

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

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| |) | |
| In re: |) | Chapter 11 |
| |) | |
| AKORN, INC., |) | Case No. 20-11177 (KBO) |
| |) | |
| Debtor. ¹ |) | |
| |) | |
| |) | Objection Deadline: November 17, 2023 at 4:00 p.m. (ET) |
| |) | Hearing Date: December 13, 2023 at 10:30 a.m. (ET) |
| | | |

**DEBTOR’S FIFTH OMNIBUS (SUBSTANTIVE) OBJECTION TO CERTAIN (I)
CROSS-DEBTOR DUPLICATE CLAIMS AND (II) NO LIABILITY CLAIMS**

THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE AND/OR MODIFY 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 Procedure (the “Bankruptcy Rules”), and rule 3007-1 of the Local Rules of Bankruptcy Practice

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.



and Procedure of the United States Bankruptcy Court for the District of Delaware (the “Local Rules”), disallowing and expunging (i) certain proofs of claim identified on Schedule 1 thereto (the “Cross-Debtor Duplicate Claims”), and (ii) the claims identified on Schedule 2 thereto (the “No Liability Claims,” and together with the Cross-Debtor Duplicate Claims, the “Disputed Claims”). In support of this Objection, the Debtor submits the *Declaration of Thomas FitzGerald in Support of the Debtor’s Fifth Omnibus (Substantive) Objection to Certain (I) Cross-Debtor Duplicate Claims and (II) No Liability 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 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 Debtor 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 Debtor 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]. On October 11, 2023, the Debtor filed a fourth omnibus objection to claims [Docket No. 1138].

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. Cross-Debtor Duplicate Claims

14. As set forth in the FitzGerald Declaration, based upon a review and analysis of the Cross-Debtor Duplicate Claims listed on **Schedule 1** to the Proposed Order, the Debtor has determined that each Cross-Debtor Duplicate Claim is redundant of another Proof of Claim because such claims assert the same liability against a different Debtor. The claims listed under the column “Duplicate Claim to be Disallowed” are duplicative of the corresponding claims listed under the column titled “Surviving Claim” (the “Surviving Claims”).

15. The Debtor is not required to pay twice on the same obligation. Disallowance of these redundant claims will enable the claims register to reflect more accurately the claims asserted against the Debtor. Any disallowance of the Cross-Debtor Duplicate Claims will not prejudice any claimants or their substantive rights against the Debtor 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.

16. Therefore, the Debtor (a) objects to the Cross-Debtor Duplicate Claims listed on **Schedule 1** to the Proposed Order and (b) requests that such Cross-Debtor Duplicate Claims under the column titled "Duplicate Claim to be Disallowed" be disallowed in their entirety.³

B. No Liability Claims

17. As set forth in the FitzGerald Declaration, the No Liability Claims listed on **Schedule 2** to the Proposed Order do not set forth claim amounts, bases for the claims and/or any other information that establish claims against any of the Debtors. Disallowance of the No Liability Claims will enable the claims register to reflect more accurately the claims asserted against the Debtor.

18. Therefore, the Debtor (a) objects to the No Liability Claims listed on **Schedule 2** to the Proposed Order and (b) requests that the No Liability Claims be disallowed in their entirety.

Responses to this Objection

19. 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 17, 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).

³ For the avoidance of doubt, the Debtor reserves all rights to object to the Surviving Claims on any grounds permitted under applicable law.

20. 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.

21. 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 December 13, 2023 at 10:30 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.

22. 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.

23. If a claimant fails to timely file a Response by the Response Deadline, the Debtor may present to the Court an appropriate order disallowing the Disputed Claims without further notice to the claimant or a hearing.

24. 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

25. 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.

26. 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.

27. 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

28. 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

29. 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

30. 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
November 3, 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: |) | Chapter 11 |
| |) | |
| AKORN, INC., |) | Case No. 20-11177 (KBO) |
| |) | |
| Debtor. ¹ |) | |
| |) | |
| |) | Objection Deadline: November 17, 2023 at 4:00 p.m. (ET) |
| |) | Hearing Date: December 13, 2023 at 10:30 a.m. (ET) |

NOTICE OF OMNIBUS OBJECTION AND HEARING

PLEASE TAKE NOTICE that, on November 3, 2023, the above-captioned debtor (the “Debtor”) filed the *Debtor’s Fifth Omnibus (Substantive) Objection to Certain (I) Cross-Debtor Duplicate Claims and (II) No Liability Claims* (the “Objection”) with the United States Bankruptcy Court for the District of Delaware (the “Court”). **Your claim(s) may be disallowed and expunged and/or modified 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 17, 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 **December 13, 2023 at 10:30 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
November 3, 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 FIFTH OMNIBUS
(SUBSTANTIVE) OBJECTION TO CERTAIN (I) CROSS-DEBTOR DUPLICATE
CLAIMS AND (II) NO LIABILITY CLAIMS**

Upon the Objection (the “Objection”)² of the above-captioned debtor (the “Debtor”) for entry of an order (this “Order”) disallowing and expunging (i) certain proofs of claim identified on Schedule 1 thereto (the “Cross-Debtor Duplicate Claims”), and (ii) the proofs of claim identified on Schedule 2 thereto (the “No Liability Claims,” and together with the Cross-Debtor Duplicate Claims, the “Disputed Claims”); 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

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.

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 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 Cross-Debtor Duplicate Claim listed in the column titled "Duplicate Claim to be Disallowed" identified on **Schedule 1** hereto is disallowed and expunged in its entirety. The Surviving Claims listed in the column titled "Surviving Claim" identified on **Schedule 1** hereto shall remain on the claims register, subject to the Debtor's further objections on any substantive or non-substantive grounds and further order of the Court.
4. The objection by the Debtor to the Disputed Claims, as addressed in the Objection and the schedules 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.
5. Each No Liability Claim identified on **Schedule 2** hereto is disallowed and expunged in its entirety.

6. 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.

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

Cross-Debtor Duplicate Claims

| | | | | | | | | | | |
|----|---|-----|----------|-------------|------------------|----------|-----|------------------------------|------------------|--|
| | Attn: Tom Ahern, Interim Controller 10-12 Russell Square House London, England WC1B 5EH United Kingdom | 457 | 8/3/2020 | Akorn, Inc. | Unliquidated (U) | 8/3/2020 | 486 | VersaPharm Incorporated | Unliquidated (U) | Claim No. 486 is duplicative of Claim No. 457. |
| 11 | ClarusONE Sourcing Service LLP - Russell Square House Attn: Tom Ahern, Interim Controller 10-12 Russell Square House London, England WC1B 5EH United Kingdom | 457 | 8/3/2020 | Akorn, Inc. | Unliquidated (U) | 8/3/2020 | 485 | Olta Pharmaceuticals Corp. | Unliquidated (U) | Claim No. 485 is duplicative of Claim No. 457. |
| 12 | ClarusONE Sourcing Service LLP - Russell Square House Attn: Tom Ahern, Interim Controller 10-12 Russell Square House London, England WC1B 5EH United Kingdom | 457 | 8/3/2020 | Akorn, Inc. | Unliquidated (U) | 8/3/2020 | 484 | VPI Holdings Corp. | Unliquidated (U) | Claim No. 484 is duplicative of Claim No. 457. |
| 13 | ClarusONE Sourcing Service LLP - Russell Square House Attn: Tom Ahern, Interim Controller 10-12 Russell Square House London, England WC1B 5EH United Kingdom | 457 | 8/3/2020 | Akorn, Inc. | Unliquidated (U) | 8/3/2020 | 483 | Clover Pharmaceuticals Corp. | Unliquidated (U) | Claim No. 483 is duplicative of Claim No. 457. |
| 14 | ClarusONE Sourcing Service LLP - Russell Square House Attn: Tom Ahern, Interim Controller 10-12 Russell Square House London, England WC1B 5EH United Kingdom | 457 | 8/3/2020 | Akorn, Inc. | Unliquidated (U) | 8/3/2020 | 482 | Oak Pharmaceuticals, Inc. | Unliquidated (U) | Claim No. 482 is duplicative of Claim No. 457. |
| 15 | ClarusONE Sourcing Service LLP - Russell Square House Attn: Tom Ahern, Interim Controller 10-12 Russell Square House London, England WC1B 5EH United Kingdom | 457 | 8/3/2020 | Akorn, Inc. | Unliquidated (U) | 8/3/2020 | 481 | Hi-Tech Pharmacal Co., Inc. | Unliquidated (U) | Claim No. 481 is duplicative of Claim No. 457. |
| 16 | ClarusONE Sourcing Service LLP - Russell Square House Attn: Tom Ahern, Interim Controller 10-12 Russell Square House London, England WC1B 5EH United Kingdom | 457 | 8/3/2020 | Akorn, Inc. | Unliquidated (U) | 8/3/2020 | 479 | Akorn (New Jersey), Inc. | Unliquidated (U) | Claim No. 479 is duplicative of Claim No. 457. |
| 17 | ClarusONE Sourcing Service LLP - Russell Square House Attn: Tom Ahern, Interim Controller 10-12 Russell Square House London, England WC1B 5EH United Kingdom | 457 | 8/3/2020 | Akorn, Inc. | Unliquidated (U) | 8/3/2020 | 477 | Covenant Pharma, Inc. | Unliquidated (U) | Claim No. 477 is duplicative of Claim No. 457. |
| 18 | ClarusONE Sourcing Service LLP - Russell Square House Attn: Tom Ahern, Interim Controller 10-12 Russell Square House London, England WC1B 5EH United Kingdom | 457 | 8/3/2020 | Akorn, Inc. | Unliquidated (U) | 8/3/2020 | 474 | Akorn Ophthalmics, Inc. | Unliquidated (U) | Claim No. 474 is duplicative of Claim No. 457. |
| 19 | ClarusONE Sourcing Service LLP - Russell Square House Attn: Tom Ahern, Interim Controller | 457 | 8/3/2020 | Akorn, Inc. | Unliquidated (U) | 8/3/2020 | 469 | Akorn Animal Health, Inc. | Unliquidated (U) | Claim No. 469 is duplicative of Claim |

| | | | | | | | | | |
|----|---|-----|----------|-------------|------------------|----------|-----|--------------------------------|---|
| | 10-12 Russell Square House London, England WC1B 5EH United Kingdom | | | | | | | | No. 457. |
| 20 | ClarusONE Sourcing Service LLP - Russell Square House Attn: Tom Ahern, Interim Controller 10-12 Russell Square House London, England WC1B 5EH United Kingdom | 457 | 8/3/2020 | Akorn, Inc. | Unliquidated (U) | 8/3/2020 | 467 | 13 Edison Street LLC | Unliquidated (U) Claim No. 467 is duplicative of Claim No. 457. |
| 21 | ClarusONE Sourcing Service LLP - Russell Square House Attn: Tom Ahern, Interim Controller 10-12 Russell Square House London, England WC1B 5EH United Kingdom | 457 | 8/3/2020 | Akorn, Inc. | Unliquidated (U) | 8/3/2020 | 466 | Advanced Vision Research, Inc. | Unliquidated (U) Claim No. 466 is duplicative of Claim No. 457. |
| 22 | ClarusONE Sourcing Service LLP - Russell Square House Attn: Tom Ahern, Interim Controller 10-12 Russell Square House London, England WC1B 5EH United Kingdom | 457 | 8/3/2020 | Akorn, Inc. | Unliquidated (U) | 8/3/2020 | 464 | 10 Edison Street LLC | Unliquidated (U) Claim No. 464 is duplicative of Claim No. 457. |
| 23 | ClarusONE Sourcing Service LLP - Russell Square House Attn: Tom Ahern, Interim Controller 10-12 Russell Square House London, England WC1B 5EH United Kingdom | 457 | 8/3/2020 | Akorn, Inc. | Unliquidated (U) | 8/3/2020 | 462 | Akorn Sales, Inc. | Unliquidated (U) Claim No. 462 is duplicative of Claim No. 457. |
| 24 | McKesson Corporation, on Behalf of Itself and Certain Corporate Affiliates Attn: Ben Carlsen 1564 Northeast Expressway Atlanta, GA 30329 | 492 | 8/3/2020 | Akorn, Inc. | Unliquidated (U) | 8/3/2020 | 513 | Clover Pharmaceuticals Corp. | Unliquidated (U) Claim No. 513 is duplicative of Claim No. 492. |
| 25 | McKesson Corporation, on Behalf of Itself and Certain Corporate Affiliates Attn: Ben Carlsen 1564 Northeast Expressway Atlanta, GA 30329 | 492 | 8/3/2020 | Akorn, Inc. | Unliquidated (U) | 8/3/2020 | 512 | Akorn Sales, Inc. | Unliquidated (U) Claim No. 512 is duplicative of Claim No. 492. |
| 26 | McKesson Corporation, on Behalf of Itself and Certain Corporate Affiliates Attn: Ben Carlsen 1564 Northeast Expressway Atlanta, GA 30329 | 492 | 8/3/2020 | Akorn, Inc. | Unliquidated (U) | 8/3/2020 | 509 | Hi-Tech Pharmacal Co., Inc. | Unliquidated (U) Claim No. 509 is duplicative of Claim No. 492. |
| 27 | McKesson Corporation, on Behalf of Itself and Certain Corporate Affiliates Attn: Ben Carlsen 1564 Northeast Expressway Atlanta, GA 30329 | 492 | 8/3/2020 | Akorn, Inc. | Unliquidated (U) | 8/3/2020 | 507 | Covenant Pharma, Inc. | Unliquidated (U) Claim No. 507 is duplicative of Claim No. 492. |
| 28 | McKesson Corporation, on Behalf of Itself and Certain Corporate Affiliates Attn: Ben Carlsen 1564 Northeast Expressway Atlanta, GA 30329 | 492 | 8/3/2020 | Akorn, Inc. | Unliquidated (U) | 8/3/2020 | 506 | Inspire Pharmaceuticals, Inc. | Unliquidated (U) Claim No. 506 is duplicative of Claim No. 492. |
| 29 | McKesson Corporation, on Behalf of Itself and Certain Corporate Affiliates Attn: Ben Carlsen | 492 | 8/3/2020 | Akorn, Inc. | Unliquidated (U) | 8/3/2020 | 504 | Oak Pharmaceuticals, Inc. | Unliquidated (U) Claim No. 504 is duplicative of Claim No. 492. |

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|----|--|-----|----------|-------------|------------------|----------|-----|--------------------------------|------------------|---|
| | 1564 Northeast Expressway Atlanta, GA 30329 | | | | | | | | | 1564 Northeast Expressway Atlanta, GA 30329 |
| 30 | McKesson Corporation, on Behalf of Itself and Certain Corporate Affiliates Attn: Ben Carlsen 1564 Northeast Expressway Atlanta, GA 30329 | 492 | 8/3/2020 | Akorn, Inc. | Unliquidated (U) | 8/3/2020 | 503 | VersaPharm Incorporated | Unliquidated (U) | Claim No. 503 is duplicative of Claim No. 492. |
| 31 | McKesson Corporation, on Behalf of Itself and Certain Corporate Affiliates Attn: Ben Carlsen 1564 Northeast Expressway Atlanta, GA 30329 | 492 | 8/3/2020 | Akorn, Inc. | Unliquidated (U) | 8/3/2020 | 502 | Olta Pharmaceuticals Corp. | Unliquidated (U) | Claim No. 502 is duplicative of Claim No. 492. |
| 32 | McKesson Corporation, on Behalf of Itself and Certain Corporate Affiliates Attn: Ben Carlsen 1564 Northeast Expressway Atlanta, GA 30329 | 492 | 8/3/2020 | Akorn, Inc. | Unliquidated (U) | 8/3/2020 | 501 | Akorn Ophthalmics, Inc. | Unliquidated (U) | Claim No. 501 is duplicative of Claim No. 492. |
| 33 | McKesson Corporation, on Behalf of Itself and Certain Corporate Affiliates Attn: Ben Carlsen 1564 Northeast Expressway Atlanta, GA 30329 | 492 | 8/3/2020 | Akorn, Inc. | Unliquidated (U) | 8/3/2020 | 500 | VPI Holdings Corp. | Unliquidated (U) | Claim No. 500 is duplicative of Claim No. 492. |
| 34 | McKesson Corporation, on Behalf of Itself and Certain Corporate Affiliates Attn: Ben Carlsen 1564 Northeast Expressway Atlanta, GA 30329 | 492 | 8/3/2020 | Akorn, Inc. | Unliquidated (U) | 8/3/2020 | 499 | Akorn Animal Health, Inc. | Unliquidated (U) | Claim No. 499 is duplicative of Claim No. 492. |
| 35 | McKesson Corporation, on Behalf of Itself and Certain Corporate Affiliates Attn: Ben Carlsen 1564 Northeast Expressway Atlanta, GA 30329 | 492 | 8/3/2020 | Akorn, Inc. | Unliquidated (U) | 8/3/2020 | 495 | Akorn (New Jersey), Inc. | Unliquidated (U) | Claim No. 495 is duplicative of Claim No. 492. |
| 36 | McKesson Corporation, on Behalf of Itself and Certain Corporate Affiliates Attn: Ben Carlsen 1564 Northeast Expressway Atlanta, GA 30329 | 492 | 8/3/2020 | Akorn, Inc. | Unliquidated (U) | 8/3/2020 | 494 | 10 Edison Street LLC | Unliquidated (U) | Claim No. 494 is duplicative of Claim No. 492. |
| 37 | McKesson Corporation, on Behalf of Itself and Certain Corporate Affiliates Attn: Ben Carlsen 1564 Northeast Expressway Atlanta, GA 30329 | 492 | 8/3/2020 | Akorn, Inc. | Unliquidated (U) | 8/3/2020 | 493 | VPI Holdings Sub, LLC | Unliquidated (U) | Claim No. 493 is duplicative of Claim No. 492. |
| 38 | McKesson Corporation, on Behalf of Itself and Certain Corporate Affiliates Attn: Ben Carlsen 1564 Northeast Expressway Atlanta, GA 30329 | 492 | 8/3/2020 | Akorn, Inc. | Unliquidated (U) | 8/3/2020 | 491 | Advanced Vision Research, Inc. | Unliquidated (U) | Claim No. 491 is duplicative of Claim No. 492. |
| 39 | McKesson Corporation, on Behalf of Itself and Certain Corporate Affiliates Attn: Ben Carlsen 1564 Northeast Expressway Atlanta, GA 30329 | 492 | 8/3/2020 | Akorn, Inc. | Unliquidated (U) | 8/3/2020 | 490 | Akorn Sales, Inc. | Unliquidated (U) | Claim No. 490 is duplicative of Claim No. 492. |
| 40 | McKesson Corporation, on Behalf of Itself and Certain Corporate Affiliates Attn: Ben Carlsen | 492 | 8/3/2020 | Akorn, Inc. | Unliquidated (U) | 8/3/2020 | 489 | 13 Edison Street LLC | Unliquidated (U) | Claim No. 489 is duplicative of Claim No. 492. |

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|----|--|-----|-----------|-------------|------------------|-----------|-----|--------------------------------|------------------|--|
| | 1564 Northeast Expressway Atlanta, GA 30329 | | | | | | | | | |
| 41 | Molina Healthcare, Inc. c/o Lowey Dannenberg, P.C. Attn: Peter D. St. Phillip 44 South Broadway, Suite 1100 White Plains, NY 10601 | 533 | 8/3/2020 | Akorn, Inc. | Unliquidated (U) | 8/2/2020 | 422 | VersaPharm Incorporated | Unliquidated (U) | Claim No. 422 is duplicative of Claim No. 533. |
| 42 | Molina Healthcare, Inc. c/o Lowey Dannenberg, P.C. Attn: Peter D. St. Phillip 44 South Broadway, Suite 1100 White Plains, NY 10601 | 533 | 8/3/2020 | Akorn, Inc. | Unliquidated (U) | 8/2/2020 | 421 | Hi-Tech Pharmacal Co., Inc. | Unliquidated (U) | Claim No. 421 is duplicative of Claim No. 533. |
| 43 | Santen Pharmaceutical Co., Ltd. Attn: Takashi Hibi, General Manager 4-20 Ofuka-cho, Kita-ku Osaka 530-8552 Japan | 389 | 7/31/2020 | Akorn, Inc. | \$152,713.84 (U) | 7/31/2020 | 366 | Oak Pharmaceuticals, Inc. | \$152,713.84 (U) | Claim No. 366 is duplicative of Claim No. 389. |
| 44 | W.W. Grainger, Inc. 401 South Wright Road W4W.R47 Janesville, WI 53546 | 174 | 7/27/2020 | Akorn, Inc. | \$7,276.06 (U) | 7/27/2020 | 190 | VPI Holdings Sub, LLC | \$7,276.06 (U) | Claim No. 190 is duplicative of Claim No. 174. |
| 45 | W.W. Grainger, Inc. 401 South Wright Road W4W.R47 Janesville, WI 53546 | 174 | 7/27/2020 | Akorn, Inc. | \$7,276.06 (U) | 7/27/2020 | 189 | VersaPharm Incorporated | \$7,276.06 (U) | Claim No. 189 is duplicative of Claim No. 174. |
| 46 | W.W. Grainger, Inc. 401 South Wright Road W4W.R47 Janesville, WI 53546 | 174 | 7/27/2020 | Akorn, Inc. | \$7,276.06 (U) | 7/27/2020 | 188 | VPI Holdings Corp. | \$7,276.06 (U) | Claim No. 188 is duplicative of Claim No. 174. |
| 47 | W.W. Grainger, Inc. 401 South Wright Road W4W.R47 Janesville, WI 53546 | 174 | 7/27/2020 | Akorn, Inc. | \$7,276.06 (U) | 7/27/2020 | 187 | Oak Pharmaceuticals, Inc. | \$7,276.06 (U) | Claim No. 187 is duplicative of Claim No. 174. |
| 48 | W.W. Grainger, Inc. 401 South Wright Road W4W.R47 Janesville, WI 53546 | 174 | 7/27/2020 | Akorn, Inc. | \$7,276.06 (U) | 7/27/2020 | 186 | Olta Pharmaceuticals Corp. | \$7,276.06 (U) | Claim No. 186 is duplicative of Claim No. 174. |
| 49 | W.W. Grainger, Inc. 401 South Wright Road W4W.R47 Janesville, WI 53546 | 174 | 7/27/2020 | Akorn, Inc. | \$7,276.06 (U) | 7/27/2020 | 185 | Inspire Pharmaceuticals, Inc. | \$7,276.06 (U) | Claim No. 185 is duplicative of Claim No. 174. |
| 50 | W.W. Grainger, Inc. 401 South Wright Road W4W.R47 Janesville, WI 53546 | 174 | 7/27/2020 | Akorn, Inc. | \$7,276.06 (U) | 7/27/2020 | 184 | Hi-Tech Pharmacal Co., Inc. | \$7,276.06 (U) | Claim No. 184 is duplicative of Claim No. 174. |
| 51 | W.W. Grainger, Inc. 401 South Wright Road W4W.R47 Janesville, WI 53546 | 174 | 7/27/2020 | Akorn, Inc. | \$7,276.06 (U) | 7/27/2020 | 183 | Covenant Pharma, Inc. | \$7,276.06 (U) | Claim No. 183 is duplicative of Claim No. 174. |
| 52 | W.W. Grainger, Inc. 401 South Wright Road W4W.R47 Janesville, WI 53546 | 174 | 7/27/2020 | Akorn, Inc. | \$7,276.06 (U) | 7/27/2020 | 182 | Clover Pharmaceuticals Corp. | \$7,276.06 (U) | Claim No. 182 is duplicative of Claim No. 174. |
| 53 | W.W. Grainger, Inc. 401 South Wright Road W4W.R47 Janesville, WI 53546 | 174 | 7/27/2020 | Akorn, Inc. | \$7,276.06 (U) | 7/27/2020 | 181 | Akorn Ophthalmics, Inc. | \$7,276.06 (U) | Claim No. 181 is duplicative of Claim No. 174. |
| 54 | W.W. Grainger, Inc. 401 South Wright Road W4W.R47 Janesville, WI 53546 | 174 | 7/27/2020 | Akorn, Inc. | \$7,276.06 (U) | 7/27/2020 | 180 | Akorn Animal Health, Inc. | \$7,276.06 (U) | Claim No. 180 is duplicative of Claim No. 174. |
| 55 | W.W. Grainger, Inc. 401 South Wright Road W4W.R47 Janesville, WI 53546 | 174 | 7/27/2020 | Akorn, Inc. | \$7,276.06 (U) | 7/27/2020 | 179 | Akorn (New Jersey), Inc. | \$7,276.06 (U) | Claim No. 179 is duplicative of Claim No. 174. |
| 56 | W.W. Grainger, Inc. 401 South Wright Road W4W.R47 Janesville, WI 53546 | 174 | 7/27/2020 | Akorn, Inc. | \$7,276.06 (U) | 7/27/2020 | 178 | Advanced Vision Research, Inc. | \$7,276.06 (U) | Claim No. 178 is duplicative of Claim No. 174. |

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|----|--|--|-----|-----------|-------------|---------------------|-----------|-----|--------------------------------|---------------------|--|
| | Loeb and Loeb LLP Schuyler G. Carroll Avenue 10154 | Attn: 345 Park New York, NY | 301 | 7/31/2020 | Akorn, Inc. | \$14,589,097.88 (U) | 7/31/2020 | 326 | Clover Pharmaceuticals Corp. | \$14,589,097.88 (U) | Claim No. 326 is duplicative of Claim No. 301. |
| 70 | Walgreens Co. Loeb and Loeb LLP Schuyler G. Carroll Avenue 10154 | c/o Attn: 345 Park New York, NY | 301 | 7/31/2020 | Akorn, Inc. | \$14,589,097.88 (U) | 7/31/2020 | 325 | Akorn Ophthalmics, Inc. | \$14,589,097.88 (U) | Claim No. 325 is duplicative of Claim No. 301. |
| 71 | Walgreens Co. Loeb and Loeb LLP Schuyler G. Carroll Avenue 10154 | c/o Attn: 345 Park New York, NY | 301 | 7/31/2020 | Akorn, Inc. | \$14,589,097.88 (U) | 7/31/2020 | 321 | Akorn Animal Health, Inc. | \$14,589,097.88 (U) | Claim No. 321 is duplicative of Claim No. 301. |
| 72 | Walgreens Co. Loeb and Loeb LLP Schuyler G. Carroll Avenue 10154 | c/o Attn: 345 Park New York, NY | 301 | 7/31/2020 | Akorn, Inc. | \$14,589,097.88 (U) | 7/31/2020 | 319 | 13 Edison Street LLC | \$14,589,097.88 (U) | Claim No. 319 is duplicative of Claim No. 301. |
| 73 | Walgreens Co. Loeb and Loeb LLP Schuyler G. Carroll Avenue 10154 | c/o Attn: 345 Park New York, NY | 301 | 7/31/2020 | Akorn, Inc. | \$14,589,097.88 (U) | 7/31/2020 | 318 | Akorn Sales, Inc. | \$14,589,097.88 (U) | Claim No. 318 is duplicative of Claim No. 301. |
| 74 | Walgreens Co. Loeb and Loeb LLP Schuyler G. Carroll Avenue 10154 | c/o Attn: 345 Park New York, NY | 301 | 7/31/2020 | Akorn, Inc. | \$14,589,097.88 (U) | 7/31/2020 | 316 | Advanced Vision Research, Inc. | \$14,589,097.88 (U) | Claim No. 316 is duplicative of Claim No. 301. |
| 75 | Walgreens Co. Loeb and Loeb LLP Schuyler G. Carroll Avenue 10154 | c/o Attn: 345 Park New York, NY | 301 | 7/31/2020 | Akorn, Inc. | \$14,589,097.88 (U) | 7/31/2020 | 315 | 10 Edison Street LLC | \$14,589,097.88 (U) | Claim No. 315 is duplicative of Claim No. 301. |
| 76 | Wilmington Savings Fund Society, FSB, as Administrative Agent Wilmer Cutler Pickering Hale Dorr LLP Andrew Goldman Greenwich Street York, NY 10007 | c/o and Attn: 250 New | 550 | 8/3/2020 | Akorn, Inc. | Unliquidated (S) | 8/3/2020 | 567 | VPI Holdings Sub, LLC | Unliquidated (S) | Claim No. 567 is duplicative of Claim No. 550. |
| 77 | Wilmington Savings Fund Society, FSB, as Administrative Agent Wilmer Cutler Pickering Hale Dorr LLP Andrew Goldman Greenwich Street York, NY 10007 | c/o and Attn: 250 New | 550 | 8/3/2020 | Akorn, Inc. | Unliquidated (S) | 8/3/2020 | 566 | VPI Holdings Corp. | Unliquidated (S) | Claim No. 566 is duplicative of Claim No. 550. |
| 78 | Wilmington Savings Fund Society, FSB, as Administrative Agent Wilmer Cutler Pickering Hale Dorr LLP Andrew Goldman | c/o and Attn: 250 | 550 | 8/3/2020 | Akorn, Inc. | Unliquidated (S) | 8/3/2020 | 554 | Oak Pharmaceuticals, Inc. | Unliquidated (S) | Claim No. 554 is duplicative of Claim No. 550. |

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|----|--|-----------------------------------|-----|----------|-------------|------------------|----------|-----|-------------------------------|------------------|--|
| | Andrew Goldman Greenwich Street York, NY 10007 | 250 New | | | | | | | | | |
| 79 | Wilmington Savings Fund Society, FSB, as Administrative Agent Wilmer Cutler Pickering Hale Dorr LLP Andrew Goldman Greenwich Street York, NY 10007 | c/o and Attn: 250 New | 550 | 8/3/2020 | Akorn, Inc. | Unliquidated (S) | 8/3/2020 | 553 | Olta Pharmaceuticals Corp. | Unliquidated (S) | Claim No. 553 is duplicative of Claim No. 550. |
| 80 | Wilmington Savings Fund Society, FSB, as Administrative Agent Wilmer Cutler Pickering Hale Dorr LLP Andrew Goldman Greenwich Street York, NY 10007 | c/o and Attn: 250 New | 550 | 8/3/2020 | Akorn, Inc. | Unliquidated (S) | 8/3/2020 | 552 | VersaPharm Incorporated | Unliquidated (S) | Claim No. 552 is duplicative of Claim No. 550. |
| 81 | Wilmington Savings Fund Society, FSB, as Administrative Agent Wilmer Cutler Pickering Hale Dorr LLP Andrew Goldman Greenwich Street York, NY 10007 | c/o and Attn: 250 New | 550 | 8/3/2020 | Akorn, Inc. | Unliquidated (S) | 8/3/2020 | 551 | 10 Edison Street LLC | Unliquidated (S) | Claim No. 551 is duplicative of Claim No. 550. |
| 82 | Wilmington Savings Fund Society, FSB, as Administrative Agent Wilmer Cutler Pickering Hale Dorr LLP Andrew Goldman Greenwich Street York, NY 10007 | c/o and Attn: 250 New | 550 | 8/3/2020 | Akorn, Inc. | Unliquidated (S) | 8/3/2020 | 549 | Akorn Ophthalmics, Inc. | Unliquidated (S) | Claim No. 549 is duplicative of Claim No. 550. |
| 83 | Wilmington Savings Fund Society, FSB, as Administrative Agent Wilmer Cutler Pickering Hale Dorr LLP Andrew Goldman Greenwich Street York, NY 10007 | c/o and Attn: 250 New | 550 | 8/3/2020 | Akorn, Inc. | Unliquidated (S) | 8/3/2020 | 548 | Hi-Tech Pharmacal Co., Inc. | Unliquidated (S) | Claim No. 548 is duplicative of Claim No. 550. |
| 84 | Wilmington Savings Fund Society, FSB, as Administrative Agent Wilmer Cutler Pickering Hale Dorr LLP Andrew Goldman Greenwich Street York, NY 10007 | c/o and Attn: 250 New | 550 | 8/3/2020 | Akorn, Inc. | Unliquidated (S) | 8/3/2020 | 547 | Inspire Pharmaceuticals, Inc. | Unliquidated (S) | Claim No. 547 is duplicative of Claim No. 550. |
| 85 | Wilmington Savings Fund Society, FSB, as Administrative Agent Wilmer Cutler Pickering Hale Dorr LLP | c/o and Attn: | 550 | 8/3/2020 | Akorn, Inc. | Unliquidated (S) | 8/3/2020 | 545 | Clover Pharmaceuticals Corp. | Unliquidated (S) | Claim No. 545 is duplicative of Claim |

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|----|--|-----------------------------------|-----|----------|-------------|------------------|----------|-----|--------------------------------|------------------|--|
| | Dorr LLP Andrew Goldman Greenwich Street York, NY 10007 | Attn: 250 New | | | | | | | | | No. 550. |
| 86 | Wilmington Savings Fund Society, FSB, as Administrative Agent Wilmer Cutler Pickering Hale Dorr LLP Andrew Goldman Greenwich Street York, NY 10007 | c/o and Attn: 250 New | 550 | 8/3/2020 | Akorn, Inc. | Unliquidated (S) | 8/3/2020 | 544 | Covenant Pharma, Inc. | Unliquidated (S) | Claim No. 544 is duplicative of Claim No. 550. |
| 87 | Wilmington Savings Fund Society, FSB, as Administrative Agent Wilmer Cutler Pickering Hale Dorr LLP Andrew Goldman Greenwich Street York, NY 10007 | c/o and Attn: 250 New | 550 | 8/3/2020 | Akorn, Inc. | Unliquidated (S) | 8/3/2020 | 539 | Akorn Sales, Inc. | Unliquidated (S) | Claim No. 539 is duplicative of Claim No. 550. |
| 88 | Wilmington Savings Fund Society, FSB, as Administrative Agent Wilmer Cutler Pickering Hale Dorr LLP Andrew Goldman Greenwich Street York, NY 10007 | c/o and Attn: 250 New | 550 | 8/3/2020 | Akorn, Inc. | Unliquidated (S) | 8/3/2020 | 529 | Akorn Animal Health, Inc. | Unliquidated (S) | Claim No. 529 is duplicative of Claim No. 550. |
| 89 | Wilmington Savings Fund Society, FSB, as Administrative Agent Wilmer Cutler Pickering Hale Dorr LLP Andrew Goldman Greenwich Street York, NY 10007 | c/o and Attn: 250 New | 550 | 8/3/2020 | Akorn, Inc. | Unliquidated (S) | 8/3/2020 | 526 | Advanced Vision Research, Inc. | Unliquidated (S) | Claim No. 526 is duplicative of Claim No. 550. |
| 90 | Wilmington Savings Fund Society, FSB, as Administrative Agent Wilmer Cutler Pickering Hale Dorr LLP Andrew Goldman Greenwich Street York, NY 10007 | c/o and Attn: 250 New | 550 | 8/3/2020 | Akorn, Inc. | Unliquidated (S) | 8/3/2020 | 521 | Akorn (New Jersey), Inc. | Unliquidated (S) | Claim No. 521 is duplicative of Claim No. 550. |
| 91 | Wilmington Savings Fund Society, FSB, as Administrative Agent Wilmer Cutler Pickering Hale Dorr LLP Andrew Goldman Greenwich Street York, NY 10007 | c/o and Attn: 250 New | 550 | 8/3/2020 | Akorn, Inc. | Unliquidated (S) | 8/3/2020 | 510 | 13 Edison Street LLC | Unliquidated (S) | Claim No. 510 is duplicative of Claim No. 550. |

Schedule 2

No Liability Claims

**No Liability Claims
Akorn, Inc., et al.,
Case No.: 20-11177**

| | Creditor Name and Address | Claim No. to Disallow | Debtor | Claim Date | Type | Claim Amount | Basis for Claim Objection |
|----|--|------------------------------|---------------|-------------------|-------------------|---------------------|--|
| 1 | Bradford Carmichael 5744 Salem Road Lithonia, GA 30038 | 204 | Akorn, Inc. | 7/28/2020 | General Unsecured | BLANK | Claimant failed to provide an amount, basis or any other information to support a claim. |
| 2 | Cudworth Beth Ann 2276 East Webster Park Drive Howell, MI 48843 | 96 | Akorn, Inc. | 7/16/2020 | General Unsecured | BLANK | Claimant failed to provide an amount, basis or any other information to support a claim. |
| 3 | Cynthia-S. Graves IRA 1933 Old Carriage Lane Baton Rouge, LA 70806 | 571 | Akorn, Inc. | 8/4/2020 | General Unsecured | BLANK | Claimant failed to provide an amount, basis or any other information to support a claim. |
| 4 | Dayna Reyes 9727 Dieterich Avenue Las Vegas, NV 89148 | 126 | Akorn, Inc. | 7/20/2020 | General Unsecured | BLANK | Claimant failed to provide an amount, basis or any other information to support a claim. |
| 5 | Diane Irving 4100 Nottaway Place Bowie, MD 20716 | 95 | Akorn, Inc. | 7/15/2020 | General Unsecured | BLANK | Claimant failed to provide an amount, basis or any other information to support a claim. |
| 6 | Hartford Fire Insurance Company Attn: Bankruptcy Unit, HO2-R, Home Office Hartford, CT 06155 | 28 | Akorn, Inc. | 6/29/2020 | General Unsecured | UNLIQUIDATED | Claimant filed an unliquidated claim and failed to provide any basis or any other information to support the |
| 7 | Jasmine Williams 5907 Bonna Avenue Apartment Up Cleveland, OH 44103 | 169 | Akorn, Inc. | 7/26/2020 | General Unsecured | BLANK | Claimant failed to provide an amount, basis or any other information to support a claim. |
| 8 | Joanna Usiak 61 Villa Drive Peekskill, NY 10566 | 58 | Akorn, Inc. | 7/13/2020 | General Unsecured | BLANK | Claimant failed to provide an amount, basis or any other information to support a claim. |
| 9 | Joseph William Whitmarsh 3508 Misty Meadow Lane Northlake, TX 76226 | 71 | Akorn, Inc. | 7/14/2020 | General Unsecured | BLANK | Claimant failed to provide an amount, basis or any other information to support a claim. |
| 10 | Karen Strange 601 Pin Oak Road Severna Park, MD 21146 | 55 | Akorn, Inc. | 7/12/2020 | General Unsecured | BLANK | Claimant failed to provide an amount, basis or any other information to support a claim. |
| 11 | Lorraine Sanders 3870 Granite Street Terrell, NC 28682 | 141 | Akorn, Inc. | 7/22/2020 | General Unsecured | BLANK | Claimant failed to provide an amount, basis or any other information to support a claim. |
| 12 | Lucy X. Wang 90 Gala Drive | 208 | Akorn, Inc. | 7/28/2020 | General | BLANK | Claimant failed to provide an amount, basis or any other information to |

| | | | | | | | |
|----|--|-----|-------------------|-----------|----------------------|------------------|--|
| | Mundelein, IL 60060 | | | Unsecured | | support a claim. | |
| 13 | Luis G Pernet 801 S Brighton Ridge Ct. Wellford, SC 29385 | 135 | Akorn, Inc. | 7/21/2020 | General Unsecured | BLANK | Claimant failed to provide an amount, basis or any other information to support a claim. |
| 14 | Manhattan Vision Assoc 160 E 56th Street, Floor 7 New York, NY 10022 | 104 | Akorn, Inc. | 7/17/2020 | General Unsecured | BLANK | Claimant failed to provide an amount, basis or any other information to support a claim. |
| 15 | Marie Skinner 1208 Wilburn Marietta, GA 30064 | 573 | Akorn, Inc. | 8/4/2020 | General Unsecured | BLANK | Claimant failed to provide an amount, basis or any other information to support a claim. |
| 16 | Moehs Iberica SL Cesar Martinel Brunet 12 A Rubi Barcelona 08191, Spain | 81 | Akorn, Inc. | 7/14/2020 | General Unsecured | BLANK | Claimant failed to provide an amount, basis or any other information to support a claim. |
| 17 | Ojor E Ijii 627 Courtney Way Mount Laurel, NJ 08054 | 99 | Akorn Sales, Inc. | 7/16/2020 | General Unsecured | BLANK | Claimant failed to provide an amount, basis or any other information to support a claim. |
| 18 | Savar David MD 525 N Bedford Drive Beverly Hills, CA 90210 | 78 | Akorn, Inc. | 7/14/2020 | General Unsecured | UNLIQUIDATED | Claimant filed an unliquidated claim and failed to provide any basis or any other information to support the |
| 19 | Welch Holme & Clark Co Inc. 7 Avenue L Newark, NJ 07105 | 575 | Akorn, Inc. | 8/4/2020 | General Unsecured | \$0.00 | Claimant failed to provide an amount, basis or any other information to support a claim. |
| 20 | Zhihua Fan 5 Bolton Circle Princeton, NJ 08540 | 100 | Akorn, Inc. | 7/17/2020 | General Unsecured | BLANK | Claimant failed to provide an amount, basis or any other information to support a claim. |

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 FIFTH OMNIBUS
(SUBSTANTIVE) OBJECTION TO CERTAIN (I) CROSS-DEBTOR DUPLICATE
CLAIMS AND (II) NO LIABILITY 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 Fifth Omnibus (Substantive) Objection to Certain (I) Cross-Debtor Duplicate Claims and (II) No Liability 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 and/or (b) the official register of claims filed in this Chapter 11 Case. 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.

A. Cross-Debtor Duplicate Claims

5. Based upon the careful review and analysis of 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 each Cross-Debtor Duplicate Claim listed under the column “Duplicate Claim to be Disallowed” is redundant of another Proof of Claim (*i.e.* the Surviving Claim) because such claims assert the same liability against different Debtors where only one Debtor is liable. Therefore, the Cross-Debtor Duplicate Claim should be disallowed and only the Surviving Claim should remain on the claims register at this time.

6. Failure to disallow the Cross-Debtor Duplicate Claims will result in the applicable claimants receiving multiple recoveries against the Debtors’ estates, to the detriment of other similarly situated creditors. Moreover, elimination of the Cross-Debtor Duplicate Claims will enable the Debtors to maintain a more accurate Claims Register.

B. No Liability Claims

7. Based upon the careful review and analysis of 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 there is no basis for holding the Debtor liable for the No Liability Claims listed on **Schedule 2** to the Proposed Order because these claims do

not set forth claim amounts, bases for the claims and/or any other information to support a claim against any of the Debtors.

- **Carmichael, Bradford, Claim No. 204:** Bradford Carmichael asserts a general unsecured claim but failed to provide an amount, basis or any other information to support a claim on the proof of claim.
- **Beth Ann Cudworth, Claim No. 96:** Beth Ann Cudworth asserts a general unsecured claim but failed to provide an amount, basis or any other information to support a claim.
- **Cynthia- S. Graves IRA, Claim No. 571:** Cynthia-S. Graves IRA asserts a general unsecured claim but failed to provide an amount, basis or any other information to support a claim.
- **Dayna Reyes, Claim No. 126:** Dayna Reyes asserts a general unsecured claim but failed to provide an amount, basis or any other information to support a claim.
- **Diane Irving, Claim No. 95:** Diane Irving asserts a general unsecured claim but failed to provide an amount, basis or any other information to support a claim.
- **Hartford Fire Insurance Company, Claim No. 28:** Hartford Fire Insurance Company asserts an unliquidated, general unsecured claim and failed to provide any basis or other information to support a claim.
- **Jasmine Williams, Claim No. 169:** Jasmine Williams asserts a general unsecured claim but failed to provide an amount, basis or any other information to support a claim.
- **Joanna Usiak, Claim No. 58:** Joanna Usiak asserts a general unsecured claim but failed to provide an amount, basis or any other information to support a claim.
- **Joseph William Whitmarsh, Claim No. 71:** Joseph William Whitmarsh asserts a general unsecured claim but failed to provide an amount, basis or any other information to support a claim.
- **Karen Strange, Claim No. 55:** Karen Strange asserts a general unsecured claim but failed to provide an amount, basis or any other information to support a claim.
- **Lorraine Sanders, Claim No. 141:** Lorraine Sanders asserts a general unsecured claim but failed to provide an amount, basis or any other information to support a claim.
- **Lucy X. Wang, Claim No. 208:** Lucy X. Wang asserts a general unsecured claim but failed to provide an amount, basis or any other information to support a claim.

- **Luis G. Pernet, Claim No. 135:** Luis G. Pernet asserts a general unsecured claim but failed to provide an amount, basis or any other information to support a claim.
- **Manhattan Vision Assoc., Claim No. 104:** Manhattan Vision Assoc. asserts a general unsecured claim but failed to provide an amount, basis or any other information to support a claim.
- **Marie Skinner, Claim No. 573:** Marie Skinner asserts a general unsecured claim but failed to provide an amount, basis or any other information to support a claim.
- **Moehs Iberica SL, Claim No. 81:** Moehs Iberica SL asserts a general unsecured claim but failed to provide an amount, basis or any other information to support a claim.
- **Ojor E Ijii, Claim No. 99:** Ojor E. Ijii asserts a general unsecured claim but failed to provide an amount, basis or any other information to support a claim.
- **Savar David MD, Claim No. 78:** Savar David MD asserts an unliquidated, general unsecured claim and failed to provide any basis or other information to support a claim.
- **Welch Holme & Clark Co Inc., Claim No. 575:** Welch Home & Clark Co Inc. asserts a general unsecured claim but failed to provide an amount, basis or any other information to support a claim.
- **Zhihua Fan, Claim No. 100:** Zhihua Fan asserts a general unsecured claim but failed to provide an amount, basis or any other information to support a claim.

8. Failure to disallow the No Liability Claims would result in the applicable claimants receiving an unwarranted recovery to the detriment of other creditors. Therefore, the Debtor (i) objects to the allowance of the No Liability Claims set forth on **Schedule 2** to the Proposed Order and (ii) seeks entry of the Proposed Order disallowing and expunging the No Liability Claims. Moreover, elimination of the No Liability Claims will enable the Debtor to maintain a more accurate Claims Register.

9. 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: November 3, 2023
New York, NY

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