

**UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

PROOF OF CLAIM

In re
**Women First HealthCare, Inc ,
Debtor**

Case Number
04-11278 (MFW)

ORIGINAL

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 and Address

Laboratoires Fournier S A
c/o Peter G Bergmann, Esq,
Edward A Smith, Esq
Cadwalader, Wickersham & Taft LLP
One World Financial Center
New York, New York 10281

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

Check box if you have never received any notices from the bankruptcy court in this case

Check box if this address differs from the address on the envelope sent to you by the court

Creditor Telephone Number (212) 504-6000

THIS SPACE IS FOR COURT USE ONLY

ACCOUNT OR OTHER NUMBER BY WHICH CREDITOR IDENTIFIES DEBTOR

Check here replaces or amends a previously filed claim dated 10/19/04

1 BASIS FOR CLAIM

- Goods sold
- Services performed
- Money loaned
- Personal injury/wrongful death
- Taxes
- Other (describe briefly)
See Appendix
- Retiree benefits as defined in 11 U.S.C. § 1114(a)
- Wages salaries and compensation (Fill out below)
Last four digits of SS # _____
Unpaid compensation for services performed from _____ to _____
(date) (date)

2 DATE DEBT WAS INCURRED See Appendix

3 IF COURT JUDGMENT, DATE OBTAINED

4 TOTAL AMOUNT OF CLAIM AT TIME CASE FILED \$ not less than 2,735,429 (unsecured) (secured) (unsecured priority) \$ not less than 2,735,429 (Total)

If all or part of your claim is secured or entitled to priority, also complete Item 5 or 7 below

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

Check this box if claim is secured by collateral (including a right of setoff)
Brief description of collateral
 Real Estate Motor Vehicle
 Other _____
Value of Collateral \$ _____
Amount of arrearage and other charges at time case filed included in secured claim if any \$ _____

7 UNSECURED PRIORITY CLAIM

Check this box if you have an unsecured priority claim
Amount entitled to priority \$ _____
Specify the priority of the claim
 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)
 Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4)
 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)
 Alimony maintenance or support owed to a spouse former spouse or child - 11 U.S.C. § 507(a)(7)
 Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8)
 Other - specify applicable paragraph of 11 U.S.C. § 507(a)(____)
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

6 UNSECURED NONPRIORITY CLAIM not less than \$2,735,429

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 c) none or only part of your claim is entitled to priority

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 an additional copy of this proof of claim

BY MAIL TO
Women First HealthCare Inc
c/o BMC Group f/k/a Bankruptcy Management Corp
PO Box 983
El Segundo CA 90245 0983

BY HAND OR OVERNIGHT DELIVERY TO
Women First HealthCare Inc
c/o BMC Group f/k/a Bankruptcy Management Corp
1330 East Franklin Ave
El Segundo CA 90245

THIS SPACE FOR COURT USE ONLY

FILED

FEB 17 2005

BMC

DATE SIGNED
2/14/05

Sign and print the name and title if any of the creditor or other person authorized to file this claim on each copy. Power of attorney if any.
Peter G Bergmann
Peter G Bergmann Esq



**APPENDIX TO SECOND AMENDED PROOF OF CLAIM OF
LABORATOIRES FOURNIER S A**

1 Laboratoires Fournier S A (“Fournier”) files this Second Amended Proof of Claim (the “Second Amended Claim”) against Women First HealthCare, Inc (the “Debtor”) for claims arising prior to the petition date based upon the Debtor’s breach and rejection of a certain contract with Fournier

2 Prior to the commencement of these cases, Fournier and the Debtor entered into that certain Distribution and License Agreement, dated as of July 19, 1999, as amended from time to time (as amended, the “Agreement”), pursuant to which, *inter alia*, Fournier granted an exclusive license to the Debtor to sell and distribute one of Fournier’s products in the United States. The Agreement contains material and confidential proprietary information which cannot be disclosed to third parties pursuant to Article 6 of the Agreement. To the extent necessary to adjudicate this Second Amended Claim, Fournier will disclose the Agreement subject to appropriate confidentiality arrangements.

3 On December 28, 2004, the United States Bankruptcy Court for the District of Delaware entered that certain Order Confirming Debtor’s Second Amended Plan of Liquidation Dated as of December 21, 2004 (the “Confirmation Order”). In accordance with the Confirmation Order, the Debtor rejected the Agreement pursuant to section 365 of the Bankruptcy Code as of December 28, 2004.

4 The Debtor has failed to pay Fournier the amounts owed under the Agreement as listed in the Statement of Account annexed as Exhibit A to this Second Amended Claim in violation of the terms of the Agreement. As set forth in the Statement of Account, the Debtor owes Fournier an amount not less than \$2,735,429, inclusive of interest through the petition date under the terms of the Agreement.

5 On August 31, 2004, Fournier filed Proof of Claim Number 155 in the Debtor’s case seeking an amount not less than \$2,444,670. On September 23, 2004, the Debtor provided Fournier for the first time with information regarding sales made by the Debtor during the second quarter of 2004 of product manufactured by Fournier subject to the Agreement. Based upon this information, Fournier was able to calculate royalties owed to Fournier under the Agreement in respect of these sales in the amount of \$290,760.

Thus, Fournier filed Amended Proof of Claim Number 192 dated October 19, 2004 (the "Amended Claim") to account for these additional royalties, bringing the claim total to \$2,735,429. To the extent that the second quarter 2004 royalties relate to post-petition sales, Fournier reserved the right to seek payment of such royalties as an administrative expense of the Debtor's estate.

6 Pursuant to the Confirmation Order, claims arising from the rejection of contracts must be filed within 30 days of the Debtor's mailing of notice of entry of the Confirmation Order. On January 18, 2005, the Debtor mailed such notice, establishing February 17, 2005 as the bar date for rejection claims. Accordingly, in light of the Debtor's rejection of the Agreement, Fournier now files this Second Amended Claim. Fournier files this Second Amended Claim as a protective measure in the face of the rejection claim bar date. The amount demanded herein is identical to the amount demanded in Fournier's previously filed Amended Claim.

7 Fournier reserves the right to amend and/or supplement this Second Amended Claim at any time and in any manner and/or to file proofs of claim for any additional claims that may be based on the same or additional documents or grounds of liability, including, but not limited to, additional administrative expenses arising after the petition date.

8 This Second Amended Claim is filed under the compulsion of the bar date established in connection with the Confirmation Order for claims arising from the rejection of contracts, as may be extended pursuant to certain agreements and orders in these cases, and is filed to protect Fournier from forfeiture of any claim it may have. Filing of this Second Amended Claim is not (a) a waiver or release of Fournier's rights, claims or defenses against any person, entity or property, (b) a waiver or release of Fournier's right to have any and all final orders in any and all non-core matters entered only after de novo review by a United States District Judge, (c) a consent by Fournier to the jurisdiction of this Court for any purpose other than with respect to this Second Amended Claim, (d) an election of remedy, (e) a waiver or release of any rights which Fournier may have to a jury trial, or (f) a waiver of the right to move to withdraw the reference with respect to the subject

matter of this Second Amended Claim, any objection thereto or any other proceedings which may be commenced in these cases against or otherwise involving Fournier, including without limitation, any adversary proceeding that was or may be commenced by any party or committee in these cases

9 All notices to Fournier should be sent to

Cadwalader, Wickersham & Taft LLP
Attn Peter G Bergmann
Edward A Smith
One World Financial Center
New York, New York 10281

-and-

Laboratoires Fournier S A
Attn Head of Legal Department
42 rue de Longvic
21300 Chenove
France

**Exhibit A
Statement of Account**

1- Damages from cancelled orders and commitments

Product	Quantities ordered and cancelled	Additional quantities committed by binding forecast	Total quantities committed in units	Total quantities committed in patches	Total applicable selling price (USD)	Loss based on committed quantities (USD)
Esclim 25 modele vente	13 765	11 250	25 015	200 120	0.47	94 961
Esclim 37 5 modele vente	17 500	10 000	27 500	220 000	0.47	104 394
Esclim 50 modele vente	107 500	66 875	174 375	1 395 000	0.47	661 953
Esclim 75 modele vente	13,000	16,000	29 000	232 000	0.76	175,721
Esclim 100 modele vente	50 000	45 000	95 000	760 000	0.76	575 638
Esclim 25 modele samples		30 000	30 000	60 000	0.62	36 900
Esclim 37 5 modele samples	20 000	30 000	50 000	100 000	0.81	81 180
Esclim 50 modele samples		60 000	60 000	120 000	0.81	97 416
Esclim 75 modele samples		30 000	30 000	60 000	0.81	48 708
Esclim 100 modele samples		45 000	45 000	90 000	0.81	73 062
TOTAL	221 765	344 125	565 890	3,237 120		\$ 1,949,932

2003	\$334 387
1Q2004	\$156 283
2Q2004	\$290,760
TOTAL	

3-Interest Calculation

Item	Amount	Due date	Filing date	Days of interest	Interest rate Bank of America	Interest due
2003 royalties	\$334,387	2/15/2004	4/29/2004	74	6%	4,067.61
TOTAL						\$4,067.61