

**Fill in this information to identify the case:**

Debtor Akorn, Inc.

United States Bankruptcy Court for the: \_\_\_\_\_ District of Delaware  
(State)

Case number 20-11177

**Official Form 410  
Proof of Claim**

04/19

**Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.**

**Filers must leave out or redact** information that is entitled to privacy on this form or on any attached documents. Attach redacted copies or any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. **Do not send original documents;** they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

**Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.**

**Part 1: Identify the Claim**

<p><b>1. Who is the current creditor?</b></p>	<p><u>AIG Property Casualty Inc.</u></p> <p><small>Name of the current creditor (the person or entity to be paid for this claim)</small></p> <p>Other names the creditor used with the debtor _____</p>	
<p><b>2. Has this claim been acquired from someone else?</b></p>	<p><input checked="" type="checkbox"/> No</p> <p><input type="checkbox"/> Yes. From whom? _____</p>	
<p><b>3. Where should notices and payments to the creditor be sent?</b></p> <p><small>Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)</small></p>	<p><b>Where should notices to the creditor be sent?</b></p> <p><u>AIG Property Casualty Inc.</u> <u>Attn: Kevin J. Larner</u> <u>80 Pine Street, 13th Floor</u> <u>New York, NY 10005</u></p> <p>Contact phone <u>212-458-7101</u></p> <p>Contact email <u>Kevin.Larner@aig.com</u></p> <p><small>Uniform claim identifier for electronic payments in chapter 13 (if you use one):</small> _____</p>	<p><b>Where should payments to the creditor be sent? (if different)</b></p> <p>Contact phone _____</p> <p>Contact email _____</p>
<p><b>4. Does this claim amend one already filed?</b></p>	<p><input checked="" type="checkbox"/> No</p> <p><input type="checkbox"/> Yes. Claim number on court claims registry (if known) _____ Filed on _____ <small>MM / DD / YYYY</small></p>	
<p><b>5. Do you know if anyone else has filed a proof of claim for this claim?</b></p>	<p><input checked="" type="checkbox"/> No</p> <p><input type="checkbox"/> Yes. Who made the earlier filing? _____</p>	



**Part 2: Give Information About the Claim as of the Date the Case Was Filed**

6. Do you have any number you use to identify the debtor?  No  
 Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: \_\_\_\_ \_

7. How much is the claim? \$ Unliquidated. Does this amount include interest or other charges?  
 No  
 Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).

8. What is the basis of the claim? Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card.  
Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c).  
Limit disclosing information that is entitled to privacy, such as health care information.  
  
Other- See Attachment

9. Is all or part of the claim secured?  No  
 Yes. The claim is secured by a lien on property.  
**Nature or property:**  
 Real estate: If the claim is secured by the debtor's principle residence, file a *Mortgage Proof of Claim Attachment* (Official Form 410-A) with this *Proof of Claim*.  
 Motor vehicle  
 Other. Describe: \_\_\_\_\_  
**Basis for perfection:** \_\_\_\_\_  
Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)  
**Value of property:** \$ \_\_\_\_\_  
**Amount of the claim that is secured:** \$ \_\_\_\_\_  
**Amount of the claim that is unsecured:** \$ \_\_\_\_\_ (The sum of the secured and unsecured amount should match the amount in line 7.)  
**Amount necessary to cure any default as of the date of the petition:** \$ \_\_\_\_\_  
**Annual Interest Rate** (when case was filed) \_\_\_\_\_ %  
 Fixed  
 Variable

10. Is this claim based on a lease?  No  
 Yes. Amount necessary to cure any default as of the date of the petition. \$ \_\_\_\_\_

11. Is this claim subject to a right of setoff?  No  
 Yes. Identify the property: \_\_\_\_\_



12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

No

Yes. Check all that apply:

	Amount entitled to priority
<input type="checkbox"/> Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).	\$ _____
<input type="checkbox"/> Up to \$3,025* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).	\$ _____
<input type="checkbox"/> Wages, salaries, or commissions (up to \$13,650*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).	\$ _____
<input type="checkbox"/> Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).	\$ _____
<input type="checkbox"/> Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).	\$ _____
<input type="checkbox"/> Other. Specify subsection of 11 U.S.C. § 507(a)( ) that applies.	\$ _____

\* Amounts are subject to adjustment on 4/01/22 and every 3 years after that for cases begun on or after the date of adjustment.

13. Is all or part of the claim pursuant to 11 U.S.C. § 503(b)(9)?

No

Yes. Indicate the amount of your claim arising from the value of any goods received by the debtor within 20 days before the date of commencement of the above case, in which the goods have been sold to the Debtor in the ordinary course of such Debtor's business. Attach documentation supporting such claim.

\$ \_\_\_\_\_

**Part 3: Sign Below**

**The person completing this proof of claim must sign and date it. FRBP 9011(b).**

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

**A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.**

Check the appropriate box:

I am the creditor.

I am the creditor's attorney or authorized agent.

I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.

I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgement that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 07/29/2020  
MM / DD / YYYY

/s/Kevin J Larner  
Signature

**Print the name of the person who is completing and signing this claim:**

Name Kevin J Larner  
First name Middle name Last name

Title Associate General Counsel

Company AIG Property Casualty, Inc.  
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address 80 Pine Street, 13th Floor, New York, NY, 10005

Contact phone 212-458-7101 Email Kevin.Larner@aig.com



# KCC ePOC Electronic Claim Filing Summary

For phone assistance: Domestic (877) 725-7539 | International (424) 236-7247

<b>Debtor:</b> 20-11177 - Akorn, Inc.		
<b>District:</b> District of Delaware		
<b>Creditor:</b> AIG Property Casualty Inc. Attn: Kevin J. Larner 80 Pine Street, 13th Floor  New York, NY, 10005  <b>Phone:</b> 212-458-7101  <b>Phone 2:</b>  <b>Fax:</b>  <b>Email:</b> Kevin.Larner@aig.com	<b>Has Supporting Documentation:</b> Yes, supporting documentation successfully uploaded  <b>Related Document Statement:</b>	
	<b>Has Related Claim:</b> No  <b>Related Claim Filed By:</b>	
	<b>Filing Party:</b> Authorized agent	
<b>Other Names Used with Debtor:</b>	<b>Amends Claim:</b> No  <b>Acquired Claim:</b> No	
<b>Basis of Claim:</b> Other- See Attachment	<b>Last 4 Digits:</b> No	<b>Uniform Claim Identifier:</b>
<b>Total Amount of Claim:</b> Unliquidated	<b>Includes Interest or Charges:</b> No	
<b>Has Priority Claim:</b> No	<b>Priority Under:</b>	
<b>Has Secured Claim:</b> No  <b>Amount of 503(b)(9):</b> No  <b>Based on Lease:</b> No  <b>Subject to Right of Setoff:</b> No	<b>Nature of Secured Amount:</b>  <b>Value of Property:</b>  <b>Annual Interest Rate:</b>  <b>Arrearage Amount:</b>  <b>Basis for Perfection:</b>  <b>Amount Unsecured:</b>	
<b>Submitted By:</b> Kevin J Larner on 29-Jul-2020 1:06:48 p.m. Eastern Time  <b>Title:</b> Associate General Counsel  <b>Company:</b> AIG Property Casualty, Inc.		
<b>Optional Signature Address:</b> Kevin J Larner 80 Pine Street, 13th Floor  New York, NY, 10005  <b>Telephone Number:</b> 212-458-7101  <b>Email:</b> Kevin.Larner@aig.com		

**Fill in this information to identify the case:**

Debtor 1 Akorn, Inc., et al.  
Debtor 2 \_\_\_\_\_  
(Spouse, if filing)  
United States Bankruptcy Court for the: \_\_\_\_\_ District of: Delaware  
(State)  
Case number 20-11177

# Official Form 410 Proof of Claim

04/16

**Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.**

**Filers must leave out or redact** information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. **Do not send original documents;** they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

**Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.**

## Part 1: Identify the Claim

1. <b>Who is the current creditor?</b>	<u>AIG Property Casualty Inc. on behalf of the entities listed on exhibit A</u> Name of the current creditor (the person or entity to be paid for this claim)  Other names the creditor used with the debtor _____	
2. <b>Has this claim been acquired from someone else?</b>	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. From whom? _____	
3. <b>Where should notices and payments to the creditor be sent?</b>  Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)	<b>Where should notices to the creditor be sent?</b>  <u>AIG Property Casualty, Inc. Attn: Kevin J. Larner</u> Name  <u>80 Pine Street, 13<sup>th</sup> Floor</u> Number Street  <u>New York, NY 10005</u> City State ZIP Code  Contact phone <u>212-458-7101</u>  Contact email <u>Kevin.Larner@aig.com</u>  Uniform claim identifier for electronic payments in chapter 13 (if you use one): _____	<b>Where should payments to the creditor be sent? (if different)</b>  _____ Name  _____ Number Street  _____ City State ZIP Code  Contact phone _____  Contact email _____
4. <b>Does this claim amend one already filed?</b>	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Claim number on court claims registry (if known) _____ Filed on: _____ MM / DD / YYYY	
5. <b>Do you know if anyone else has filed a proof of claim for this claim?</b>	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Who made the earlier filing? _____	

**Part 2:** Give Information About the Claim as of the Date the Case Was Filed

6. **Do you have any number you use to identify the debtor?**  No  
 Yes. Last 4 digits of the debtor's account number you use to identify the debtor: \_\_\_\_ \_

7. **How much is the claim?** Unliquidated **Does this amount include interest of other charges?**  
 No  
 Yes Attach statement itemizing interest, fees, expenses or other charges required by Bankruptcy Rule 3001(c)(2)(A).

8. **What is the basis of the claim?** Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death or credit card.  
Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c).  
Limit disclosing information that is entitled to privacy, such as health care information.  
Other- See Attachment

9. **Is all or part of the claim secured?**  No  
 Yes. The claim is secured by a lien on property.  
**Nature of property:**  
 Real estate. If the claim is secured by the debtor's principal residence, file a *Mortgage Proof of Claim Attachment* (Official Form 410-A) with this Proof of Claim.  
 Motor vehicle  
 Other. Describe: \_\_\_\_\_  
**Basis for perfection:** \_\_\_\_\_  
Attach redacted copies of documents, if any, that show evidence of perfection of as security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the liens has been filed or recorded.)  
**Value of property:** \$ \_\_\_\_\_  
**Amount of the claim that is secured:** \$ \_\_\_\_\_  
**Amount of the claim that is unsecured:** \$ \_\_\_\_\_ (The sum of the secured and unsecured amounts should match the amount in line 7)  
**Amount necessary to cure any default as of the date of the petition:** \$ \_\_\_\_\_  
**Annual Interest Rate** (when case was filed) \_\_\_\_%  
 Fixed  
 Variable

10. **Is the claim based on a lease?**  No  
 Yes. **Amount necessary to cure any default as of the date of the petition.** \$ \_\_\_\_\_

11. **Is the claim subject to a right of setoff?**  No  
 Yes. Identify the property: \_\_\_\_\_

**12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?**

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

- |   |  |                                    |
|---|--|------------------------------------|
| <input checked="" type="checkbox"/> No  |  |                                    |
| <input type="checkbox"/> Yes. <i>Check all that apply:</i>  |  | <b>Amount entitled to priority</b> |
| <input type="checkbox"/> Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B)   |  | \$ _____                           |
| <input type="checkbox"/> Up to \$2,775* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).  |  | \$ _____                           |
| <input type="checkbox"/> Wages, salaries, or commissions (up to \$12,475*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4). |  | \$ _____                           |
| <input type="checkbox"/> Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).  |  | \$ _____                           |
| <input type="checkbox"/> Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).  |  | \$ _____                           |
| <input type="checkbox"/> Other. Specify subsection of 11 U.S.C. § 507(a)(__) that applies.  |  | \$ _____                           |

\* Amounts subject to adjustment on 4/01/19 and every 3 years after that for cases begun on or after the date of adjustment.

**Part 3: Sign Below**

**The person completing this proof of claim must sign and date it. FRBP 9011(b).**

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

**A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3751.**

*Check the appropriate box:*

- I am the creditor.
- I am the creditor's attorney or authorized agent.
- I am the trustee, of the debtor, or their authorized agent. Bankruptcy Rule 3004.
- I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 07/29/2020  
MM / DD / YYYY

/s/ Kevin J. Larner  
Signature

**Print the name of the person who is completing and signing this claim:**

Name	<u>Kevin</u>	<u>J</u>	<u>Larner</u>
	First Name	Middle Name	Last Name
Title	<u>Associate General Counsel</u>		
Company	<u>AIG Property Casualty, Inc.</u> Identify the corporate servicers as the company if the authorized agent is a servicer.		
Address	<u>80 Pine Street, 13<sup>th</sup> Floor</u>		
	Number	Street	
	<u>New York,</u>	<u>NY</u>	<u>10005</u>
	City	State	ZIP Code
Contact phone	<u>212-458-7101</u>	Email	<u>Kevin.Larner@aig.com</u>

**UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:

AKORN, INC., *et al.*,

Debtors.

Chapter 11

Case No. 20-11177 (KBO)

Jointly Administered

**ADDENDUM TO PROOF OF CLAIM OF AIG SPECIALTY INSURANCE COMPANY,  
COMMERCE AND INDUSTRY INSURANCE COMPANY, GRANITE STATE  
INSURANCE COMPANY, ILLINOIS NATIONAL INSURANCE COMPANY,  
LEXINGTON INSURANCE COMPANY, NATIONAL UNION FIRE INSURANCE  
COMPANY OF PITTSBURGH PA, AND CERTAIN OTHER  
ENTITIES RELATED TO AIG PROPERTY CASUALTY INC.**

AIG Specialty Insurance Company, Commerce and Industry Insurance Company, Granite State Insurance Company, Illinois National Insurance Company, Lexington Insurance Company, National Union Fire Insurance Company of Pittsburgh PA, and certain other entities related to AIG Property Casualty Inc. (collectively, “AIG”) that provide or provided insurance, insurance services and/or surety bonds to Gavilan Resources, LLC, et al. (collectively, “Debtors”) (see the List of Debtors attached hereto), hereby submit this addendum (the “Addendum”) to its proof of claim (the “Proof of Claim”).

1. As of May 20, 2020 (the “Petition Date”) the Debtors are indebted to AIG for premiums, deductibles, and other related fees, expenses and obligations for, among other things, insurance coverages and services provided and to be provided by AIG to the Debtors as more fully described below.

2. **The Insurance Program.** AIG provided the Debtors with certain insurance coverages, including, without limitation, commercial umbrella liability, director and officers, group accidents and health, liability, workmen’s compensation, and other services pursuant to various insurance policies and other agreements (collectively, the “Insurance Program”) for varying periods commencing January 8, 1989 and ending 12:01 a.m., December 31, 2020. Attached hereto is a list of the policies issued by AIG to the Debtors and certain related documentation. This claim is made for all obligations of the Debtors and other named insureds arising under the Insurance Program whether or not the relevant insurance policies and related agreements are specifically listed or described in the attached list or documents. Moreover, the documents which evidence the Insurance Program are voluminous and it is not practical to attach and/or list all of them. Nothing in this description of the Insurance Program or any of the attached documents is intended to vary, amend or alter in any way the terms, conditions, coverages, limitations, exclusions or dates of coverage of any policy or coverage.

3. **Fidelity and Surety Bonds.** AIG may have provided the Debtors with various surety, fidelity and other bonds for the account of the Debtors. Claim is asserted for all such bonds issued or outstanding and for all premiums, fees and expenses due thereunder,



whether or not specifically listed or described in the attached documents. Nothing in this description of the bond programs is intended to vary, amend or alter in any way the terms, conditions, coverages, limitations, exclusions or dates of coverage of any bond. Should AIG be called upon to pay on any such bond, AIG may amend this proof of claim to assert a claim on account of such payment.

4. **Components of the Proof of Claim.**

(a) **Unmatured and/or Unliquidated Claim for the Insurance Program.** Pursuant to the Insurance Program, the Debtors entered into certain agreements and are obligated to pay to AIG, among other things, certain premiums, deductibles, self-insured retention, reimbursement obligations, fees, expenses and related costs that are not readily calculable as this time. Such amounts remain unmaturred, contingent and/or unliquidated, and such amounts constitute AIG's unliquidated claim. When the amount of premiums, deductibles, fees, expenses and other costs due under the Insurance Program, including, without limitation, damages that may arise from the rejection of the Insurance Program or any part thereof, are liquidated, become mature or are determined, such amounts shall become a liquidated claim. AIG expressly reserves the right to amend or supplement its Proof of Claim at any time, including after any bar date, for whatever reason, including without limitation, for the purpose of filing additional claims or to specify the amount of AIG's unmaturred, contingent and/or unliquidated claim as they become maturred and/or liquidated.

(b) **Other Insurance or Services.** To the extent AIG provides or provided any other or different insurance (including excess coverages or renewals of the Insurance Program), or other services to the Debtors, either included within or in addition to the Insurance Program, AIG hereby asserts a claim for all obligations of the Debtors to AIG arising thereunder, including, without limitation, premiums, deductibles, self-insured retention, reimbursement obligations, fees, expenses and other costs arising from such transactions, or from funds advanced or to be advanced on the Debtors' behalf. Additionally, AIG reserves the right to amend this proof of claim to assert further amounts due or particulars in connection therewith.

(c) **Bond Obligations.** To the extent of any bonds outstanding, the Debtors agreed to pay to AIG, among other things, any and all loss and expense, including, without limitation, attorneys' fees, incurred by AIG by reason of having issued any such bonds, and losses incurred as a result of the issuance of any bonds. The amount presently due AIG with respect to any bonds is unliquidated and untabulated.

(d) **Quantum Meruit.** To the extent any Debtor received a benefit from insurance or from bonds provided by AIG, such Debtor is obligated to pay AIG for the value of the benefits received.

(e) **Joint Liability.** Should it be established in these bankruptcy cases or otherwise that any of the Debtors have liability for the obligations of any of the other Debtors, or of any other additional insureds under the Insurance Programs, then this Proof of Claim asserts the same claim as AIG asserted against each such Debtor against such other Debtors. This Proof of Claim shall be deemed filed in the bankruptcy cases of all jointly-liable Debtors

and AIG's failure to file this Proof of Claim in the bankruptcy cases of any jointly-liable Debtor shall in no way impact AIG's right to assert its claim against all jointly-liable Debtors.

(f) **Indemnity Obligations.** In the event the Debtors have entered into any agreement with AIG pursuant to which Debtors have a duty to indemnify AIG, a claim is made herein for such right to indemnity.

(g) **Other.** In connection with the foregoing, the Debtors also may be liable to AIG by virtue of relevant principles of contract and common law relating to, among other things, subrogation, suretyship, indemnification or contribution.

5. **Right of Recoupment.** AIG asserts the right to use funds paid to it on account of, among other things, the Insurance Program to recoup obligations of the Debtors arising from, among other things, the Insurance Program.

6. **Security.** To the extent AIG holds any cash or other collateral as security for its claim, regardless of whether such cash or collateral is property of the Debtors' estates, AIG asserts a secured claim and/or a right of setoff and reserves its rights to collect against same by recoupment and/or setoff. Alternatively or in addition, to the extent AIG holds an interest in any property of the Debtors, AIG asserts a security interest in same.

7. **Interest.** AIG claims all rights to claim interest to the extent permitted by law, including post-petition interest to the extent such interest is secured. To the extent this claim is unliquidated, appropriate interest (if any) remains unliquidated at this time. In preparing any tabulation of a liquidated claim, we will endeavor to include a tabulation of applicable interest to the extent dates of accrual of obligations can be readily ascertained. AIG reserves the right to amend such calculations and to claim additional interest as facts are learned, data compiled, and/or unliquidated claims become liquidated.

8. **Voluminous Documents Not Attached.** As indicated above, supporting documents for this Proof of Claim are voluminous. Additionally, supporting documents may contain confidential or privileged information. Supporting documents, including policies of insurance, are not attached, but may be made available upon request.

9. **Administrative Expense.** To the extent AIG's claim against the Debtors relates to insurance coverage provided after the Petition Date, AIG is entitled to administrative priority under 11 U.S.C. §§ 503(b)(1) and 507(a)(2). See In re MEI Diversified, Inc., 106 F.3d 829, 832 (8th Cir. 1997) (holding that an insurance company's claim for post-petition premium is entitled to administrative priority under section 503(b)(1) as an "actual, necessary" cost of preserving the bankruptcy estate); see also Metropolitan Ins. Co. v. Sharon Steel Corp. (In re Sharon Steel Corp.), 161 B.R. 934, 937 (Bankr. W.D. Pa. 1994); In re Gamma Fishing Co., 70 B.R. 949, 953-54 (Bankr. S.D. Cal. 1987). Therefore, through this Proof of Claim, AIG also asserts an administrative expense claim for all services provided, risks insured or occurrences occurring after the Petition Date, all or a portion of which may be set forth in this Proof of Claim. To the extent any amounts set forth herein are entitled to administrative expense priority, AIG hereby requests immediate allowance and payment of its administrative expense. Any failure by AIG to specifically assert an administrative expense claim against the Debtors' estates

shall not be deemed a waiver by AIG of its right to payment of an administrative expense, said right being asserted herein and fully preserved.

10. **Arbitration.** The filing of this Proof of Claim is not intended to waive any right to arbitration. AIG expressly reserves the right to seek arbitration of any dispute arising in connection with this claim. To the extent of any pre-existing arbitration agreement between AIG and Debtors, this court's jurisdiction to resolve disputes should be limited to referring such disputes to arbitration and enforcing any arbitration award.

11. **No Consent to Jurisdiction; No Waiver of Jury Trial.** The filing of this Proof of Claim is not and shall not be deemed or construed as: (i) a consent to jurisdiction of this Court with respect to proceedings, if any, commenced in any of the Debtors' cases involving the Proof of Claim or AIG; (ii) a waiver or release of AIG's right to a trial by jury in this Court or any other court in any proceeding as to any and all matters so triable herein, whether or not the same be designated legal, public, or private rights in any case, controversy or proceeding related hereto, notwithstanding any designation of such matters as "core" proceedings pursuant to 28 U.S.C. § 157(b)(2), and whether such jury trial right is pursuant to statute or the United States Constitution; (iii) a consent to this Court's entry of final orders or judgments with respect to the Proof of Claim or any other matter involving AIG; (iv) a waiver of AIG's right to have any and all orders and judgments of this Court reviewed *de novo* by a court duly authorized under Article III of the United States Constitution; or (v) a waiver of AIG's right to move to withdraw the reference with respect to the subject matter of this Proof of Claim, any objection thereto or other proceeding which may be commenced in the Debtors' bankruptcy cases or otherwise involving AIG.

12. **Reservation of Rights.** In executing and filing this Proof of Claim, AIG: (i) does not waive any right or rights that it has or may have against any other persons liable for all or part of the claim set forth herein; (ii) expressly reserves the right to amend or supplement this Proof of Claim in any respect; (iii) expressly reserves the right to assert all claims, causes of action, defenses, offsets or counterclaims; and (iv) expressly reserves the right to contest insurance coverage in the event of each or any claim that may be tendered by the Debtors for coverage.

## Debtors' List

20-11177	Akorn, Inc. aka Akorn Pharmaceuticals aka Taylor Pharmaceuticals
20-11174	Akorn Sales, Inc.
20-11178	10 Edison Street LLC
20-11180	13 Edison Street LLC
20-11182	Advanced Vision Research, Inc. aka AVR Business Trust aka Advanced Vision Pharmaceuticals, LLC aka TheraTears aka Akorn Consumer Health
20-11183	Akorn (New Jersey), Inc.
20-11185	Akorn Animal Health, Inc.
20-11186	Akorn Ophthalmics, Inc.
20-11187	Clover Pharmaceuticals Corp.
20-11188	Covenant Pharma, Inc.
20-11189	Hi-Tech Pharmacal Co., Inc. aka Akorn Enterprises, Inc.
20-11190	Inspire Pharmaceuticals, Inc.
20-11191	Olta Pharmaceuticals Corp.
20-11192	Oak Pharmaceuticals, Inc.
20-11193	VPI Holdings Corp.
20-11194	VersaPharm Incorporated
20-11195	VPI Holdings Sub, LLC

**Akorn, Inc.**  
**Petition Date: 05/20/2020**  
**Policy Date: 05/27/2020**

Policy #	Profit Center	Branch	Major Class	Ultimate D&B	Account #	Insured Name	Writing Company	Effective	Expiration	Underwriter Last Name	Underwriter First Name
00005594024	97 - LEX HEALTHCARE	01 - NEW YORK	COML UMB LIA - (O/T AUTO B.I.)	62649876	101196749	HI-TECH PHARMACAL	LEXINGTON INSURANCE COMPANY	1989-01-08	1990-01-08		
00005594074	97 - LEX HEALTHCARE	01 - NEW YORK	COML UMB LIA - (O/T AUTO B.I.)	62649876	101196749	HI-TECH PHARMACAL	LEXINGTON INSURANCE COMPANY	1990-01-08	1991-01-08		
00004244144	13 - SPECIALTY WC	66 - ASSIGNED RISK	WORKMENS COMPENSATION	62649876	0	INSPIRE PHARMACEUTICALS, INC.	GRANITE STATE INSURANCE CO	1995-07-15	1996-07-15		
00003351586	13 - SPECIALTY WC	66 - ASSIGNED RISK	WORKMENS COMPENSATION	62649876	0	INSPIRE PHARMACEUTICALS, INC.	GRANITE STATE INSURANCE CO	1996-07-15	1997-07-15		
00032008188	16 - EXCESS CASUALTY	038 - LONDON - AIG UK	UNKNOWN	62649876	62649876	AKORN, INC.	LONDON - NEW HAMPSHIRE	1997-01-29	1999-01-28		
00003302858	39 - PRIVATE AND NON PROFIT MGMT LI	24 - CHARLOTTE	D & O - CLAIMS MADE W/DEF	62649876	926723339	INSPIRE PHARMACEUTICALS INC	NATIONAL UNION FIRE INS.CO.	1998-03-03	2000-07-01		
00004688492	39 - PRIVATE AND NON PROFIT MGMT LI	24 - CHARLOTTE	D & O - CLAIMS MADE W/DEF	62649876	926723339	INSPIRE PHARMACEUTICALS INC	NATIONAL UNION FIRE INS.CO.	2000-07-01	2001-07-01		
00004731626	39 - PRIVATE AND NON PROFIT MGMT LI	24 - CHARLOTTE	D & O - CLAIMS MADE W/DEF	62649876	926723339	INSPIRE PHARMACEUTICALS INC	NATIONAL UNION FIRE INS.CO.	2000-08-02	2002-08-02		
00005617006	39 - PRIVATE AND NON PROFIT MGMT LI	24 - CHARLOTTE	D & O - CLAIMS MADE W/DEF	62649876	926723339	INSPIRE PHARMACEUTICALS INC	NATIONAL UNION FIRE INS.CO.	2002-08-02	2003-08-02		
00003051288	39 - PRIVATE AND NON PROFIT MGMT LI	24 - CHARLOTTE	D & O - CLAIMS MADE W/DEF	62649876	926723339	INSPIRE PHARMACEUTICALS INC	NATIONAL UNION FIRE INS.CO.	2003-08-02	2004-08-02		
00009868588	39 - PRIVATE AND NON PROFIT MGMT LI	14 - PHILADELPHIA	D & O - CLAIMS MADE W/DEF	62649876	926723339	INSPIRE PHARMACEUTICALS, INC.	NATIONAL UNION FIRE INS.CO.	2004-08-02	2005-08-02		
00006332568	97 - LEX HEALTHCARE	39 - MIDWESTERN RSK SPECIALIST	PROD/COMPL OP BI CLM MD W/DEF	62649876	101196749	HI-TECH PHARMACAL CO, INC	LEXINGTON INSURANCE COMPANY	2000-10-26	2005-10-26		
00004765870	81 - EXCESS COMMERCIAL	14 - PHILADELPHIA	COMML UMBRELLA LIA - AUTO B.I.	62649876	926723339	INSPIRE PHARMACEUTICALS INC	NATIONAL UNION FIRE INS.CO.	2005-07-01	2006-07-01		
00004933754	39 - PRIVATE AND NON PROFIT MGMT LI	14 - PHILADELPHIA	D & O - CLAIMS MADE W/DEF	62649876	926723339	INSPIRE PHARMACEUTICALS, INC.	AIG SPECIALTY INS CO	2005-08-02	2006-08-02		
00004933700	39 - PRIVATE AND NON PROFIT MGMT LI	14 - PHILADELPHIA	D & O - CLAIMS MADE W/DEF	62649876	926723339	INSPIRE PHARMACEUTICALS, INC.	NATIONAL UNION FIRE INS.CO.	2005-08-02	2006-08-02		
00006849303	81 - EXCESS COMMERCIAL	14 - PHILADELPHIA	COMML UMBRELLA LIA - AUTO B.I.	62649876	926723339	INSPIRE PHARMACEUTICALS INC	NATIONAL UNION FIRE INS.CO.	2006-06-30	2007-06-30		
00006732809	04 - CORPORATE ACCOUNTS	14 - PHILADELPHIA	D & O - CLAIMS MADE W/DEF	62649876	926723339	INSPIRE PHARMACEUTICALS INC	NATIONAL UNION FIRE INS.CO.	2006-08-02	2007-08-02		
00006732629	04 - CORPORATE ACCOUNTS	14 - PHILADELPHIA	LIAB(O/T AUTO)BI CLM MDE W/DEF	62649876	926723339	INSPIRE PHARMACEUTICALS, INC.	AIG SPECIALTY INS CO	2006-08-02	2007-08-02		
00008060409	10 - PERSONAL ACCIDENT	02 - CHICAGO	GROUP ACC & HEALTH (NY DISB)	62649876	62649876	AKORN, INC.	NATIONAL UNION FIRE INS.CO.	2002-01-01	2008-03-01		
00007250914	81 - EXCESS COMMERCIAL	14 - PHILADELPHIA	COMML UMBRELLA LIA - AUTO B.I.	62649876	926723339	INSPIRE PHARMACEUTICALS, INC.	NATIONAL UNION FIRE INS.CO.	2007-06-30	2008-06-30		
00006959902	04 - CORPORATE ACCOUNTS	14 - PHILADELPHIA	D & O - CLAIMS MADE W/DEF	62649876	926723339	INSPIRE PHARMACEUTICALS INC	NATIONAL UNION FIRE INS.CO.	2007-08-02	2008-08-02		
00006959929	04 - CORPORATE ACCOUNTS	14 - PHILADELPHIA	LIAB(O/T AUTO)BI CLM MDE W/DEF	62649876	926723339	INSPIRE PHARMACEUTICALS, INC.	AIG SPECIALTY INS CO	2007-08-02	2008-08-02		
00002420667	04 - CORPORATE ACCOUNTS	01 - NEW YORK	D & O - CLAIMS MADE W/DEF	62649876	101196749	HI-TECH PHARMACAL CO, INC.	ILLINOIS NATIONAL INS CO	2007-10-20	2008-10-20		
00004889939	81 - EXCESS COMMERCIAL	14 - PHILADELPHIA	COMML UMBRELLA LIA - AUTO B.I.	62649876	926723339	INSPIRE PHARMACEUTICALS, INC.	COMMERCE & INDUSTRY INS CO	2008-06-30	2009-06-30		
00006697957	04 - CORPORATE ACCOUNTS	14 - PHILADELPHIA	D & O - CLAIMS MADE W/DEF	62649876	926723339	INSPIRE PHARMACEUTICALS INC	NATIONAL UNION FIRE INS.CO.	2008-08-02	2009-08-02		
00006698050	04 - CORPORATE ACCOUNTS	14 - PHILADELPHIA	D & O - CLAIMS MADE W/DEF	62649876	926723339	INSPIRE PHARMACEUTICALS, INC.	NATIONAL UNION FIRE INS.CO.	2008-08-02	2009-08-02		
00006698378	04 - CORPORATE ACCOUNTS	14 - PHILADELPHIA	LIAB(O/T AUTO)BI CLM MDE W/DEF	62649876	926723339	INSPIRE PHARMACEUTICALS, INC.	NATIONAL UNION FIRE INS.CO.	2008-08-02	2009-08-02		
00002284161	04 - CORPORATE ACCOUNTS	01 - NEW YORK	D & O - CLAIMS MADE W/DEF	62649876	101196749	HI-TECH PHARMACAL CO, INC.	ILLINOIS NATIONAL INS CO	2008-10-20	2009-10-20		
00002242003	15 - SPECIALTY DOMESTIC	01 - NEW YORK	LIABILITY (O/T AUTO) B.I.	62649876	101196749	HI-TECH PHARMACAL CO , IN	NATIONAL UNION FIRE INS.CO.	2009-06-01	2010-06-01		
00002023769	81 - EXCESS COMMERCIAL	14 - PHILADELPHIA	COMML UMBRELLA LIA - AUTO B.I.	62649876	926723339	INSPIRE PHARMACEUTICALS, INC.	COMMERCE & INDUSTRY INS CO	2009-06-30	2010-06-30		
00069210789	04 - CORPORATE ACCOUNTS	14 - PHILADELPHIA	D & O - CLAIMS MADE W/DEF	62649876	926723339	INSPIRE PHARMACEUTICALS, INC.	NATIONAL UNION FIRE INS.CO.	2009-08-02	2010-08-02		
00071894120	04 - CORPORATE ACCOUNTS	14 - PHILADELPHIA	D & O - CLAIMS MADE W/DEF	62649876	926723339	INSPIRE PHARMACEUTICALS, INC.	NATIONAL UNION FIRE INS.CO.	2009-08-02	2010-08-02		
00071894049	04 - CORPORATE ACCOUNTS	14 - PHILADELPHIA	LIAB(O/T AUTO)BI CLM MDE W/DEF	62649876	926723339	INSPIRE PHARMACEUTICALS, INC.	NATIONAL UNION FIRE INS.CO.	2009-08-02	2010-08-02		
00013089813	04 - CORPORATE ACCOUNTS	01 - NEW YORK	D & O - CLAIMS MADE W/DEF	62649876	101196749	HI-TECH PHARMACAL CO, INC	ILLINOIS NATIONAL INS CO	2009-10-20	2010-10-20		
00009121899	10 - PERSONAL ACCIDENT	02 - CHICAGO	GROUP ACC & HEALTH (NY DISB)	167667653	167667653	AKORN, INC	NATIONAL UNION FIRE INS.CO.	2008-03-01	2011-03-01		
00017743014	04 - CORPORATE ACCOUNTS	02 - CHICAGO	D & O - CLAIMS MADE W/DEF	62649876	62649876	AKORN, INC	ILLINOIS NATIONAL INS CO	2010-04-24	2011-04-24		
00036153889	15 - SPECIALTY DOMESTIC	01 - NEW YORK	LIABILITY (O/T AUTO) B.I.	62649876	101196749	HI-TECH PHARMACAL CO , IN	NATIONAL UNION FIRE INS.CO.	2010-06-01	2011-06-01		
00031894025	04 - CORPORATE ACCOUNTS	14 - PHILADELPHIA	D & O - CLAIMS MADE W/DEF	62649876	926723339	INSPIRE PHARMACEUTICALS, INC	NATIONAL UNION FIRE INS.CO.	2010-08-02	2011-08-02		
00012627267	04 - CORPORATE ACCOUNTS	01 - NEW YORK	D & O - CLAIMS MADE W/DEF	62649876	101196749	HI-TECH PHARMACAL CO , INC	ILLINOIS NATIONAL INS CO	2010-10-20	2011-10-20		
00017714025	04 - CORPORATE ACCOUNTS	02 - CHICAGO	D & O - CLAIMS MADE W/DEF	62649876	62649876	AKORN, INC	ILLINOIS NATIONAL INS CO	2011-04-24	2012-06-01		
00012742884	04 - CORPORATE ACCOUNTS	01 - NEW YORK	D & O - CLAIMS MADE W/DEF	62649876	101196749	HI-TECH PHARMACAL CO , INC	NATIONAL UNION FIRE INS.CO.	2011-10-20	2012-10-20		
00019693432	04 - CORPORATE ACCOUNTS	02 - CHICAGO	D & O - CLAIMS MADE W/DEF	62649876	62649876	AKORN, INC	ILLINOIS NATIONAL INS CO	2012-06-01	2013-06-01		
00013406424	04 - CORPORATE ACCOUNTS	01 - NEW YORK	D & O - CLAIMS MADE W/DEF	62649876	101196749	HI-TECH PHARMACAL CO , INC	NATIONAL UNION FIRE INS.CO.	2012-10-20	2013-10-20		
00028426804	04 - CORPORATE ACCOUNTS	02 - CHICAGO	D & O - CLAIMS MADE W/DEF	62649876	62649876	AKORN, INC	ILLINOIS NATIONAL INS CO	2013-06-01	2014-06-01		
00015104243	04 - CORPORATE ACCOUNTS	01 - NEW YORK	D & O - CLAIMS MADE W/DEF	62649876	101196749	HI-TECH PHARMACAL CO , INC	NATIONAL UNION FIRE INS.CO.	2013-10-20	2014-10-20		
00012613123	04 - CORPORATE ACCOUNTS	02 - CHICAGO	D & O - CLAIMS MADE W/DEF	62649876	62649876	AKORN, INC	ILLINOIS NATIONAL INS CO	2014-06-01	2016-06-01		
00009471598	96 - HEALTH	52 - PHOENIX	GROUP ACC & HEALTH (NY DISB)	62649876	62649876	AKORN, INC	NATIONAL UNION FIRE INS.CO.	2016-01-01	2017-01-01		
00031570289	04 - CORPORATE ACCOUNTS	14 - PHILADELPHIA	LIAB(O/T AUTO)BI CLM MDE W/DEF	62649876	926723339	INSPIRE PHARMACEUTICALS, INC	NATIONAL UNION FIRE INS.CO.	2010-08-02	2017-05-13		
00031567377	04 - CORPORATE ACCOUNTS	14 - PHILADELPHIA	D & O - CLAIMS MADE W/DEF	62649876	926723339	INSPIRE PHARMACEUTICALS, INC	NATIONAL UNION FIRE INS.CO.	2010-08-02	2017-05-13		
00014254658	04 - CORPORATE ACCOUNTS	02 - CHICAGO	D & O - CLAIMS MADE W/DEF	62649876	62649876	AKORN, INC	ILLINOIS NATIONAL INS CO	2016-06-01	2017-06-01		
00009474581	96 - HEALTH	52 - PHOENIX	GROUP ACC & HEALTH (NY DISB)	62649876	62649876	AKORN, INC	NATIONAL UNION FIRE INS.CO.	2017-01-01	2018-01-01		
00009473229	96 - HEALTH	01 - NEW YORK	GROUP ACC & HEALTH (NY DISB)	62649876	62649876	AKORN, INC	NATIONAL UNION FIRE INS.CO.	2018-01-01	2018-12-31		
00015294516	04 - CORPORATE ACCOUNTS	02 - CHICAGO	D & O - CLAIMS MADE W/DEF	62649876	62649876	AKORN, INC	ILLINOIS NATIONAL INS CO	2018-06-01	2019-09-01	KOSTEN	FOLKERT
00014980439	04 - CORPORATE ACCOUNTS	02 - CHICAGO	D & O - CLAIMS MADE W/DEF	62649876	62649876	AKORN, INC	ILLINOIS NATIONAL INS CO	2017-06-01	2019-09-01		
00025871516	61 - MERGERS & ACQUISITIONS	02 - CHICAGO	LIAB(O/T AUTO)BI CLM MDE W/DEF	62649876	62649876	AKORN, INC	LEXINGTON INSURANCE COMPANY	2014-08-12	2020-08-12		
00018032861	04 - CORPORATE ACCOUNTS	02 - CHICAGO	D & O - CLAIMS MADE W/DEF	62649876	62649876	AKORN, INC	ILLINOIS NATIONAL INS CO	2019-09-01	2020-12-31	KOSTEN	FOLKERT