

Acerus Pharmaceuticals Corporation, Acerus Biopharma Inc., Acerus Labs Inc., and Acerus Pharmaceuticals USA, LLC (collectively the "Applicants")
List of Creditors - As at January 26, 2023

This preliminary list of creditors has been prepared from information contained in the financial records of the Applicants
This preliminary list of creditors has been prepared without admission as to the liability relating to the amounts show herein

Creditor	Contact	Address	City	Province	Postal Code Country	Amount	Currency
<u>Secured Creditor</u>							
First Generation Capital Inc.	c/o Orrick	51 W. 52nd Street	New York	NY	10019-6152 USA	49,945,000.00	US\$
<u>Unsecured and Other Creditors</u>							
ABBVIE INC.	Sara Londono	1 N Waukegan Rd.	North Chicago	IL	60064-3500 USA	39,928.75	US\$
Accelero GmbH	D Krawinkel	Sonneggstrasse 18, 4125 Riehen			Switzerland	16,771.20	CHF
ALLPHASE Clinical Research Inc.	Heather Hope	770 Palladium Drive, 4th Floor	Ottawa	ON	K2V 1C8 Canada	85,049.53	C\$
Amerisource Bergen		1 West First Avenue	Conshohocken	PA	19428-1800 USA	40,425.89	US\$
Ascent Health Services LLC	Manuel Gutierrez	Schaffhausen Branch, Schaffhausen Lipo Park	Industriestrasse 2	8207 Schaffhausen	Switzerland	105,853.45	US\$
Aytu Biopharma		Email only				2,250,000.00	US\$
Bell Canada	Insolvency Goup	P.O. Box 9000, Stn Don Mills	North York	ON	M3C 2X7 Canada	-	C\$
Buttermore and Foltz	David B. Foltz	445 East Broad Street	Westfield	NJ	07090-2123 USA	4,700.00	US\$
Cadent Medical Communications LLC	Kathleen Lafayette	A Syneos Health TM Group Company, 200 Vesey St., 40th Floor	New York	NY	10281 USA	184,313.03	US\$
Cardinal Health , Pharmaceutical Supply Chain		7000 Cardinal Place	Dublin	OH	43017 USA	23,109.17	US\$
CaremarkPCS Health LLC	Rosa Hernandez Gonzalez	3100 Sanders Road	Northbrook	IL	60062 USA	34,805.68	US\$
CNF Pharma, LLC	Annie Cheng	120 N. Main Street, Suite 400	New City	NY	10956 USA	296,203.32	US\$
Concur Technologies, Inc.	Marven Laurino	601 108th Avenue NE, Suite 1000	Bellevue	WA	98004 USA	271.20	C\$
Conexus Solutions, Inc.	Bradley Pickell	1060 State Road, Suite 102	Princeton	NJ	8540 USA	1,050.00	US\$
Contact Discovery Services, LLC		1100 13th Street NW, Suite 925	Washington	DC	20005 USA	2,050.60	US\$
CVS Caremark Part D Services, LLC	Rosa Hernandez Gonzalez	3100 Sanders Road	Northbrook	IL	60062 USA	1,983.02	US\$
Darrow Associates, Inc.	Jordan Darrow	3616 Far West Boulevard, Suite 117-280	Austin	TX	78731 USA	4,250.00	US\$
Deerfield Agency, LLC	Michele Yacopino	Finance Building D, West Lobby, 555 E North Lane, Suite 5020	Conshohocken	PA	19428 USA	3,369.00	US\$
Deeth Williams Wall LLP	Douglas N. Deeth	150 York Street, Suite 400	Toronto	ON	M5H 3S5 Canada	157,810.15	C\$
EMAS Pharma Ltd T/A Bionical Emas		Suite 209, Spirella Building, Bridge Road	Letchworth Garden City	Hertfordshire	SG6 4ET United Kingdom	4,079.11	C\$
eResearch Technology, Inc.	Dolly Bhatia	1818 Market Street, Suite 2600	Philadelphia	PA	19103-3638 USA	10,311.15	US\$
ESI COMM & MEDICARE PART D	Frank Dicalogero	44 Ourt, Suite 1217	Brooklyn	NY	11201 USA	2,477.80	US\$
Food and Drug Administration	Debt Collector Center	PO Box 970197	ST. Louis	MO	63197-9000 USA	393,933.00	US\$
GMD Distribution c/o McKesson Specialized Distribution Inc.	Mimi Chin	1215 North Service Rd. West, Unit B	Oakville	ON	L6M 2W2 Canada	13,027.11	C\$
Goodwin Procter LLP		100 Northern Avenue	Boston	MA	02210 USA	78,033.10	US\$
GWL Realty Advisors Inc ITF	Brittany Perkins	1 City Centre Drive, Suite 300	Mississauga	ON	L5B 1M2 Canada	19,940.18	C\$
Haupt Pharma Amareg GmbH	Daniela Stock	Donaustauer Str. 378, D-93055	Regenburg		Germany	94,826.00	Euro
Hosein Hojabri	Hosein Hojabri	52 Watterson	Baie D'Urfe	QC	H9X 3C6 Canada	635.63	C\$
Impres Inc.	Sandy Silverthorn	1165 Franklin Boulevard, Suite J	Cambridge	ON	N1R 8E1 Canada	12,758.40	C\$
International Society of Sexual Medicine	c/o Kessenik Gamma LLP, Mr. Sydney Ward	1 Post Street, Suite 2500	San Francisco	CA	94104 USA	150,000.00	US\$
Intrado Digital Media LLC	Office of General Counsel	Office of General Counsel, Intrado Digital Media, LLC, 770 N Halsted St., Suite 6S	Chicago	IL	60642 USA	3,390.00	C\$
Iron Mountain		195 Summerlea Road	Brampton	ON	L6T 4P6 Canada	326.57	C\$
Jones Day	Stander , Robert N.	51 Louisiana Ave., N.W.	Washington	DC	20001-2113	TBD	US\$
Keldmann Healthcare A/S		Email only				TBD	
Lewis Brisbois Bisgaard & Smith LLP		633 W. Fifth Street, Suite 4000	Los Angeles	CA	90071 USA	127,468.43	US\$
LifeSci Advisors	Dennis Quinn	250 West 55th Street, 34th Floor	New York	NY	10019 USA	15,000.00	US\$
Mandel Bhandari LLP		80 Pine Street, 33rd Floor	New York	NY	10005 USA	65,575.72	US\$
McKesson Drug Company		6555 State Hwy 161	Irving	TX	75039 USA	20,816.51	US\$
McKesson Specialty Care Dist., LLC	Tina Peterson	401 Mason Road	La Vergne	TN	37086 USA	13,624.00	US\$
Medcan Health Management Inc	Sylvia Dykstra	150 York Street, Suite 1500	Toronto	ON	M5H 3S5 Canada	3,375.00	C\$
Petros Pharmaceuticals (f.k.a. Metuchen Pharmaceuticals)	Fadt Boctor	Email only				300,000.00	
Office of Technology Commercialization/Discovery to Impact		The University of Texas at Austin, 3925 W. Braker Lane, Suite 1.9A	Austin	TX	78759 USA	4,290.89	US\$
Piramal Pharma Solutions	Mahalakshmi Iyappan	Whalton Road	Morpeth	Northumberland	NE61 3YA UK	90,871.00	GBP
Prescription Analytics Inc.	Patrick Patton	121 S Wilson Avenue	Hartford	WI	53027 USA	21,960.52	US\$
PricewaterhouseCoopers GmBH	Judith Karran	Wirtschaftsprüfungsgesellschaft, Moskauer Str. 19			Germany	7,395.00	Euro
PricewaterhouseCoopers LLP	Simon Kent	PWC Tower, 18 York Street, Suite 2600	Toronto	ON	M5J 0B2 Canada	116,980.44	C\$
Procare Pharmacy Care, LLC	Brian Watson	1267 Professional Pkwy	Gainesville	GA	30507 USA	10,628.40	US\$
Professional Targeted Marketing (PTM)	Julie-Ann (Julie) Magallanes	20 Torbay Road	Markham	ON	L3R 1G6 Canada	18,773.00	C\$

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ProTrials Research Inc.	Barbara Rix	750 University Ave., Suite 200	Los Gatos	CA	95032 USA	214,317.65	US\$
Q4 Inc.		469-A King St. W.	Toronto	ON	M5V 1K4 Canada	4,044.04	C\$
QPharma	Melissa Raygada	22 South St.	Morristown	NJ	7960 USA	117,329.30	US\$
Samuel Herschkowitz, MD	Samuel Herschkowitz	480 NE 31st Street, Unit 2501	Miami	FL	33137 USA	31,093.05	US\$
Samuel Herschkowitz, MD		480 NE 31st Street, Unit 2501	Miami	FL	33137 USA	102,600.00	US\$
Simmons & Simmons LLP	Yvonne Vandendonker	Postbus 79023-1070 NB, Claude Debussylaan 247, 1082 MC	Amsterdam		The Netherlands	2,784.00	US\$
Six Degrees Medical (SDM)	Ody Chalkidis	300-60 Bloor Street West	Toronto	ON	M4W 3B8 Canada	55,703.35	US\$
Starport Managed Services	Phillip Christensen	65 Overlea Blvd, Suite 112	Toronto	ON	M4H 1P1 Canada	3,702.00	C\$
Symphony Health Solutions Corporation	Leonardo Gonzalez	c/o Source Healthcare Analytics, LLC 4130 ParkLake Avenue, Suite 400	Raleigh	NC	27612 USA	58,828.50	US\$
Synapse MedCom	Diane Botelho	135 Thomas Street, Suite 2	Oakville	ON	L6J 3A9 Canada	58,191.50	C\$
Syneos Health	Dennis Quisumbing	c/o inVentiv Commercial Services, LLC, 500 Atrium Drive	Somerset	NJ	08873 USA	3,808,666.34	US\$
The adpharm Inc.	Diane Botelho	133 Thomas Street	Oakville	ON	L6J 3A9 Canada	35,500.65	C\$
Torrey Capital LLC	Michael Krebs	555 Madison Avenue, Suite 1201	New York	NY	10022 USA	375,000.00	US\$
TRIALCARD	Tina Warner	2250 Perimeter Park Drive, Suite 300	Morrisville	NC	27560 USA	692,747.95	US\$
TSX Trust Company		301 - 100 Adelaide St. West	Toronto	ON	M5H 4H1 Canada	699.75	C\$
Veristat	Sheri Berk	134 Turnpike Road, Suite 200	Southborough	MA	01772 USA	59,475.72	C\$
Zinc Health Services, LLC	Rosa Hernandez Gonzalez	CVS Health, 3100 Sanders Road	Northbrook	IL	60062 USA	333,970.57	US\$