

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

)	
In re:)	Chapter 11
)	
AKORN, INC.,)	Case No. 20-11177 (KBO)
)	
Debtor. ¹)	
)	
)	Objection Deadline: November 1, 2023 at 4:00 p.m. (ET)
)	Hearing Date: November 14, 2023 at 11:00 a.m. (ET)

**DEBTOR’S FOURTH OMNIBUS
(NON-SUBSTANTIVE) OBJECTION TO CERTAIN (I) LATE FILED CLAIMS AND (II)
AMENDED AND SUPERSEDED CLAIMS**

THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN CLAIMS. CLAIMANTS RECEIVING THIS OBJECTION SHOULD CAREFULLY REVIEW THIS OBJECTION AND LOCATE THEIR NAMES AND CLAIMS ON SCHEDULE 1 AND/OR SCHEDULE 2 ATTACHED TO THIS OBJECTION AND, IF APPLICABLE, FILE A RESPONSE BY THE RESPONSE DEADLINE FOLLOWING THE INSTRUCTIONS SET FORTH HEREIN.

The above-captioned debtor (the “Debtor”) hereby files this omnibus objection (this “Objection”) and respectfully represents as follows:

Relief Requested

1. By this Objection, the Debtor seeks entry of an order, substantially in the form attached hereto as **Exhibit A** (the “Proposed Order”), pursuant to section 502 of title 11 of the United States Code (the “Bankruptcy Code”), rule 3007 of the Federal Rules of Bankruptcy

¹ The Debtor in this chapter 11 case, along with the last four digits of the Debtor’s federal tax identification number, is: Akorn, Inc. (7400). The Chapter 11 Cases of the following entities, formerly administratively consolidated with the foregoing case, have been closed: 10 Edison Street LLC (7890); 13 Edison Street LLC; Advanced Vision Research, Inc. (9046); Akorn (New Jersey), Inc. (1474); Akorn Animal Health, Inc. (6645); Akorn Ophthalmics, Inc. (6266); Akorn Sales, Inc. (7866); Clover Pharmaceuticals Corp. (3735); Covenant Pharma, Inc. (0115); Hi-Tech Pharmacal Co., Inc. (8720); Inspire Pharmaceuticals, Inc. (9022); Oak Pharmaceuticals, Inc. (6647); Olta Pharmaceuticals Corp. (3621); VersaPharm Incorporated (6739); VPI Holdings Corp. (6716); and VPI Holdings Sub, LLC. The location of the Debtor’s service address is: 1925 W. Field Court, Suite 300, Lake Forest, Illinois 60045.



Procedure (the “Bankruptcy Rules”), and rule 3007-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “Local Rules”), disallowing and expunging (i) the claims identified on **Schedule 1** thereto (the “Late Filed Claims”) and (ii) the claims identified on **Schedule 2** thereto (the “Amended and Superseded Claims”) and, together with the Late Filed Claims, the “Disputed Claims”). In support of this Objection, the Debtor submits the *Declaration of Thomas FitzGerald in Support of the Debtor’s Fourth Omnibus (Non-Substantive) Objection to Certain (I) Late Filed Claims and (II) Amended and Superseded Claims* (the “FitzGerald Declaration”), annexed hereto as **Exhibit B**.

Jurisdiction and Venue

2. The United States Bankruptcy Court for the District of Delaware (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, Article XI of the Plan (as defined below), and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012. The Debtor confirms its consent, pursuant to Bankruptcy Rule 7008 and Local Rule 9013-1(f), to the entry of a final order by the Court in connection with this Objection to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

General Background

3. On May 20, 2020 (the “Petition Date”), the Debtor and certain of its affiliates (collectively, the “Debtors”) each commenced with the Court a voluntary case under chapter 11 of the Bankruptcy Code (the Debtor’s case, the “Chapter 11 Case” and together with its affiliates’ cases, the “Chapter 11 Cases”). The Chapter 11 Cases were consolidated for procedural purposes only and were jointly administered pursuant to Bankruptcy Rule 1015(b) [Docket No. 57].

4. Further information regarding the Debtors' business operations and capital structure is set forth in the *Declaration of Duane Portwood in Support of Chapter 11 Petitions and First Day Motions* [Docket No. 15].

5. On September 4, 2020, the Court entered an order [Docket No. 673] confirming the *Modified Joint Chapter 11 Plan of Akorn, Inc. and Its Debtor Affiliates* (the "Plan").²

6. On October 1, 2020, the Plan became effective in accordance with its terms (the "Effective Date") and the Debtors consummated the Sale Transaction with the Purchaser (each as defined in the Plan). See *Notice of (I) Entry of Order Confirming the Modified Joint Chapter 11 Plan of Akorn, Inc. and Its Debtor Affiliates, (II) Closing of Sale, and (III) Occurrence of Effective Date* [Docket No. 750].

7. Pursuant to Article IV.D. of the Plan, on the Effective Date, the authority, power, and incumbency of the persons acting as managers and officers of the Debtors were deemed to have resigned, and Drivetrain, LLC was appointed as the Plan Administrator (as defined in the Plan) and is now the sole representative of the Debtors.

8. On February 18, 2021, the Court entered an order [Docket No. 924] (the "Case Closing Order") closing the Chapter 11 Cases of each of the Debtors except the Debtor. Pursuant to the Case Closing Order, entry of such order was "without prejudice to the rights of any party with requisite standing to . . . object to claims filed against any Debtor . . ." Case Closing Order ¶ 6.

² Capitalized terms used but not otherwise defined in this Objection shall have the same meanings ascribed to them in the Plan.

Claims Process

9. On July 1, 2020, the Debtors filed their schedules of assets and liabilities (the “Schedules”) and statements of financial affairs (the “Statements” and together, with the Schedules, the “Schedules and Statements”) [Docket Nos. 272-288, 290, 292-298, 300-307, 309]. On July 28, 2020 and August 22, 2020, the Debtors filed amended Schedules and Statements [Docket Nos. 387-407, 522-539]. Additionally, in the ordinary course of business, the Debtors maintained books and records that reflected, among other things, the Debtors’ aggregate liabilities and the specific amounts owed to each of their creditors.

10. On June 23, 2020, the Court entered an order [Docket No. 214] (the “Bar Date Order”) establishing certain dates by which parties holding prepetition claims against the Debtors were to file proofs of claim (“Proofs of Claim”). Pursuant to the Bar Date Order and the *Notice of Deadlines for the Filing of Proofs of Claim, Including Claims Arising Under Section 503(b)(9) of the Bankruptcy Code* [Docket No. 326] (the “Bar Date Notice”), the deadline for all entities holding claims against the Debtors that arose or were deemed to have arisen prior to the commencement of the Debtors’ chapter 11 cases to file a Proof of Claim was 5:00 p.m., prevailing Eastern Time, on August 3, 2020 (the “Claims Bar Date”). The Claims Bar Date applied to all types of claims against the Debtors that arose prior to the Petition Date, including secured claims, unsecured priority claims, and unsecured nonpriority claims, other than those exceptions detailed in the Bar Date Notice such as claims of governmental units, claims of parties affected by amendments of the Debtors’ schedules of assets and liabilities, and claims of parties asserting claims against the Debtors’ estates arising from the Debtors’ rejection of an executory contract or unexpired lease. Pursuant to the Bar Date Order, the deadline for governmental units to file Proofs

of Claim was November 16, 2020, at 5:00 p.m., prevailing Eastern Time (the “Governmental Bar Date”).

11. Pursuant to Article VII.B. of the Plan, on and after the Effective Date the Debtors have the authority to administer Claims and Interests (each as defined in the Plan), including sole authority to file, withdraw or litigate to judgment objections to Claims and Interests. Pursuant to Article IV.R. of the Plan, “all contested matters relating to each of the Debtors, including objections to Claims, shall be administered and heard in the Chapter 11 Case of Akorn[, Inc.], irrespective of whether such Claim(s) were filed against a Debtor whose Chapter 11 Case was closed.”

12. As of the date hereof, the Debtor, the Plan Administrator and Kurtzman Carson Consultants, LLC (“KCC”), the Debtors’ court-appointed claims and noticing agent, have identified approximately 831 Proofs of Claim filed against the Debtors in the Chapter 11 Cases by persons purporting to be holders of Claims. The Debtor and its advisors are in the process of comprehensively reviewing and reconciling the Proofs of Claim with the Debtors’ books and records to determine the validity of the Claims. Indeed, on February 4, 2021, the Debtors filed the *Debtors’ First Notice of Claims Satisfied in Full* [Docket No. 918], identifying certain claims that were satisfied in full or released in connection with the assumption of liabilities by the Purchaser pursuant to the Sale Transaction. Further, on June 28, 2021 the Debtors filed two omnibus objections to claims [*see* Docket Nos. 954 and 955], and on July 15, 2021, the Court entered orders sustaining the objections [*see* Docket Nos. 962 and 963]. On September 29, 2022, the Debtors filed a third omnibus objection to claims [Docket No. 1070], and on October 18, 2022, the Court entered an order sustaining the objection [Docket No. 1079].

Basis for Relief

13. Section 502(a) of the Bankruptcy Code provides that a filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). When asserting a proof of claim against a bankrupt estate, a claimant must allege facts that, if true, would support a finding that the debtor is legally liable to the claimant. *In re Allegheny Int’l, Inc.*, 954 F.2d 167, 173 (3d Cir. 1992). Where the claimant alleges sufficient facts to support its claim, its claim is afforded *prima facie* validity. *Id.* A party wishing to dispute a claim’s validity must produce evidence sufficient to negate the claim’s *prima facie* validity. *Id.* at 173-74. Once an objecting party produces such evidence, the burden shifts back to the claimant to prove the validity of his or her claim by a preponderance of the evidence. *Id.* at 174. Ultimately, the burden of persuasion is on the claimant. *Id.*

A. Late Filed Claims³

14. As set forth in the FitzGerald Declaration, based upon a review and analysis of the Debtors’ books and records, the Schedules, and the claims register by the appropriate personnel of the Debtor and its professionals or the Plan Administrator and its professionals, the Debtor and Plan Administrator have determined that each Late Filed Claim listed on **Schedule 1** to the Proposed Order were received after the applicable Bar Date.

15. The Bar Date Order and, as applicable, the Confirmation Order, specifically require proofs of claim to be actually received on or before the applicable Bar Date. On July 3, 2020, the holders of the Late Filed Claims received notice of the Bar Dates and an express warning that any claimant who failed to timely file a proof of claim or request for payment of an administrative

³ The Debtor believes that certain of the Late Filed Claims listed on **Schedule 1** to the Proposed Order that were filed in 2023 were inadvertently filed in this Chapter 11 Case and were intended to be filed in the chapter 7 case of *In re Akorn Operating Company LLC*, Case No. 23-10255 (KBO) (Bankr. D. Del.).

expense would not be eligible to receive a distribution on account of their asserted claim(s). *See* Certificate of Service, Docket No. 350.

16. As set forth in the Fitzgerald Declaration, all of the Late Filed Claims were received after the applicable Bar Date. Accordingly, to avoid the possibility of improper recoveries and to maintain an accurate claims register, the Debtor seeks entry of the Proposed Order disallowing and expunging in their entirety the Late Filed Claims as indicated in **Exhibit A**.

B. Amended and Superseded Claims

17. As set forth in the Fitzgerald Declaration, based upon a review and analysis of the Debtors' books and records, the Schedules, and the claims register by the appropriate personnel of the Debtor and its professionals or the Plan Administrator and its professionals, the Debtor and Plan Administrator have determined that each Amended and Superseded Claim listed under the column "Claim No. to be Disallowed" has been amended and superseded by a subsequently filed Proof of Claim by the same claimant and on account of the same liability as those listed in the column labeled "Surviving Claim No." (the "Surviving Claims").

18. The relief requested in this Objection is necessary to prevent the allowance of the Amended and Superseded Claims, which by their nature have been superseded and remain on the claims register only as a technicality. The Debtor should not be required to pay twice on the same obligation. *In re Finley, Kumble, Wagner, Heine, Underberg, Manley, Myerson & Casey*, 160 B.R. 882, 894 (Bankr. S.D.N.Y. 1993) ("In bankruptcy, multiple recoveries for an identical injury are generally disallowed."). Disallowance of claims that have been amended and superseded will enable the claims register to reflect more accurately the claims asserted against the Debtor. The claimants holding Amended and Superseded Claims will not be prejudiced by having their respective Amended and Superseded Claims disallowed because each Surviving Claim will remain

on the claims register, subject to the Debtor's ongoing rights to object to the Surviving Claims on these or any other applicable grounds, including other grounds set forth in the Debtor's subsequent omnibus objections.

19. Therefore, the Debtor (a) objects to the Amended and Superseded Claims listed on **Schedule 2** and (b) requests that such Amended and Superseded Claims listed under the column heading "Claim No. to be Disallowed" be disallowed in their entirety.

Responses to this Objection

20. To contest this Objection, a claimant must file and serve a written response (the "Response") with the Office of the Clerk of the United States Bankruptcy Court for the District of Delaware (the "Clerk"), 824 North Market Street, 3rd Floor, Wilmington, Delaware 19801. In addition, such claimant must serve its Response upon the following entity, so that the Response is **received** no later than **November 1, 2023 at 4:00 p.m., prevailing Eastern Time** (the "Response Deadline"): Richards, Layton & Finger, P.A., One Rodney Square, 920 North King Street, Wilmington, DE 19801, Attn: Amanda R. Steele (steele@rlf.com) and Emily R. Mathews (mathews@rlf.com).

21. Every Response must contain, at a minimum, the following information:
- a. a caption setting forth the name of this Court, the name of the Debtor, the case number, and the title of this Objection;
 - b. the name of the claimant, the number of his/her/its claim, and a description of the basis for the amount of the claim;
 - c. the specific factual basis, supporting legal argument and any supporting documentation upon which the claimant will rely in opposing this Objection;
 - d. all documentation and other evidence in support of the claim, not previously filed with the Court or the claims and noticing agent, upon which the claimant will rely in opposing this Objection; and
 - e. the name, address, telephone number, fax number and/or email address of

the person(s) (which may be the claimant or the claimant's legal representative) with whom counsel for the Debtor should communicate with respect to the claim subject to the Objection or the Objection and who possesses authority to reconcile, settle, or otherwise resolve the objection to the claim on behalf of the claimant.

22. If a Response is properly and timely filed and served in accordance with the above procedures, the Debtor will endeavor to reach a consensual resolution with the claimant. If no consensual resolution is reached, the Court will conduct a hearing (the "Hearing") with respect to the Objection and such Response on November 14, 2023 at 11:00 a.m., prevailing Eastern Time, or such other date and time as parties filing Responses may be notified. Only those Responses made in writing and timely filed and received will be considered by the Court at the Hearing.

23. The Debtor reserves the right to seek an adjournment of the Hearing on any Response to this Objection, which adjournment will be noted on the notice of agenda for the Hearing. The agenda will be served on the person designated by the claimant in its Response.

24. If a claimant fails to timely file a Response by the Response Deadline, the Debtor may present to the Court an appropriate order disallowing and expunging the Late Filed Claims without further notice to the claimant or a hearing.

25. The objection by the Debtor to each claim shall constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. Any order entered by the Court regarding an objection asserted in this Objection shall be deemed a separate order with respect to each claim subject thereto.

Reservation of Rights

26. The Debtor expressly reserves the right to amend, modify, or supplement this Objection, and to file additional objections to any other claims (filed or not) that may be asserted against the Debtors and their estates. Should one or more of the grounds of objection stated in the Objection be dismissed or overruled, the Debtor reserves the right to object to each of the Disputed

Claims or any other proofs of claim on any other grounds that the Debtor discovers or elects to pursue.

27. Notwithstanding anything contained in the Objection, or the exhibits and schedules attached hereto, nothing herein will be construed as a waiver of any rights that the Debtor, or any successor to the Debtor, may have to enforce rights of setoff against the claimants.

28. Nothing in this Objection shall be deemed: (a) an admission as to the amount of, basis for, or validity of any claim against the Debtors under the Bankruptcy Code or other applicable nonbankruptcy law; (b) a waiver of the Debtor's or any other party in interest's right to dispute any claim; (c) a promise or requirement to pay any particular claim; (d) an implication or admission that any particular claim is of a type specified or defined in this Objection; (e) an admission as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; or (f) a waiver of any of the Debtor's claims or causes of action which may exist against any entity under the Bankruptcy Code or any other applicable law.

Compliance with Local Rule 3007-1

29. To the best of the Debtor's knowledge and belief, this Objection complies with Local Rule 3007-1, except as set forth herein. To the extent this Objection does not comply in all respects with the requirements of Local Rule 3007-1, the undersigned believes such deviations are not material and respectfully requests that any such requirement be waived, including, but not limited to, Local Rule 3007-1(e)(iii)(J)(2).

Notice

30. The Debtor will provide notice of this Objection to (a) the U.S. Trustee for the District of Delaware, (b) the claimants whose claims are subject to this Objection, and (c) any

parties in interest who have requested additional notice pursuant to Bankruptcy Rule 2002 in accordance with paragraph 146 of the Confirmation Order. The Debtor and Plan Administrator submit that, in light of the nature of the relief requested, no other or further notice need be given.

No Prior Request

31. No prior request for the relief sought in this Objection has been made to this or any other court.

[Remainder of page intentionally left blank]

WHEREFORE, the Debtor respectfully requests that the Court enter the Proposed Order, substantially in the form attached hereto as **Exhibit A**, granting the relief requested herein and such other relief as the Court deems appropriate under the circumstances.

Wilmington, Delaware
October 11, 2023

/s/ Emily R. Mathews

RICHARDS, LAYTON & FINGER, P.A.

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Amanda R. Steele (No. 5530)
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Co-Counsel for the Debtor

**PLEASE CAREFULLY REVIEW THIS OBJECTION AND THE ATTACHMENTS
HERE TO TO DETERMINE WHETHER THIS OBJECTION AFFECTS YOUR CLAIM.**

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

In re:

AKORN, INC.,

Debtor.¹

)
) Chapter 11
)
) Case No. 20-11177 (KBO)
)
)
)
) **Objection Deadline: November 1, 2023 at 4:00 p.m. (ET)**
) **Hearing Date: November 14, 2023 at 11:00 a.m. (ET)**

NOTICE OF OMNIBUS OBJECTION AND HEARING

PLEASE TAKE NOTICE that, on October 11, 2023, the above-captioned debtor (the “Debtor”) filed the *Debtor’s Fourth Omnibus (Non-Substantive) Objection to Certain (I) Late Filed Claims and (II) Amended and Superseded Claims* (the “Objection”) with the United States Bankruptcy Court for the District of Delaware (the “Court”). **Your claim(s) may be disallowed and expunged as a result of the Objection. Therefore, you should read the attached Objection carefully.**

PLEASE TAKE FURTHER NOTICE THAT YOUR RIGHTS MAY BE AFFECTED BY THE OBJECTION AND BY ANY FURTHER CLAIM OBJECTION THAT MAY BE FILED BY THE DEBTOR OR OTHERWISE. THE RELIEF SOUGHT HEREIN IS WITHOUT PREJUDICE TO THE DEBTOR’S RIGHT TO PURSUE

¹ The Debtor in this chapter 11 case, along with the last four digits of the Debtor’s federal tax identification number, is: Akorn, Inc. (7400). The Chapter 11 Cases of the following entities, formerly administratively consolidated with the foregoing case, have been closed: 10 Edison Street LLC (7890); 13 Edison Street LLC; Advanced Vision Research, Inc. (9046); Akorn (New Jersey), Inc. (1474); Akorn Animal Health, Inc. (6645); Akorn Ophthalmics, Inc. (6266); Akorn Sales, Inc. (7866); Clover Pharmaceuticals Corp. (3735); Covenant Pharma, Inc. (0115); Hi-Tech Pharmacal Co., Inc. (8720); Inspire Pharmaceuticals, Inc. (9022); Oak Pharmaceuticals, Inc. (6647); Olta Pharmaceuticals Corp. (3621); VersaPharm Incorporated (6739); VPI Holdings Corp. (6716); and VPI Holdings Sub, LLC. The location of the Debtor’s service address is: 1925 W. Field Court, Suite 300, Lake Forest, Illinois 60045.

FURTHER OBJECTIONS AGAINST YOUR CLAIM(S) SUBJECT TO THE OBJECTION IN ACCORDANCE WITH APPLICABLE LAW AND APPLICABLE ORDERS OF THE COURT.

PLEASE TAKE FURTHER NOTICE that objections or responses to the relief requested in the Objection (each, a “Response”), if any, must be made in writing and filed with the Clerk of the Court, 3rd Floor, 824 North Market Street, Wilmington, Delaware 19801, by **November 1, 2023 at 4:00 p.m. (prevailing Eastern Time)** (the “Response Deadline”). In addition, a responding party must serve its Response upon the following entity, so that the Response is received no later than the Response Deadline: Richards, Layton & Finger, P.A., One Rodney Square, 920 North King Street, Wilmington, DE 19801, Attn: Amanda R. Steele (steele@rlf.com) and Emily R. Mathews (mathews@rlf.com).

PLEASE TAKE FURTHER NOTICE that Responses to the Objection must contain, at minimum, the following: (a) a caption setting forth the name of this Court, the name of the Debtor, the case number, and the title of the Objection; (b) the name of the claimant, the number of his/her/its claim, and a description of the basis for the amount of the claim; (c) the specific factual basis, supporting legal argument and any supporting documentation upon which the claimant will rely in opposing the Objection; (d) all documentation and other evidence in support of the claim, not previously filed with the Court or the claims and noticing agent, upon which the claimant will rely in opposing this Objection; (e) the name, address, telephone number, fax number and/or email address of the person(s) (which may be the claimant or the claimant’s legal representative) with whom counsel for the Debtor should communicate with respect to the claim subject to the Objection or the Objection and who possesses authority to reconcile, settle, or otherwise resolve the objection to the claim on behalf of the claimant; and (f)

the name, address, telephone number, and fax number of the person(s) (who may be the claimant or a legal representative thereof) to whom the Debtor should serve any reply to the Response.

PLEASE TAKE FURTHER NOTICE that if no Response to the Objection is timely filed and received in accordance with the above procedures, an order may be entered sustaining the Objection without further notice or a hearing. If a Response is properly filed, served and received in accordance with the above procedures and such Response is not resolved, a hearing to consider such Response and the Objection will be held before The Honorable Karen B. Owens, United States Bankruptcy Judge for the District of Delaware, at the Court, 824 North Market Street, 6th Floor, Courtroom No. 3, Wilmington, Delaware 19801 on **November 14, 2023 at 11:00 a.m. (prevailing Eastern Time)** (the "Hearing"). Only a Response made in writing and timely filed and received will be considered by the Court at the Hearing.

PLEASE TAKE FURTHER NOTICE THAT, IF YOU FAIL TO RESPOND IN ACCORDANCE WITH THIS NOTICE, THE COURT MAY SUSTAIN THE OBJECTION WITHOUT FURTHER NOTICE OR HEARING.

Wilmington, Delaware
October 11, 2023

/s/ Emily R. Mathews

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Co-Counsel for the Debtor

Exhibit A

Proposed Order

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

)	
In re:)	Chapter 11
)	
AKORN, INC.,)	Case No. 20-11177 (KBO)
)	
Debtor. ¹)	
)	
)	Re: Docket No. _____
)	

**ORDER SUSTAINING DEBTOR’S FOURTH OMNIBUS
(NON-SUBSTANTIVE) OBJECTION TO CERTAIN (I) LATE FILED CLAIMS AND (II)
AMENDED AND SUPERSEDED CLAIMS**

Upon the Objection (the “Objection”)² of the above-captioned debtor (the “Debtor”) for entry of an order (this “Order”) disallowing and expunging the proofs of claim identified on **Schedule 1** (the “Late Filed Claims”) and **Schedule 2** (the “Amended and Superseded Claims”) hereto; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and this Court having found that venue of this proceeding and the Objection in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the relief requested in the Objection is in the best interests of the Debtor’s estate, its creditors, and other parties in interest; and this Court having found that the Debtor’s notice of

¹ The Debtor in this chapter 11 case, along with the last four digits of the Debtor’s federal tax identification number, is: Akorn, Inc. (7400). The Chapter 11 Cases of the following entities, formerly administratively consolidated with the foregoing case, have been closed: 10 Edison Street LLC (7890); 13 Edison Street LLC; Advanced Vision Research, Inc. (9046); Akorn (New Jersey), Inc. (1474); Akorn Animal Health, Inc. (6645); Akorn Ophthalmics, Inc. (6266); Akorn Sales, Inc. (7866); Clover Pharmaceuticals Corp. (3735); Covenant Pharma, Inc. (0115); Hi-Tech Pharmacal Co., Inc. (8720); Inspire Pharmaceuticals, Inc. (9022); Oak Pharmaceuticals, Inc. (6647); Olta Pharmaceuticals Corp. (3621); VersaPharm Incorporated (6739); VPI Holdings Corp. (6716); and VPI Holdings Sub, LLC. The location of the Debtor’s service address is: 1925 W. Field Court, Suite 300, Lake Forest, Illinois 60045.

² Capitalized terms used but not defined herein have the meanings given to such terms in the Objection.

the Objection and opportunity for a hearing on the Objection were appropriate and no other notice need be provided; and this Court having reviewed the Objection and the FitzGerald Declaration and having heard the statements in support of the relief requested therein at a hearing (if any) before this Court (the “Hearing”); and this Court having determined that the legal and factual bases set forth in the Objection and at the Hearing (if any) establish just cause for the relief granted herein; and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor, IT IS HEREBY ORDERED THAT:

1. The Objection is sustained as set forth herein.
2. Any Response to the Objection not otherwise withdrawn, resolved, or adjourned is overruled on the merits.
3. Each Late Filed Claim identified on Schedule 1 hereto is disallowed and expunged in its entirety and each such Late Filed Claim shall be removed from the claims register.
4. Each Amended and Superseded Claim identified on Schedule 2 hereto is disallowed in its entirety. The Amended and Superseded Claims listed in the column titled “Surviving Claim No.” identified on Schedule 2 hereto shall remain on the claims register, subject to the Debtor’s further objections on any substantive or non-substantive grounds.
5. Should one or more of the grounds of objection stated in the Objection be dismissed, the Debtor’s right to object on any other grounds that the Debtor and Plan Administrator discover are preserved.
6. The objection by the Debtor to the Disputed Claims, as addressed in the Objection and the schedule hereto, constitutes a separate contested matter with respect to each such claim, as contemplated by Bankruptcy Rule 9014 and Local Rule 3007-1. This Order shall be deemed a separate Order with respect to each Disputed Claim.

7. Any stay of this Order pending appeal by any holder of a Disputed Claim or any other party with an interest in such claims that are subject to this Order shall only apply to the contested matter which involves such party and shall not act to stay the applicability and/or finality of this Order with respect to the other contested matters arising from the Objection or this Order.

8. The Debtor, the Plan Administrator, KCC, and the Clerk of this Court are authorized to modify the official claims register for these Chapter 11 Cases in compliance with the terms of this Order and to take all steps necessary or appropriate to carry out the relief granted in this Order.

9. Nothing in this Order or the Objection is intended or shall be construed as a waiver of any of the rights the Debtor may have to enforce rights of setoff against the claimants.

10. Nothing in the Objection or this Order, nor any actions or payments made by the Debtor pursuant to this Order, shall be construed as: (a) an admission as to the amount of, basis for, or validity of any claim against the Debtors under the Bankruptcy Code or other applicable nonbankruptcy law; (b) a waiver of the Debtor's or any other party in interest's right to dispute any claim; (c) a promise or requirement to pay any particular claim; (d) an implication or admission that any particular claim is of a type specified or defined in this Order; (e) an admission as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of the Debtor's estate; or (f) a waiver of any claims or causes of action which may exist against any entity under the Bankruptcy Code or any other applicable law.

11. This Order is immediately effective and enforceable.

12. This Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, and enforcement of this Order.

Schedule 1

Late Filed Claims

Late Filed Claim Register
Akorn, Inc., et al.,
Case No.: 20-11177

Creditor Name and Address	Claim No. to be Disallowed	Debtor	Claim Date	Type	Claim Amount	Basis for Claim Objection
1 3D Experiential LLC DBA 3D Exhibits a Sparks Company, Sparks Exhibits and Environments Corp Attn: 3D Exhibits 800 Albion Avenue Schaumburg, IL 60193	795	Akorn, Inc.	6/1/2023	General Unsecured	\$172,699.30	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
2 A B Cross, MD Attn: Lora Cross Ferris 7400 Boyce Drive Baton Rouge, LA 70809	594	Akorn, Inc.	8/10/2020	General Unsecured	\$2,000.00	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
3 Advanced Telecommunications of Illinois, Inc. Attn: Rick Kehoe 750 Warrenville Road, Suite 250 Lisle, IL 60532	588	Akorn, Inc.	8/10/2020	General Unsecured	\$25,736.00	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
4 AEP Energy Attn: Troy Davis 1 Riverside Plaza Columbus, OH 43215	793	Akorn, Inc.	5/16/2023	General Unsecured	\$175,404.06	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
5 Aerotek Inc 7301 Parkway Drive Hanover, MD 21076	634	Akorn Ophthalmics, Inc.	8/31/2020	General Unsecured	\$5,411.63	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
6 Alan Weinstein Attn: Daniel J. Collins Faegre Drinker Biddle Reath LLP 191 North Wacker Drive, Suite 3700 Chicago, IL 60606	612	Akon, Inc.	8/17/2020	General Unsecured	UNLIQUIDATED	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
7 Anderson Pest Control Attn: Bankruptcy Team Rentokil North America 1125 Berkshire Blvd., Suite 150 Reading, PA 19610	663	Akorn, Inc.	9/30/2020	General Unsecured	\$849.50	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
8 Anita Sharma 4 Crestview Lane, Unit 16 Vernon Hills, IL 60061	654	Akorn, Inc.	9/24/2020	General Unsecured	\$560.88	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
9 Anthony F. Bronzo Trust Attn: Dennis P Bronzo 15 Jade Hill Road Auburn, MA 01501	614	Akorn, Inc.	8/13/2020	General Unsecured	BLANK	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
10 Arturo Cardenas Martinez 188 Old Long Ridge Road Stamford, CT 06903	608	Akorn, Inc.	8/17/2020	General Unsecured	\$201.30	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged

						in its entirety.	
11	Bell Container Corp 615 Ferry Street Newark, NJ 07105	625	Akorn, Inc.	8/21/2020	General Unsecured	\$10,223.36	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
12	Bell Environmental Services Inc P.O. Box 810 Pine Brook, NJ 07058	700	Hi-Tech Pharmaco Co., Inc.	11/10/2020	General Unsecured	\$3,384.76	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
13	Bernadette Landry 778 Rosehill Avenue Stittsville, Ontario K2S 0X2, Canada	632	Akorn, Inc.	8/27/2020	General Unsecured	\$130.71	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
14	Carrie Dodson 14845 Lago Drive Rancho Murieta, CA 95683	629	Akorn, Inc.	8/24/2020	General Unsecured	\$18,841.04	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
15	Christina Marie Monello 2003 Irrevocable Trust Attn: Christina Marie Monello Trust P.O. Box 205 Colts Neck, NJ 07722	592	Akorn, Inc.	8/10/2020	General Unsecured	\$23,306.50	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
16	Cision US Legal 1785 Greensboro Station McClellan, VA 22102	794	Akorn, Inc.	5/16/2023	General Unsecured	\$9,245.00	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
17	CIUSSS Mauricie et Centre-du-Quebec 1455 Du Carmel Trois-Rivieres, QC G8Z 3R7, Canada	696	Akorn, Inc.	10/28/2020	General Unsecured	\$840.36	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
18	Clayton C. Boyd 159 Scotch Pine Drive Rochester, NY 14616	630	Akorn, Inc.	8/24/2020	General Unsecured	\$2,140.00	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
19	CRA International, Inc. Attn: Mark Waterhouse 200 Clarendon Street Boston, MA 02116	762	Akorn, Inc.	1/11/2021	General Unsecured	\$8,438.14	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
20	CT Logistics Inc 12487 Plaza Drive Parma, OH 44130	789	Akorn, Inc.	3/2/2023	General Unsecured	\$34,233.32	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
21	Damiao Antonio Pereira/Anna Sahara Pereira 573 Orangewalk Crescent Mississauga, Ontario L5R 0A3, Canada	642	Akorn, Inc.	9/8/2020	General Unsecured	\$525.92	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
22	Department of Health Care Services P.O. Box 997413 MS 0010 Sacramento, CA 95899	767	Clover Pharmaceuticals Corp.	5/3/2021	General Unsecured	\$1,269,762.70	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
23	Department of Health Care Services P.O. Box 997413 MS 0010 Sacramento, CA 95899	768	Hi-Tech Pharmaco Co., Inc.	5/3/2021	General Unsecured	\$2,193,069.86	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.

24	Department of Health Care Services P.O. Box 997413 MS 0010 Sacramento, CA 95899	769	VersaPharm Incorporated	5/3/2021	General Unsecured	\$140,583.83	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
25	Department of Health Care Services P.O. Box 997413 MS 0010 Sacramento, CA 95899	772	Akorn, Inc.	7/12/2021	General Unsecured	\$1,664,612.28	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
26	Diana P. Wise 14130 W Whitewood Drive Sun City West, AZ 85375	653	Akorn, Inc.	9/18/2020	General Unsecured	\$2,980.57	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
27	Duane Portwood Attn: Daniel J. Collins Faegre Drinker Biddle Reath LLP 191 North Wacker Drive, Suite 3700 Chicago, IL 60606	609	Akorn, Inc.	8/17/2020	General Unsecured	UNLIQUIDATED	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
28	FedEx Corporate Services Inc. 3965 Airways Blvd, Module G, 3rd Floor Memphis, TN 38116-5017	662	Akorn, Inc.	9/21/2020	General Unsecured	\$1,401.60	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
29	Forrest Allen Kilzer 1515 Burning Tree Drive Decatur, IL 62521	602	Akorn, Inc.	8/12/2020	General Unsecured	UNLIQUIDATED	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
30	Gloria Amparo Zuniga 218 Dakota Avenue Bay Shore, NY 11706	639	Akorn, Inc.	9/3/2020	General Unsecured	BLANK	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
31	Hercules Apostolidis & Doris 1832 Waldorf West Palm Beach, FL 33411	626	Akorn, Inc.	8/21/2020	General Unsecured	BLANK	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
32	Highland Eye Institute Attn: Ganthier Rulx Jr. 801 US 27 South Sebring, FL 33870	610	Akorn, Inc.	8/17/2020	General Unsecured	BLANK	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
33	IRA FBO Tammi B Lauder 3 Boulder Trail Chappaqua, NY 10514	590	Akorn, Inc.	8/10/2020	General Unsecured	\$13,998.57	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
34	IRA FBO Tammi B Lauder 3 Boulder Trail Chappaqua, NY 10514	688	Akorn, Inc.	10/23/2020	General Unsecured	\$14,063.75	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
35	James H Hendrix 187 Windsor Drive Port Orange, FL 32129	705	Akorn Sales, Inc.	11/12/2020	General Unsecured	\$237.60	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
36	Jane M Hoang 228 N Walnuthaven Drive West Covina, CA 91790	687	Akorn, Inc.	10/20/2020	General Unsecured	\$1,500.00	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.

37	Janice Christine Minor-Jackson 1136 S. 21st Street Decatur, IL 62521	770	Akorn, Inc.	5/5/2021	Admin Priority	UNLIQUIDATED	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
38	Jeffrey Robert Born 120 Shadow Creek Chase Alpharetta, GA 30022	607	Akorn, Inc.	8/14/2020	General Unsecured	\$10,091.14	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
39	Jeffrey W. Lowry 3837 Red Lion Road Philadelphia, PA 19114	765	Akorn, Inc.	3/8/2021	General Unsecured	\$12,500.00	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
40	Jonathan Kafer 416 Seneca Avenue Huron, OH 44839	792	Akorn, Inc.	5/3/2023	Priority	\$1,200,000.00	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
41	Kassim Khan 4600 Marbella Circle Fort Worth, TX 76126	699	Akorn, Inc.	11/9/2020	General Unsecured	\$13,418.95	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
42	Kathleen Dawson 2646 S Kerckhoff Avenue San Pedro, CA 90731	621	Akorn, Inc.	8/20/2020	General Unsecured	BLANK	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
43	Ken Brezinski 260 Tyndall Avenue Winnipeg, MB R2R 0V3, Canada	631	Akorn, Inc.	8/17/2020	General Unsecured	\$1,087.60	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
44	Kevin Winkler 8288 Teakwood Drive Woodway, TX 76712	650	Akorn, Inc.	9/15/2020	General Unsecured	\$994.25	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
45	Key Whitman Eye Attn: Amy (Chian) Huey Hong MD 910 David Drive Arlington, TX 76012	618	Akorn, Inc.	8/19/2020	General Unsecured	\$284.90	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
46	Khalid Rauf, Samina Khalid 5032 Mariner Court Mississauga, Ontario L5R 2P9, Canada	606	Akorn, Inc.	8/14/2020	General Unsecured	\$9,000.00	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
47	Larry Janisewski 237 Weatherford Drive NE Cleveland, TN 37312	604	Akorn, Inc.	8/12/2020	General Unsecured	BLANK	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
48	Laura Ann Monello 2003 Irrevocable Trust Attn: Laura Ann Monello Trust P.O. Box 205 Colts Neck, NJ 07722	591	Akorn, Inc.	8/10/2020	General Unsecured	\$23,306.50	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
49	Malvern Panalytical Inc. Attn: Dawn Sims 117 Flanders Road 4921 Place Olivia Westborough, MA 01581-1042	668	Akorn, Inc.	10/7/2020	General Unsecured	\$21,512.26	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.

50	Manav Shahi 6580 Bennington Way San Ramon, CA 94582	586	Akorn, Inc.	8/9/2020	General Unsecured	\$61.57	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
51	Maxine Pierce 4614 N 12th Street Philadelphia, PA 19140	698	Akorn, Inc.	11/6/2020	General Unsecured	\$5,500.00	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
52	McCrone Associates Attn: Liz Ingold 850 Pasquinelli Drive Westmont, IL 60559	796	Akorn, Inc.	6/2/2023	General Unsecured	\$2,500.00	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
53	Min Jiang 13074 Martz Street Clarksburg, MD 20871	603	Akorn, Inc.	8/12/2020	General Unsecured	\$7,345.55	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
54	Model N, Inc. Attn: Jeremy Ford - Legal Department 777 Mariners Island Blvd, Suite 300 San Mateo, CA 94404	790	Akorn, Inc.	3/8/2023	General Unsecured	\$1,320,850.00	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
55	Mohammad J Hussain 1310 W Courtland Street Mundelein, IL 60060	613	Akorn, Inc.	8/14/2020	General Unsecured	BLANK	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
56	MSN Laboratories Private Limited Attn: Vinod Kumar Chawla MSN Corporate, H. No. 2-91/10 and 1/MSN, Whitefi Hyderabad, Telangana 500 084 India	788	Akorn, Inc.	2/28/2023	General Unsecured	\$80,000.00	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
57	Mudit Kumar 295 Highglen Avenue Markham, Ontario L3S 3M1, Canada	627	Akorn, Inc.	8/22/2020	General Unsecured	BLANK	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
58	Nitin Purohit 1466 Laurier Avenue Milton, Ontario L9T 8T4, Canada	689	Akorn, Inc.	10/24/2020	General Unsecured	\$2,844.94	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
59	P and L Development, LLC a/k/a PL Developments c/o PL Developments Attn: Charles Cain 200 Hicks Street Westbury, NY 11590	797	Akorn, Inc.	8/3/2023	General Unsecured	\$ 2,748,720.00	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
60	PH Conway LLC Attn: Richard C. Hamlin, Esq. The Law Offices of Richard C. Hamlin LLC 928 Broadway - Suite 1005 New York, NY 10010	694	Akorn, Inc.	11/2/2020	General Unsecured	\$252,368.18	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
61	Pitney Bowes Inc 27 Waterview Drive, 3rd Floor Shelton, CT 06484	692	Akorn, Inc.	11/2/2020	General Unsecured	\$2,000.00	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
62	Praxair Distribution, Inc 4555 S Palo Verde Road, Suite 125	655	Akorn, Inc.	9/28/2020	General	\$24,540.36	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late

Tucson, AZ 85714				Unsecured		Filed Claim should be disallowed & expunged in its entirety.
⁶³ Rajat Rai 3360 Deerfield Road Riverwoods, IL 60015	597	Akorn, Inc.	8/11/2020	General Unsecured	UNLIQUIDATED	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
⁶⁴ RDC Liquidating Trust as Successor-In-Interest to Rochester Durg Co-Operative, Inc. Pachulski Stang Ziehl & Jones LLP Attn: Jason S. Pomerantz, Esq. 10100 Santa Monica Blvd, 13th Floor Los Angeles, CA 90067	780	Akorn, Inc.	10/21/2021	General Unsecured	\$101,775.12	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
⁶⁵ Retina Consultants of Los Angeles Attn: Tran Vinh T 1808 Verdugo Blvd., Suite 206 Glendale, CA 91208	601	Akorn, Inc.	8/12/2020	General Unsecured	\$1,402.00	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
⁶⁶ Richland Community College Attn: Business Services One College Park Decatur, IL 62521	656	Akorn, Inc.	9/29/2020	General Unsecured	\$2,200.00	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
⁶⁷ Rieke Office Interiors, Inc. 2000 Fox Lane Elgin, IL 60123	619	Akorn, Inc.	8/20/2020	General Unsecured	\$3,151.98	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
⁶⁸ Sandra Gutenschwager 1033 Walnut Street Wyandotte, MI 48192	616	Akorn, Inc.	8/15/2020	General Unsecured	\$1,131.35	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
⁶⁹ Say Communications, LLC 155 Wooster Street, Suite 4F New York, NY 10012	764	Akorn, Inc.	2/9/2021	General Unsecured	\$51.80	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
⁷⁰ Servicemaster Facility Management 2122 22nd Street Kenosha, WI 53140	600	Akorn, Inc.	8/12/2020	General Unsecured	\$2,800.00	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
⁷¹ Sherif M N El-Batouty 5431 Emerald Pointe Lane Sugar Land, TX 77479	641	Akorn, Inc.	9/5/2020	General Unsecured	BLANK	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
⁷² Sonia Malik 847 Memorial Circle Newmarket, Ontario L3X 0B3, Canada	635	Akorn, Inc.	9/1/2020	General Unsecured	\$3,450.00	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
⁷³ Stephen DePoorter 5500 Hacker Circle Cheyenne, WY 82009	701	Akorn, Inc.	11/10/2020	General Unsecured	\$11,934.30	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
⁷⁴ Susanne Fenton 1859 Chester Drive East Meadow, NY 11554	636	Akorn, Inc.	9/1/2020	General Unsecured	BLANK	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
⁷⁵ T M Kenneys Inc						Claimant filed the claim after the applicable

	236 North Main Street Sayville, NY 11782	674	Akorn, Inc.	10/13/2020	General Unsecured	\$525.75	Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
⁷⁶	Terry Guckes 4672 Merit Drive Hilliard, OH 43026	798	Hi-Tech Pharmacial Co., Inc.	8/19/2023	Admin Priority	\$24.12	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
⁷⁷	The Premier Group 1119 Campus Drive West Morganville, NJ 07751	791	Akorn, Inc.	4/21/2023	General Unsecured	\$27,755.70	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
⁷⁸	Theresa Davis 27401 OnLee Avenue Saugus, CA 91350	643	Akorn, Inc.	9/10/2020	General Unsecured	\$454.52	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
⁷⁹	Thu Dung Tran Attn: Thu Dzung Tran 870 Carre Simon Saint-Laurent, Quebec H4M 2W2, Canada	598	Akorn, Inc.	8/13/2020	General Unsecured	\$5,000.00	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
⁸⁰	Tiar Yashi Williams 1222 Woodbine Avenue Plainfield, NJ 07060	781	Akorn, Inc.	10/10/2022	General Unsecured	\$200.00	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
⁸¹	Toppan Merrill LLC 1501 Energy Park Drive Saint Paul, MN 55108	760	Akorn, Inc.	11/18/2020	General Unsecured	\$8,704.00	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
⁸²	Troemner LLC Attn: Jane Andrews 201 Wolf Drive Thorofare, NJ 08086	652	Akorn, Inc.	9/18/2020	General Unsecured	\$884.29	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
⁸³	United States Pharmacopeia Attn: Blakeley LLP 18500 Von Karman Avenue, Suite 530 Irvine, CA 92612	693	Akorn, Inc.	11/2/2020	Admin Priority	\$6,086.38	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
⁸⁴	Walter G. Hasselt, Trust P.O. Box 1645 Destin, FL 32540	615	Akorn, Inc.	8/15/2020	General Unsecured	\$4,241.05	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.

Schedule 2

Amended and Superseded Claims

Amended Claim Register
Akorn, Inc., et al.,
Case No.: 20-11177

Creditor Name and Address	Claim No. to be Disallowed	Debtor	Claim Date	Type	Claim Amount	Name and Address	Surviving Claim No.	Debtor	Date Filed	Type	Claim Amount	Basis for Claim Objection
1 Agidens AG Attn: Pieter Tilkens, General Manager Hohenrainstrasse 10 Pratteln, 04133 Switzerland	461	Akorn, Inc	8/3/2020	General Unsecured	\$11,478.13	Agidens AG Attn: Ann Van Goethem Baarbeek 1 Zwijndrecht, 2070 Belgium	517	Akorn, Inc.	8/3/2020	General Unsecured	\$624,039.43	Claim 461 is amended by Claim 517
2 Airgas USA LLC Attn: Amanda Dopieralski 6055 Rockside Woods Blvd Independence, OH 44131	244	Akorn, Inc	7/30/2020	General Unsecured	\$1,383.36	Airgas USA LLC 6055 Rockside Woods Blvd Independence, OH 44131	637	Akorn, Inc.	9/2/2020	General Unsecured	\$1,527.29	Claim 244 is amended by Claim 637
3 AmerisourceBergen Drug Corporation Attn: Melissa W. Rand 227 Washington Street Conshohocken, PA 19428	225	Akorn, Inc	7/29/2020	General Unsecured	\$5,324,117.00	ASD Specialty Healthcare, LLC Attn: Melissa Rand 227 Washington Street Conshohocken, PA 19428	475	Akorn, Inc	8/3/2020	General Unsecured	\$ 5,324,117.00	Claim 225 is amended by Claim 475
4 AMRI c/o Stacie Phillips, General Counsel 26 Corporate Circle Albany, NY 12212	320	Hi-Tech Pharmacal Co., Inc.	7/31/2020	General Unsecured	\$1,364,671.00	Crystal Pharma, S.A.U. AMRI c/o Stacie Phillips, General Counsel 26 Corporate Circle Albany, NY 12212	376	Hi-Tech Pharmacal Co., Inc.	7/31/2020	General Unsecured	\$ 1,364,671.00	Claim 320 is amended by Claim 376
5 CRA International, Inc. 200 Clarendon Street Boston, MA 02116	651	Akorn, Inc	9/18/2020	General Unsecured	\$189,921.78	CRA International, Inc. Attn: Mark Waterhouse 200 Clarendon Street Boston, MA 02116	762	Akorn, Inc	1/11/2021	General Unsecured	\$8,438.14	Claim 651 is amended by Claim 762
6 Department of Health Care Services P.O. Box 997413, MS 0010 Sacramento, CA 95899	766	Akorn, Inc.	4/26/2021	General Unsecured	\$5,268,028.67	Department of Health Care Services P.O. Box 997413, MS 0010 Sacramento, CA 95899	772	Akorn, Inc	7/12/2021	General Unsecured	\$1,664,612.28	Claim 766 is amended by Claim 772
7 Franchise Tax Board Attn: Bankruptcy Section, MS A340 P.O. Box 2952 Sacramento, CA 95812-2952	746	VersaPharm Incorporated	11/16/2020	Priority	\$1,654.06	Franchise Tax Board Attn: Bankruptcy Section, MS A340 P.O. Box 2952 Sacramento, CA 95812-2952	787	VersaPharm Incorporated	11/8/2022	General Unsecured	\$28,650.89	Claim 746 is amended by Claim 787
									Priority	\$116,533.00		
8 Franchise Tax Board Attn: Bankruptcy Section, MS A340 P.O. Box 2952 Sacramento, CA 95812-2952	747	VPI Holdings Corp.	11/16/2020	General Unsecured	Unliquidated	Franchise Tax Board Attn: Bankruptcy Section, MS A340 P.O. Box 2952 Sacramento, CA 95812-2952	784	VPI Holdings Corp.	11/8/2022	General Unsecured	\$0.00	Claim 747 is amended by Claim 784
9 Franchise Tax Board Attn: Bankruptcy Section, MS A340 P.O. Box 2952 Sacramento, CA 95812-2952	749	Hi-Tech Pharmacal Co., Inc.	11/16/2020	General Unsecured	\$93,101.92	Franchise Tax Board Attn: Bankruptcy Section, MS A340 P.O. Box 2952 Sacramento, CA 95812-2952	785	Hi-Tech Pharmacal Co., Inc.	11/8/2022	Priority	\$0.00	Claim 749 is amended by Claim 785
10 Franchise Tax Board Attn: Bankruptcy Section, MS A340 P.O. Box 2952 Sacramento, CA 95812-2952	751	Akorn, Inc.	11/16/2020	General Unsecured	\$445,399.80	Franchise Tax Board Attn: Bankruptcy Section, MS A340 P.O. Box 2952 Sacramento, CA 95812-2952	786	Akorn, Inc.	11/8/2022	Priority	\$220,223.48	Claim 751 is amended by Claim 786
11 Franchise Tax Board Attn: Bankruptcy Section, MS A340 P.O. Box 2952 Sacramento, CA 95812-2952	752	Akorn Sales, Inc.	11/16/2020	General Unsecured	\$283,148.22	Franchise Tax Board Attn: Bankruptcy Section, MS A340 P.O. Box 2952 Sacramento, CA 95812-2952	783	Akorn Sales, Inc.	11/8/2022	Priority	\$0.00	Claim 752 is amended by Claim 783
12 Franchise Tax Board Attn: Bankruptcy Section, MS A340 P.O. Box 2952 Sacramento, CA 95812-2952	753	Advanced Vision Research, Inc.	11/16/2020	General Unsecured	\$69,149.66	Franchise Tax Board Attn: Bankruptcy Section, MS A340 P.O. Box 2952 Sacramento, CA 95812-2952	782	Advanced Vision Research, Inc.	11/8/2022	Priority	\$0.00	Claim 753 is amended by Claim 782
13 Haapanen Brothers Attn: Kaitlyn Hilty 1400 St. Paul Avenue Gurnee, IL 60031	382	Akorn, Inc.	7/31/2020	General Unsecured	\$3,399.01	Haapanen Brothers Attn: Sarah Haapanen 1400 St. Paul Avenue Gurnee, IL 60031	440	Akorn, Inc.	8/3/2020	General Unsecured	\$0.00	Claim 382 is amended by Claim 440
14 HealthTrust Purchasing Group, L.P. Attn: Doug Findlay 1100 Dr. Martin Luther King, Jr., Blvd. Suite 1100 Nashville, TN 37203	498	Akorn, Inc.	8/3/2020	General Unsecured	\$1,636,140.32	HealthTrust Purchasing Group, L.P. Attn: R. Cochran Waller Lansden Dortch and Davis, LLP 511 Union Street, Suite 2700 Nashville, TN 37219	560	Akorn, Inc.	8/4/2020	General Unsecured	\$1,636,140.32	Claim 498 is amended by Claim 560
15 Leadiant Biosciences, Inc. Attn: Fernando Menendez Sequor Law, P.A. 1111 Brickell Avenue, Suite 1250	209	Hi-Tech Pharmacal Co., Inc.	7/28/2020	General Unsecured	\$86,800.00	Leadiant Biosciences, Inc. Attn: Fernando Menendez Sequor Law, P.A. 1111 Brickell Avenue, Suite 1250	378	Hi-Tech Pharmacal Co., Inc.	7/31/2020	General Unsecured	\$259,555.94	Claim 209 is amended by Claim 378

16	Miami, FL 33131 Leadiant Biosciences, Inc. Attn: Fernando Menendez Sequor Law, P.A. 1111 Brickell Avenue, Suite 1250 Miami, FL 33131	378	Hi-Tech Pharmacal Co., Inc.	7/31/2020	General Unsecured	\$259,555.94	Miami, FL 33131 Leadiant Biosciences, Inc. Attn: Fernando Menendez Sequor Law, P.A. 1111 Brickell Avenue, Suite 1250 Miami, FL 33131	596	Hi-Tech Pharmacal Co., Inc.	8/11/2020	General Unsecured	Unliquidated	Claim 378 is amended by Claim 596
17	Louisiana Department of Revenue Attn: Bankruptcy Section P.O. Box 66658 Baton Rouge, LA 70896	51	Akorn Sales, Inc.	7/10/2020	Priority General Unsecured	\$21,000.00 \$1,000.00	Louisiana Department of Revenue Attn: Bankruptcy Section P.O. Box 66658 Baton Rouge, LA 70896	561	Akorn Sales, Inc.	8/4/2020	Priority General Unsecured	\$20,000.00 \$1,000.00	Claim 51 is amended by Claim 561
18	Mark Velluci 8716 NE 17th Street Vancouver, WA 98664	139	Akorn, Inc.	7/22/2020	General Unsecured	\$ 500.00	Mark Velluci 8716 NE 17th Street Vancouver, WA 98664	102	Akorn, Inc.	7/17/2020	General Unsecured	\$620.00	Claim 139 is amended by Claim 102
19	Massachusetts Department of Revenue Attn: Bankruptcy Unit 100 Cambridge Street, 7th Floor P.O. Box 9564 Boston, MA 02114-9564	198	Akorn Sales, Inc.	7/28/2020	Priority	\$ 7,225.56	Massachusetts Department of Revenue Attn: Bankruptcy Unit 100 Cambridge Street, 7th Floor P.O. Box 9564 Boston, MA 02114-9564	199	Akorn Sales, Inc.	7/28/2020	Priority General Unsecured	\$7,225.56 \$2,298.00	Claim 198 is amended by Claim 199
20	Massachusetts Department of Revenue Attn: Bankruptcy Unit 100 Cambridge Street, 7th Floor P.O. Box 9564 Boston, MA 02114-9564	197	Akorn, Inc.	7/28/2020	Priority	\$198,536.45	Massachusetts Department of Revenue Attn: Bankruptcy Unit 100 Cambridge Street, 7th Floor P.O. Box 9564 Boston, MA 02114-9564	775	Akorn, Inc.	8/30/2021	Priority General Unsecured	\$76.01 \$106.64	Claim 197 is amended by Claim 775
21	Mississippi Department of Revenue Attn: Bankruptcy Section MS Department of Revenue P.O. Box 22808 Jackson, MS 39225	24	Akorn Sales, Inc.	6/24/2020	Priority	Unliquidated	Mississippi Department of Revenue Attn: Bankruptcy Section MS Department of Revenue P.O. Box 22808 Jackson, MS 39225	763	Akorn Sales, Inc.	1/29/2021	Priority General Unsecured	\$371,273.05 \$74,254.61	Claim 24 is amended by Claim 763
22	Mississippi Department of Revenue Attn: Bankruptcy Section MS Department of Revenue P.O. Box 22808 Jackson, MS 39225	25	VersaPharm Incorporated	6/24/2020	Secured Priority General Unsecured	\$22,508.92 \$4,911.80 \$610.98	Mississippi Department of Revenue Attn: Bankruptcy Section MS Department of Revenue P.O. Box 22808 Jackson, MS 39225	672	VersaPharm Incorporated	10/8/2020	Priority General Unsecured	\$7,571.36 \$20,460.34	Claim 25 is amended by Claim 672
23	Mississippi Department of Revenue Attn: Bankruptcy Section MS Department of Revenue P.O. Box 22808 Jackson, MS 39225	672	VersaPharm Incorporated	10/8/2020	Priority General Unsecured	\$7,571.36 \$20,460.34	Mississippi Department of Revenue Attn: Bankruptcy Section MS Department of Revenue P.O. Box 22808 Jackson, MS 39225	778	VersaPharm Incorporated	10/7/2021	General Unsecured	\$ 10,971.95	Claim 672 is amended by Claim 778
24	Mississippi Department of Revenue Attn: Bankruptcy Section MS Department of Revenue P.O. Box 22808 Jackson, MS 39225	763	Akorn Sales, Inc.	1/29/2021	Priority General Unsecured	\$371,273.05 \$74,254.61	Mississippi Department of Revenue Attn: Bankruptcy Section MS Department of Revenue P.O. Box 22808 Jackson, MS 39225	779	Akorn Sales, Inc.	10/7/2021	Priority General Unsecured	\$ 81,874.05 \$ 20,468.51	Claim 763 is amended by Claim 779
25	Molina Healthcare, Inc. Attn: Peter D. St. Phillip c/o Lowey Dannenberg, P.C. 44 South Broadway, Suite 1100 White Plains, NY 10601	420	Akorn, Inc.	8/2/2020	General Unsecured	Unliquidated	Molina Healthcare, Inc. Attn: Peter D. St. Phillip c/o Lowey Dannenberg, P.C. 44 South Broadway, Suite 1100 White Plains, NY 10601	533	Akorn, Inc.	8/3/2020	General Unsecured	Unliquidated	Claim 420 is amended by Claim 533
26	New York State Dept. of Taxation and Finance Attn: Bankruptcy Section P.O. Box 5300 Albany, NY 12205-0300	673	Hi-Tech Pharmacal Co., Inc.	10/13/2020	General Unsecured	\$5,055.00	New York State Dept. of Taxation and Finance Attn: Bankruptcy Section P.O. Box 5300 Albany, NY 12205-0300	690	Hi-Tech Pharmacal Co., Inc.	10/26/2020	Priority	\$18,653.93	Claim 673 is amended by Claim 690
27	Senju Pharmaceutical Co., Ltd. Attn: Takeshi Sugisawa 3-1-9 Kawara-machi Chuo-ku Osaka 541-0048, Japan	43	Akorn, Inc.	7/8/2020	General Unsecured	Unliquidated	Senju Pharmaceutical Co., Ltd. Attn: Takeshi Sugisawa 3-1-9 Kawara-machi Chuo-ku Osaka 541-0048, Japan	48	Akorn, Inc.	7/8/2020	General Unsecured	Unliquidated	Claim 43 is amended by Claim 48
28	ServiceMaster Facility Management Attn: Laura Acosta 2520 Lydia Avenue Zion, IL 60099	599	Akorn, Inc.	8/12/2020	General Unsecured	\$2,800.00	ServiceMaster Facility Management 2122 22ND Street Kenosha, WI 53140	600	Akorn, Inc.	8/12/2020	General Unsecured	\$2,800.00	Claim 599 is amended by Claim 600
29	Tennessee Department of Revenue Attn: Attorney General P.O. Box 20207 Nashville, TN 37202-0207	638	Akorn Sales, Inc.	9/3/2020	Priority	\$32,368.00	Tennessee Department of Revenue Attn: Attorney General P.O. Box 20207 Nashville, TN 37202-0207	774	Akorn Sales, Inc.	8/9/2021	Priority	\$4,695.00	Claim 638 is amended by Claim 774
30	Texas Comptroller of Public Accounts Attn: Office of the Attorney General Bankruptcy & Collections Division P.O. Box 12548, MC-008 Austin, TX 78711-2548	670	VPI Holdings Corp.	10/6/2020	Priority General Unsecured	\$136,710.59 \$430.00	Texas Comptroller of Public Accounts Attn: Office of the Attorney General Bankruptcy & Collections Division P.O. Box 12548, MC-008 Austin, TX 78711-2548	777	VPI Holdings Corp.	9/7/2021	General Unsecured	\$3,152.59	Claim 670 is amended by Claim 777
31	Texas Comptroller of Public Accounts Attn: Office of the Attorney General Bankruptcy & Collections Division	671	VersaPharm Incorporated	10/6/2020	Priority	\$135,454.55	Texas Comptroller of Public Accounts Attn: Office of the Attorney General Bankruptcy & Collections Division	776	VersaPharm Incorporated	9/7/2021	General	\$1,666.55	Claim 671 is amended by Claim 776

P.O. Box 12548, MC-008 Austin, TX 78711-2548				General Unsecured	\$200.00	P.O. Box 12548, MC-008 Austin, TX 78711-2548				Unsecured		
Walgreen Co. Attn: Schuyler Carroll Loeb and Loeb LLP, Schuyler Carroll 345 Park Avenue New York, NY 10154	313	Akorn, Inc.	7/31/2020	General Unsecured	\$14,589,097.88	Walgreen Co. Attn: Schuyler Carroll Loeb and Loeb LLP 345 Park Avenue New York, NY 10154	301	Akorn, Inc.	7/31/2020	General Unsecured	\$14,589,097.88	Claim 313 is amended by Claim 301

Exhibit B

Declaration of Thomas FitzGerald

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

)	
In re:)	Chapter 11
)	
AKORN, INC.,)	Case No. 20-11177 (KBO)
)	
Debtor. ¹)	
)	

**DECLARATION OF THOMAS FITZGERALD
IN SUPPORT OF THE DEBTOR’S FOURTH OMNIBUS
(NON-SUBSTANTIVE) OBJECTION TO CERTAIN (I) LATE FILED CLAIMS AND (II)
AMENDED AND SUPERSEDED CLAIMS**

I, Thomas FitzGerald, pursuant to 28 U.S.C. § 1746, hereby declare under penalty of perjury that the following is true and correct to the best of my knowledge, information, and belief:

1. I am a professional with Drivetrain, LLC (“Drivetrain”). On October 1, 2020, pursuant to the *Modified Joint Chapter 11 Plan of Akorn, Inc. and Its Debtor Affiliates* (the “Plan”), Drivetrain was appointed Plan Administrator (as defined in the Plan) to the above-captioned debtor (the “Debtor”).

2. I submit this declaration (this “Declaration”) in support of the *Debtor’s Fourth Omnibus (Non-Substantive) Objection to Certain (I) Late Filed Claims and (II) Amended and Superseded Claims* (the “Objection”), filed by the Debtor contemporaneously herewith.

3. I am over the age of eighteen and am authorized by the Debtor to submit this Declaration. All statements in this Declaration are based upon my personal knowledge, and my

¹ The Debtor in this chapter 11 case, along with the last four digits of the Debtor’s federal tax identification number, is: Akorn, Inc. (7400). The Chapter 11 Cases of the following, formerly administratively consolidated with the foregoing case, have been closed: 10 Edison Street LLC (7890); 13 Edison Street LLC; Advanced Vision Research, Inc. (9046); Akorn (New Jersey), Inc. (1474); Akorn Animal Health, Inc. (6645); Akorn Ophthalmics, Inc. (6266); Akorn Sales, Inc. (7866); Clover Pharmaceuticals Corp. (3735); Covenant Pharma, Inc. (0115); Hi-Tech Pharmacal Co., Inc. (8720); Inspire Pharmaceuticals, Inc. (9022); Oak Pharmaceuticals, Inc. (6647); Olta Pharmaceuticals Corp. (3621); VersaPharm Incorporated (6739); VPI Holdings Corp. (6716); and VPI Holdings Sub, LLC. The location of the Debtor’s service address is: 1925 W. Field Court, Suite 300, Lake Forest, Illinois 60045.

review (or the review of others under my supervision) of (a) the relevant proofs of claim, (b) the official register of claims filed in this Chapter 11 Case, and/or (c) the Debtors' books and records and other documents identified herein. If called as a witness, I could and would competently testify to the facts set forth in this Declaration.

4. The proofs of claim subject to the Objection were carefully reviewed and analyzed in good faith using due diligence by appropriate personnel of the Debtor, the Plan Administrator, Kurtzman Carson Consultants, LLC, and/or Richards, Layton & Finger, P.A.

5. Based upon the careful review and analysis of the Debtors' books and records, the Schedules, and the claims register by the appropriate personnel of the Debtor and its professionals or the Plan Administrator and its professionals, I and my team have determined that (i) the Late Filed Claims, as listed on **Schedule 1** to the Proposed Order, were received after the applicable Bar Date, and (ii) the Amended and Superseded Claims, as listed on **Schedule 2** to the Proposed Order, were amended and superseded by a subsequently filed Proof of Claim by the same claimant and on account of the same liability as those listed in the column labeled "Surviving Claim No."

6. Failure to expunge and disallow the Disputed Claims will result in claims that have been improperly asserted against the Debtors and their estates to remain on the claims register and in creditors receiving improper recoveries on account of those claims.

7. Based on the foregoing, and to the best of my knowledge, information and belief, the information contained in the Objection and exhibits attached thereto is true and correct, and the relief requested therein is in the best interests of the Debtors and their creditors.

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

Dated: October 11, 2023
New York, NY

/s/ Thomas Fitzgerald
Thomas Fitzgerald
Drivetrain, LLC as Plan Administrator appointed
pursuant to the Plan