argument is premature. ▪ Specifically, the UST noted that the Ballots provide that if the Creditor votes to accept the Plan, that Creditor also votes to accept the release by the Claim holder of the released parties, but that the Creditor Releases in the Plan provide that such releases will be given by all holders of Claims and Interests, and is not limited to those who voted to accept the Plan. The UST believes that this issue was addressed in *Washington Mutual*, and it is clear that third party releases must be limited to those who agree to provide them and, as a result, believes the Creditor Releases are too broad in their current form.	their approval is supported by the relevant case law. If necessary and appropriate, in connection with the Confirmation Hearing the Debtors will provide evidence of the significant contributions of the Debtor Releasees and Creditor Releasees that justify the releases contained in the Plan.		
Disclosure Statement Order	▪ The UST asserts that is inconsistent with Section 1126(c) for the Disclosure Statement Order to provide that in the event no votes to accept or reject the Plan are received for a particular Class, that Class shall be deemed to have voted to accept the Plan.	The Debtors believe that applicable law supports the Debtors' position that a class in which no party votes may be deemed to accept the Plan. See, e.g. *In re Ruti-Sweetwater, Inc.*, 836 F.2d 1263 (10th Cir. 1988); *In re Tribune Co.*, 2011 Bankr. LEXIS 4128, at *142-43 (Bankr. D. Del. Oct. 31, 2011); *In re Accuride Corp.*, 2010 WL 5093173, at *6 (Bankr. D. Del. Feb. 18, 2010); *In re DBSD N. Am.*,	Unresolved	

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		Inc., 419 B.R. 179, 67-68 (Bankr. S.D.N.Y. 2009), aff'd in part, rev'd on other grounds, 2010 WL 4925878 (2d Cir. 2010) (DBSD II); *In re Adelphia Commc'ns Corp.*, 368 B.R. 140 (Bankr. S.D.N.Y. 2007). For a more complete explanation, see Debtor's (i) Response to the United States Trustee's Limited Objection to the Motion of the Debtors for Entry of an Order (a) Approving the Disclosure Statement, (b) Establishing the Voting Record Date, Voting Deadline and Other Dates, (c) Approving Procedures for Soliciting, Receiving and Tabulating Votes on the Plan and for Filing Objections to the Plan and (d) Approving the Manner and Forms of Notices and Other Related Documents.		
Exhibits 2, 4 through 8 of the Disclosure Statement Order	▪ The UST asserts that there is no requirement under the Bankruptcy Code or Bankruptcy Rules that a party objecting to Confirmation must propose a modification to resolve such objection. The UST asserts proposing such a modification should not be a requirement.	The Debtors respectfully request that the Bankruptcy Court approve this additional requirement for any objection. The Debtors believe that this requirement will speed resolution of outstanding issues and minimize the estate and	Unresolved	

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		judicial resources required to reach resolution of the objections, if any.		
Confirmation Hearing Notice (attached as Exhibit 7 to the Disclosure Statement Order)	▪ The UST asserts that the Confirmation Hearing Notice should allow recipients to request a Ballot in case they were entitled to receive a Ballot but did not receive said Ballot for some reason.	The Confirmation Hearing Notice will be delivered to all parties in interest in the Cases. Those parties in interest who are voting parties will also receive Ballots. However, not all parties receiving a Confirmation Hearing Notice are entitled to vote and therefore are not entitled to Ballots. The Debtors believe that limiting the number of parties entitled to receive Ballots to those parties who are entitled to vote on the Plan will conserve estate resources, simplify the vote tabulation process and minimize confusion and errors generally.	Unresolved	
Confirmation Hearing Notice (attached as Exhibit 7 to the Disclosure Statement Order)	▪ The UST asserts that the Confirmation Hearing Notice should indicate that the Injunctions and Releases will take effect if the Plan is confirmed.	All components of the Plan are contingent upon the confirmation of the Plan. This observation is not limited to the releases contained in the Plan and accordingly, the Debtors do not believe any changes are appropriate.	Unresolved	