Exhibit "A"

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	)	Chapter 11
	)	
WOMEN FIRST HEALTHCARE, INC.,	)	Case No.: 04-11278 (MFW)
	)	
Debtor.	)	Reference Docket Nos. 795, 805 & ____
	)	

ORDER APPROVING THE STIPULATION RESOLVING THE WOMEN FIRST HEALTHCARE LIQUIDATING TRUST'S OBJECTION TO CLAIM #71 OF HAWAII STATE TAX COLLECTOR

AND NOW, this_____ day of April, having reviewed the *Women First Healthcare Liquidating Trust's Second Omnibus Objection to Claims (Substantive) Pursuant to 11 U.S.C. Section 502, Fed.R.Bankr.P. 3007 and Del.Bankr.LR. 3007-1* [Docket No. 795] (the "Objection"), and having further reviewed the *Response to the Liquidating Trust's Second Omnibus Objection To Claims (Substantive) of Hawaii State Tax Collector* (the "Response") [Docket No. 805], and having further reviewed the *Certification of Trustee Regarding Docket Nos. 795 and 805* (the "Certification"), and the *Stipulation Resolving the Women First Healthcare Liquidating Trust's Objection to Claim #71 of Hawaii State Tax Collector*, attached to this Order as Exhibit 1, and it appearing that approval of the Stipulation appears to be in the best interests of the Trust and the Debtor's creditors; it is hereby

ORDERED THAT the *Stipulation Resolving the Women First Healthcare Liquidating Trust's Objection to Claim #71 of Hawaii State Tax Collector*, attached hereto as Exhibit "1", is approved under the terms and conditions stated therein.

THE HONORABLE MARY F. WALRATH
Chief, U.S. Bankruptcy Court Judge

Exhibit "1"

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	)	Chapter 11
	)	
WOMEN FIRST HEALTHCARE, INC.,	)	Case No.: 04-11278 (MFW)
	)	
Debtor.	)	
	)	

STIPULATION RESOLVING THE WOMEN FIRST HEALTHCARE LIQUIDATING TRUST'S OBJECTION TO CLAIM #71 OF HAWAII STATE TAX COLLECTOR

WHEREAS, on July 27, 2004, the Hawaii State Tax Collector ("Hawaii") filed Proof of Claim # 71 in the above-captioned case (the "Claim") in the above-captioned case; and

WHEREAS, the Claim asserted an unsecured priority and non-priority claim in an unknown amount; and

WHEREAS, on December 21, 2004, the Debtor filed the *Debtor's First Amended Chapter 11 Plan of Liquidation Dated as of December 21, 2004* (the "Plan"); and

WHEREAS, on December 28, 2004, this Court entered the *Order Confirming Debtor's First Amended Chapter 11 Plan of Liquidation* (the "Confirmation Order"); and

WHEREAS, on January 18, 2005 (the "Effective Date"), all Conditions to Effective Date as set forth in Section 11.3 of the Plan were either satisfied or waived by the Debtor in writing pursuant to Section 11.4 of the Plan, including the execution of the Liquidating Trust Agreement (the "Trust Agreement") whereby the Women First Healthcare Liquidating Trust (the "Trust") was created; and

WHEREAS, pursuant to the Plan, the Confirmation Order, and the Trust Agreement, all assets of the Debtor's estate were transferred to the Trust and became the assets of the Trust (the "Trust Assets"); and

WHEREAS, on January 14, 2005, the Women First Healthcare Liquidating Trust Committee (the "Committee"), by resolution, appointed Stephen W. Spence the Liquidating Trustee (the "Trustee") of the Trust; and

WHEREAS, the sole purpose of the Trust is to liquidate and distribute the Trust Assets to parties asserting claims against the Debtor's estate, in accordance with the Bankruptcy Code and other applicable law; and

WHEREAS, on May 18, 2005, the Trust filed the *Women First Healthcare Liquidating Trust's Second Omnibus Objection to Claims (Substantive) Pursuant to 11 U.S.C. Section 502, Fed.R.Bankr.P. 3007 and Del.Bankr.LR. 3007-1* [Docket No. 795] (the "Objection"); and

WHEREAS, the Objection asserted the Debtor's estate had no liability to Hawaii for taxes; and

WHEREAS, on July 1, 2006, Hawaii filed its *Response to the Liquidating Trust's Second Omnibus Objection To Claims (Substantive)* (the "Response") [Docket No. 805], asserting that the Debtor had not filed all tax returns necessary to determine it liability if any to the State of Hawaii; and

WHEREAS, the Trust subsequently filed the necessary tax returns; and

WHEREAS, the Trustee and Hawaii entered into discussions concerning the amount of liability of the Trust for taxes due; and

WHEREAS, the Trustee and Hawaii have agreed to the terms of this Stipulation; and

WHEREAS each of the below signatories represents and warrants that each has the legal right and authority to enter into this Stipulation and that each is duly authorized to enter into this Stipulation on behalf of the party on whose behalf each such party executes this Stipulation;

NOW, THEREFORE, the Trust and Hawaii each hereby stipulate and agree, subject to Court approval, as follows:

1. Claim #71 of the Hawaii State Tax Collector shall be allowed as follows: i) as an unsecured priority claim in the amount of $993.97; and ii) as an unsecured non-priority claim in the amount of $213.75.

2. The Trustee shall not assert any further objections to Proof of Claim #71.

3. Hawaii has no other claim(s) relating to the above-captioned case.

Executed this 6th day of April, 2006.

DEPARTMENT OF TAXATION
STATE OF HAWAII

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