


UNITED STATES BANKRUPTCY COURT _____ DISTRICT OF <u>DELAWARE</u>		PROOF OF CLAIM
Name of Debtor Womens First Healthcare, Inc		Case Number 04-11278 (MFV)
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (The person or other entity to whom the debtor owes money or property) McKesson Corporation		<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.
Name and address where notices should be sent c/o Jeffrey Garfinkle, Esq Buchalter, Nemer, Fields & Younger 18400 Von Karman Ave, Suite 800 Irvine, California 92612 Telephone number (940) 760-1121		
Account or other number by which creditor identifies debtor		
		THIS SPACE IS FOR COURT USE ONLY
Check here <input type="checkbox"/> replaces if this claim <input type="checkbox"/> amends a previously filed claim dated _____		
1 Basis for Claim <input type="checkbox"/> Goods sold <input checked="" type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Taxes <input checked="" type="checkbox"/> Other <u>Returns, Chargebacks and Customer Credits</u> <input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries and compensation (fill out below) Last four digits of SS # _____ Unpaid compensation for services performed from _____ (date) to _____ (date)		
2 Date debt was incurred 2002 - 2004		3 If court judgment, date obtained
4 Total Amount of Claim at Time Case Filed \$ <u>SEE ATTACHMENT A</u> (unsecured) (secured) (priority) (Total) If all or part of your claim is secured or entitled to priority also complete item 5 or 7 below <input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.		
5 Secured Claim <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral \$ _____ Amount of arrearage and other charges at time case filed included in secured claim if any \$ _____		7 Unsecured Priority Claim <input type="checkbox"/> Check this box if you have an unsecured priority claim. Amount entitled to priority \$ _____ Specify the priority of the claim: <input type="checkbox"/> Wages, salaries or commissions (up to \$4,925)* earned within 90 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6). <input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other Specify applicable paragraph of 11 U.S.C. § 507(a) (_____)
6 Unsecured Nonpriority Claim \$ _____ <input checked="" type="checkbox"/> Check this box if a) there is no collateral or lien securing your claim or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.		* Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.
8 Credits The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. 9 Supporting Documents Attach copies of supporting documents such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. 10 Date-Stamped Copy To receive an acknowledgment of the filing of your claim, enclose a stamped self-addressed envelope and copy of this proof of claim.		THIS SPACE IS FOR COURT USE ONLY FILED AUG 31 2004 BMC
Date 8/30/04	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any). Dan Sawyers, Vice President of Accounting	

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years or both.

Women First Healthcare Inc

 00162
 - - 33 134 and 3571

INSTRUCTIONS FOR PROOF OF CLAIM FORM

The instructions and definitions below are general explanations of the law. In particular types of cases or circumstances, such as bankruptcy cases that are not filed voluntarily by a debtor, there may be exceptions to these general rules.

DEFINITIONS

Debtor

The person, corporation, or other entity that has filed a bankruptcy case is called the debtor.

Creditor

A creditor is any person, corporation, or other entity to whom the debtor owed a debt on the date that the bankruptcy case was filed.

Proof of Claim

A form telling the bankruptcy court how much the debtor owed a creditor at the time the bankruptcy case was filed (the amount of the creditor's claim). This form must be filed with the clerk of the bankruptcy court where the bankruptcy case was filed.

Secured Claim

A claim is a secured claim to the extent that the creditor has a lien on property of the debtor (collateral) that gives the creditor the right to be paid from that property before creditors who do not have liens on the property.

Examples of liens are a mortgage on real estate and a security interest in a car, truck, boat, television set, or other item of property. A lien may have been obtained through a court proceeding before the bankruptcy case began. In some states, a court judgment is a lien. In addition, to the extent a creditor also owes money to the debtor (has a right of setoff), the creditor's claim may be a secured claim. (See also *Unsecured Claim*.)

Unsecured Claim

If a claim is not a secured claim, it is an unsecured claim. A claim may be partly secured and partly unsecured if the property on which a creditor has a lien is not worth enough to pay the creditor in full.

Unsecured Priority Claim

Certain types of unsecured claims are given priority, so they are to be paid in bankruptcy cases before most other unsecured claims (if there is sufficient money or property available to pay these claims). The most common types of priority claims are listed on the proof of claim form. Unsecured claims that are not specifically given priority status by the bankruptcy laws are classified as *Unsecured Nonpriority Claims*.

Items to be Completed in Proof of Claim Form (If Not Already Filled)

Court, Name of Debtor, and Case Number

Fill in the name of the federal judicial district where the bankruptcy case was filed (for example, Central District of California), the name of the debtor in the bankruptcy case, and the bankruptcy case number. If you received a notice of the case from the court, all of this information is near the top of the notice.

Information about Creditor

Complete the section giving the name, address, and telephone number of the creditor to whom the debtor owes money or property, and the debtor's account number, if any. If anyone else has already filed a proof of claim relating to this debt, if you never received notices from the bankruptcy court about this case, if your address differs from that to which the court sent notice, or if this proof of claim replaces or changes a proof of claim that was already filed, check the appropriate box on the form.

1 Basis for Claim

Check the type of debt for which the proof of claim is being filed. If the type of debt is not listed, check "Other" and briefly describe the type of debt. If you were an employee of the debtor, fill in the last four digits of your social security number and the dates of work for which you were not paid.

2 Date Debt Incurred

Fill in the date when the debt first was owed by the debtor.

3 Court Judgments

If you have a court judgment for this debt, state the date the court entered the judgment.

4 Total Amount of Claim at Time Case Filed

Fill in the applicable amounts, including the total amount of the entire claim. If interest or other charges in addition to the principal amount of the claim are included, check the appropriate place on the form and attach an itemization of the interest and charges.

5 Secured Claim

Check the appropriate place if the claim is a secured claim. You must state the type and value of property that is collateral for the claim, attach copies of the documentation of your lien, and state the amount past due on the claim as of the date the bankruptcy case was filed. A claim may be partly secured and partly unsecured. (See *DEFINITIONS* above.)

6 Unsecured Nonpriority Claim

Check the appropriate place if you have an unsecured nonpriority claim, sometimes referred to as a "general unsecured claim." (See *DEFINITIONS* above.) If your claim is partly secured and partly unsecured, state here the amount that is unsecured. If part of your claim is entitled to priority, state here the amount **not** entitled to priority.

7 Unsecured Priority Claim

Check the appropriate place if you have an unsecured priority claim and state the amount entitled to priority. (See *DEFINITIONS* above.) A claim may be partly priority and partly nonpriority if, for example, the claim is for more than the amount given priority by the law. Check the appropriate place to specify the type of priority claim.

8 Credits

By signing this proof of claim, you are stating under oath that in calculating the amount of your claim, you have given the debtor credit for all payments received from the debtor.

9 Supporting Documents

You must attach to this proof of claim form copies of documents that show the debtor owes the debt claimed, or, if the documents are too lengthy, a summary of those documents. If documents are not available, you must attach an explanation of why they are not available.

ATTACHMENT A

McKesson Corporation ("McKesson") hereby submits this Proof of Claim and Request for Payment of Administrative Claim ("Proof of Claim") in the bankruptcy case of Womens First Healthcare, Inc , ("Debtor"), Case No SA 04-11278-MFW Debtor's bankruptcy case is pending in the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court") McKesson's claims against Debtor are as follows and based upon the following facts

1 On April 29, 2004 (the "Petition Date"), Debtor filed a voluntary petition for relief under Chapter 11 of the Bankruptcy Code in the Bankruptcy Court

2 Both prior to and subsequent to the Petition Date, Debtor and McKesson had a number of contractual and business relationships involving McKesson's purchasing of the Debtor's products, the return of certain products by McKesson, and administering Debtor's ongoing arrangements with third party purchasers of Debtor's products

3 As of the Petition Date, the Debtor owed McKesson at least \$6,814,074 55, exclusive of interest, attorneys' fees, costs and other recoverable charges (the "Pre-Petition Claim")

4 Subsequent to the Petition Date, Debtor and McKesson have continued certain of their business relationships From April 29, 2004 through the date of this Proof of Claim, McKesson has claims for chargebacks and returns totaling \$688,058 80 ("Post-Petition Claim")

5 Administrative Claim Pursuant to 11 U S C § 503(b), McKesson holds and hereby asserts and requests payment of its administrative claims which include the Post-Petition Claim McKesson's administrative claims total in the aggregate at least \$688,058 80, exclusive of attorneys' fees and costs, interest and other recoverable charges

6 Unsecured Claim McKesson hereby asserts a general unsecured claim in the amount of at least \$6,814,074 55 - - the Pre-Petition Claim To the extent any portion of McKesson's Post-Petition Claim is not entitled to administrative classification and treatment under 11 U S C § 503(b), such claim is entitled to unsecured classification and treatment

7 Vaniqa Payment The gross amount of McKesson's Pre-Petition Claim does not include the Court-authorized payment of \$3,368,840 53 from the proceeds of the sale of Vaniqa Such payment should be a credit against the aggregate amount of McKesson's Pre-Petition Claim

8 Documentation Due to the confidential nature of the business relationship between the parties, McKesson has not attached any documents or calculations to this Proof of Claim. Upon written request of a party in interest and subject to the requesting party executing a confidentiality agreement in form and substance acceptable to McKesson, McKesson shall provide the documents and calculations which substantiate this claim.

9 Reservation of Rights In executing and filing this Proof of Claim, McKesson is not waiving in any manner or under any circumstances any security interest it now has or may be determined to have at any time nor is it waiving any claim, action, or cause of action it may have against Debtor or any other entity or person, including the right to assert amounts in amounts different from the amounts set forth herein, nor is it waiving any defense, offset, recoupment, counter-claim or similar right or remedy it may now have or at any time have against Debtor or any other entity or person or with respect to any legal or equitable proceeding now existing or hereafter commenced. McKesson reserves the right to amend or supplement this Proof of Claim in any respect including, but not limited to, the assertion, by proof of claim or other application to this Court, for any amount that becomes due under any of the various agreements, pursuant to court order or otherwise, and continuing costs, fees and expenses (including legal fees and disbursements) arising in relation to the claims asserted herein or any of the agreements and the assertion of an administrative expense priority and adequate protection for any such claim or claims. Under applicable law, to the extent the Post-Petition Claim or any portion thereof is an administrative claim, McKesson is entitled to interest at the contractual or legal rate from the date each portion of the Post-Petition Claim became due and payable until the date such Post-Petition Claim is paid in full. Under applicable law, McKesson is entitled to interest at the contractual or legal rate from the date each portion of the Pre-Petition Claim or any portion thereof became due and payable through the Petition Date. Upon request of a party in interest, McKesson shall provide a calculation of such interest.

10 In filing this Proof of Claim, McKesson is not waiving its rights to have any objections or challenges to this Proof of Claim in accordance with the dispute resolution provisions of the Agreements.