

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

In re: )  
 ) Chapter 11  
NOVAN, INC., *et al.*,<sup>1</sup> )  
 ) Case No. 23-10937 (LSS)  
Debtors. )  
 ) (Jointly Administered)  
 )  
\_\_\_\_\_ )

**CERTIFICATE OF SERVICE**

I, Emily J. Cooper, depose and say that I am employed by Kurtzman Carson Consultants LLC (KCC), the claims and noticing agent for the Debtor in the above-captioned case.

On September 12, 2023, at my direction and under my supervision, employees of KCC caused to be served the following documents via Electronic Mail upon the service lists attached hereto as **Exhibit A**, **Exhibit B**, **Exhibit C** and **Exhibit D**; and via First Class Mail upon the service lists attached hereto as **Exhibit E**, **Exhibit F**, **Exhibit G**, **Exhibit H** and **Exhibit I**:

- **Order (I) Approving Asset Purchase Agreement, (II) Authorizing the Sale of the Debtors' Development Assets and Certain of the Commercial Assets Free and Clear of All Encumbrances to LNHC, Inc., (III) Authorizing the Assumption and Assignment of Certain Executory Contracts and Unexpired Leases, and (IV) Granting Related Relief [Docket No. 291]**
- **Order (I) Approving Asset Purchase Agreement, (II) Authorizing the Sale of the Debtors' Assets Free and Clear of All Encumbrances to Mayne Pharma LLC, (III) Authorizing the Assumption and Assignment of Certain Executory Contracts and Unexpired Leases, and (IV) Granting Related Relief [Docket No. 292]**

Dated: September 25, 2023

/s/ Emily J. Cooper  
Emily J. Cooper  
KCC  
222 N Pacific Coast Highway, 3rd Floor  
El Segundo, CA 90245  
Tel 310.823.9000

<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digitals of the Debtors' federal tax identification number (if applicable), are: Novan, Inc. (7682) and EPI Health, LLC (9118). The corporate headquarters and the mailing address for the Debtors is 4020 Stirrup Creek Drive, Suite 110, Durham, NC 27703.



## **Exhibit A**

Description	CreditorName	CreditorNoticeName	Email
Committee of Unsecured Creditors	Aclaris Therapeutics, Inc.	Mr. James Loerop, Chief Business Officer	jloerop@aclaristx.com
Alabama Attorney General	Alabama Attorney General	Attn Bankruptcy Department	consumerinterest@Alabamaag.gov
Alaska Attorney General	Alaska Attorney General	Attn Bankruptcy Department	attorney.general@alaska.gov
Arizona Attorney General's Office - CSS	Arizona Attorney General's Office - CSS	Attn Bankruptcy Department	BCEIntake@azag.gov
Arkansas Attorney General	Arkansas Attorney General	Attn Bankruptcy Department	OAG@ArkansasAG.gov
Counsel to SAP America, Inc. and Concur Technologies, Inc.	Brown & Connery, LLP	Donald K. Ludman	dludman@brownconnery.com
Counsel to McKesson Corporation	Buchalter, A Professional Corporation	Jeffrey K. Garfinkle	jgarfinkle@buchalter.com
Counsel to Oracle America, Inc.	Buchalter, A Professional Corporation	Shawn M. Christianson	schristianson@buchalter.com
Counsel to Dr. Reddy's Laboratories Ltd., Promius Pharma, LLC, and Dr. Reddy's Laboratories, Inc.	Cole Schotz P.C.	Justin R. Alberto and Andrew J. Roth-Moore	jalberto@coleschotz.com; aroth-moore@coleschotz.com
Colorado Attorney General	Colorado Attorney General	Attn Bankruptcy Department	attorney.general@coag.gov
Counsel to Sato Pharmaceutical Co., Ltd	Conaway Legal LLC	Bernard G. Conaway	bgc@conaway-legal.com
Connecticut Attorney General	Connecticut Attorney General	Attn Bankruptcy Department	attorney.general@ct.gov
Counsel to CaremarkPCS Health, L.L.C. and Zinc Health Services, L.L.C.	Cooch and Taylor, P.A	R. Grant Dick IV	gdick@coochtaylor.com
Delaware Attorney General	Delaware Attorney General	Attn Bankruptcy Department	attorney.general@state.de.us
Delaware State AG and DOJ	Delaware Dept of Justice	Attorney General	attorney.general@state.de.us;
DE Secretary of State	Delaware Secretary of State	Division of Corporations	attorney.general@delaware.gov
DE State Treasury	Delaware State Treasury		dosdoc_bankruptcy@state.de.us
District of Columbia Attorney General	District of Columbia Attorney General	Attn Bankruptcy Department	statetreasurer@state.de.us
Committee of Unsecured Creditors	Dr. Reddy's Laboratories, Inc.	Scott C. Hollander, Esq., Assistant General Counsel	oag@dc.gov
Counsel to Brian Johnson	FisherBroyles, LLP	Carl D. Neff	shollander@drreddys.com
Florida Attorney General	Florida Attorney General	Attn Bankruptcy Department	carl.neff@fisherbroyles.com
Counsel to CaremarkPCS Health, L.L.C. and Zinc Health Services, L.L.C.	Foley & Lardner, LLP	Geoffrey S. Goodman	citizenservices@myfloridalegal.com;
Georgia Attorney General	Georgia Attorney General	Attn Bankruptcy Department	oag.civil.eserve@myfloridalegal.com
Counsel to the Official Committee of Unsecured Creditors	Goodwin Procter LLP	Howard S. Steel, Barry Z. Bazian, Stacy Dasaro and James Lathrop	GGoodman@foley.com
Hawaii Attorney General	Hawaii Attorney General	Attn Bankruptcy Department	Agcarr@law.ga.gov
Idaho Attorney General	Idaho Attorney General	Attn Bankruptcy Department	hsteel@goodwinlaw.com;
Illinois Attorney General	Illinois Attorney General	Attn Bankruptcy Department	bbazian@goodwinlaw.com;
Indiana Attorney General	Indiana Attorney General	Attn Bankruptcy Department	sdasaro@goodwinlaw.com;
IRS	Internal Revenue Service	Attn Susanne Larson	jlathrop@goodwinlaw.com
Iowa Attorney General	Iowa Attorney General	Attn Bankruptcy Department	hawaiiag@hawaii.gov
Counsel to Mayne Pharma Group Limited	K&L Gates LLP	A. Lee Hogewood III and John R. Gardner	AGLabrador@ag.idaho.gov
Counsel to Reedy Creek Investments LLC	K&L Gates LLP	Aaron S. Rothman	attorney_general@atg.state.il.us;
Counsel to Reedy Creek Investments LLC	K&L Gates LLP	Brandy A. Sargent	michelle@lisamadigan.org
Counsel to Reedy Creek Investments LLC	K&L Gates LLP	Emily K. Steele	info@atg.in.gov
Counsel to Mayne Pharma Group Limited	K&L Gates LLP	Megan E. O'Connor	SBSE.Insolvency.Balt@irs.gov
Counsel to Reedy Creek Investments LLC	K&L Gates LLP	Steven L. Caponi and Matthew B. Goeller	IDR.Bankruptcy@ag.iowa.gov
Kentucky Attorney General	Kentucky Attorney General	Attn Bankruptcy Department	a.lee.hogewoodIII@klgates.com;
Debtors' Proposed Debtor in Possession Financing Lenders / Ligand Pharmaceuticals, Incorporated	Ligand Pharmaceuticals, Incorporated	c/o Morgan Lewis and Bockius LLP	john.gardner@klgates.com
Louisiana Attorney General	Louisiana Attorney General	Attn Bankruptcy Department	aaron.rothman@klgates.com
Maine Attorney General	Maine Attorney General	Attn Bankruptcy Department	brandy.sargent@klgates.com
			emily.steele@klgates.com
			megan.oconnor@klgates.com
			steven.caponi@klgates.com;
			matthew.goeller@klgates.com
			attorney.general@ag.ky.gov
			craig.wolfe@morganlewis.com;
			charlie.liu@morganlewis.com;
			Jason.alderon@morganlewis.com;
			David.shim@morganlewis.com
			Executive@ag.louisiana.gov;
			ConstituentServices@ag.louisiana.gov
			attorney.general@maine.gov

Description	CreditorName	CreditorNoticeName	Email
Counsel to Sato Pharmaceutical Co., Ltd.	Marshall Suzuki Law Group, LLP	Junji Suzuki	junji@marshallsuzuki.com
Maryland Attorney General	Maryland Attorney General	Attn Bankruptcy Department	oag@oag.state.md.us
Massachusetts Attorney General	Massachusetts Attorney General	Attn Bankruptcy Department	ago@state.ma.us
Michigan Attorney General	Michigan Attorney General	Attn Bankruptcy Department	miag@michigan.gov
Minnesota Attorney General	Minnesota Attorney General	Attn Bankruptcy Department	ag.replies@ag.state.mn.us
Missouri Attorney General	Missouri Attorney General	Attn Bankruptcy Department	attorneygeneral@ago.mo.gov
Montana Attorney General	Montana Attorney General	Attn Bankruptcy Department	contactocp@mt.gov
Counsel to Ligand Pharmaceuticals, Incorporated	Morgan, Lewis & Bockius LLP	Jody C. Barillare and Brian Loughnane	jody.barillare@morganlewis.com; brian.loughnane@morganlewis.com
Nebraska Attorney General	Nebraska Attorney General	Attn Bankruptcy Department	NEDOJ@nebraska.gov; Ago.info.help@nebraska.gov
Nevada Attorney General	Nevada Attorney General	Attn Bankruptcy Department	AgInfo@ag.nv.gov
New Hampshire Attorney General	New Hampshire Attorney General	Attn Bankruptcy Department	attorneygeneral@doj.nh.gov
New Jersey Attorney General	New Jersey Attorney General	Attn Bankruptcy Department	Heather.Anderson@law.njoag.gov; NJAG.ElectronicService.CivilMatters@law.njoag.gov
New York Attorney General	New York Attorney General	Attn Bankruptcy Department	Louis.Testa@ag.ny.gov; letitia.james@ag.ny.gov
North Carolina Attorney General	North Carolina Attorney General	Attn Bankruptcy Department	ncago@ncdoj.gov
North Dakota Attorney General	North Dakota Attorney General	Attn Bankruptcy Department	ndag@nd.gov
US Trustee for District of DE	Office of the United States Trustee Delaware	Linda J. Casey	Linda.Casey@usdoj.gov
Ohio Attorney General	Ohio Attorney General	Attn Bankruptcy Department	Kristin.Radwanick@OhioAGO.gov
Oklahoma Attorney General	Oklahoma Attorney General	Attn Bankruptcy Department	ConsumerProtection@oag.ok.gov
Oregon Attorney General	Oregon Attorney General	Attn Bankruptcy Department	AttorneyGeneral@doj.state.or.us; Lisa.Udland@doj.state.or.us
Pennsylvania Attorney General	Pennsylvania Attorney General	Attn Bankruptcy Department	info@attorneygeneral.gov
Rhode Island Attorney General	Rhode Island Attorney General	Attn Bankruptcy Department	ag@riag.ri.gov
SEC Regional Office	Securities & Exchange Commission	NY Regional Office	bankruptcynoticeschr@sec.gov; nyrobankruptcy@sec.gov
SEC Regional Office	Securities & Exchange Commission	PA Regional Office	philadelphia@sec.gov
SEC Headquarters	Securities & Exchange Commission	Secretary of the Treasury	SECBankruptcy-OGC-ADO@SEC.GOV; secbankruptcy@sec.gov
Counsel to Emisar Pharma Services LLC and OptumRx, Inc.	Shipman & Goodwin LLP	Eric S. Goldstein	egoldstein@goodwin.com; bankruptcy@goodwin.com; bankruptcyparalegal@goodwin.com
South Carolina Attorney General	South Carolina Attorney General	Attn Bankruptcy Department	bankruptcy@scag.gov
South Dakota Attorney General	South Dakota Attorney General	Attn Bankruptcy Department	atghelp@state.sd.us
Counsel to Padagis Israel Pharmaceuticals Ltd.	Sullivan Hazeltime Allinson LLC	William A. Hazeltine	whazeltine@sha-llc.com
Tennessee Attorney General	Tennessee Attorney General	Attn Bankruptcy Department	agattorneys@ag.tn.gov
Texas Attorney General	Texas Attorney General	Attn Bankruptcy Department	bankruptcytax@oag.texas.gov; communications@oag.texas.gov
Tennessee Department of Revenue	TN Dept of Revenue	TN Attorney General's Office, Bankruptcy Division	AGBankDelaware@ag.tn.gov
Committee of Unsecured Creditors	Truveris, Inc.	Mr. Michael Facendola, COO	Michael.Facendola@truveris.com
US Attorney for District of Delaware	US Attorney for District of Delaware	US Attorney for Delaware	usade.ecfbankruptcy@usdoj.gov
Utah Attorney General	Utah Attorney General	Attn Bankruptcy Department	bankruptcy@agutah.gov
Vermont Attorney General	Vermont Attorney General	Attn Bankruptcy Department	ago.info@vermont.gov
Virginia Attorney General	Virginia Attorney General	Attn Bankruptcy Department	mailoag@oag.state.va.us
Counsel to Padagis Israel Pharmaceuticals Ltd	Warner Norcross Judd LLP	Gordon J. Toering	gtoering@wnj.com
West Virginia Attorney General	West Virginia Attorney General	Attn Bankruptcy Department	consumer@wvago.gov
Wisconsin Attorney General	Wisconsin Attorney General	Attn Bankruptcy Department	dojbankruptcynoticegroup@doj.state.wi.us
Counsel to the State of Wisconsin, Department of Health Services	Wisconsin Department of Justice	Michael D. Morris, Assistant Attorney General	morrismd@doj.state.wi.us
Counsel to the Official Committee of Unsecured Creditors	Womble Bond Dickinson (US) LLP	David M. Banker and Edward L. Schnitzer	david.banker@wbd-us.com; edward.schnitzer@wbd-us.com
Counsel to the Official Committee of Unsecured Creditors	Womble Bond Dickinson (US) LLP	Donald J. Detweiler and Elazar A. Kosman	don.detweiler@wbd-us.com; elazar.kosman@wbd-us.com
Wyoming Attorney General	Wyoming Attorney General	Attn Bankruptcy Department	judy.mitchell@wyo.gov

## **Exhibit B**

Taxing Authorities Service List  
Served via Electronic Mail

CreditorName	CreditorNoticeName	Email
Alabama Dept of Revenue		mark.griffin@revenue.alabama.gov
Arkansas Dept of Finance & Administration	Administrative Services	oas@dfa.arkansas.gov
Arkansas Dept of Finance & Administration	Attn Revenue Legal Counsel	Alicia.Austin.Smith@dfa.arkansas.gov
Arkansas Dept of Finance & Administration	RLC Mailing Address	Alicia.Austin.Smith@dfa.arkansas.gov
California Department of Tax and Fee Administration	Account Information Group, MIC 29	LegalSOB@cdtfa.ca.gov
California Department of Tax and Fee Administration	Collections Support Bureau Bankruptcy Team, MIC 74	LegalSOB@cdtfa.ca.gov
California State Board of Equalization		SacramentoInquiries@cdtfa.ca.gov
City of Durham North Carolina	Finance Department	Collections@durhamnc.gov; Treasurydiv@durhamnc.gov
Colorado Department of Revenue	Attn Bankruptcy Unit	DOR_TaxpayerService@state.co.us; DOR_TAC_Bankruptcy@state.co.us
Colorado Dept of Revenue	Attn Bankruptcy Unit	DOR_TaxpayerService@state.co.us; DOR_TAC_Bankruptcy@state.co.us
Commonwealth of KY Department of Revenue	Legal Support Branch - Bankruptcy	Michael.Hornback@ky.gov
Comptroller of Maryland	Baltimore Taxpayer Service	kstephens@marylandtaxes.gov
Comptroller of Maryland	Revenue Administration Center	taxhelp@comp.state.md.us
Comptroller of Maryland		ombudsman@marylandtaxes.gov
Connecticut Department of Revenue Services	Department of Revenue Services	DRS@ct.gov
Durham County North Carolina	Attn Tax Administrator	tax_assessor@dconc.gov
Florida Dept of Revenue	Attn Bankruptcy Dept	emailDOR@floridarevenue.com; OGCBankruptcy@floridarevenue.com
Hawaii Dept of Taxation	Attn Bankruptcy Dept	Taxpayer.Services@hawaii.gov
Idaho State Tax Commission		taxrep@tax.idaho.gov
Illinois Dept of Revenue	Bankruptcy Unit	rev.bankruptcy@illinois.gov
Illinois State Treasurer		webmaster@illinoistreasurer.gov
Indiana Dept of Revenue	Bankruptcy Section	callen@dor.in.gov
Kansas Dept of Revenue	Scott State Office Building	KDOR_tac@ks.gov
Maine Revenue Services		corporate.tax@maine.gov
Massachusetts Department of Revenue		yeke@dor.state.ma.us
Mississippi Department of Revenue	Attn Bankruptcy Section	bankruptcy.oac.taxcom@dor.ms.gov
Missouri Dept of Revenue		bankruptcy@dor.mo.gov
Montana Dept of Revenue	Attn Bankruptcy Dept	DORBankruptcy@mt.gov; TChenoweth@mt.gov; MGohn@mt.gov
Nebraska Dept of Revenue	Attn Bankruptcy Unit	Rev.BNC@nebraska.gov
Ohio Dept of Taxation	Attn Bankruptcy Division	rebecca_daum@tax.state.oh.us
Oklahoma Tax Commission	General Counsels Office	bankruptcy@tax.ok.gov
Oklahoma Tax Commission	Taxpayer Service Center	jgappa@tax.ok.gov
Oregon Dept of Revenue	Attn Bankruptcy Unit	questions.dor@oregon.gov

Taxing Authorities Service List  
Served via Electronic Mail

CreditorName	CreditorNoticeName	Email
PENNSYLVANIA DEPARTMENT OF REVENUE	BANKRUPTCY DIVISION	RA-RV-BET-HBG-TA-EM@pa.gov
Pennsylvania Dept of Revenue	Attn Compliance & Bankruptcy	RA-RV-BET-HBG-TA-EM@pa.gov
South Carolina Dept of Revenue	Corporate Tax	BANKRUPTCYCLAIMS@DOR.SC.GOV
South Dakota Dept of Revenue	Attn Bankruptcy Dept	bustax@state.sd.us; specialT@state.sd.us
STATE OF FLORIDA - DEPARTMENT OF REVENUE	General Counsel, Mark Hamilton	TSP_BANKRUPTCY@DOR.STATE.FL.US
State of Hawaii	Oahu Office	Taxpayer.Services@hawaii.gov
State of Michigan	Michigan Department of Treasury	MIStateTreasurer@michigan.gov
State of New Jersey	Division of Taxation	richard.flatch@treas.nj.gov
State of New Mexico Taxation & Revenue Department		tom.russell@state.nm.us
Tennessee Dept of Revenue		TDOR.Bankruptcy@tn.gov
Texas Comptroller of Public Accounts		bankruptcysection@cpa.texas.gov
Utah Dept of Taxation	Attn Bankruptcy Section	taxmaster@utah.gov
Vermont Dept of Taxes		tax.vttaxdept@vermont.gov
Virginia Department of Taxation	Virginia Tax	bankruptcy@taxva.com
Washington DC Office of Tax and Revenue	Bankruptcy Unit, Stephanie Jeter Supervisory Revenue Officer	Stephanie.Jeter@dc.gov
West Virginia State Tax Dept	Attn Legal Division Bankruptcy Unit	cevans@tax.state.wv.us
West Virginia State Tax Dept	The Revenue Center	TaxHelp@WV.Gov
Wisconsin Department of Revenue	Special Procedures Unit	DORCompliance@wisconsin.gov
Wisconsin Department of Revenue		DORIncome@wisconsin.gov
Wyoming Dept of Revenue		dor_taxability@wyo.gov

## **Exhibit C**



**Secretaries of State Service List  
Served via Electronic Mail**

<b>CreditorName</b>	<b>CreditorNoticeName</b>	<b>Email</b>
Alaska Office of the Lt Governor	Attn Corporate Bankruptcy Dept	corporations@alaska.gov
Arizona Office of the Secretary of State	Attn Corporate Bankruptcy Dept	sosadmin@azsos.gov
Arkansas Secretary of State	Attn Corporate Bankruptcy Dept	info@sos.arkansas.gov
Colorado Secretary of State	Attn Corporate Bankruptcy Dept	secretary@sos.state.co.us
DC Office of the Secretary	Attn Corporate Bankruptcy Dept	secretary@dc.gov
Florida Secretary of State	Attn Corporate Bankruptcy Dept	secretaryofstate@dos.myflorida.com
Georgia Secretary of State	Attn Corporate Bankruptcy Dept	soscontact@sos.ga.gov
Hawaii Lt Governor	Attn Corporate Bankruptcy Dept	ltgov@hawaii.gov
Idaho Secretary of State	Attn Corporate Bankruptcy Dept	sosinfo@sos.idaho.gov
Indiana Secretary of State	Attn Corporate Bankruptcy Dept	sos@sos.in.gov
Iowa Secretary of State	Attn Corporate Bankruptcy Dept	sos@sos.iowa.gov
Kansas Secretary of State	Attn Corporate Bankruptcy Dept	sos@sos.ks.gov
Kentucky Secretary of State	Attn Corporate Bankruptcy Dept	sos.secretary@ky.gov
Louisiana Secretary of State	Attn Corporate Bankruptcy Dept	admin@sos.la.gov
Maine Secretary of State	Attn Corporate Bankruptcy Dept	sos.office@maine.gov
Maryland Secretary of State	Attn Corporate Bankruptcy Dept	dlmdsos_sos@Maryland.gov
Massachusetts Secretary of the Commonwealth	Attn Corporate Bankruptcy Dept	corpinfo@sec.state.ma.us
Michigan Secretary of State	Attn Corporate Bankruptcy Dept	secretary@michigan.gov
Minnesota Secretary of State	Attn Corporate Bankruptcy Dept	secretary.state@state.mn.us
Missouri Secretary of State	Attn Corporate Bankruptcy Dept	info@sos.mo.gov
Montana Secretary of State	Attn Corporate Bankruptcy Dept	sos@mt.gov
Nebraska Secretary of State	Attn Corporate Bankruptcy Dept	sos.info@nebraska.gov
Nevada Secretary of State	Attn Corporate Bankruptcy Dept	sosmail@sos.nv.gov
New Hampshire Secretary of State	Attn Corporate Bankruptcy Dept	corporate@sos.nh.gov
New Jersey Lt Governor	Attn Corporate Bankruptcy Dept	feedback.sos@sos.nj.gov
New Mexico Secretary of State	Attn Corporate Bankruptcy Dept	secretary.state@state.nm.us
New York Secretary of State	Attn Corporate Bankruptcy Dept	info@dos.ny.gov
North Carolina Secretary of State	Attn Corporate Bankruptcy Dept	corpinfo@sosnc.gov
North Dakota Secretary of State	Attn Corporate Bankruptcy Dept	sos@nd.gov
Oklahoma Secretary of State	Attn Corporate Bankruptcy Dept	executivelegislative@sos.ok.gov
Oregon Secretary of State	Attn Corporate Bankruptcy Dept	oregon.sos@oregon.gov
Pennsylvania Secretary of State	Attn Corporate Bankruptcy Dept	ST-PRESS@pa.gov
Rhode Island Secretary of State	Attn Corporate Bankruptcy Dept	corporations@sos.ri.gov
South Dakota Secretary of State	Attn Corporate Bankruptcy Dept	sdsos@state.sd.us
Texas Secretary of State	Attn Corporate Bankruptcy Dept	secretary@sos.texas.gov
Utah Secretary of State	Attn Corporate Bankruptcy Dept	corpucc@utah.gov
Vermont Secretary of State	Attn Corporate Bankruptcy Dept	secretary@vermont.gov
Washington Secretary of State	Attn Corporate Bankruptcy Dept	secretaryofstate@sos.wa.gov
West Virginia Secretary of State	Attn Corporate Bankruptcy Dept	wvsos@wvsos.com
Wisconsin Secretary of State	Attn Corporate Bankruptcy Dept	statesec@wi.gov
Wyoming Secretary of State	Attn Corporate Bankruptcy Dept	secofstate@wyo.gov

## **Exhibit D**

**Objecting and Responding Parties Service List**  
**Served via Electronic Mail**

Description	CreditorName	CreditorNoticeName	Email
Counsel to Aclaris Therapeutics,	Aclaris Therapeutics, Inc.	DLA Piper LLP (US) - Aaron Applebaum and Matthew S. Sarna	aaron.applebaum@us.dlapiper.com; matthew.sarna@us.dlapiper.com
Counsel to Aclaris Therapeutics, Inc.	Aclaris Therapeutics, Inc.	DLA Piper LLP (US) - Dennis Odonnell	dennis.odonnell@us.dlapiper.com
Counsel to Allergan, Inc. and Allergan Sales, LLC	Allergan, Inc. and Allergan Sales, LLC	Landis Rath & Cobb LLP - Adam G. Landis, Kimberly A. Brown and Nicolas E. Jenner	landis@lrclaw.com; jenner@lrclaw.com; brown@lrclaw.com
Responding Party	Heinkel Filtering Systems, Inc	Alan Ferraro, President	info@HEINKELusa.com
US Attorney for District of Delaware	US Attorney for District of Delaware	Ellen W. Slights, Assistant United States Attorney	Ellen.Slights@usdoj.gov

## **Exhibit E**

Exhibit E

Core/2002 Service List  
Served via First Class Mail

Description	CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip
Committee of Unsecured Creditors	Aclaris Therapeutics, Inc.	Mr. James Loerop, Chief Business Officer	640 Lee Road, Suite 200			Wayne	PA	19087
Alabama Attorney General	Alabama Attorney General	Attn Bankruptcy Department	501 Washington Ave	PO Box 300152		Montgomery	AL	36104-0152
Alaska Attorney General	Alaska Attorney General	Attn Bankruptcy Department	1031 West 4th Avenue, Suite 200			Anchorage	AK	99501-1994
Arizona Attorney General	Arizona Attorney General	Attn Bankruptcy Department	2005 N Central Ave			Phoenix	AZ	85004-2926
Arizona Attorney General's Office - CSS	Arizona Attorney General's Office - CSS	Attn Bankruptcy Department	PO Box 6123	MD 7611		Phoenix	AZ	85005-6123
Arkansas Attorney General	Arkansas Attorney General	Attn Bankruptcy Department	323 Center St. Ste 200			Little Rock	AR	72201-2610
California Attorney General	California Attorney General	Attn Bankruptcy Department	1300 I St., Ste. 1740			Sacramento	CA	95814-2919
Colorado Attorney General	Colorado Attorney General	Attn Bankruptcy Department	Ralph L Carr Colorado Judicial Building	1300 Broadway, 10th Fl		Denver	CO	80203
Connecticut Attorney General	Connecticut Attorney General	Attn Bankruptcy Department	165 Capitol Avenue			Hartford	CT	06106
Delaware Attorney General	Delaware Attorney General	Attn Bankruptcy Department	Carvel State Office Bldg.	820 N. French St.		Wilmington	DE	19801
Delaware State AG and DOJ	Delaware Dept of Justice	Attorney General	Attn Bankruptcy Department	Carvel State Building	820 N French St	Wilmington	DE	19801
DE Secretary of State	Delaware Secretary of State	Division of Corporations	Franchise Tax	PO Box 898		Dover	DE	19903
DE State Treasury	Delaware State Treasury		820 Silver Lake Blvd., Suite 100			Dover	DE	19904
District of Columbia Attorney General	District of Columbia Attorney General	Attn Bankruptcy Department	400 6th Street NW			Washington	DC	20001
Committee of Unsecured Creditors	Dr. Reddy's Laboratories, Inc.	Scott C. Hollander, Esq., Assistant General Counsel	107 College Road East			Princeton	NJ	08540
Florida Attorney General	Florida Attorney General	Attn Bankruptcy Department	PL-01 The Capitol			Tallahassee	FL	32399-1050
Counsel to CaremarkPCS Health, L.L.C. and Zinc Health Services, L.L.C.	Foley & Lardner, LLP	Geoffrey S. Goodman	321 N. Clark St., Ste. 3000			Chicago	IL	60654-4762
Georgia Attorney General	Georgia Attorney General	Attn Bankruptcy Department	40 Capital Square, SW			Atlanta	GA	30334-1300
Counsel to the Official Committee of Unsecured Creditors	Goodwin Procter LLP	Stacy Dasaro	The New York Times Building	620 Eighth Avenue		New York	NY	10018
Hawaii Attorney General	Hawaii Attorney General	Attn Bankruptcy Department	425 Queen Street			Honolulu	HI	96813
Idaho Attorney General	Idaho Attorney General	Attn Bankruptcy Department	700 W. Jefferson Street Suite 210	PO Box 83720		Boise	ID	83720-0010
Illinois Attorney General	Illinois Attorney General	Attn Bankruptcy Department	James R. Thompson Ctr	100 W. Randolph St.		Chicago	IL	60601
Indiana Attorney General	Indiana Attorney General	Attn Bankruptcy Department	Indiana Govt Center South	302 West Washington St 5th Fl		Indianapolis	IN	46204
IRS	Internal Revenue Service	Attn Susanne Larson	31 Hopkins Plz Rm 1150			Baltimore	MD	21201
IRS	Internal Revenue Service	Centralized Insolvency Operation	PO Box 7346			Philadelphia	PA	19101-7346
Iowa Attorney General	Iowa Attorney General	Attn Bankruptcy Department	Hoover State Office Bldg	1305 E. Walnut Street		Des Moines	IA	50319
Counsel to Mayne Pharma Group Limited	K&L Gates LLP	A. Lee Hogewood III and John R. Gardner	301 Hillsborough St.	Suite 1200		Raleigh	NC	27603
Counsel to Reedy Creek Investments LLC	K&L Gates LLP	Aaron S. Rothman	300 South Tryon Street	Suite 1000		Charlotte	NC	28202
Counsel to Reedy Creek Investments LLC	K&L Gates LLP	Steven L. Caponi and Matthew B. Goeller	600 N. King St.	Suite 901		Wilmington	DE	19801
Kansas Attorney General	Kansas Attorney General	Attn Bankruptcy Department	120 SW 10th Ave., 2nd Fl			Topeka	KS	66612-1597
Kentucky Attorney General	Kentucky Attorney General	Attn Bankruptcy Department	700 Capitol Avenue	Capitol Building, Suite 118		Frankfort	KY	40601-3449

**Exhibit E**  
**Core/2002 Service List**  
**Served via First Class Mail**

Description	CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip
Debtors' Proposed Debtor in Possession Financing Lenders / Ligand Pharmaceuticals, Incorporated	Ligand Pharmaceuticals, Incorporated	c/o Morgan Lewis and Bockius LLP	Craig A. Wolfe, Jason R. Alderson, T. Charlie Liu and David K. Shim	101 Park Ave.		New York	NY	10178
Louisiana Attorney General	Louisiana Attorney General	Attn Bankruptcy Department	PO Box Box 94005			Baton Rouge	LA	70804
Maine Attorney General	Maine Attorney General	Attn Bankruptcy Department	6 State House Station			Augusta	ME	04333
Maryland Attorney General	Maryland Attorney General	Attn Bankruptcy Department	200 St. Paul Place			Baltimore	MD	21202-2202
Massachusetts Attorney General	Massachusetts Attorney General	Attn Bankruptcy Department	One Ashburton Place	20th Floor		Boston	MA	02108-1518
Michigan Attorney General	Michigan Attorney General	Attn Bankruptcy Department	G. Mennen Williams Building	525 W. Ottawa St.	P.O. Box 30212	Lansing	MI	48909
Minnesota Attorney General	Minnesota Attorney General	Attn Bankruptcy Department	445 Minnesota St Suite 1400			St Paul	MN	55101-2131
Mississippi Attorney General	Mississippi Attorney General	Attn Bankruptcy Department	Walter Sillers Building	550 High St Ste 1200		Jackson	MS	39201
Missouri Attorney General	Missouri Attorney General	Attn Bankruptcy Department	Supreme Court Bldg	207 W. High St.	P.O. Box 899	Jefferson City	MO	65101
Montana Attorney General	Montana Attorney General	Attn Bankruptcy Department	Justice Bldg	215 N. Sanders 3rd Fl	PO Box 201401	Helena	MT	59620-1401
Nebraska Attorney General	Nebraska Attorney General	Attn Bankruptcy Department	2115 State Capitol	P.O. Box 98920		Lincoln	NE	68509
Nevada Attorney General	Nevada Attorney General	Attn Bankruptcy Department	Old Supreme Ct. Bldg.	100 N. Carson St		Carson City	NV	89701
New Hampshire Attorney General	New Hampshire Attorney General	Attn Bankruptcy Department	33 Capitol St.			Concord	NH	03301
New Jersey Attorney General	New Jersey Attorney General	Attn Bankruptcy Department	Richard J. Hughes Justice Complex	25 Market St	PO Box 080	Trenton	NJ	08625-0080
New Mexico Attorney General	New Mexico Attorney General	Attn Bankruptcy Department	408 Galisteo St	Villagra Building		Santa Fe	NM	87501
New York Attorney General	New York Attorney General	Attn Bankruptcy Department	Office of the Attorney General	The Capitol, 2nd Fl.		Albany	NY	12224-0341
North Carolina Attorney General	North Carolina Attorney General	Attn Bankruptcy Department	9001 Mail Service Center			Raleigh	NC	27699-9001
North Dakota Attorney General	North Dakota Attorney General	Attn Bankruptcy Department	600 E. Boulevard Ave.	Dept 125		Bismarck	ND	58505-0040
US Trustee for District of DE	Office of the United States Trustee Delaware	Linda J. Casey	844 King St Ste 2207	Lockbox 35		Wilmington	DE	19801
Ohio Attorney General	Ohio Attorney General	Attn Bankruptcy Department	50 E. Broad Street 17th Fl			Columbus	OH	43215
Oklahoma Attorney General	Oklahoma Attorney General	Attn Bankruptcy Department	313 NE 21st St			Oklahoma City	OK	73105
Oregon Attorney General	Oregon Attorney General	Attn Bankruptcy Department	1162 Court St. NE			Salem	OR	97301-4096
Pennsylvania Attorney General	Pennsylvania Attorney General	Attn Bankruptcy Department	16th Floor, Strawberry Square			Harrisburg	PA	17120
Rhode Island Attorney General	Rhode Island Attorney General	Attn Bankruptcy Department	150 S. Main St.			Providence	RI	02903
SEC Regional Office	Securities & Exchange Commission	NY Regional Office	Regional Director	100 Pearl St., Suite 20-100		New York	NY	10004-2616
SEC Regional Office	Securities & Exchange Commission	PA Regional Office	Regional Director	One Penn Center	1617 JFK Boulevard Ste 520	Philadelphia	PA	19103
SEC Headquarters	Securities & Exchange Commission	Secretary of the Treasury	100 F St NE			Washington	DC	20549
South Carolina Attorney General	South Carolina Attorney General	Attn Bankruptcy Department	P.O. Box 11549			Columbia	SC	29211
South Dakota Attorney General	South Dakota Attorney General	Attn Bankruptcy Department	1302 East Highway 14	Suite 1		Pierre	SD	57501-8501
Tennessee Attorney General	Tennessee Attorney General	Attn Bankruptcy Department	P.O. Box 20207			Nashville	TN	37202-0207
Texas Attorney General	Texas Attorney General	Attn Bankruptcy Department	300 W. 15th St			Austin	TX	78701
Tennessee Department of Revenue	TN Dept of Revenue	TN Attorney General's Office, Bankruptcy Division	Laura L. McCloud	PO Box 20207		Nashville	TN	37202-0207
Committee of Unsecured Creditors	Truveris, Inc.	Mr. Michael Facendola, COO	3 Beaver Valley Road, Suite 103			Wilmington	DE	19803
US Attorney for District of Delaware	US Attorney for District of Delaware	US Attorney for Delaware	1313 N Market Street	Hercules Building		Wilmington	DE	19801

Exhibit E

Core/2002 Service List  
Served via First Class Mail

Description	CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip
Utah Attorney General	Utah Attorney General	Attn Bankruptcy Department	Utah State Capitol Complex	350 North State Street, Suite 230		Salt Lake City	UT	84114-2320
Vermont Attorney General	Vermont Attorney General	Attn Bankruptcy Department	109 State St.			Montpelier	VT	05609-1001
Virginia Attorney General	Virginia Attorney General	Attn Bankruptcy Department	202 North Ninth St			Richmond	VA	23219
Washington Attorney General	Washington Attorney General	Attn Bankruptcy Department	1125 Washington St SE	PO Box 40100		Olympia	WA	98504-0100
West Virginia Attorney General	West Virginia Attorney General	Attn Bankruptcy Department	State Capitol Bldg 1 Rm E-26	1900 Kanawha Blvd., East		Charleston	WV	25305
Wisconsin Attorney General	Wisconsin Attorney General	Attn Bankruptcy Department	Wisconsin Dept. of Justice	114 East, State Capitol	PO Box 7857	Madison	WI	53707-7857
Counsel to the State of Wisconsin, Department of Health Services	Wisconsin Department of Justice	Michael D. Morris, Assistant Attorney General	Post Office Box 7857			Madison	WI	53707-7857
Wyoming Attorney General	Wyoming Attorney General	Attn Bankruptcy Department	109 State Capitol			Cheyenne	WY	82002

## **Exhibit F**



## Exhibit F

Taxing Authorities Service List  
Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip
Alabama Dept of Revenue		50 North Ripley St			Montgomery	AL	36104
Alaska Dept of Revenue		PO Box 110400			Juneau	AK	99811-0400
Arizona Dept of Revenue		1600 West Monroe St			Phoenix	AZ	85007
Arkansas Dept of Finance & Administration	Administrative Services	1515 W 7th St, Ste 700			Little Rock	AR	72201
Arkansas Dept of Finance & Administration	Attn Revenue Legal Counsel	Ledbetter Building	1816 W 7th St, Room 2380		Little Rock	AR	72201
Arkansas Dept of Finance & Administration	RLC Mailing Address	PO Box 1272			Little Rock	AR	72203-1272
Arkansas Dept of Finance & Administration		1509 West 7th St			Little Rock	AR	72201
Attorney General of the State of Ohio	Ohio Attorney General Dave Yost	30 E. Broad St., 14th Floor			Columbus	OH	43215
CA Franchise Tax Board	Business Entity Bankruptcy MS A345	PO Box 2952			Sacramento	CA	95812-2952
CA Franchise Tax Board	Legal Division	PO Box 1720			Rancho Cordova	CA	95741-1720
California Department of Tax and Fee Administration	Account Information Group, MIC 29	PO Box 942879			Sacramento	CA	94279-0029
California Department of Tax and Fee Administration	Collections Support Bureau Bankruptcy Team, MIC 74	PO Box 942879			Sacramento	CA	94279-0074
California State Board of Equalization	Legal Department, MIC 121	450 N St.	P.O. Box 942879		Sacramento	CA	94279-0029
California State Board of Equalization		3321 Power Inn Road, Suite 210			Sacramento	CA	95826
City of Durham North Carolina	Finance Department	101 City Hall Plaza			Durham	NC	27701
Colorado Department of Revenue	Attn Bankruptcy Unit	PO Box 17087			Denver	CO	80217-0087
Colorado Dept of Revenue	Attn Bankruptcy Unit	1881 Pierce St.	Entrance B		Lakewood	CO	80214
Commonwealth of KY Department of Revenue	Legal Support Branch - Bankruptcy	PO Box 5222			Frankfort	KY	40602
Comptroller of Maryland	Baltimore Taxpayer Service	State Office Bldg.	301 W. Preston Street Room 409		Baltimore	MD	21201-2373
Comptroller of Maryland	Revenue Administration Center	Taxpayer Service Center	110 Carroll St		Annapolis	MD	21411-0001
Comptroller of Maryland		80 Calvert St	PO Box 466		Annapolis	MD	21404-0466
Connecticut Department of Revenue Services	Department of Revenue Services	450 Columbus Blvd., Ste 1			Hartford	CT	06103

Taxing Authorities Service List  
Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip
Delaware Division of Revenue Bankruptcy Service	Division of Revenue/Bankruptcy Services	820 N French St 8th Floor	Carvel State Building		Wilmington	DE	19801
Delaware Secretary of State	Attn Corporate Bankruptcy Dept	820 N. French St.	4th Floor		Wilmington	DE	19801
Department of the Treasury - Internal Revenue Service	Centralized Insolvency Operation	PO Box 7346			Philadelphia	PA	19101-7346
Department of the Treasury - Internal Revenue Service		George Hyde (G. H.) Fallon Federal Building	31 Hopkins Plaza		Baltimore	MD	21201
Department of the Treasury, Internal Revenue Service		1500 Pennsylvania Avenue, NW			Washington	DC	20220
Durham County North Carolina	Attn Tax Administrator	201 East Main Street 3rd Floor	Administration Bldg. II		Durham	NC	27701
Florida Dept of Revenue	Attn Bankruptcy Dept	5050 West Tennessee St			Tallahassee	FL	32399-0112
Georgia Dept of Revenue	Compliance Division - Central Collection Section	1800 Century Blvd NE, Suite 9100			Atlanta	GA	30345-3202
Hawaii Dept of Taxation	Attn Bankruptcy Dept	PO Box 259			Honolulu	HI	96809-0259
Idaho State Tax Commission	Attn Compliance Division	PO Box 36			Boise	ID	83722-0036
Idaho State Tax Commission		11321 W Chinden Blvd Bldg 2			Boise	ID	83714
Illinois Dept of Revenue	Bankruptcy Unit	PO Box 19035			Springfield	IL	62794-9035
Illinois Secretary of State	Jesse White	213 State Capitol			Springfield	IL	62756
Illinois State Treasurer		555 W. Monroe Street, 14th Floor			Chicago	IL	60661
Indiana Dept of Revenue	Bankruptcy Section	100 North Senate Avenue, MS 108			Indianapolis	IN	46204
Iowa Department of Revenue		Hoover State Office Building	1305 E Walnut		Des Moines	IA	50319
Iowa Dept of Revenue and Finance	Attn Bankruptcy Unit	PO Box 10330			Des Moines	IA	50306-0330
Kansas Dept of Revenue	Scott State Office Building	120 SE 10th Avenue			Topeka	KS	66612-1103
Kentucky Dept of Revenue		501 High St			Frankfort	KY	40601
Louisiana Dept of Revenue		617 North Third St			Baton Rouge	LA	70802
Maine Revenue Services		PO Box 1060			Augusta	ME	04332-1060
Massachusetts Department of Revenue		100 Cambridge St., 2nd Floor			Boston	MA	02114
Massachusetts Department of Revenue		PO Box 7090			Boston	MA	02204-7090

Taxing Authorities Service List  
Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip
Michigan Dept of Treasury	Attn Litigation Liaison	Tax Policy Division	2nd Floor, Austin Building	430 West Allegan Street	Lansing	MI	48922
Michigan Dept of Treasury	Collection/Bankruptcy Unit	P.O. Box 30168			Lansing	MI	48909
Michigan Dept of Treasury	Office of Collections	430 W. Allegan Street	P.O. Box 30199		Lansing	MI	48909
Minnesota Dept of Revenue		600 North Robert Street			St. Paul	MN	55101
Mississippi Department of Revenue	Attn Bankruptcy Dept	500 Clinton Center Drive			Clinton	MS	39056
Mississippi Department of Revenue	Attn Bankruptcy Section	PO Box 22808			Jackson	MS	39225-2808
Missouri Department of Revenue		301 West High Street	Harry S Truman State Office Building		Jefferson City	MO	65101
Missouri Dept of Revenue		301 West High Street	Harry S Truman State Office Building		Jefferson City	MO	65101
Montana Dept of Revenue	Attn Bankruptcy Dept	Tammie Chenoweth & Marci Ballard Gohn	125 N. Roberts	P.O. Box 5805	Helena	MT	59604-5805
Nebraska Dept of Revenue	Attn Bankruptcy Unit	Nebraska State Office Building	301 Centennial Mall South		Lincoln	NE	68508
Nebraska Dept of Revenue	Attn Bankruptcy Unit	PO Box 94818			Lincoln	NE	68509-4818
Nevada Dept of Taxation	Attn Bankruptcy Dept	1550 College Pkwy Ste 115			Carson City	NV	89706
Nevada Dept of Taxation	Attn Bankruptcy Dept	700 E. Warm Springs Rd. 2nd Floor			Las Vegas	NV	89119
NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION	ATTN LEGAL BUREAU	109 Pleasant St. (Medical & Surgical Building)	Governor Hugh Gallen State Office Park		Concord	NH	03301
New York State Dept of Taxation and Finance	Attn Office of Counsel	Building 9	WA Harriman Campus		Albany	NY	12227
New York State Dept of Taxation and Finance	Bankruptcy Section	PO Box 5300			Albany	NY	12205-0300
North Carolina Dept of Revenue	Attention Bankruptcy Unit	Post Office Box 1168			Raleigh	NC	27602-1168
North Carolina Dept of Revenue	Attn Bankruptcy Dept	PO Box 25000			Raleigh	NC	27640-0640
Office of State Tax Commissioner		600 E Boulevard Ave, Dept 127			Bismarck	ND	58505-0599
Ohio Dept of Taxation	Attn Bankruptcy Division	4485 Northland Ridge Blvd.			Columbus	OH	43229

## Exhibit F

Taxing Authorities Service List  
Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip
Ohio Dept of Taxation	Jeff McClain, Tax Commissioner	4485 Northland Ridge Blvd.	Tax Commissioners Office		Columbus	OH	43229
Oklahoma Tax Commission	General Counsels Office	Oklahoma Tax Commission			Oklahoma City	OK	73194
Oklahoma Tax Commission	Taxpayer Service Center	300 N Broadway Ave.			Oklahoma City	OK	73102
Oregon Dept of Revenue	Attn Bankruptcy Unit	955 Center St NE			Salem	OR	97301-2555
PENNSYLVANIA DEPARTMENT OF REVENUE	BANKRUPTCY DIVISION	Strawberry Square Lobby			Harrisburg	PA	17128-0101
Pennsylvania Dept of Revenue	Attn Compliance & Bankruptcy	Strawberry Square Lobby			Harrisburg	PA	17128-0101
Rhode Island Division of Taxation		One Capitol Hill			Providence	RI	02908
South Carolina Dept of Revenue	Corporate Tax	PO Box 125			Columbia	SC	29214-0400
South Carolina Dept of Revenue		300A Outlet Pointe Blvd			Columbia	SC	29210
South Dakota Dept of Revenue	Attn Bankruptcy Dept	445 E Capitol Ave			Pierre	SD	57501-3185
STATE OF FLORIDA - DEPARTMENT OF REVENUE	General Counsel, Mark Hamilton	PO BOX 6668			Tallahassee	FL	32314-6668
State of Hawaii	Oahu Office	830 Punchbowl Street	Princess Ruth Keelikolani Building		Honolulu	HI	96813
State of Louisiana		617 North Third St			Baton Rouge	LA	70802
State of Michigan	Michigan Department of Treasury				Lansing	MI	48922
State of New Jersey	Department of the Treasury	P.O. Box 002			Trenton	NJ	08625-0002
State of New Jersey	Division of Taxation	Bankruptcy Unit	3 John Fitch Way	PO Box 245	Trenton	NJ	08695-0245
State of New Mexico Taxation & Revenue Department		10500 Copper Ave NE Suite C			Albuquerque	NM	87123
Tennessee Dept of Revenue	c/o Tennessee Attorney Generals Office	Bankruptcy Division	PO Box 20207		Nashville	TN	37202-0207
Tennessee Dept of Revenue		Andrew Jackson State Office Building	500 Deaderick St		Nashville	TN	37242
Texas Comptroller of Public Accounts	Attn Bankruptcy Section	Lyndon B Johnson State Office Building	111 East 17th St		Austin	TX	78774
Texas Comptroller of Public Accounts		PO Box 13528, Capitol Station			Austin	TX	78711-3528
Utah Dept of Taxation	Attn Bankruptcy Section	210 North 1950 West			Salt Lake City	UT	84134
Vermont Dept of Taxes		133 State St			Montpelier	VT	05633-1401
Virginia Department of Taxation	Virginia Tax	1957 Westmoreland St			Richmond	VA	23230

**Taxing Authorities Service List**  
**Served via First Class Mail**

<b>CreditorName</b>	<b>CreditorNoticeName</b>	<b>Address1</b>	<b>Address2</b>	<b>Address3</b>	<b>City</b>	<b>State</b>	<b>Zip</b>
Virginia Department of Taxation	Virginia Tax	PO Box 1115			Richmond	VA	23218-1115
Washington DC Office of Tax and Revenue	Bankruptcy Unit, Stephanie Jeterm Supervisory Revenue Officer	1101 4th Street SW			Washington	DC	20024
Washington Dept of Revenue	Attn Bankruptcy Unit	2101 4th Ave, Suite 1400			Seattle	WA	98121
West Virginia State Tax Dept	Attn Legal Division Bankruptcy Unit	PO Box 766			Charleston	WV	25323-0766
West Virginia State Tax Dept	The Revenue Center	1001 Lee St. E.			Charleston	WV	25301
Wisconsin Department of Revenue	Special Procedures Unit	PO Box 8901			Madison	WI	53708-8901
Wisconsin Department of Revenue		PO Box 8906			Madison	WI	53708-8906
Wisconsin Dept of Revenue		2135 Rimrock Rd			Madison	WI	53713
Wyoming Dept of Revenue		122 West 25th Street, Suite E301	Herschler Building East		Cheyenne	WY	82002

## **Exhibit G**

Secretaries of State Service List  
Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	City	State	Zip
Alabama Secretary of State	Attn Corporate Bankruptcy Dept	600 Dexter Avenue	State Capitol Building Ste S-105	Montgomery	AL	36130
Alaska Office of the Lt Governor	Attn Corporate Bankruptcy Dept	PO Box 110015		Juneau	AK	99811
Arizona Office of the Secretary of State	Attn Corporate Bankruptcy Dept	1700 W Washington St Fl 7		Phoenix	AZ	85007-2808
Arkansas Secretary of State	Attn Corporate Bankruptcy Dept	500 Woodlane Avenue	Executive Office State Capitol, Suite 256	Little Rock	AR	72201
California Secretary of State	Attn Corporate Bankruptcy Dept	1500 11th Street		Sacramento	CA	95814
Colorado Secretary of State	Attn Corporate Bankruptcy Dept	1700 Broadway, Suite 550		Denver	CO	80290
Connecticut Secretary of State	Attn Corporate Bankruptcy Dept	Attn Capitol Office	PO Box 150470	Hartford	CT	06115-0470
DC Office of the Secretary	Attn Corporate Bankruptcy Dept	1350 Pennsylvania Ave NW Ste 419		Washington	DC	20004
Delaware Secretary of State	Attn Corporate Bankruptcy Dept	820 N. French St.	4th Floor	Wilmington	DE	19801
Florida Secretary of State	Attn Corporate Bankruptcy Dept	PO Box 6327		Tallahassee	FL	32314
Georgia Secretary of State	Attn Corporate Bankruptcy Dept	2 MLK Jr. Dr. S.E.	Floyd W. Tower Suite 814	Atlanta	GA	30334
Hawaii Lt Governor	Attn Corporate Bankruptcy Dept	415 S Beretania St		Honolulu	HI	96813
Idaho Secretary of State	Attn Corporate Bankruptcy Dept	PO Box 83720		Boise	ID	83702
Illinois Secretary of State	Attn Corporate Bankruptcy Dept	213 State Capitol		Springfield	IL	62756
Indiana Secretary of State	Attn Corporate Bankruptcy Dept	200 W Washington St Room 201		Indianapolis	IN	46204
Iowa Secretary of State	Attn Corporate Bankruptcy Dept	321 E 12th St	First Floor Lucas Building	Des Moines	IA	50319
Kansas Secretary of State	Attn Corporate Bankruptcy Dept	120 SW 10th Avenue	Memorial Hall 1st Floor	Topeka	KS	66612-1594
Kentucky Secretary of State	Attn Corporate Bankruptcy Dept	700 Capitol Avenue Suite 152		Frankfort	KY	40601
Louisiana Secretary of State	Attn Corporate Bankruptcy Dept	PO Box 94125		Baton Rouge	LA	70804-9125
Maine Secretary of State	Attn Corporate Bankruptcy Dept	148 State House Station		Augusta	ME	04333-0148
Maryland Secretary of State	Attn Corporate Bankruptcy Dept	16 Francis St		Annapolis	MD	21401
Massachusetts Secretary of the Commonwealth	Attn Corporate Bankruptcy Dept	One Ashburton Place 17th Floor	McCormack Building	Boston	MA	02108
Michigan Secretary of State	Attn Corporate Bankruptcy Dept	430 West Allegan St	Richard H. Austin Building - 4th Floor	Lansing	MI	48918

Secretaries of State Service List  
Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	City	State	Zip
Minnesota Secretary of State	Attn Corporate Bankruptcy Dept	180 State Office Building	100 Rev Dr Martin Luther King Jr Blvd	St Paul	MN	55155-1299
Mississippi Secretary of State	Attn Corporate Bankruptcy Dept	401 Mississippi St		Jackson	MS	39201
Missouri Secretary of State	Attn Corporate Bankruptcy Dept	600 West Main Street		Jefferson City	MO	65101
Montana Secretary of State	Attn Corporate Bankruptcy Dept	Montana Capitol	PO Box 202801	Helena	MT	59620-2801
Nebraska Secretary of State	Attn Corporate Bankruptcy Dept	PO Box 94608		Lincoln	NE	68509-4608
Nevada Secretary of State	Attn Corporate Bankruptcy Dept	101 North Carson St Ste 3	Nevada State Capitol Building	Carson City	NV	89701
New Hampshire Secretary of State	Attn Corporate Bankruptcy Dept	NH Department of State	107 North Main Street	Concord	NH	03301-4989
New Jersey Lt Governor	Attn Corporate Bankruptcy Dept	PO Box 300		Trenton	NJ	08625
New Mexico Secretary of State	Attn Corporate Bankruptcy Dept	325 Don Gaspar Suite 300	New Mexico Capitol Annex North	Santa Fe	NM	87501
New York Secretary of State	Attn Corporate Bankruptcy Dept	One Commerce Plaza	99 Washington Ave	Albany	NY	12231-0001
North Carolina Secretary of State	Attn Corporate Bankruptcy Dept	PO Box 29622		Raleigh	NC	27626-0622
North Dakota Secretary of State	Attn Corporate Bankruptcy Dept	600 E. Boulevard Ave. Dept 108		Bismarck	ND	58505-0500
Ohio Secretary of State	Attn Corporate Bankruptcy Dept	22 North Fourth Street		Columbus	OH	43215
Oklahoma Secretary of State	Attn Corporate Bankruptcy Dept	Oklahoma State Capitol Bldg., Room 122	2300 N Lincoln Boulevard	Oklahoma City	OK	73105
Oregon Secretary of State	Attn Corporate Bankruptcy Dept	255 Capitol St NE Suite 151	Public Service Building	Salem	OR	97310
Pennsylvania Secretary of State	Attn Corporate Bankruptcy Dept	302 North Office Building	401 North St	Harrisburg	PA	17120
Rhode Island Secretary of State	Attn Corporate Bankruptcy Dept	148 West River Street		Providence	RI	02904-2615
South Carolina Secretary of State	Attn Corporate Bankruptcy Dept	1205 Pendleton St Suite 525		Columbia	SC	29201
South Dakota Secretary of State	Attn Corporate Bankruptcy Dept	Capitol Building	500 East Capitol Avenue Suite 204	Pierre	SD	57501-5070
Tennessee Secretary of State	Attn Corporate Bankruptcy Dept	State Capitol		Nashville	TN	37243-1102
Texas Secretary of State	Attn Corporate Bankruptcy Dept	PO Box 13697		Austin	TX	78711-3697
Utah Secretary of State	Attn Corporate Bankruptcy Dept	PO Box 146705		Salt Lake City	UT	84114-6705
Vermont Secretary of State	Attn Corporate Bankruptcy Dept	128 State Street		Montpelier	VT	05633-1101



**Secretaries of State Service List  
Served via First Class Mail**

<b>CreditorName</b>	<b>CreditorNoticeName</b>	<b>Address1</b>	<b>Address2</b>	<b>City</b>	<b>State</b>	<b>Zip</b>
Virginia Secretary of the Commonwealth	Attn Corporate Bankruptcy Dept	PO Box 2454		Richmond	VA	23218
Washington Secretary of State	Attn Corporate Bankruptcy Dept	PO Box 40220		Olympia	WA	98504-0220
West Virginia Secretary of State	Attn Corporate Bankruptcy Dept	Bldg. 1, Suite 157-K	1900 Kanawha Blvd. East	Charleston	WV	25305-0770
Wisconsin Secretary of State	Attn Corporate Bankruptcy Dept	PO Box 7848		Madison	WI	53703
Wyoming Secretary of State	Attn Corporate Bankruptcy Dept	122 W 25th St Ste 101	Herschler Building East	Cheyenne	WY	82002-0020

## **Exhibit H**

**Objecting and Responding Parties Service List**  
**Served via First Class Mail**

Description	CreditorName	CreditorNoticeName	Address1	Address2	City	State	Zip
Counsel to Aclaris Therapeutics, Inc.	Aclaris Therapeutics, Inc.	DLA Piper LLP (US)	Aaron Applebaum and Matthew S. Sarna	1201 North Market Street, Suite 2100	Wilmington	DE	19801
Counsel to Aclaris Therapeutics, Inc.	Aclaris Therapeutics, Inc.	DLA Piper LLP (US)	Dennis ODonnell	1251 Avenue of the Americas	New York	NY	10020-1104
Counsel to Allergan, Inc. and Allergan Sales, LLC	Allergan, Inc. and Allergan Sales, LLC	Landis Rath & Cobb LLP	Adam G. Landis, Kimberly A. Brown and Nicolas E. Jenner	919 Market Street, Suite 1800	Wilmington	DE	19801
Responding Party	Heinkel Filtering Systems, Inc	Alan Ferraro, President	520 Sharptown Road		Swedesboro	NJ	08085
US Attorney for District of Delaware	US Attorney for District of Delaware	Ellen W. Slights, Assistant United States Attorney	1313 N Market Street	Hercules Building	Wilmington	DE	19801

## **Exhibit I**

**Federal Trade Commission Service List  
Served via First Class Mail**

CreditorName	Address1	City	State	Zip
Federal Trade Commission	600 Pennsylvania Avenue, NW	Washington	DC	20580