ALTER AND BARBARO, ESQS. (COUNSEL TO DRUG GUILD DISTRIBUTORS AND ECHO DRUGS, INC.,PHARMA HOLDINGS INC. D/B/A UNZER PHARMACY,(UNZER)) ATTN BERNARD M. ALTER, ESQ. 26 COURT ST, STE 1812 BROOKLYN, NY 11242 ASSISTANT U.S. ATTORNEY ATTN: JEFFREY K. POWELL, ESQ. UNITED STATES ATTORNEY'S OFFICE 86 CHAMBERS STREET NEW YORK, NY 10007

ASSISTANT U.S. ATTORNEY ATTN: LOUIS PELLEGRINO, ESQ. UNITED STATES ATTORNEY'S OFFICE 1 ST. ANDREW'S PLAZA NEW YORK, NY 10007 BALLARD SPAHR LLP (COUNSEL TO UPSHER-SMITH LABORATORIES, LLC) ATTN TOBEY M DALUZ, CHANTELLE D MCCLAMB 919 MARKET ST, 11TH FL WILMINGTON, DE 19801

BERNARD M. ALTER, ESQ.; ALTER AND BARBARO, ESQS. (COUNSEL TO DRUG GUILD & ECHO DRUG, STARRETT CITY PHARMACY LLC, WELCARE DRUG STORE INC,BAY-CARE PHARMACY LLC) 26 COURT ST, STE 1812 BROOKLYN, NY 11242 BERNARD M. ESQ. ALTER AND BARBARO, ESQ.S (COUNSEL TO PHARMA HOLDING INC., (UNZER)) 26 COURT STREET, SUITE 1812 BROOKLYN, NY 11424

BORGES & ASSOCIATES, LLC (COUNSEL TO LIFESCAN GLOBAL CORP.) ATTN WANDA BORGES, ESQ.; SUE L. CHIN, ESQ. 575 UNDERHILL BLVD., STE 118 SYOSSET, NY 11791 BOUSQUET HOLSTEIN PLLC (COUNSEL TO COLLIERS INTERNATIONAL NJ LLC) ATTN ROBERT K. WEILER, ESQ. 110 W. FAYETTE ST., STE 1000 SYRACUSE, NY 13202

BUCHALTER, A PROFESSIONAL CORPORATION ATTN: SHAWN M. CHRISTIANSON, ESQ. (COUNSEL TO ORACLE AMERICA, INC.) 55 SECOND ST., 17TH FLOOR SAN FRANCISCO, CA 94105 CAPITAL TAX COLLECTION BUREAU PENNSYLVANIA LOCAL TAX PERRY COUNTY OFFICE 506 S STATE RD. MARYSVILLE, PA 17053 CARTER LEDYARD & MILBURN LLP (COUNSEL TO NOVARTIS PHARMACEUTICALS CORP. AND SANDOZ INC.) ATTN AARON R CAHN 2 WALL STREET NEW YORK, NY 10005 COMMERICAL LITIGATION BRANCH U.S. DEPT OF JUSTICE ATTN MARY A SCHMERGEL, ESQ. 1100 L ST, N.W., ROOM 7110 WASHINGTON, DC 2005

COMMONWEALTH OF PENNSYLVANIA DEPARTMENT OF LABOR AND INDUSTRY COLLECTION SUPPORT UNIT ATTN:DEB SECREST 651 BOAS STREET, ROOM 925 HARRISBURG, PA 17121 COMPTROLLER OF MARYLAND MARYLAND INCOME TAX REVENUE ADMINISTRATION DIVISION 110 CARROLL STREET ANNAPOLIS, MD 21411-0001

CONNECTICUT DEPARTMENT OF LABOR EMPLOYMENT SECURITY DIVISION 200 FOLLY BROOK BOULEVARD WETHERSFIELD, CT 06109 CONNECTICUT LICENSE SERVICES DIVISION 165 CAPITOL AVENUE HARTFORD, CT 06106

CONSOVOY MCCARTHY PLLC (COUNSEL TO ERIC HESTRUP) ATTN J.MICHAEL CONNOLLY 1600 WILSON BOULEVARD, SUITE 700 ARLINGTON, VA 22201 DEPARTMENT OF REVENUE SERVICES CONNECTICUT WITHHOLDING TAX 450 COLUMBUS BOULEVARD HARTFORD, CT 06103

DHMH - DRUG CONTROL 4201 PATTERSON AVENUE BALTIMORE, MD 21215 DRUG ENFORCEMENT ADMINISTRATION ATTN: REGISTRATION SECTION/DRR P.O. BOX 2639 SPRINGFIELD, VA 22152-2639 DRUG ENFORCEMENT ADMINISTRATION FEDERAL BUILDING, 12TH FLOOR 230 SOUTH DEARBORN, STREET, SUITE 1200 CHICAGO, IL 60604 DRUG ENFORCEMENT ADMINISTRATION ATTN: MICHAEL D. MULLER, SPECIAL AGENT NEW YORK FIELD DIVISION 99 10TH AVENUE NEW YORK, NY 10011

FLORIDA DEPARTMENT OF REVENUE 5050 WEST TENNESSEE STREET TALLAHASSEE, FL 32399-0180 FRANKGECKER LLP (COUNSEL TO WALGREENS CORP AFFILIATES AND SUBSIDARIES) ATTN JOSEPH D. FRANK, JEREMY C. KLEINMAN 1327 W WASHINGTON BLVD., STE 5 G-H CHICAGO, IL 60607

FROST BROWN TODD LLC (COUNSEL TO HORIZON PHARMA USA, INC.) ATTN RONALD E GOLD 3300 GREAT AMERICAN TOWER 301 EAST FOURTH ST CINCINNATI, OH 45202 FROST BROWN TODD LLC (COUNSEL TO HORIZON THERAPEUTICS USA, INC.) ATTN RONALD E. GOLD 301 EAST FOURTH ST GREAT AMERICAN TOWER, STE 3300 CINCINNATI, OH 45202

FTI CONSULTING ATTN: JAN NAIFEH, SENIOR MANAGING DIRECTOR 155 FRANKLIN ROAD, SUITE 210 BRENTWOOD, TN 37027 GATES-CHILI CENTRAL SCHOOL DISTRICT 3 SPARTAN WAY ROCHESTER, NY 14624

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GOODWIN PROCTOR LLP (COUNSEL TO TEVA PHARMACEUTICALS USA, INC.) ATTN WILLIAM P WEINTRAUB & ARTEM SKOROSTENSKY THE NEW YORK TIMES BUILDING 620 EIGHTH AVE NEW YORK, NY 10018 GOTTLIEB & JANEY LLP (COUNSEL TO LAURENCE F DOUD, III) ATTN DERRELLE M JANEY, ESQ. 111 BROADWAY, STE 701 NEW YORK, NY 10006

GRAFF SILVERSTEIN LLP (COUNSEL TO DRUG MART SOLUTIONS LLC D/B/A QUALITY RX PHARMACY) ATTN: DAVID GRAFF 3 MIDDLE PATENT RD ARMONK, NY 10504-2803 HYMAN, PHELPS AND MCNAMARA, P.C. ATTN: LARRY K. HOUCK 700 13TH STREET, N.W. SUITE 1200 WASHINGTON, DC 20005

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INTERNAL REVENUE SERVICE LOCAL OFFICE 600 ARCH STREET PHILADELPHIA, PA 19106 KANSAS DEPARTMENT OF REVENUE CORPORATE INCOME TAX 915 SW HARRISON ST TOPEKA, KS 66612-1588 KELLER LENKNER LLC (COUNSEL TO ERIC HESTRUP) ATTN: ASHLEY KELLER 150 NORTH RIVERSIDE PLAZA, SUITE 4270 CHICAGO, IL 60606 KENNEY SHELTON LIPTAK NOWAK LLP (COUNSEL TO STEPHEN GIROUX) ATTN JEFFREY A CARLINO THE CALUMET BUILDING 233 FRANKLIN ST BUFFALO, NY 14202

KURZMAN EISENBERG CORBIN & LEVER, LLP (COUNSEL TO KE LLP) ATTN: BRUCE W. BIEBER, ESQ. ONE NORTH BROADWAY, 12TH FL. WHITE PLAINS, NY 10601 LANDAU LAW LLP (COUNSEL TO AMGEN USA INC.) ATTN RODGER M LANDAU, ESQ 1880 CENTURY PARK E. STE 1101 LOS ANGELES, CA 90067

LAW OFFICE OF DAVID M. PYUN (COUNSEL TO CYNTHIA OSEI, CSS PHARMACY, INC., GIG PHARMACY, INC. & BEST STOP PHARMACY, INC.) ATTN DAVID M. PYUN 39-38 BELL BLVD., STE 308 BAYSIDE, NY 11361 LEMERY GREISLER LLC COUNSEL TO: OPTISOURCE, LLC ATTN: MEGHAN M. BREEN, ESQ. 50 ALBANY STREET ALBANY, NY 12207

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LUSKIN, STERN & EISLER LLP (COUNSEL TO MANUFACTURERS AND TRADERS TRUST CO.) ATTN MICHAEL LUSKIN, ESQ 50 MAIN ST SUITE 1640 WHITE PLAINS, NY 10606 M&T BANK ATTN: CAROLL A. FARRAR ONE M & T PLAZA, 18TH FLOOR BUFFALO, NY 14203 MANUFACTURERS & TRADERS TRUST COMPANY ATTN: JAMES B. HALLOCK, SPECIAL ASSETS 501 MERRITT 7, FIFTH FLOOR NORWALK, CT 06854 MINNESOTA DEPARTMENT OF REVENUE MINNESOTA INCOME TAX MAIL STATION 1250 ST. PAUL, MN 55145-1250

MISSOURI DEPARTMENT OF REVENUE MISSOURI INCOME TAX HARRY S. TRUMAN STATE OFFICE BUILDING 301 WEST HIGH STREET JEFFERSON CITY, MO 65101 MISSOURI DEPARTMENT OF REVENUE BANKRUPTCY UNIT ATTN STEVEN A GINTHER PO BOX 475 JEFFERSON CITY, MO 65105-0475

MORGAN & MORGAN (COUNSEL TO ERIC HESTRUP) ATTN JAMES YOUNG 76 SOUTH LAURA STREET, SUITE 1100 JACKSONVILLE, FL 32202 MORGAN & MORGAN (COUNSEL TO ERIC HESTRUP) ATTN JUAN R MARTINEZ 201 N.FRANKLIN ST, 7TH FL TAMPA, FL 33602

NEW JERSEY DEPARTMENT OF HEALTH 135 EAST STATE STREET, FLOOR 1 TRENTON, NJ 08625 NEW JERSEY DIVISION OF TAXATION NEW JERSEY INCOME TAX 50 BARRACK ST. TRENTON, NJ 08608

NEW JERSEY DIVISION OF TAXATION NEW JERSEY SALES AND USE TAX PO BOX 193 TRENTON, NJ 08646-0193 NEW JERSEY STATE UNEMPLOYMENT INSURANCE DEPARTMENT OF LABOR DIVISION OF PROGRAMS P.O. BOX 058 TRENTON, NJ 08625-0058 NEW JERSEY WITHHOLDING TAX NEW JERSEY DIVISION OF REVENUE P.O. BOX 252 TRENTON, NJ 08625-0058 NEW YORK DEPT. OF FINANCE W.A. HARRIMAN CAMPUS, B8 RM 700 ALBANY, NY 12227

NEW YORK DEPT. OF FINANCE W.A. HARRIMAN CAMPUS, B8 BLDG 9 RM 449 ALBANY, NY 12227 NEW YORK STATE DEPARTMENT OF HEALTH BUREAU OF NARCOTICS ATTN: MICHELE R. MULLOY RIVERVIEW CENTER, 150 BROADWAY ALBANY, NY 12204

NEW YORK STATE DEPARTMENT OF LABOR STATE OFFICE CAMPUS BUILDING #12, ROOM 256 ALBANY, NY 12240 NEW YORK STATE DEPARTMENT OF LABOR - BUS. SERVICES ATTN: REGENNA DARRAH 276 WARING ROAD, ROOM 100 ROCHESTER, NY 14609

NEW YORK STATE EDUCATION DEPARTMENT 89 WASHINGTON AVENUE 2ND FLOOR WEST ALBANY, NY 12234 NEW YORK STATE EDUCATION DEPARTMENT 89 WASHINGTON AVENUE 2ND FLOOR WEST ALBANY, NY 12234

NEW YORK STATE EDUCATION DEPARTMENT DIVISION OF PROFESSIONAL EDUCATION BUREAU OF COMPARATIVE EDUCATION 89 WASHINGTON AVENUE 2ND FLOOR WEST ALBANY, NY 12234 NORTH CAROLINA STATE UNEMPLOYMENT INSURANCE DIVISION OF EMPLOYMENT SECURITY P.O. BOX 26504 RALEIGH, NC 27611 NORTH CAROLINA WITHHOLDING TAX DEPARTMENT OF REVENUE P.O. BOX 25000 RALEIGH, NC 27640 NYS DEPARTMENT OF TAXATION & FINANCE ATTN: BANKRUPTCY UNIT P.O. BOX 5300 ALBANY, NY 12205

NYS WORKERS' COMPENSATION BOARD ATTN: SEAN BREEN PRINCIPAL WORKERS' COMP. EXAMINER OFFICE OF SELF-INSURANCE 328 STATE STREET SCHENECTADY, NY 12305 OFFICE OF THE NEW YORK ATTORNEY GENERAL ASSISTANT ATTORNEY GENERAL ATTN LOUIS J TESTA, ESQ CIVIL RECOVERIES BUREAU, BANKTUPTCY LITIGATION UNIT, THE CAPITOL ALBANY, NY 12224-0341

OFFICE OF THE NYS ATTORNEY GENERAL 144 EXCHANGE BOULEVARD ROCHESTER, NY 14614 OFFICE OF THE NYS ATTORNEY GENERAL ATTN: DAVID E. NACHMAN, ESQ. 28 LIBERTY STREET NEW YORK, NY 10005

OFFICE OF THE NYS ATTORNEY GENERAL LITIGATION BUREAU, BANKRUPTCY UNIT THE CAPITOL ALBANY, NY 12224-0341 OFFICE OF THE U.S. TRUSTEE ATTN: KATHLEEN D. SCHMITT, ESQ. FEDERAL OFFICE BUILDING 100 STATE STREET, ROOM 4180 ROCHESTER, NY 14614

OFFICE OF THE U.S. TRUSTEE ATTN SHANNON A. SCOTT, ESQ. 201 VARICK ST, STE 1006 NEW YORK, NY 10014 OHIO DEPARTMENT OF TAXATION OHIO WITHHOLDING TAX 4485 NORTHLAND RIDGE BLVD. COLUMBUS, OH 43229 OHIO STATE UNEMPLOYMENT INSURANCE OHIO DEPARTMENT OF JOB & FAMILY SERVICES CONTRIBUTION SECTION 4020 E. 5TH AVE COLUMBUS, OH 43219-1811 PA OFFICE OF CHIEF COUNSEL STRAWBERRY SQUARE ROOM 1032 HARRISBURG, PA 17128

PACHULSKI STANG ZIEHL & JONES (COUNSEL TO COMMITTEE OF UNSECURED CREDITORS) ATTN ILAN D SCHARF,STEVEN W GOLDEN,JAMES I STANG 780 THIRD AVE, 34TH FL NEW YORK, NY 10017-2024 PENNSYLVANIA DEPARTMENT OF HEALTH DRUG AND DEVICE PROGRAM FORUM PLACE 555 WALNUT ST, 7TH FLOOR HARRISBURG, PA 17101

PENNSYLVANIA DEPARTMENT OF REVENUE PENNSYLVANIA INCOME TAX P.O. BOX 280706 HARRISBURG, PA 17128 PENNSYLVANIA DEPARTMENT OF REVENUE PENNSYLVANIA WITHHOLDING TAX BUREAU OF BUSINESS TRUST FUND TAXES EMPLOYER TAX DIVISION PO BOX 280904 HARRISBURG, PA 17128-0904

PENNSYLVANIA STATE UNEMPLOYMENT INSURANCE DEPARTMENT OF LABOR AND INDUSTRY OFFICE OF UC TAX SERVICES LABOR AND INDUSTRY BUILDING 651 BOAS ST. HARRISBURG, PA 17121 PHILLIPS LYTLE LLP COUNSEL TO AETNA HEALTH INC. ATTN KEVIN J ENGLISH ONE CANALSIDE 125 MAIN ST BUFFALO, NY 14203-2887

ROCHESTER DRUG COOPERATIVE, INC. C/O DANIEL W. COLLINS, ESQ. HARTER, SECREST & EMERY, LLP 1600 BAUSCH & LOMB PLACE ROCHESTER, NY 14604-2711 STATE OF DELAWARE CANNON BUILDING 861 SILVERLAKE BLVD, SUITE 203 DOVER, DE 19904 STATE OF MARYLAND BOARD OF PHARMACY WELLS FARGO BANK ATTN: STATE OF MD BOARD OF PHARMACY LOCKBOX 2051 7175 COLUMBIA GATEWAY DR. COLUMBIA, MD 21046 STATE OF NEW YORK 89 WASHINGTON AVENUE 2ND FLOOR WEST ALBANY, NY 12234

STATE OF OHIO 77 S HIGH STREET, ROOM 1702 COLUMBUS, OH 43215 STATE OF VERMONT BOARD OF PHARMACY OFFICE OF PROFESSIONAL REGULATION 89 MAIN STREET, 3RD FLOOR MONTPELIER, VT 05620-3402

STEVENS & LEE, P.C. (COUNSEL TO ERIC HESTRUP) ATTN: NICHOLAS F. KAJON 485 MADISON AVENUE, 20TH FLOOR NEW YORK, NY 10022 TENNESSEE DEPARTMENT OF REVENUE TENNESSEE INCOME TAX ANDREW JACKSON STATE OFFICE BUILDING 500 DEADERICK ST. NASHVILLE, TN 37242

THE INTERNAL REVENUE SERVICE CENTRALIZED INSOLVENCY OPERATION P.O. BOX 7346 PHILADELPHIA, PA 19101-7346 THE JEFF ELLER GROUP, LLC ATTN: JEFF ELLER 3112 WINDSOR ROAD, #138 AUSTIN, TX 78703

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TREASURER - STATE OF MAINE 76 NORTHERN AVENUE GARDINER, ME 04345 TREASURER - STATE OF NEW HAMPSHIRE PHILBROOK CENTER 121 SOUTH FRUIT STREET CONCORD, NH 03301

U.S. DEPARTMENT OF LABOR FEDERAL BUILDING 100 STATE STREET, SUITE 4190 ROCHESTER, NY 14614 UNITED STATES ATTORNEY'S OFFICE WESTERN DISTRICT OF NEW YORK ASSISTANT UNITED STATES ATTORNEY ATTN: KATHRYN L. SMITH 100 STATE STREET, SUITE 500 ROCHESTER, NY 14614

UNITED STATES DEPT OF JUSTICE CIVIL DIV. ATTN RUTH A HARVEY, MARGARET M NEWELL MARY A SCHMERGEL PO BOX 875 BEN FRANKLIN STATION WASHINGTON, DC 20044 US ATTORNEY'S OFFICE WESTERN DISTRICT OF NEW YORK 100 STATE STREET, SUITE 500 ROCHESTER, NY 14614

US FOOD AND DRUG ADMINISTRATION 10903 NEW HAMPSHIRE AVE SILVER SPRING, MD 20993-0002 WARNER NORCROSS + JUDD LLP (COUNSEL TO PERRIGO COMPANY AND AFFILIATES) ATTN GORDON J TOERING 1500 WARNER BUILDING 150 OTTAWA AVE, NW GRAND RAPIDS, MI 49503 WINDELS MARX LANE & MITTENDORF, LLP (COUNSEL TO ALAN NISSELSON, CH 7 TTEE FOR THE EST OF RX PLUS, LLC) ATTN ALAN NISSELSON, EDMUND B TROYA, LESLIE S BARR 156 WEST 56TH ST NEW YORK, NY 10019 WOODS OVIATT GILMAN LLP (COUNSEL TO MANUFACTURERS TRADERS AND TRUST CO.) ATTN: TIMOTHY P. LYSTER, ESQ. 1900 BAUSCH & LOMB PLACE ROCHESTER, NY 14604

WOODS OVIATT GILMAN LLP ATTN: TIMOTHY P. LYSTER, ESQ. CO-COUNSEL FOR SECURED PARTIES 1900 BAUSCH & LOMB PLACE ROCHESTER, NY 14614