

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:)
) Chapter 11
NOVAN, INC., *et al.*,¹)
) Case No. 23-10937 (LSS)
Debtors.)
) (Joint Administration Requested)
)
_____)

CERTIFICATE OF SERVICE

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

On July 17, 2023, at my direction and under my supervision, employees of KCC caused to be served the following documents via Electronic Mail upon the service list attached hereto as **Exhibit A**; via Facsimile upon the service list attached hereto as **Exhibit B**; and via Overnight Mail upon the service list attached hereto as **Exhibit C**:

- **Notice of Hearing to Consider First Day Pleadings** [Docket No. 17]
- **Notice of (I) Filing of Chapter 11 Petitions and Related Documents and (II) Agenda for Hearing Scheduled for July 19, 2023, at 2:00 p.m. (Eastern Time), Before the Honorable Laurie Selber Silverstein, at the United States Bankruptcy Court for the District of Delaware** [Docket No. 18]

Furthermore, on July 18, 2023, at my direction and under my supervision, employees of KCC caused the above documents to be served via Overnight Mail upon the service list attached hereto as **Exhibit D**.

Dated: July 18, 2023

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

¹ 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

Exhibit A
First Day Service List
Served via Electronic Mail

Description	CreditorName	CreditorNoticeName	Email
Top 30 Creditor	Aclaris Therapeutics Inc	Meghan Dunsmore	mdunsmore@aclaristx.com
Top 30 Creditor	Actalent Services, LLC	Ryan Mulrooney	rmulrooney@actalentservices.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
Top 30 Creditor	Allergan Sales, LLC.	Debbie Huang	debbie.huang@allergan.com
Top 30 Creditor	American Brazilian Export Resources, Inc		sydney.hirschberg@ambertube.com
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
Top 30 Creditor	Ascent Health Services LLC	Pamela J. Higgins	PJStrong@express-scripts.com
Top 30 Creditor	Ashfield Market Access, LLC	Andrew Keefer	Andrew.Keefer@inizio.health
Top 30 Creditor	Barry Wehmiller Design Grou	Kelly Ives	Kelly.Ives@BWDesignGroup.com
Top 30 Creditor	BDO USA, LLP	Valerie Bowen	vbowen@bdo.com
Top 30 Creditor	Broadridge ICS		michelle.nunnelley@broadridge.com
Top 30 Creditor	Clarkston-Potomac Group, Inc.	Traigh Groover	TGroover@clarkstonconsulting.com
Colorado Attorney General	Colorado Attorney General	Attn Bankruptcy Department	attorney.general@coag.gov
Top 30 Creditor	Commissioning Agents, Inc		accountsreceivable.americas@cagents.com
Connecticut Attorney General	Connecticut Attorney General	Attn Bankruptcy Department	attorney.general@ct.gov
Top 30 Creditor	CVS Health Corporation	Michael Harada	Michael.Harada@CVSHealth.com
Top 30 Creditor	CVS Pharmacy, Inc.	John Ketydy	John.Ketydy@CVSHealth.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; attorney.general@delaware.gov
DE Secretary of State	Delaware Secretary of State	Division of Corporations	dosdoc_bankruptcy@state.de.us
DE State Treasury	Delaware State Treasury		statetreasurer@state.de.us
District of Columbia Attorney General	District of Columbia Attorney General	Attn Bankruptcy Department	oag@dc.gov
Top 30 Creditor	Doe & Ingalls	Christina McClure	christina.mcclure@thermofisher.com
Top 30 Creditor	DPT Laboratories, LTD	Irene Gómez	Irene.Gomez@viatris.com
Top 30 Creditor	Dr. Reddy's Laboratories Ltd.	Catherine K. Fan	ckejianfan@drreddys.com
Top 30 Creditor	Emisar Pharma Services, LLC	Heather Klein	heather.klein@optum.com
Top 30 Creditor	Ernst & Young US LLP	Mallory E. Owens	Mallory.Owens@ey.com
Florida Attorney General	Florida Attorney General	Attn Bankruptcy Department	citizenservices@myfloridalegal.com; oag.civil.eserve@myfloridalegal.com
Georgia Attorney General	Georgia Attorney General	Attn Bankruptcy Department	Agcarr@law.ga.gov
Hawaii Attorney General	Hawaii Attorney General	Attn Bankruptcy Department	hawaiiag@hawaii.gov
Idaho Attorney General	Idaho Attorney General	Attn Bankruptcy Department	AGLaborador@ag.idaho.gov
Illinois Attorney General	Illinois Attorney General	Attn Bankruptcy Department	attorney_general@atg.state.il.us; michelle@lisamadigan.org
Indiana Attorney General	Indiana Attorney General	Attn Bankruptcy Department	info@atg.in.gov
IRS	Internal Revenue Service	Attn Susanne Larson	SBSE.Insolvency.Balt@irs.gov
Iowa Attorney General	Iowa Attorney General	Attn Bankruptcy Department	IDR.Bankruptcy@ag.iowa.gov
Top 30 Creditor	IQVIA, Inc	Lillian Gonzalez	lillian.gonzalez@iqvia.com
Kentucky Attorney General	Kentucky Attorney General	Attn Bankruptcy Department	attorney.general@ag.ky.gov
Top 30 Creditor	Lahlouh, Inc.	John Brennan	John.Brennan@lahlouh.com
Counsel to Bay View	Levinson Arshonsky Kurtz & Komsky, LLP	Steven Kurtz	skurtz@laklawyers.com
Top 30 Creditor	Ligand Pharmaceuticals, Inc	Craig Wolfe	craig.wolfe@morganlewis.com
Debtors' Proposed Debtor in Possession Financing Lenders	Ligand Pharmaceuticals, Incorporated	c/o Morgan Lewis and Bockius LLP	craig.wolfe@morganlewis.com; Jason.alderson@morganlewis.com; David.shim@morganlewis.com
Louisiana Attorney General	Louisiana Attorney General	Attn Bankruptcy Department	Executive@ag.louisiana.gov; ConstituentServices@ag.louisiana.gov
Maine Attorney General	Maine Attorney General	Attn Bankruptcy Department	attorney.general@maine.gov
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	attorney.general@ago.mo.gov
Montana Attorney General	Montana Attorney General	Attn Bankruptcy Department	contactcp@mt.gov
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 Mexico Attorney General	New Mexico Attorney General	Attn Bankruptcy Department	hbalderas@nmag.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

Exhibit A
First Day Service List
Served via Electronic Mail

Description	CreditorName	CreditorNoticeName	Email
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
Top 30 Creditor	Orion Corporation	K.C. Ramesh	Ramesh.K.c@orion.fi
Pennsylvania Attorney General	Pennsylvania Attorney General	Attn Bankruptcy Department	info@attorneygeneral.gov
Top 30 Creditor	PPD Development, L.P.	Jill Melland	Jill.Melland@ppd.com
Rhode Island Attorney General	Rhode Island Attorney General	Attn Bankruptcy Department	ag@riag.ri.gov
Top 30 Creditor	SAP America, Inc.	Juan Ignacio Bide	juan.bide@sap.com
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
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
Top 30 Creditor	Splice Agency, LLC	Matt Champagne	mchampagne@fingerpaint.com
Top 30 Creditor	Syneos Health Commercial Services, LLC	Vandana Singh	vandana.singh@syneoshealth.com
Tennessee Attorney General	Tennessee Attorney General	Attn Bankruptcy Department	agattorney@ag.tn.gov
Top 30 Creditor	Tergus Pharma		RMorgan@TergusPharma.com
Texas Attorney General	Texas Attorney General	Attn Bankruptcy Department	bankruptcytax@oag.texas.gov; communications@oag.texas.gov
Top 30 Creditor	Truveris, Inc	Ryan McGrath	rmcgrath@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
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
Wyoming Attorney General	Wyoming Attorney General	Attn Bankruptcy Department	judy.mitchell@wyo.gov
Banks	Silicon Valley Bank	Attn Bankruptcy or Legal Department	clientsupport@svb.com; pfloro@svbank.com
Insurance	Allied World Insurance Company		info@awac.com
Insurance	Axon Underwriting		info@axonu.com; mhazelgrove@axonu.com
Insurance	Beazley Group		usainfo@beazley.com
Insurance	Berkshire Hathaway Specialty Insurance		info@bhspecialty.com
Insurance	Continental Casualty Company (CNA)		CNA_help@cna.com
Insurance	Falvey Cargo Underwriting		info@falveyins.com
Insurance	Hudson Insurance Group		HudsonClaims300@hudsoninsgroup.com; wgutches@hudsoninsgroup.com
Insurance	Navigators Insurance Company		newloss@thehartford.com
Taxing Authorities	Alabama Dept of Revenue		mark.griffin@revenue.alabama.gov
Taxing Authorities	California Department of Tax and Fee Administration	Account Information Group, MIC 29	LegalSOB@cdtfa.ca.gov
Taxing Authorities	California Department of Tax and Fee Administration	Collections Support Bureau Bankruptcy Team, MIC 74	LegalSOB@cdtfa.ca.gov
Taxing Authorities	California State Board of Equalization		SacramentoInquiries@cdtfa.ca.gov
Taxing Authorities	City of Durham North Carolina	Finance Department	Collections@durhamnc.gov; Treasurydiv@durhamnc.gov
Taxing Authorities	Commonwealth of KY Department of Revenue	Legal Support Branch - Bankruptcy	Michael.Hornback@ky.gov
Taxing Authorities	Comptroller of Maryland	Revenue Administration Center	taxhelp@comp.state.md.us
Taxing Authorities	Comptroller of Maryland		mdcomptroller@comp.state.md.us; ombudsman@marylandtaxes.gov
Taxing Authorities	Connecticut Department of Revenue Services	Department of Revenue Services	DRS@ct.gov
Taxing Authorities	Durham County North Carolina	Attn Tax Administrator	tax_assessor@dconc.gov
Taxing Authorities	Massachusetts Department of Revenue		yeke@dor.state.ma.us
Taxing Authorities	PENNSYLVANIA DEPARTMENT OF REVENUE	BANKRUPTCY DIVISION	RA-RV-BET-HBG-TA-EM@pa.gov
Taxing Authorities	Pennsylvania Dept of Revenue	Attn Compliance & Bankruptcy	RA-RV-BET-HBG-TA-EM@pa.gov
Taxing Authorities	South Carolina Dept of Revenue	Corporate Tax	CorpTax@dor.sc.gov
Taxing Authorities	State of New Jersey	Division of Taxation	richard.flatch@treas.nj.gov
Taxing Authorities	Tennessee Dept of Revenue		TDOR.Bankruptcy@tn.gov
Utility Providers	CallTower Inc.		support@calltower.com; accountmanagement@calltower.com

Exhibit A
First Day Service List
Served via Electronic Mail

Description	CreditorName	CreditorNoticeName	Email
Utility Providers	Clean Harbors		healthcareservices@cleanharbors.com
Utility Providers	vCom		sales@vcmsolutions.com

Exhibit B

Exhibit B

First Day Service List
Served via Facsimile

Description	CreditorName	CreditorNoticeName	Fax	Status
Alaska Attorney General	Alaska Attorney General	Attn Bankruptcy Department	907-276-3697	Successful
Arizona Attorney General	Arizona Attorney General	Attn Bankruptcy Department	602-542-4085	Successful
Arkansas Attorney General	Arkansas Attorney General	Attn Bankruptcy Department	501-683-2520	Successful
Colorado Attorney General	Colorado Attorney General	Attn Bankruptcy Department	720-508-6030	Successful
Connecticut Attorney General	Connecticut Attorney General	Attn Bankruptcy Department	860-808-5387	Successful
Delaware State AG and DOJ	Delaware Dept of Justice	Attorney General	302-577-6630	Successful
DE Secretary of State	Delaware Secretary of State	Division of Corporations	302-739-5831	Successful
DE State Treasury	Delaware State Treasury		302-739-2274	Successful
District of Columbia Attorney General	District of Columbia Attorney General	Attn Bankruptcy Department	202-347-8922	Successful
Florida Attorney General	Florida Attorney General	Attn Bankruptcy Department	850-487-2564	Successful
Georgia Attorney General	Georgia Attorney General	Attn Bankruptcy Department	404-657-8733	Unsuccessful
Hawaii Attorney General	Hawaii Attorney General	Attn Bankruptcy Department	808-586-1239	Successful
Idaho Attorney General	Idaho Attorney General	Attn Bankruptcy Department	208-854-8071	Successful
Indiana Attorney General	Indiana Attorney General	Attn Bankruptcy Department	317-232-7979	Successful
IRS	Internal Revenue Service	Attn Susanne Larson	855-852-4141	Successful
IRS	Internal Revenue Service	Centralized Insolvency Operation	855-235-6787	Successful
Iowa Attorney General	Iowa Attorney General	Attn Bankruptcy Department	515-281-4209	Successful
Kansas Attorney General	Kansas Attorney General	Attn Bankruptcy Department	785-296-6296	Successful
Counsel to Bay View	Levinson Arshonsky Kurtz & Komsky, LLP	Steven Kurtz	818-382-3433	Successful
Debtors' Proposed Debtor in Possession Financing Lenders	Ligand Pharmaceuticals, Incorporated	c/o Morgan Lewis and Bockius LLP	212-309-6001	Successful
Debtors' Proposed Debtor in Possession Financing Lenders	Ligand Pharmaceuticals, Incorporated	c/o Morgan Lewis and Bockius LLP	860-240-2701	Successful
Louisiana Attorney General	Louisiana Attorney General	Attn Bankruptcy Department	225-326-6797	Unsuccessful
Louisiana Attorney General	Louisiana Attorney General	Attn Bankruptcy Department	225-326-6096	Successful
Michigan Attorney General	Michigan Attorney General	Attn Bankruptcy Department	517-335-7644	Successful
Missouri Attorney General	Missouri Attorney General	Attn Bankruptcy Department	573-751-0774	Successful
Montana Attorney General	Montana Attorney General	Attn Bankruptcy Department	406-444-3549	Successful
Nebraska Attorney General	Nebraska Attorney General	Attn Bankruptcy Department	402-471-3297	Successful
Nevada Attorney General	Nevada Attorney General	Attn Bankruptcy Department	775-684-1108	Successful
New Hampshire Attorney General	New Hampshire Attorney General	Attn Bankruptcy Department	603-271-2110	Successful
New Jersey Attorney General	New Jersey Attorney General	Attn Bankruptcy Department	609-292-3508	Successful
New Mexico Attorney General	New Mexico Attorney General	Attn Bankruptcy Department	505-490-4883	Successful
North Carolina Attorney General	North Carolina Attorney General	Attn Bankruptcy Department	919-716-6750	Successful
US Trustee for District of DE	Office of the United States Trustee Delaware	Linda J. Casey	302-573-6497	Unsuccessful
Oklahoma Attorney General	Oklahoma Attorney General	Attn Bankruptcy Department	405-521-6246	Successful
Oregon Attorney General	Oregon Attorney General	Attn Bankruptcy Department	503-378-4017	Unsuccessful
Pennsylvania Attorney General	Pennsylvania Attorney General	Attn Bankruptcy Department	717-787-8242	Successful
Rhode Island Attorney General	Rhode Island Attorney General	Attn Bankruptcy Department	401-222-2995	Successful
SEC Regional Office	Securities & Exchange Commission	NY Regional Office	212-336-1320	Unsuccessful
SEC Regional Office	Securities & Exchange Commission	PA Regional Office	215-597-3194	Unsuccessful
SEC Headquarters	Securities & Exchange Commission	Secretary of the Treasury	202-772-9317	Successful
SEC Headquarters	Securities & Exchange Commission	Secretary of the Treasury	202-772-9318	Successful
South Carolina Attorney General	South Carolina Attorney General	Attn Bankruptcy Department	803-253-6283	Successful
South Dakota Attorney General	South Dakota Attorney General	Attn Bankruptcy Department	605-773-4106	Successful
Tennessee Attorney General	Tennessee Attorney General	Attn Bankruptcy Department	615-741-2009	Unsuccessful
Texas Attorney General	Texas Attorney General	Attn Bankruptcy Department	512-475-2994	Unsuccessful
US Attorney for District of Delaware	US Attorney for District of Delaware	US Attorney for Delaware	302-573-6220	Unsuccessful
Utah Attorney General	Utah Attorney General	Attn Bankruptcy Department	801-538-1121	Successful
Virginia Attorney General	Virginia Attorney General	Attn Bankruptcy Department	804-786-1991	Successful
West Virginia Attorney General	West Virginia Attorney General	Attn Bankruptcy Department	304-558-0140	Successful
Wisconsin Attorney General	Wisconsin Attorney General	Attn Bankruptcy Department	608-294-2907	Successful
Wyoming Attorney General	Wyoming Attorney General	Attn Bankruptcy Department	307-777-6869	Successful
Banks	Silicon Valley Bank	Attn Bankruptcy or Legal Department	408-654-9589	Unsuccessful
Insurance	Axon Underwriting		908-253-8503	Successful

Exhibit B

First Day Service List
Served via Facsimile

Description	CreditorName	CreditorNoticeName	Fax	Status
Insurance	Beazley Group		860-679-0247	Successful
Insurance	Falvey Cargo Underwriting		401-667-0573	Successful
Insurance	Hudson Insurance Group		212-978-2899	Unsuccessful
Insurance	Medmarc		703-652-1389	Successful
Insurance	Navigators Insurance Company		847-285-9003	Unsuccessful
Insurance	Old Republic Professional Liability, Inc.		312-750-8965	Successful
Insurance	The Travelers Indemnity Company		800-879-0892	Successful
Insurance	Travelers Property Casualty Company of America		800-879-0892	Successful
Taxing Authorities	Alabama Dept of Revenue		334-242-9782	Successful
Taxing Authorities	Arizona Dept of Revenue		602-542-2072	Unsuccessful
Taxing Authorities	CA Franchise Tax Board	Business Entity Bankruptcy MS A345	916-845-9799	Successful
Taxing Authorities	CA Franchise Tax Board	Legal Division	916-845-3648	Unsuccessful
Taxing Authorities	California Department of Tax and Fee Administration	Account Information Group, MIC 29	916-327-0615	Successful
Taxing Authorities	California Department of Tax and Fee Administration	Collections Support Bureau Bankruptcy Team, MIC 74	916-327-0615	Successful
Taxing Authorities	California State Board of Equalization	Legal Department, MIC 121	916-324-2586	Unsuccessful
Taxing Authorities	California State Board of Equalization		916-227-1883	Successful
Taxing Authorities	California State Board of Equalization		916-227-2926	Unsuccessful
Taxing Authorities	Comptroller of Maryland	Revenue Administration Center	410-974-3053	Successful
Taxing Authorities	Connecticut Department of Revenue Services	Department of Revenue Services	860-297-5916	Successful
Taxing Authorities	Delaware Division of Revenue Bankruptcy Service	Division of Revenue/Bankruptcy Services	302-577-8202	Unsuccessful
Taxing Authorities	Durham County North Carolina	Attn Tax Administrator	919-560-0350	Successful
Taxing Authorities	Georgia Dept of Revenue	Compliance Division - Central Collection Section	404-417-2101	Successful
Taxing Authorities	KCC	Darlene S. Calderon	310-776-8336	Successful
Taxing Authorities	KCC	Jonathan J. Thomson	424-236-7407	Successful
Taxing Authorities	KCC	Stanley Y. Martinez	310-751-1558	Successful
Taxing Authorities	Massachusetts Department of Revenue		617-626-3796	Unsuccessful
Taxing Authorities	New York State Dept of Taxation and Finance	Bankruptcy Section	518-457-0617	Unsuccessful
Taxing Authorities	North Carolina Dept of Revenue	Attn Bankruptcy Dept	919-733-6436	Successful
Taxing Authorities	PENNSYLVANIA DEPARTMENT OF REVENUE	BANKRUPTCY DIVISION	717-783-4331	Successful
Taxing Authorities	Pennsylvania Dept of Revenue	Attn Compliance & Bankruptcy	717-783-4331	Successful
Taxing Authorities	South Carolina Dept of Revenue	Corporate Tax	803-896-1682	Unsuccessful
Taxing Authorities	South Carolina Dept of Revenue		803-896-1129	Unsuccessful
Taxing Authorities	State of New Jersey	Department of the Treasury	609-292-9614	Successful
Taxing Authorities	State of New Jersey	Division of Taxation	609-984-5754	Successful
Taxing Authorities	Tennessee Dept of Revenue	c/o Tennessee Attorney Generals Office	615-741-2009	Successful
Taxing Authorities	Texas Comptroller of Public Accounts	Attn Bankruptcy Section	888-908-9994	Successful
Utility Providers	vCom		925-244-1940	Unsuccessful

Exhibit C

Exhibit C
First Day Service List
Served via Overnight Mail

Description	CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Top 30 Creditor	Aclaris Therapeutics Inc	Meghan Dunsmore	640 Lee Road, Suite 200			Wayne	PA	19087	
Top 30 Creditor	Actalent Services, LLC	Ryan Mulrooney	2625 S Plaza Drive			Tempe	AZ	85282	
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	
Top 30 Creditor	Allergan Sales, LLC.	Debbie Huang	5 Giralda Farms			Madison	NJ	07940	
Top 30 Creditor	American Brazilian Export Resources, Inc		111 Northfield Ave, Suite 312			West Orange	NJ	07052	
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	
Top 30 Creditor	Ascent Health Services LLC	Pamela J. Higgins	1209 Orange Street			Wilmington	DE	19801	
Top 30 Creditor	Ashfield Market Access, LLC	Andrew Keefer	1100 Virginia Drive			Fort Washington	PA	19034	
Top 30 Creditor	Barry Wehmiller Design Grou	Kelly Ives	1121 Situs Court, Suite 290			Raleigh	NC	27606	
Top 30 Creditor	BDO USA, LLP	Valerie Bowen	770 Kenmoor SE			Grand Rapids	MI	49546	
Top 30 Creditor	Broadridge ICS		P.O. BOX 416423			Boston	MA	02241-6423	
California Attorney General	California Attorney General	Attn Bankruptcy Department	1300 I St., Ste. 1740			Sacramento	CA	95814-2919	
Top 30 Creditor	Clarkston-Potomac Group, Inc.	Traigh Groover	2655 Meridian Parkway			Durham	NC	27713	
Colorado Attorney General	Colorado Attorney General	Attn Bankruptcy Department	Ralph L Carr Colorado Judicial Building	1300 Broadway, 10th Fl		Denver	CO	80203	
Top 30 Creditor	Commissioning Agents, Inc		2601 Forturn Circle East, Suite 301B			Indianapolis	IN	46241	
Connecticut Attorney General	Connecticut Attorney General	Attn Bankruptcy Department	165 Capitol Avenue			Hartford	CT	06106	
Top 30 Creditor	CVS Health Corporation	Michael Harada	One CVS Drive			Woonsocket	RI	02895	
Top 30 Creditor	CVS Pharmacy, Inc.	John Ketdy	One CVS Drive			Woonsocket	RI	02895	
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	
Top 30 Creditor	Doe & Ingalls	Christina McClure	Bank of America Lockbox Services			College Park	GA	30349	
Top 30 Creditor	DPT Laboratories, LTD	Irene Gómez	307 E Josephine			San Antonio	TX	78215	
Top 30 Creditor	Dr. Reddy's Laboratories Ltd.	Catherine K. Fan	8-2-337, Banjara Hills			Hyderabad		500034	India
Top 30 Creditor	Emisar Pharma Services, LLC	Heather Klein	9900 Bren Rd E			Minnetonka	MN	55343	
Top 30 Creditor	Ernst & Young US LLP	Mallory E. Owens	P.O. Box 933514			Atlanta	GA	31193-3514	
Top 30 Creditor	Evening Post Group LLC		174 Meeting Street Suite 200			Charleston	SC	29401	
Florida Attorney General	Florida Attorney General	Attn Bankruptcy Department	PL-01 The Capitol			Tallahassee	FL	32399-1050	
Georgia Attorney General	Georgia Attorney General	Attn Bankruptcy Department	40 Capital Square, SW			Atlanta	GA	30334-1300	
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	2970 Market St			Philadelphia	PA	19104	
Iowa Attorney General	Iowa Attorney General	Attn Bankruptcy Department	Hoover State Office Bldg	1305 E. Walnut Street		Des Moines	IA	50319	
Top 30 Creditor	IQVIA, Inc	Lillian Gonzalez	PO Box 8500-784290			Philadelphia	PA	19178-4290	
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	

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Description	CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Top 30 Creditor	Lahlouh, Inc.	John Brennan	1649 Adrian Road			Burlingame	CA	94010	
Counsel to Bay View	Levinson Arshonsky Kurtz & Komsky, LLP	Steven Kurtz	15303 Ventura Boulevard, Suite 1650			Sherman Oaks	CA	91403	
Top 30 Creditor	Ligand Pharmaceuticals, Inc	Craig Wolfe	3911 Sorrento Valley Boulevard, Suite 110			San Diego	CA	92121	
Debtors' Proposed Debtor in Possession Financing Lenders	Ligand Pharmaceuticals, Incorporated	c/o Morgan Lewis and Bockius LLP	Attn Craig Wolfe, Jason R. Alderson and David K. Shim	101 Park Ave.		New York	NY	10174	
Louisiana Attorney General	Louisiana Attorney General	Attn Bankruptcy Department	PO 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	
Top 30 Creditor	MC2 Therapeutics Ltd.		James House	Emlyn Lane		Leatherhead	GB	KT22 7EP	United Kingdom
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	
Top 30 Creditor	Orion Corporation	K.C. Ramesh	Oriontie 1A			Espoo		02200	Finland
Pennsylvania Attorney General	Pennsylvania Attorney General	Attn Bankruptcy Department	16th Floor, Strawberry Square			Harrisburg	PA	17120	
Top 30 Creditor	PPD Development, L.P.	Jill Melland	26361 Network Place			Chicago	IL	60673-1263	
Rhode Island Attorney General	Rhode Island Attorney General	Attn Bankruptcy Department	150 S. Main St.			Providence	RI	02903	
Top 30 Creditor	SAP America, Inc.	Juan Ignacio Bide	PO Box 734595			Chicago	IL	60673-4595	
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	
Top 30 Creditor	Splice Agency, LLC	Matt Champagne	1250 45th Street, Suite #250			Emeryville	CA	94608	
Top 30 Creditor	Syneos Health Commercial Services, LLC	Vandana Singh	500 Atrium Drive			Somerset	NJ	08873	
Tennessee Attorney General	Tennessee Attorney General	Attn Bankruptcy Department	P.O. Box 20207			Nashville	TN	37202-0207	
Top 30 Creditor	Tergus Pharma		4018 Stirrup Creek Drive			Durham	NC	27703	
Texas Attorney General	Texas Attorney General	Attn Bankruptcy Department	300 W. 15th St			Austin	TX	78701	
Top 30 Creditor	Truveris, Inc	Ryan McGrath	2 Park Ave Suite 1500			New York	NY	10016	
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	

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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	
Wyoming Attorney General	Wyoming Attorney General	Attn Bankruptcy Department	109 State Capitol			Cheyenne	WY	82002	
Banks	Bank of America	Attn Bankruptcy or Legal Department	Bank of America Corporate Center	100 North Tryon Street		Charlotte	NC	28255	
Banks	PNC Bank	Attn Bankruptcy or Legal Department	The Tower at PNC Plaza	300 Fifth Avenue		Pittsburgh	PA	15222	
Banks	Silicon Valley Bank	Attn Bankruptcy or Legal Department	3003 Tasman Dr.			Santa Clara	CA	95054	
Banks	StoneCastle Cash Management, LLC	Attn Bankruptcy or Legal Department	152 West 57th Street, 35th Floor			New York	NY	10019	
Insurance	AIG		1271 Ave of the Americas, FL 37			New York	NY	10020-1304	
Insurance	Allied World Insurance Company		1690 New Britain Ave., Suite 101			Farmington	CT	06032	
Insurance	Arthur J. Gallagher Broker & Risk Management Services, LLC		470 Atlantic Ave			Boston	MA	02210-2208	
Insurance	Axon Underwriting		198 West High Street			Somerville	NJ	08876	
Insurance	Beazley Group		30 Batterson Park Road			Farmington	CT	06032	
Insurance	Berkshire Hathaway Specialty Insurance		300 Madison Avenue 28th Floor			New York	NY	10017	
Insurance	Continental Casualty Company (CNA)		151 N Franklin Street, Floor 9			Chicago	IL	60606	
Insurance	Continental Casualty Company (CNA)		P.O. Box 8317			Chicago	IL	60680-8317	
Insurance	Falvey Cargo Underwriting		66 Whitecap Drive			North Kingstown	RI	02852	
Insurance	Generali Global Assistance Travelers		One Tower Square			Hartford	CT	06183	
Insurance	Hudson Insurance Group		100 William Street, 5th Floor			New York	NY	10038	
Insurance	Medmarc		4795 Meadow Wood Ln, Suite 335 West			Chantilly	VA	20151	
Insurance	Navigators Insurance Company		One Penn Plaza, 50th Floor			New York	NY	10119	
Insurance	Old Republic Professional Liability, Inc.		191 North Wacker Drive, Suite 1000			Chicago	IL	60606	
Insurance	The Travelers Indemnity Company		One Tower Square			Hartford	CT	06183	
Insurance	Travelers Property Casualty Company of America		One Tower Square			Hartford	CT	06183	
Insurance	XL Specialty Insurance Company		70 Seaview Avenue			Stamford	CT	06902-6040	
Taxing Authorities	Alabama Dept of Revenue		50 North Ripley St			Montgomery	AL	36104	
Taxing Authorities	Arizona Dept of Revenue		1600 West Monroe St			Phoenix	AZ	85007	
Taxing Authorities	CA Franchise Tax Board	Business Entity Bankruptcy MS A345	PO Box 2952			Sacramento	CA	95812-2952	
Taxing Authorities	CA Franchise Tax Board	Legal Division	PO Box 1720			Rancho Cordova	CA	95741-1720	
Taxing Authorities	California Department of Tax and Fee Administration	Account Information Group, MIC 29	PO Box 942879			Sacramento	CA	94279-0029	

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Taxing Authorities	California Department of Tax and Fee Administration	Collections Support Bureau Bankruptcy Team, MIC 74	PO Box 942879			Sacramento	CA	94279-0074	
Taxing Authorities	California State Board of Equalization	Legal Department, MIC 121	450 N St.	P.O. Box 942879		Sacramento	CA	94279-0029	
Taxing Authorities	California State Board of Equalization		3321 Power Inn Road, Suite 210			Sacramento	CA	95826	
Taxing Authorities	City of Durham North Carolina	Finance Department	101 City Hall Plaza			Durham	NC	27701	
Taxing Authorities	Commonwealth of KY Department of Revenue	Legal Support Branch - Bankruptcy	PO Box 5222			Frankfort	KY	40602	
Taxing Authorities	Comptroller of Maryland	Baltimore Taxpayer Service	State Office Bldg.	301 W. Preston Street Room 409		Baltimore	MD	21201-2373	
Taxing Authorities	Comptroller of Maryland	Revenue Administration Center	Taxpayer Service Center	110 Carroll St		Annapolis	MD	21411-0001	
Taxing Authorities	Comptroller of Maryland		80 Calvert St	PO Box 466		Annapolis	MD	21404-0466	
Taxing Authorities	Connecticut Department of Revenue Services	Department of Revenue Services	450 Columbus Blvd., Ste 1			Hartford	CT	06103	
Taxing Authorities	Delaware Division of Revenue Bankruptcy Service	Division of Revenue/Bankruptcy Services	820 N French St 8th Floor	Carvel State Building		Wilmington	DE	19801	
Taxing Authorities	Delaware Secretary of State	Attn Corporate Bankruptcy Dept	820 N. French St.	4th Floor		Wilmington	DE	19801	
Taxing Authorities	Durham County North Carolina	Attn Tax Administrator	201 East Main Street 3rd Floor	Administration Bldg. II		Durham	NC	27701	
Taxing Authorities	Georgia Dept of Revenue	Compliance Division - Central Collection Section	1800 Century Blvd NE, Suite 9100			Atlanta	GA	30345-3202	
Taxing Authorities	Kentucky Dept of Revenue		501 High St			Frankfort	KY	40601	
Taxing Authorities	Massachusetts Department of Revenue		100 Cambridge St., 2nd Floor			Boston	MA	02114	
Taxing Authorities	Massachusetts Department of Revenue		PO Box 7090			Boston	MA	02204-7090	
Taxing Authorities	New York State Dept of Taxation and Finance	Attn Office of Counsel	Building 9	WA Harriman Campus		Albany	NY	12227	
Taxing Authorities	New York State Dept of Taxation and Finance	Bankruptcy Section	PO Box 5300			Albany	NY	12205-0300	
Taxing Authorities	North Carolina Dept of Revenue	Attention Bankruptcy Unit	Post Office Box 1168			Raleigh	NC	27602-1168	
Taxing Authorities	North Carolina Dept of Revenue	Attn Bankruptcy Dept	PO Box 25000			Raleigh	NC	27640-0640	
Taxing Authorities	PENNSYLVANIA DEPARTMENT OF REVENUE	BANKRUPTCY DIVISION	Strawberry Square Lobby			Harrisburg	PA	17128-0101	
Taxing Authorities	Pennsylvania Dept of Revenue	Attn Compliance & Bankruptcy	Strawberry Square Lobby			Harrisburg	PA	17128-0101	
Taxing Authorities	South Carolina Dept of Revenue	Corporate Tax	PO Box 125			Columbia	SC	29214-0400	
Taxing Authorities	South Carolina Dept of Revenue		300A Outlet Pointe Blvd			Columbia	SC	29210	
Taxing Authorities	State of New Jersey	Department of the Treasury	P.O. Box 002			Trenton	NJ	08625-0002	
Taxing Authorities	State of New Jersey	Division of Taxation	Bankruptcy Unit	3 John Fitch Way	PO Box 245	Trenton	NJ	08695-0245	
Taxing Authorities	Tennessee Dept of Revenue	c/o Tennessee Attorney Generals Office	Bankruptcy Division	PO Box 20207		Nashville	TN	37202-0207	
Taxing Authorities	Tennessee Dept of Revenue		Andrew Jackson State Office Building	500 Deaderick St		Nashville	TN	37242	
Taxing Authorities	Texas Comptroller of Public Accounts	Attn Bankruptcy Section	Lyndon B Johnson State Office Building	111 East 17th St		Austin	TX	78774	
Taxing Authorities	Texas Comptroller of Public Accounts		PO Box 13528, Capitol Station			Austin	TX	78711-3528	
Utility Providers	CallTower Inc.		10701 S River Front Pkwy., Ste 450			South Jordan	UT	84095	
Utility Providers	City of Durham		101 City Hall Plaza			Durham	NC	27701	
Utility Providers	Clean Harbors		42 Longwater Drive			Norwell	MA	02061	
Utility Providers	Dominion Energy North Carolina		P.O. Box 100256			Columbia	SC	29202-3256	
Utility Providers	Dominion Energy North Carolina		220 Operation Way			Cayce	SC	29033-3701	
Utility Providers	Duke Energy		P.O. Box 70516			Charlotte	NC	28272	
Utility Providers	Duke Energy		526 S. Church St.			Charlotte	NC	28202	

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Utility Providers	Level 3 Communications, LLC		1025 Eldorado Blvd.			Broomfield	CO	80021	
Utility Providers	Republic Services		5111 Chin Page Road			Durham	NC	27703	
Utility Providers	Segra		P.O. Box 1068			Waynesboro	VA	22980-0774	
Utility Providers	Segra		11215 N Community House Rd			Charlotte	NC	28277	
Utility Providers	Spectrum		4145 S. Falkenburg Rd			Riverview	FL	33578	
Utility Providers	vCom		12657 Alcosta Blvd., Ste 418			San Ramon	CA	94585	
Utility Providers	Verizon Wireless		500 Technology Drive	Suite 550		Weldon Spring	MO	63304	
Utility Providers	Worksmart		100 Meredith Drive	Ste 200		Durham	NC	27713	

Exhibit D

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Description	CreditorName	CreditorNoticeName	Address1	City	State	Zip
Banks	Stone Castle	Treasury Partners	505 5th Ave, 14th Floor	New York	NY	10017