

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF FLORIDA
FORT LAUDERDALE DIVISION

In re:

COMPREHENSIVE CLINICAL
DEVELOPMENT, INC., et al.

CASE NO. 13-17273-BKC-JKO, et seq.
CHAPTER 7
(JOINTLY ADMINISTERED)

Debtors.

STATEMENT OF INTERESTED PARTY GRANT THORNTON LLP

In anticipation of the February 10, 2016 hearing regarding the *Motion of Chapter 7 Trustee: (i) To Approve Settlement and Compromise of Controversy with Grant Thornton LLP and Request for Entry of Bar Order; and (ii) Requesting Authorization to Approve and Pay Earned Contingency Fee of \$61,250 to the Trustee's Special Litigation Counsel* (DE 980) (the "Trustee's Motion"), Grant Thornton LLP ("Grant Thornton") submits this statement as an interested party in support of the Trustee's Motion and in opposition to the objections filed by John J. McGovern [DE 989], Margarita Morales-Perez, Stephen M. Krupa, David Eichler, John Docherty, and Joseph Riley [DE 987] and Joinder by Defendant Margarita Morales-Perez to John J. McGovern's Supplemental Memorandum in Support of Opposition to Trustee's Motion (collectively, the "D&O Defendants").

The Court should reject the D&O Defendants' objections to the proposed bar order and approve the settlement with Grant Thornton for several reasons. Confirmation of the settlement agreement and entry of the bar order is within the jurisdiction and constitutional authority of this Court. The proposed bar order is fair and equitable, and it will not prejudice the hypothetical, legally unsupportable state law claims referenced by the D&O Defendants. Bar orders like the one requested in this case serve an important purpose because "[d]efendants buy little peace

through settlement unless they are assured that they will be protected against codefendants' efforts to shift their losses through cross-claims for indemnity, contribution, and other causes related to the underlying litigation." *In re U.S. Oil & Gas Litig.*, 967 F.2d 489, 494 (11th Cir. 1992) (citations omitted).

In this case, Grant Thornton would not have entered into this Settlement Agreement without a related bar order, but instead, would have litigated what it believes to be a meritless lawsuit. As such, the \$175,000.00 payment made to the estate far exceeds what will be recovered if the Settlement is not approved. If the settlement is rejected, the litigation will continue and will substantially burden the resources of the Trustee without a realistic prospect of an outcome more favorable than the settlement recovery. The fact that counsel for the Trustee is working on a contingent fee does not change this as the cost of experts and administrative time defending will be immense. Accordingly, the Court should approve the settlement and enter the bar order.

THE BAR ORDER IS FAIR AND EQUITABLE

The central question for the Court is whether the bar order is "fair and equitable." *In re Munford, Inc.*, 97 F.3d 449, 455 (11th Cir.1996). To answer that question, the Eleventh Circuit has instructed courts to "consider [1] the interrelatedness of the claims that the bar order precludes, [2] the likelihood of nonsettling defendants to prevail on the barred claim, [3] the complexity of the litigation, and [4] the likelihood of depletion of the resources of the settling defendants." *Id.* All four factors support the entry of a bar order in this case. Grant Thornton incorporates by reference the arguments made in its Reply in Support of the Trustee's Motion to Approve Settlement and Compromise with Grant Thornton LLP [DE 1049], but those arguments need not be fully restated here.

The only contested factor is the second one—*i.e.*, the likelihood of success on the barred claims. It is the D&O Defendants’ burden to make this showing. *See, e.g., In re Land Res., LLC*, 505 B.R. 571, 585 (M.D. Fla. 2014) (no likelihood of success where objectors’ claims was “vague at best” and they “did not provide supporting evidence for the claims”); *In re Solar Cosmetic Labs, Inc.*, No. 08-15793-BKC-LMI, 2010 WL 3447268, at *3 (Bankr. S.D. Fla. Aug. 27, 2010) (no likelihood of success where the objectors “provided no plausible basis to suggest that any such claim exists”). The D&O Defendants have failed to establish that recovery on their hypothetical indemnification and contribution claims is even *possible*, much less probable.

With respect to indemnification, the D&O Defendants concede that they would only have a valid claim “to the extent that the Auditors are *solely* at fault.” [DE 1056 at 5] (emphasis added). Logically speaking, if Grant Thornton were “solely at fault,” the D&O Defendants’ could not be liable at all. Rather, if they lose the claim against them the D&O Defendants must be found to be at fault. Thus, indemnity is impossible here. So too is contribution, as the Florida contribution statute expressly forecloses recovery by tortfeasors who have breached a fiduciary duty. *See In re Lugo*, 140 B.R. 917, 921 (Bankr. S.D. Fla. 1992) (“The Florida statute creating a right of contribution among joint tortfeasors[] expressly excludes ‘breaches of trust or of other fiduciary obligation.’”) (quoting Fla. Stat. Ann. § 768.31). The D&O Defendants simply have no statutory right of contribution to pursue.¹

¹ On reply, the D&O Defendants argue for the first time that they would bring contribution claims under the Delaware and Washington contribution statutes. *See* DE 1055 at 6-7; DE 1056 at 6-7. Setting aside the fact that their objections to the settlement exclusively cited *Florida’s* statute, *see* DE 1036 at 5, this tactic exposes their purported claims as “vague at best” and inadequately established, *see In re Land Res., LLC*, 505 B.R. at 585. In any event, their choice-of-law analysis incorrectly focuses on their relationship with the company, rather than on Grant Thornton’s accounting work, which was performed in New York and Florida.

Even if the D&O Defendants could somehow overcome these obvious dispositive defects, they would still be unlikely to prevail on a claim against the auditors. Grant Thornton can and would invoke numerous defenses to the tort liability alleged in this case, as it has done against the claim brought by the Trustee.

Importantly, the Trustee had little chance of success in his claim against Grant Thornton. While the only arguments advanced before the settlement related to preconditions to suit contained in the engagement letters between Grant Thornton and its client, it is clear that there was no factual basis upon which the former clients could properly claim damages from Grant Thornton. As appears in Grant Thornton's Motion for Summary Judgment [DE 7 in Adversary No. 15-01233 associated with this case] the claims here all arose from services performed pursuant to engagement letters most of which contained alternative dispute resolution provisions that were binding on the Trustee and were not followed. Since the time to comply had passed, the bulk of the claims were due to be dismissed for that noncompliance.

To the extent that one claim might escape that fate, it related to a consulting engagement not governed by the stricter standards that would govern an audit engagement. That engagement was to consider facts related to a proposed transaction by the Debtors in which the purchase price was to be \$0 with no assumption of debt. While no final report was issued, the preliminary results showed that the target had gone from \$38.4 million in sales to \$17.5 million from 2008 to 2010, with its gross margin dropping from 23.8% to 2.5% from 2009 to 2010 and from 2.5% to negative 28.4% during the year 2011 through the date of the work. A claim that the Debtors relied upon that information to their detriment in acquiring that target is implausible.

If the audit related claims somehow survived the alternative dispute resolution condition precedent argument, the only issue that might be raised was a liquidity issue that was thoroughly

discussed with the Debtors and their management, so that there was no lack of information about this situation upon which to base a claim.

And the likelihood that the Debtors might prevail in any substantial way against Grant Thornton is even more remote because they cannot show that Grant Thornton caused any damage. Grant Thornton provided its audit report to the Debtors on or about September 27, 2012, and Debtors filed bankruptcy under Chapter 11 on March 29, 2013 [DE 1]. There is no suggestion in any of the pleadings (nor could there be) that anything happened in those six months that caused damage to the business or its creditors. Furthermore, it seems fairly clear that the real cause of the failure of the Debtors' business was either Super Storm Sandy or misconduct by the D&O Defendants. Grant Thornton's defenses would apply with equal force to any claim by the D&O Defendants. Thus, their illusory claims have no chance of success.

Moreover, the complaint against Grant Thornton sought only a refund of the fees paid to it. The fees paid to it were less than \$260,000.00, for all the services performed. The settlement offer is \$175,000.00, which, relative to the value of the case, is a windfall to the estate. The only reason Grant Thornton agreed to that large a settlement was to avoid the cost of all litigation, including both the litigation being settled and the likely frivolous, but nonetheless costly, further litigation that will be prevented by the bar order. The settlement should be approved and the bar order entered.

THE BAR ORDER ALLOWS FOR A SET-OFF

The proposed settlement agreement specifically permits the D&O Defendants to pursue a setoff reflecting Grant Thornton's settlement. *See* Trustee's Motion [DE 980] ¶ 4(c) ("nothing contained in this Order shall prevent a defendant in any pending or threatened litigation in any court from claiming, to the extent applicable in such litigation, that the damages sustained by any

plaintiff should be subject to setoff or other reduction in accordance with applicable non-bankruptcy law”); *see also* Fla. Stat. Ann. § 768.041. As a result, they cannot claim that that the bar order unduly prejudices them. Even if they had credible claims, they could receive an appropriate adjustment by seeking a setoff. The D&O Defendants do not offer any compelling reason why this provision in the settlement agreement does not equitably address their interest.

CONCLUSION

For the foregoing reasons, the Trustee’s Motion to approve the settlement and compromise of controversy with Grant Thornton should be granted.

Respectfully submitted this 3rd day of February, 2016.

/s/Edward A. Marod

Edward A. Marod

Florida Bar No.: 238961

Gunster, Yoakley & Stewart, P.A.

777 S. Flagler Drive, Suite 500 East

West Palm Beach, FL 33401

(561) 655-1980; Fax: (561) 655-5677

E-mail: emarod@gunster.com

Attorneys for Grant Thornton LLP

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing was served via CM/ECF or U.S. Mail to all interested parties referenced below this 3rd day of February, 2016.

/s/ Edward A. Marod

Edward A. Marod

SERVICE LIST

Notice will be electronically mailed to:

Via Email

Elan A Gershoni on behalf of Defendant John McGovern egershoni@osslaw.com

Ryan D O'Quinn on behalf of Defendant John McGovern roquinn@osslaw.com

Jeffrey H. Sloman on behalf of Defendant John McGovern jsloman@osslaw.com

Neil Linden, Esq. on behalf of Defendant Margarita Morales-Perez at neil.linden@gray-robinson.com

Ivan Reich, Esq. on behalf of Defendant Margarita Morales-Perez at ivan.reich@gray-robinson.com

Fernando Menendez on behalf of Defendant Margarita Morales-Perez at fernando.menendez@gray-robinson.com

David A. Crichlow, Esq. at david.crichlow@kattenlaw.com

Karen B. Dine, Esq. at karen.dine@kattenlaw.com

Rebecca Kinburn, Esq. at rebecca.kinburn@kattenlaw.com

Nicolette Corso Vilmos at nvilmos@broadandcassel.com

Ivan Reich at Ivan@shendellpollock.com; marybeth@shendellpollock.com; grs@shendellpollock.com

Via U.S. Mail

Fernando Menendez, Esq.
Gray Robinson, P.A.
333 S.E., 2nd Avenue, Suite 3200
Miami, Florida 33131

Ryan D. O'Quinn, Esq.
Elan A. Gershoni, Esq.
O'Quinn Stumphauzer & Sloman
One SE Third Avenue, Suite 1820
Miami, Florida 33131

David M. Buckner, Esq.
Grossman Roth, P.A.
2525 Ponce de Leon, Suite 1150
Miami, FL 33134

And All Parties Listed on the Master Service List Attached Hereto

MASTER SERVICE LIST

Notice will be electronically mailed to:

- Joaquin J Alemany joaquin.alemany@hklaw.com, jose.casal@hklaw.com
- Marc P Barmat barmat.trustee@furrcohen.com, mpb@trustesolutions.net
- Amardeep K Bharj abharj@cspalaw.com, bclarke@cspalaw.com
- Russell M.Blain rblain.ecf@srbp.com, rblain@srbp.com
- Leyza F. Blanco leyza.blanco@gray-robinson.com, jceide@gray-robinson.com;
abaliu@gray-robinson.com; Ileana.Christianson@gray-robinson.com

- Daniel F Blanks dblanks@mcguirewoods.com, aabbott@mcguirewoods.com;
WTravis@mcguirewoods.com; sfox@mcguirewoods.com
- Jacqueline Calderin jc@ecclegal.com, bankruptcy@ecclegal.com;
nsocorro@ecclegal.com
- Robert P. Charbonneau rpc@eccounsel.com, nsocorro@ecclegal.com;
bankruptcy@ecclegal.com
- David C. Cimo dcimo@gjb-law.com, gjbecf@gjb-law.com
- Joseph Corrigan bankruptcy2@ironmountain.com
- Alan R Crane acrane@furrcohen.com, pmouton@furrcohen.com;
atty_furrcohen@bluestylus.com

- Drew M Dillworth ddillworth@stearnsweaver.com,
mfernandez@stearnsweaver.com; bank@stearnsweaver.com;
rross@stearnsweaver.com;
dillworthcdp@ecf.epiqsystems.com;
cgraver@stearnsweaver.com

- Ronald M Emanuel ron.emanuel@emanlaw.com, meri.greenberger@emanlaw.com
- John D Emmanuel emmanuel@fowlerwhite.com, sstorno@fowlerwhite.com
- Heidi A Feinman Heidi.A.Feinman@usdoj.gov
- Jose R Florez jose.florez@fowlerwhite.com, dawn.nunziato@bipc.com;
Jessie.steffes@bipc.com

- Gary M Freedman gfreedman@tabasfreedman.com, jackie@tabasfreedman.com;
lise@tabasfreedman.com

- Robert C Furr bnasralla@furrcohen.com, atty_furrcohen@bluestylus.com
- Elan A Gershoni EGershoni@joneswalker.com
- Elan A Gershoni eag@oquinnstumphauzer.com
- Nicole M Grimal ng@ecclegal.com, nsocorro@ecclegal.com;
bankruptcy@ecclegal.com

- Nicole M Grimal ng@ecclegal.com, nsocorro@ecclegal.com;
bankruptcy@ecclegal.com

- Scott M. Grossman grossmansm@gtlaw.com, smithl@gtlaw.com;
MiaLitDock@gtlaw.com; FTLLitDock@GTLaw.com;
miaecfbky@gtlaw.com

- Hollie N Hawn hhawn@broward.org, swulfekuhle@broward.org
- Christopher A Jarvinen cjarvinen@bergersingerman.com, efile@bergersingerman.com;
mdiaz@bergersingerman.com; efile@ecf.inforuptcy.com
- Wojciech F Jung wjung@lowenstein.com, bbuechler@lowenstein.com;
cporter@lowenstein.com
- Jeffrey T. Kucera jeffrey.kucera@klgates.com, linda.vasserot@klgates.com;
docketing.east@klgates.com
- Linda M Leali lleali@lealilaw.com
- Bernice C. Lee blee@sfl-pa.com, vchapkin@stl-pa.com; dwoodall@sfl-
pa.com; ddeluca@sfl-pa.com
- John E Lucian lucian@blankrome.com
- Marilee A Mark mmark@gjb-law.com, gjbecf@gjb-law.com
- David B Marks brett.marks@akerman.com, charlene.cerda@akerman.com
- David B Marks brett.marks@akerman.com, charlene.cerda@akerman.com
- Aleida Martinez Molina amartinez@wsh-law.com, jfuentes@wsh-law.com
- Frank F McGinn ffm@bostonbusinesslaw.com
- Niall T McLachlan nmclachlan@carltonfields.com, cguzman@carltonfields.com
- Andrea R Meenach-Decker RDecker@BlankRome.com, tgoff@bakerdonelson.com
- Mindy A. Mora mmora@bilzin.com, laparicio@bilzin.com;
eservice@bilzin.com; lflores@bilzin.com;
gdonaire@bilzin.com
- Rachel Nanes rachel.nanes@dlapiper.com, yohami.lamguerra@dlapiper.com;
monica.tucker@dlapiper.com
- Office of the US Trustee USTPRegion21.MM.ECF@usdoj.gov
- T Lawrence Palmer lpalmer@attomeygeneral.gov
- Alan J. Perlman aperlman@ralaw.com, mhannau@ralaw.com
- Jennifer H Pinder Jennifer.pinder@myfloridalegal.com, crowell@foley.com
- Craig V. Rasile craig.rasile@dlapiper.com, monica.tucker@dlapiper.com,
jacqueline.figueroa@dlapiper.com,
rachel.nanes@dlapiper.com, yohami.lamguerra@dlapiper.com
- David A Ray dray@draypa.com, draycmecf@gmail.com;
sramirez.dar@gmail.com; bkc@draypa.com
- Ivan J Reich ivan.reich@gray-robinson.com, sharon.miles@gray-
robinson.com; jessica.cartagena@gray-robinson.com
- Harley E. Riedel hriedel.ecf@srbp.com
- David R Rothenstein drr@ecclegal.com, nsocorro@ecclegal.com;
ecala@ecclegal.com; bankruptcy@ecclegal.com;
jbetancourt@ecclegal.com; parboleda@ecclegal.com
- David R Rothenstein drr@ecclegal.com, nsocorro@ecclegal.com;
ecala@ecclegal.com; bankruptcy@ecclegal.com,
jbetancourt@ecclegal.com; parboleda@ecclegal.com
- Christopher H Saia christopher@saia-law.com, tony@saia-law.com;
david@saia-law.com
- Luis Salazar salazar@salazarjackson.com, jackson@salazarjackson.com;
dagley@salazarjackson.com; aguilard@salazarjackson.com;

- Zana Michelle Scarlett Lee-Sin@SalazarJackson.com; pacetti@salazarjackson.com; cloyd@salazarjackson.com
- Matthew H Scott Zana.M.Scarlett@usdoj.gov
- Esperanza Segarra mhs@trippscott.com, bankruptcy@trippscott.com
- Bradley S Shraiberg esegarra@hinshawlaw.com, clucas@hinshawlaw.com
- Bradley S Shraiberg bshraiberg@sfl-pa.com, dwoodall@sfl-pa.com; vchapkin@sfl-pa.com; lrosetto@sfl-pa.com; scusack@sfl-pa.com; blee@sfl-pa.com; bshraibergecfmail@gmail.com; ddeluca@sfl-pa.com
- Bradley S Shraiberg bshraiberg@sfl-pa.com, dwoodall@sfl-pa.com; vchapkin@sfl-pa.com; lrosetto@sfl-pa.com; scusack@sfl-pa.com; blee@sfl-pa.com; bshraibergecfmail@gmail.com; ddeluca@sfl-pa.com
- Eric J Silver esilver@stearnsweaver.com, bank@stearnsweaver.com; rross@stearnsweaver.com; larrazola@stearnsweaver.com; cgraver@stearnsweaver.com
- Paul Steven Singerman singerman@bergersingerman.com, mdiaz@bergersingerman.com; efile@bergersingerman.com; efile@ecf.inforuptcy.com
- Jeffrey I. Snyder jsnyder@bilzin.com, eservice@bilzin.com; lflores@bilzin.com
- Steven J. Solomon steven.solomon@gray-robinson.com, lnegron@gray-robinson.com; lauren.rome@gray-robinson.com; Amador.Ruiz-Baliu@gray-robinson.com
- Joel L Tabas jtabas@tabasfreedman.com, jcepero@tabasfreedman.com; kborrego@tabasfreedman.com
- Gordon J Toering gtoering@wnj.com
- Scott A. Underwood scott.underwood@bipc.com, denise.strand@bipc.com
- Richard B Warren rick@warrengrant.com, jennifer@warrengrant.com; michael@warrengrant.com
- Aaron A Wernick awernick@furrcohen.com, cworkinger@furrcohen.com; atty_furrcohen@bluestylus.com

By regular U.S. Mail to:

Jonathan E Aberman
222 N LaSalle #2600
Chicago, IL 60601
Creditor Committee

Joseph Corrigan
745 Atlantic Ave, 10 Floor
Boston, MA 02111

Micheal D. Disota
Court Plaza North
25 Main St
Hackensack, NJ 07601

Duff & Phelps Securities, LLC.
Kathleen Embry
Community Clinical Research, Inc
8334 Cross Park Drive
Austin, TX 78754

IBM Corporation
ATIN- National Bankruptcy Coordinator
275 Viger East #400
Montreal, QC H2X 3R7

Brian A Jennings
1201 3 Ave #4800
Seattle, WA 98101

William A Johnsen
600 Madison Ave
New York, NY 10022

Soneet R Kapila
1000 S Federal Hwy #200
Ft. Lauderdale, FL 33316

Sharon Makosy
668 Highland Ave
POB 335
Revloc, PA 15948

David S. Meyer
601 Lexington Ave
New York, NY 10022-4611

Mark P. Naughton
9 Parkway North #300
Deerfield, IL 60015

Office of Unemployment Compensation Tax
Services
Dept of Labor and Industry, Commonwealth of
Pennsylvania
c/o Timothy Bortz
625 Cherry St #203
Reading, PA 19602

Ricoh USA Inc
3920 Arkwright Rd #400
Macon, GA 31210

Jon L Ruckle MD
1402 S Brookside Terr
Tacoma, WA 98465

Alan D. Smith
1201 Third Ave #4900
Seattle, WA 98101

Brent Williams
55 East 52 St 31 Fl
New York, NY 10055

Sean Woo
For Tissue Inc.
9605 Medical Center Dr #200
Rockville, MD 20850

Felice R. Yudkin
Court Plaza North
25 Main St
Hackensack, NJ 07601

PCM Sales
1940 E Mariposa Ave
El Segundo CA 90245

Summer O. Jensen
29105 N.E. Tolt Hill Road
Carnation, WA 98014

Pedro Gonzalez
6289 W 22 Ln
Hialeah, FL 33016-3924

JKO
2200 E Hallandale Beach Blvd, Apt 406
Hallandale Beach, FL 33009

Touch Sound & Vision
10926 Hortense St.
Los Angeles, CA 91602

Air-Eze Air Conditioning, Inc.
2034 Thomas Street
Hollywood, FL 33020

Newell Hargett MD
1133 20th St NW Suite B 150
Washington, DC 20036

Rex Three
15431 SW 14th Street
Fort Lauderdale, FL 33326

Clean Harbors Environmental Services, Inc.
42 Longwater Dr.
Norwell, MA 02061

Ruben Bembibre
2200 E Hallandale Beach Blvd Apt 406
Hallandale Beach, FL 33009

AT Conference, Inc
PO Box 2939
Southampton, NY 11969

W W Grainger Inc
c/o Special Collections Dept
7300 N Melvina
Niles, IL 60714

Lee County Tax Collector
c/o Legal Department
PO Box 850
Fort Myers FL 33902-0850

McKesson Medical-Surgical, Inc.
c/o Neil J Orleans
1201 Elm St #4800
Dallas TX 75270

Yuca Productions
3011 SW 84 Ave.
Miami, FL 33155

Ruben Bembibre
2200 E Hallandale Beach Blvd Apt 406
Hallandale Beach, FL 33009

Brian Halls Richardson
4035 Majestic Lane Apt. B
Fairfax, VA 22033

Job Finder Publications
1240 SE Maynard Road Suite 104
Cary, NC 27519

Call-Em-All, LLC
2611 Internet Blvd Suite 120
Frisco, TX 75034

Karina Arauz
20620 Highland Lakes Blvd
Miami, FL 33179

STAT Promo Solutions
8550 Northwest 47th Court
Lauderhill, FL 33351-5437

Comprehensive Clinical Development
MultiCare Health System dba Laboratories
NW 3 15 MLK Way
Mailbox: 4L-315-LAB
Tacoma, WA 98405-0299

Pro Research, Inc.
8601 Sardonyx Drive SW
Lakewood, WA 98498

Southern California Edison Co
Attn: Credit and Payment Services
1551 W San Bernardino Rd
Covina, CA 91722

Staples, Inc.
Attn: Daneen Kastanek
1 Environmental Way
Broomfield, CO 80021

CyberCoders, Inc.
6591 Irvine Center Dr Suite 200
Irvine, CA 92618-2131

Broward County Records, Taxes & Treasury
Attn: Bankruptcy Section
115 S. Andrews Ave. # A-100
Ft. Lauderdale, FL 33301

Sharon Ramnarine
40 Conistan Road
Unionville, Ontario
L3R8K7 Canada

Pitney Bowes Inc
4901 Belfort Rd, Ste 120
Jacksonville FL 32256

Personally Yours Services, Inc.
P.O. Box 267085
Weston, FL 33326

M.H. Adams & Associates, Inc.
c/o Esperanza Segarra, Esq.
Hinshaw & Culbertson LLP
2525 Ponce de Leon Blvd. 4 Fl
Coral Gables, FL 33134

McKesson Medical-Surgical, Inc.
c/o Neil J Orleans
120I Elm St #4800
Dallas TX 75270

DATATRAK International, Inc.
5900 Landerbrook Olive
Suite 170
Mayfield Heights, OH 44124

Kim M. Lanphear, M.D.
3711 Pine Ridge Road
Canastota, NY 13032

Great America Leasing Corp
POB 609
Cedar Rapids IA 52406

Internal Revenue Service
7850 SW 6 Court
Mail Stop 5730
Fort Lauderdale, FL 33324

Health Care Logistics Inc
PO Box 25
Circleville, OH 43113-0025

Maria C. Isesalaya
P.O. BOX 112158
Hialeah, FL 33011

ALG Worldwide Logistics
ALG Worldwide
Attn: Barbara Font
2409 Dearborn, Ste L
Missoula, MT 59801

Nancy Mitchell
2201 Fieldmont Court
Raleigh NC 27614

Keller Eye Associates, Inc. A Medical Group
1010 W. LaVeta
Suite 175
Orange, CA 92868-4301

Clinical Research of Atlanta
175 Country Club Dr Bldg 100, Ste A
Stockbridge, GA 30281-7380

WMOR
PO Box 26882
Lehigh Valley, PA 18002-6882

Kim M. Lanphear, M.D.
3711 Pine Ridge Road
Canastota, NY 13032

Independent Data Integrator, LLC
401 East Las Olas Blvd
Suite 130-395
Fort Lauderdale, FL 33301

WMOR This TV - Hearst Television, Inc
214 N Tryon St 33 Fl
Charlotte NC 28202

Central Kentucky Research Associates Inc
3475 Richmond Rd 3rd Fl
Lexington, KY 40509

WTOG TV CW44
365 105 Terr NE
St Petersburg FL 33716

Integra
1201 NE Lloyd Blvd #500
Portland OR 97232

Consolidated Edison Co of New York Inc.
Bankruptcy Group
4 Irving Place #1875-S
New York, NY 10003

State of New Jersey Division of Taxation
Compliance Activity
POB 245
Trenton, NJ 08646

Avail Clinical
860 Peachwood Dr
Deland, FL 32720-0834

Devhash, Inc
628 E 20th St # 10 A
New York, NY 10009

Rosemarie J. Melchor, MD, Inc
11432 South ST #376
Cerritos, CA 90703

R & N Car Service
179-36 Hillside Avenue
Jamaica, NY 11432

Clear Channel
11700 Central Parkway
Attn: Jeff Worthington
Jacksonville, FL 32224

Elane Zaleski
12561 Gemstone Court
Fort Myers, FL 33913

Laboratory Corporation of America
P.O. Box 12140
Burlington, NC 27216-2140

AM New York -Newsday Media Group
235 Pine Lawn Rd
Melville, NY 11746

Flatiron Capital, a division of Wells Fargo
Bank
c/o Ronald M. Emanuel, P.A.
7900 Peters Road
Executive Court at Jac
Plantation, FL 33324

Phenix Research Products
73 Ridgeway Road
Candler, NC 28715

Maria J Gutierrez, M.D
Maria J. Gutierrez, M.D
540 East Tall Oaks dr
Palm Beach Gardens, FL 33410

Sheri Shubin
Robert Jacobsen
1240 East Ontario Ave., Suite 102
Corona, CA 92881

Gonzalo Cruz
3020 W Vermont #105
Anaheim CA

Dombrowski Catering
3544 S. Wilkeson St.
Tacoma, WA 98418

College Hospital, Inc.
11627 Telegraph Road Suite 200
Santa Fe Springs, CA 90670-6803

Los Angeles County Treasurer and Tax
Collector
Attn: Man Ling Kuo Tax Service Clerk
POB 54110
Los Angeles CA 90054

SB New York Inc
120 Broadway, 6th Fl
New York, NY 10271

Massachusetts Department of Revenue
Bankruptcy Unit
P.O. Box 9564
Boston, MA 02114

Employment Guide Dominion Enterprises
150 Granby Street
Attn: Joseph Doherty
Norfolk, VA 23510

Mid-County Investments, Inc.
11201 Corporate Circle N Ste 120
St. Petersburg, FL 33716-370 I

The Holliswood Hospital
87 37 Palermo St
Holliswood NY 11423

Employment Guide Dominion Enterprises
150 Granby Street
Attn: Joseph Doherty
Norfolk, VA 23510

Comprehensive Clinical Development
MultiCare Health System dba Laboratories
NW 315 MLK Way
Mailbox: 4L-315-LAB
Tacoma, WA 98405-0299

Pennsylvania Department of Revenue
Bureau of Compliance
Attn: Mark Morabito
POB 280946
Harrisburg PA 17128-0946

J. Alex Kress and William Connolly
c/o Riker Danzig Scherer Hyland & Perretti LLP
One Speedwell Avenue

Headquarters Plaza
Morristown, NJ 07962-1981

Wells Fargo Bank, N.A.
c/o Drew M. Dillworth, Esq.
Steams Weaver Miller
150 W. Flagler St., #2200
Miami, FL 33130

Odin Feldman & Pittleman, P.C.
1775 Wiehle Ave #400
Reston, VA 20190

Alliance Supply
243 1 SW 35th Terrace
Ft. Lauderdale, FL 33312

Nancy Beth Bloss Turnarkin
13127 Kensington Isle Way
Seminole, FL 33776

Crowell Moring
1001 Pennsylvania Ave NW
Washington DC 20004

James D. Utterback
15901 Collins Avenue, Unit 4306
Sunny Isles Beach, FL 33160

Employment Guide Dominion Enterprises
150 Granby Street
Attn: Joseph Doherty
Norfolk, VA 23510

David A. Dworaczyk
7101 Millstone Ridge Court
Raleigh, NC 27614 Claim No: 86

The Holliswood Hospital
87 37 Palermo St
Holliswood NY 1 1423

Hunter Group CPA LLC
Tod A Christianson
17-17 Route 208
Fair Lawn, NJ 07410

The Flynn
201 Kessley Ln
Tampa FL 33619

Alere Toxicology
1342 Court Street
Portsmouth, VA 23704

David Hennessy
9 Summit Hennessy
New Milford, CT 06776

N. Rahbar MD Inc.
17822 Beach Blvd # 100
Huntington Beach CA 92647

American Express Travel Related Services
Company Inc
c/o Becket and Lee LLP
POB 3001
Malvern PA 19355-0701

AccelaRx LLC
2641 Galliano Cir
Winter Park, FL 32792

Ikon Office Solutions Ricoh USA Inc
3920 Arkwright Rd #400
Macon GA 31210

American Express Travel Related Services
Company Inc
c/o Becket and Lee LLP
POB 3001
Malvern PA 19355-0701

Steve Stork
100-1167th Rd., Apt. #302
Forest Hills, NY 1 1375

Schulman Associates IRB
4445 Lake Forest Drive Suite 300
Cincinnati, OH 45242

WA State Dept of Labor & Industries
Bankruptcy Unit
POB 44171
Olympia, WA 98504-4171

FIA Card Services, N.A.
as successor to Bank of America, N.A. (USA)
and MBNA America Bank, N.A.
P O Box 982284
El Paso, TX 79998-2238

Goal Advertisement Marketing and Promoti
1819 S Inlet Drive
Marco Island, FL 34145

GE Capital Information Technology Solutions
Inc
GECITS
Attn: Bankruptcy Administrator
POB 13708
Macon, GA 31208

Margarita Nunez MD
P.O. Box 39329
Greensboro, NC 27438-

Oliver L Mason MD
3325 Palo Verde Ave Ste 207
Long Beach, CA 90808-4132

CIGNA Health and Life Insurance Co.
c/o Wilhelmina L Bergland
900 Cottage Grove Rd B6LPA
Hartford, CT 06152

Columbia Research Group, Inc.
c/o David P. Weiner, Esq.
1515 SW Fifth Avenue, Suite 600
Portland, OR 97201

Clinical Research Resources LLC
POB 309
Estero, FL 33929

R.I. Division of Taxation
One Capitol Hill
Providence RI 02908

Florida Sentinel Bulletin
ATTN: LaVora Edwards
2207 East 21 Avenue
Tampa, FL 33605

Georgetown Center Investment Group, Inc.
c/o Josh Rataczyk
Davis Wright Tremaine LLP
1201 Third Avenue, Suite 2200
Seattle, WA 98104-3045

Alpha IRB (Alpha Independent Review Board,
Inc.)
1001 Avenida Pico Suite C 497
San Clemente, CA 92673

Danielle Deuce
2576 Fox Ridge Ct
Woodbridge, VA 22192

Daniel R. Scharf
3809 Ingram Dr.
Raleigh, NC 27604

Iron Mountain Information Management, Inc.
ATTN: Joseph Corrigan
745 Atlantic Avenue, 10th Floor
Boston, MA 02111

Mallinckrodt LLC
John J. Hall
Lewis, Rice & Fingersh, LC
600 Washington Ave., Suite 2500
St. Louis, MO 63101

Alkermes Inc
c/o Micheal J Pappone
53 State St
Boston MA 02109

Life Insurance Co of North America
c/o Wilhelmina L Bergland
900 Cottage Grove Rd #B6LPA
Hartford, CT 06152

Fidelity Security Life Insurance/Eyemed
POB 632530
Cincinnati, OH 45263-2530

Autonomy, Inc
Hewlett-Packard Comp
5555 Windward Pkwy
Alpharetta, GA 30004

Humanetics Corporation
Ravich Meyer Law Firm
Attn: Will R. Tansey
4545 IDS Center
80 South Eighth Street

Minneapolis, MN 55402

Embarq Florida, Inc. - South Florida
CenturyLink Bankruptcy
359 Bert Kouns Industrial Loop
Shreveport, LA 71106

Saje Consulting LLC
1101 E 33rd St Ste C310
Baltimore, MD 21218

Medimax, LLC
3100 W. 84 Street Unit #035; 3
Hialeah, FL 33018-4902

Charles River Laboratories, Inc
c/o Rushna Tejani Heneghan
251 Ballardvale St
Wilmington, MA 01887

Roche Products
c/o Gerry Bohm
150 Clove Road, Suite 8
Little Falls, NJ 07424

Bidalina Soto
Vanessa Vanderbrug
Hanis Irvine Prothero PLLC
6703 South 234th Street, Suite 300
Kent, WA 98032

FedEx Tech Connect Inc, as Assignee
of FedEx Express/Ground/Freight/Office
3965 Airways Blvd, Module G, 3rd Floor
Memphis, Tennessee 38116

NYC Dept of Finance
TP & P Division/Office of Tax Audits
345 Adams St, 5th Floor
Brooklyn, NY 11201

WSFL-ThisTV, WSFL-TV WSFL-AntTV
c/o Kathy Bondi
One Galleria Blvd #850
Metairie, LA 70001

Broward Fire Equipment Svc, In
101 S.W. 6th Street
Ft. Lauderdale, FL 33301

Charles River Laboratories, Inc
c/o Rushna Tejani Heneghan
251 Ballardvale St
Wilmington, MA 01887

DCX Inc.
Levin & Gann, P.A.
502 Washington Avenue 8th Floor
Towson, MD 21204

David Hennessy
9 Summit Hennessy
New Milford, CT 06776

Sun Life Assurance Company of Canada
(USA), Inc.
c/o Paul W. Carey, Esq.
Mirick O'Connell DeMallie & Lougee LLP
100 Front Street
Worcester, MA 01608

Airgas USA, LLC
2015 Vaughn Rd Bldg 400
Kennesaw, GA 30111

Oxford Finance, LLC
c/o Jonathan E. Aberman, Esquire
Vedder Price, PC
222 North LaSalle Street - Ste. 2600
Chicago, Illinois 60601

WSFL-THIS
P.O. BOX 27122
Atlanta, GA 30384-7122

Miami Jewish Health Systems, Inc.
% Ms. Lisa Jo Desmarteau
5200 NE 2 Avenue
Miami, FL 33137

Perrigo Israel Pharmaceuticals Ltd.
c/o Scott A. Underwood
Fowler White Boggs P.A.
P.O. Box 1438 Tampa, FL 33601

R.J. Reynolds Tobacco Company
c/o Julie B. Pape, Esq.
Womble Carlyle Sandridge & Rice, LLP
One West Fourth Street
Winston-Salem, NC 271 01

Steak & Stuff Inc DBA Affordable Dry Ice
1700 Latham Rd #5
West Palm Beach, FL 33409-5100

Anda Inc
2915 Weston Rd
Weston FL 33331

City of Miramar
c/o Aleida Martinez-Molina
Weiss Serota Helfman
2525 Ponce de Leon Blvd., Suite 700
Coral Gables, FL 33134

Connecticut Dept of Revenue Svcs
C&E Div., Bankruptcy Sec.
25 Sigourney St
Hartford, CT 06106-5032

NY State Dept Of Taxation Finance
Bankruptcy Section
POB 5300
Albany, NY 12205

Liberty Property Limited Partnership
PO Box 828438
Philadelphia, PA 19182-8438

Pitney Bowes Global Financial Services LLC
27 Waterview Drive
Shelton, CT 06484

Kim M Lanphear
3711 Pine Ridge Road
Canastota, NY 13032

Helene A. Emsellem, MD PC
5454 Wisconsin Avenue
Suite 1725
Chevy Chase, MD 20815

Pitney Bowes Global Financial Services LLC
27 Waterview Drive
Shelton, CT 06484

Fei Wang
807 Blackmar St
Cary, NC 27519

Pitney Bowes Global Financial Services LLC
27 Waterview Drive
Shelton, CT 06484

Akros Pharma, Inc.
c/o Barbra R. Parlin, Esq.
Holland & Knight LLP
31 West 52 Street
New York, N Y 10019

Janssen Research Development LLC
c/o David W Dykhous
1133 Ave of The Americas
New York N Y 10036-6710

Commonwealth Of Virginia Dept Of Taxation
POB 2156
Richmond VA 23816-2156

David A Dworaczyk
710 1 Millstone Ridge Court
Raleigh, NC 27614

Southern California Edison Co
Attn: Credit and Payment Services
1551 W San Bernardino Rd
Covina CA 9 1722

Nath, Goldberg & Meyer
Attorneys at Law
112 S. West Street
Alexandria, VA 22314

ACCQ Writing Services, Inc.
PO Box 28609
Santa Fe, NM 87592

MetaClin Research, Inc.
5815 West William Cannon Dr, Ste 103
Austin, TX 78749

Universal Hospital Services
6625-78 St #300
Minneapolis, MN 55439

Fisher & Phillips LLP
1075 Peachtree St NE #3500
Atlanta, GA 30309

Oncothyreon, Inc.
c/o Steven J. Solomon, Esq.
GrayRobinson, PA
1221 Brickell Ave, Suite 1600
Miami, FL 33131

Kythera Biopharmaceuticals, Inc.
c/o Matthew J. Riopelle
Foley & Lardner LLP
3579 Valley Centre Drive, Suite 300
San Diego, CA 92130

Cephalon, Inc.
c/o John D. Emmanuel, Esq.
Fowler White Boggs P.A.
P.O. Box 1438 Tampa, FL 33602

Effort Enterprises of FL Inc
Atlantic Relocation Systems
1314 Chattahoochee Ave NW
Atlanta GA 30318

GlaxoSmithKline USA
c/o Bridget Lankford, Senior Counsel
GlaxoSmithKline USA
5 Crescent Drive
Philadelphia, PA 19112

Mylan Inc. and its wholly owned subsidiary
Mylan P
Daniel F. Blanks, Esq.
McGuireWoods LLP
50 N. Laura Street, Suite 3300
Jacksonville, FL 32202

Teva Neuroscience, Inc.
c/o John D. Emmanuel, Esq.
P.O. Box 1438
Tampa, FL 33602

Lilly USA, LLC
c/o Jay Jaffe, Esquire
Faegre Baker Daniels LLP
600 E. 96th St., Suite 600
Indianapolis, IN 46240

Pfizer, Inc.
c/o Rachel Nanes, Esq.
DLA Piper LLP (US)
200 South Biscayne Boulevard - #2500
Miami, FL 33131

ADP, Inc.
Angela Nowell
100 N Stanton St
El Paso, TX 79901

Amneal Pharmaceuticals, LLC
c/o Felice R. Yudkin, Esq.
Cole, Schatz, Meisel, Fonnann & Leonard, P.A.
25 Main Street
Hackensack, NJ 07601

Atlas Van Lines Inc
POB 509
1212 St George Rd
Evansville IN 47703

Eagle Pharmaceuticals, Inc.
Sills Cummis & Gross, P.C.
Attn: Valerie A. Hamilton, Esq.
650 College Road East
Princeton, NJ 08540

Jeanne Zemaitis Inc
5878 Constitution Ave
Gurnee, IL 6003 I

L. Perrigo Company
c/o Gordon J. Toering
Warner Norcross & Judd LLP
111 Lyon NW, Suite 900
Grand Rapids, MI 49503-2487

Lilly Research Laboratories, div Eli Lilly &
Co.
c/o Jay Jaffe, Esquire
Faegre Baker Daniels LLP
600 E. 96th St., Suite 600
Indianapolis, IN 46240

Bristol-Myers Squibb Co
65 Livingston Ave
Roseland NJ 07068

Ruben Bembibre
Alex D. Funes, Esq.
The Funes Law Firm
223 E. Flagler Street, Suite 606
Miami, FL 33131

State of Connecticut Dept of Revenue Svcs
Collection & Enforcement Division
25 Sigourney St
Hartford, CT 06106

Dept of Labor & Training
1511 Pontiac Ave
Cranston, RI 02920-4407

NY State Dept Of Taxation Finance
Bankruptcy Section
POB 5300
Albany NY 12205

Pitney Bowes Global Financial Services LLC
27 Waterview Drive
Shelton, CT 06484

State of California
Bankruptcy Section MS A340
Franchise Tax Board
POB 2952
Sacramento, CA 95812

South Sound Dispatch
POB 111030
Tacoma, WA 98411

WPB_ACTIVE 6990575.1