

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)

**DEBTOR’S SIXTH OMNIBUS
(NON-SUBSTANTIVE) OBJECTION TO CERTAIN EQUITY CLAIMS**

THIS OBJECTION SEEKS TO DISALLOW CERTAIN CLAIMS. CLAIMANTS RECEIVING THIS OBJECTION SHOULD CAREFULLY REVIEW THIS OBJECTION AND LOCATE THEIR NAMES AND CLAIMS ON SCHEDULE 1 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 the claims identified on Schedule 1 thereto (the “Equity Claims”). In support of this Objection, the Debtor submits the *Declaration of Thomas FitzGerald in Support of the Debtor’s Sixth Omnibus (Non-Substantive) Objection to Certain Equity 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.

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

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

[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 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]. On November 3, 2023, the Debtor filed a fifth omnibus objection to claims [Docket No. 1147].

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. Equity Claims

14. As set forth in the FitzGerald Declaration, based upon a review and analysis of the Equity Claims listed on **Schedule 1** to the Proposed Order, the Debtor and Plan Administrator have determined that each Equity Claim was filed by a shareholder based on the asserted ownership of equity securities in the Debtor. The Bankruptcy Code defines an “equity security” as a:

- (A) share in a corporation, whether or not transferable or denominated “stock”, or similar security;
- (B) interest of a limited partner in a limited partnership; or
- (C) warrant or right, other than a right to convert, to purchase, sell, or subscribe to a share, security, or interest of a kind specified in subparagraph (A) or (B) of this paragraph.

11 U.S.C. § 101(16). Holders of equity securities, such as shares of stock, do not have “claims” under section 101(5) of the Bankruptcy Code, but rather equity interests. *See In re Insilco Techs., Inc.*, 480 F.3d 212, 218 (3d Cir. 2007) (“[An equity interest] is not a claim at all”); *In re Hedged-Invs. Assocs.*, 84 F.3d 1267, 1272 (10th Cir. 1996) (“Simply put, an equity interest is not a claim against the debtor”) (quotations omitted)). The Equity Claims do not assert any claims for damages, but rather assert claims based only on ownership as an equity interest.³

³ Consistent with Local Rule 3007-1(d)(v), each of the Equity Claims listed on Schedule 1 to the Proposed Order merely assert ownership of equity interests and do not allege damages associated therewith.

15. The equity interests asserted by the holders of the Equity Claims are not in fact claims against the Debtor. The elimination of the Equity Claims will enable the Debtor to maintain a claims register that more accurately reflects the valid claims that have been asserted against the Debtor. Therefore, the Debtor (i) objects to the Equity Claims listed on **Schedule 1** to the Proposed Order and (ii) seeks entry of the Proposed Order disallowing the Equity Claims.

Responses to this Objection

16. 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).

17. 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.

18. 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.

19. 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.

20. 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 Equity Claims without further notice to the claimant or a hearing.

21. 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

22. 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 Equity

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

23. 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.

24. 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

25. 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

26. 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

27. 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 HERETO 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 Sixth Omnibus (Non-Substantive) Objection to Certain Equity Claims* (the “Objection”) with the United States Bankruptcy Court for the District of Delaware (the “Court”). **Your claim(s) may be disallowed 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 FURTHER OBJECTIONS AGAINST YOUR CLAIM(S) SUBJECT TO 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.

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 SIXTH OMNIBUS
(NON-SUBSTANTIVE) OBJECTION TO CERTAIN EQUITY CLAIMS**

Upon the Objection (the “Objection”)² of the above-captioned debtor (the “Debtor”) for entry of an order (this “Order”) disallowing the proofs of claim identified on **Schedule 1** (the “Equity 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 the Objection and opportunity for a hearing on the Objection were appropriate

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.

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 Equity Claim identified on Schedule 1 hereto is disallowed in its entirety.
4. 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.
5. The objection by the Debtor to the Equity 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 Equity Claim.
6. Any stay of this Order pending appeal by any holder of an Equity 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.
7. 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.

8. 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.

9. This Order is immediately effective and enforceable.

10. 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

Equity Claims

Equity 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	Adjoa Smalls-Mantey 1485 5th Avenue, Apt. 6A New York, NY 10035	574	Akorn, Inc.	8/5/2020	General Unsecured	BLANK	Claim No. 574 is determined to be an Equity Claim filed by a shareholder based on the asserted ownership of equity securities in the Debtor and is not a claim under the Bankruptcy Code.
2	Amelia N. Eakins 510 North Adams Street Hinsdale, IL 60521	578	Akorn, Inc.	8/5/2020	Secured	\$13,212.00	Claim No. 578 is determined to be an Equity Claim filed by a shareholder based on the asserted ownership of equity securities in the Debtor and is not a claim under the Bankruptcy Code.
3	Andreas Pesel Rosenweg 7 Uelzen, Niedersach 29525, Germany	259	Akorn, Inc.	7/30/2020	General Unsecured	\$6,056.00	Claim No. 259 is determined to be an Equity Claim filed by a shareholder based on the asserted ownership of equity securities in the Debtor and is not a claim under the Bankruptcy Code.
4	Andrew McMahon 7 Sandy Lane Shelton, CT 06484	111	Akorn, Inc.	7/21/2020	General Unsecured	\$1,000.00	Claim No. 111 is determined to be an Equity Claim filed by a shareholder based on the asserted ownership of equity securities in the Debtor and is not a claim under the Bankruptcy Code.
5	Ariel Kopelioff 4180 Tarrybrae Terrace Tarzana, CA 91356	172	Akorn, Inc.	7/27/2020	General Unsecured	\$3,730.95	Claim No. 172 is determined to be an Equity Claim filed by a shareholder based on the asserted ownership of equity securities in the Debtor and is not a claim under the Bankruptcy Code.
6	Barbie Rattner & Ronald Rattner Attn: Barbie Rattner 1299 Corporate Drive, Apt. 301 Westbury, NY 11590	159	Akorn, Inc.	7/23/2020	General Unsecured	\$2,589.00	Claim No. 159 is determined to be an Equity Claim filed by a shareholder based on the asserted ownership of equity securities in the Debtor and is not a claim under the Bankruptcy Code.
7	Bella A Doshi 644 Barneson Avenue San Mateo, CA 94402 - 3439	150	Akorn, Inc.	7/22/2020	General Unsecured	\$705.00	Claim No. 150 is determined to be an Equity Claim filed by a shareholder based on the asserted ownership of equity securities in the Debtor and is not a claim under the Bankruptcy Code.
8	Brian Murden & Sara Murden 1806 Attn: Brian Murden 417 Goodspeed Road Virginia Beach, VA 23451	171	Akorn, Inc.	7/27/2020	General Unsecured	\$4,826.95	Claim No. 171 is determined to be an Equity Claim filed by a shareholder based on the asserted ownership of equity securities in the Debtor and is not a claim under the Bankruptcy Code.
9	Christina Marie Monello 2003 Irrevocable Trust 16A Buttonwood Lane Rumson, NJ 07760	582	Akorn, Inc.	8/6/2020	General Unsecured	\$23,306.50	Claim No. 582 is determined to be an Equity Claim filed by a shareholder based on the asserted ownership of equity securities in the Debtor and is not a claim under the Bankruptcy Code.
10	Christopher Stickel 4 Mariana Lane	164	Akorn, Inc.	7/24/2020	General	\$41,366.50	Claim No. 164 is determined to be an Equity Claim filed by a shareholder based on the asserted ownership of equity securities in

	Ocean City, NJ 08226				Unsecured		the Debtor and is not a claim under the Bankruptcy Code.
11	Darlsa Asher 20415 Anza Avenue #14 Torrance, CA 90503	538	Akorn, Inc.	8/3/2020	General Unsecured	\$378.00	Claim No. 538 is determined to be an Equity Claim filed by a shareholder based on the asserted ownership of equity securities in the Debtor and is not a claim under the Bankruptcy Code.
12	Debra Giles 27165 W Ivanhole Ct Wauconda, IL 60084	60	Akorn, Inc.	7/13/2020	General Unsecured	\$11.03	Claim No. 60 is determined to be an Equity Claim filed by a shareholder based on the asserted ownership of equity securities in the Debtor and is not a claim under the Bankruptcy Code.
13	Diane E. Kelley 10085 McCarty Crest Ct. Fairfax, VA 22030	137	Akorn, Inc.	7/21/2020	General Unsecured	\$512.74	Claim No. 137 is determined to be an Equity Claim filed by a shareholder based on the asserted ownership of equity securities in the Debtor and is not a claim under the Bankruptcy Code.
14	Dirk Neyhart 1400 Hearst Ave. Berkeley, CA 94702	472	Akorn, Inc.	8/3/2020	General Unsecured	\$66.48	Claim No. 472 is determined to be an Equity Claim filed by a shareholder based on the asserted ownership of equity securities in the Debtor and is not a claim under the Bankruptcy Code.
15	Donavon N. Diehm E618 Homestead Street Stephenson, MI 49887	534	Akorn, Inc.	8/3/2020	General Unsecured	\$1,168.94	Claim No. 534 is determined to be an Equity Claim filed by a shareholder based on the asserted ownership of equity securities in the Debtor and is not a claim under the Bankruptcy Code.
16	Douglas Kinzer 1930 SW 10 Street Boca Raton, FL 33486	147	Akorn, Inc.	7/22/2020	General Unsecured	\$10,089.95	Claim No. 147 is determined to be an Equity Claim filed by a shareholder based on the asserted ownership of equity securities in the Debtor and is not a claim under the Bankruptcy Code.
17	Emilio T. Carnate Jr. 3724 Shallow Dove Ct. North Las Vega, NV 89032	54	Akorn, Inc.	7/11/2020	General Unsecured	\$2,321.50	Claim No. 54 is determined to be an Equity Claim filed by a shareholder based on the asserted ownership of equity securities in the Debtor and is not a claim under the Bankruptcy Code.
18	Emily Wang 6 Brimstone Salem, NH 03079	471	Akorn, Inc.	8/3/2020	General Unsecured	\$553.61	Claim No. 471 is determined to be an Equity Claim filed by a shareholder based on the asserted ownership of equity securities in the Debtor and is not a claim under the Bankruptcy Code.
19	Ephraim Lee 4537 S Wabash Ave. Chicago, IL 60653	581	Akorn, Inc.	8/5/2020	General Unsecured	\$16,778.95	Claim No. 581 is determined to be an Equity Claim filed by a shareholder based on the asserted ownership of equity securities in the Debtor and is not a claim under the Bankruptcy Code.
20	Evan Noll 125 Winshire Lane Altoona, PA 16601	106	Akorn, Inc.	7/19/2020	General Unsecured	\$194.33	Claim No. 106 is determined to be an Equity Claim filed by a shareholder based on the asserted ownership of equity securities in the Debtor and is not a claim under the Bankruptcy Code.
21	Gabelli Funds, LLC as Representative of a Certified Settlement Class of Akorn,						Claim No. 456 is determined to be an Equity Claim filed by a

	Inc. Investors Case No. 1 18-cv-01713 N.D.Ill. c/o Entwistle and Cappucci LLP Attn: Andrew J. Entwistle 230 Park Ave., 3rd Floor New York, NY 10169	456	Akorn, Inc.	8/3/2020	General Unsecured	UNLIQUIDATED	Claim No. 456 is determined to be an Equity Claim filed by a shareholder based on the asserted ownership of equity securities in the Debtor and is not a claim under the Bankruptcy Code.
22	George W. Conner 2434 Ships Watch Court Virginia Beach, VA 23451	580	Akorn, Inc.	8/5/2020	General Unsecured	\$11,382.02	Claim No. 580 is determined to be an Equity Claim filed by a shareholder based on the asserted ownership of equity securities in the Debtor and is not a claim under the Bankruptcy Code.
23	Janek Racer 117 School Street Groveland, MA 01834	124	Akorn, Inc.	7/20/2020	General Unsecured	\$2,642.30	Claim No. 124 is determined to be an Equity Claim filed by a shareholder based on the asserted ownership of equity securities in the Debtor and is not a claim under the Bankruptcy Code.
24	Jason Ray Chippa 15915 Hubbard Street Livonia, MI 48154-3175	572	Akorn, Inc.	8/4/2020	General Unsecured	\$194.39	Claim No. 572 is determined to be an Equity Claim filed by a shareholder based on the asserted ownership of equity securities in the Debtor and is not a claim under the Bankruptcy Code.
25	Johannes F. Voorn Attn: J.F. Voorn 2416 Oyster Bay Drive Frisco, TX 75036	173	Akorn, Inc.	7/27/2020	General Unsecured	\$4,200.00	Claim No. 173 is determined to be an Equity Claim filed by a shareholder based on the asserted ownership of equity securities in the Debtor and is not a claim under the Bankruptcy Code.
26	John L. Montgomery M.D. C255 1932 Alcoa Highway Knoxville, TN 37920	167	Akorn, Inc.	7/24/2020	General Unsecured	\$3,021.64	Claim No. 167 is determined to be an Equity Claim filed by a shareholder based on the asserted ownership of equity securities in the Debtor and is not a claim under the Bankruptcy Code.
27	Kevin Patrick Kessler 6134 N. Leader Avenue Chicago, IL 60646	68	Akorn, Inc.	7/13/2020	General Unsecured	BLANK	Claim No. 68 is determined to be an Equity Claim filed by a shareholder based on the asserted ownership of equity securities in the Debtor and is not a claim under the Bankruptcy Code.
28	Laura Ann Monello 2003 Irrevocable Trust 16A Buttonwood Lane Rumson, NJ 07760	583	Akorn, Inc.	8/6/2020	General Unsecured	\$23,306.50	Claim No. 583 is determined to be an Equity Claim filed by a shareholder based on the asserted ownership of equity securities in the Debtor and is not a claim under the Bankruptcy Code.
29	Lom V. Duong 14481 Warren Street Westminster, CA 92683	234	Akorn, Inc.	7/29/2020	General Unsecured	\$12,000.00	Claim No. 234 is determined to be an Equity Claim filed by a shareholder based on the asserted ownership of equity securities in the Debtor and is not a claim under the Bankruptcy Code.
30	Maria L. Garcia 113 Periwinkle Road Levittown, NY 11756	158	Tech Pharmacal Co.,	7/23/2020	General Unsecured	\$42.56	Claim No. 158 is determined to be an Equity Claim filed by a shareholder based on the asserted ownership of equity securities in the Debtor and is not a claim under the Bankruptcy Code.
31	Mariusz Kosalka 8900 W 89th Street Hickory Hills, IL 60457	191	Akorn, Inc.	7/27/2020	General Unsecured	UNLIQUIDATED	Claim No. 191 is determined to be an Equity Claim filed by a shareholder based on the asserted ownership of equity securities in the Debtor and is not a claim under the Bankruptcy Code.

32	Mark Vellucci 8716 NE 17th Street Vancouver, WA 98664	102	Akorn, Inc.	7/17/2020	General Unsecured	\$620.00	Claim No. 102 is determined to be an Equity Claim filed by a shareholder based on the asserted ownership of equity securities in the Debtor and is not a claim under the Bankruptcy Code.
33	Michael Rocha 230 San Pascual Avenue Los Angeles, CA 90042	117	Akorn, Inc.	7/20/2020	General Unsecured	\$6,400.00	Claim No. 117 is determined to be an Equity Claim filed by a shareholder based on the asserted ownership of equity securities in the Debtor and is not a claim under the Bankruptcy Code.
34	Miranda K Wilson 3088 Smith Springs Road Antioch, TN 37013-2571	570	Akorn, Inc.	8/4/2020	General Unsecured	\$103.50	Claim No. 570 is determined to be an Equity Claim filed by a shareholder based on the asserted ownership of equity securities in the Debtor and is not a claim under the Bankruptcy Code.
35	Mohammad Kamal 753 Elmwood Terrace Rochester, NY 14620	217	Akorn, Inc.	7/29/2020	General Unsecured	\$2,240.00	Claim No. 217 is determined to be an Equity Claim filed by a shareholder based on the asserted ownership of equity securities in the Debtor and is not a claim under the Bankruptcy Code.
36	Myrtle Marie Paskiewicz 3672 Inland Drive North Bend, OR 97459	569	Akorn, Inc.	8/4/2020	General Unsecured	\$64.00	Claim No. 569 is determined to be an Equity Claim filed by a shareholder based on the asserted ownership of equity securities in the Debtor and is not a claim under the Bankruptcy Code.
37	Pacita Carnate 893 W. Bartlett Ave. Las Vegas, NV 89106	73	Akorn, Inc.	7/14/2020	General Unsecured	\$360.00	Claim No. 73 is determined to be an Equity Claim filed by a shareholder based on the asserted ownership of equity securities in the Debtor and is not a claim under the Bankruptcy Code.
38	Parker G. VanHart 2217 NW 44th Place Gainesville, FL 32605	160	Akorn, Inc.	7/23/2020	General Unsecured	\$221.37	Claim No. 160 is determined to be an Equity Claim filed by a shareholder based on the asserted ownership of equity securities in the Debtor and is not a claim under the Bankruptcy Code.
39	Philip H. Lo & Tuitie Chen Lo 6917 Denali Drive Mckinney, TX 75070	579	Akorn, Inc.	8/5/2020	General Unsecured	\$22,889.44	Claim No. 579 is determined to be an Equity Claim filed by a shareholder based on the asserted ownership of equity securities in the Debtor and is not a claim under the Bankruptcy Code.
40	Production Ready Programming 4200 E La Palma Ave. Anaheim, CA 92807	109	Akorn, Inc.	7/16/2020	General Unsecured	\$42,018.30	Claim No. 109 is determined to be an Equity Claim filed by a shareholder based on the asserted ownership of equity securities in the Debtor and is not a claim under the Bankruptcy Code.
41	Randy Hills 1019 Jeater Bend Dr. Celebration, FL 34747	113	Akorn, Inc.	7/19/2020	General Unsecured	\$3,600.00	Claim No. 113 is determined to be an Equity Claim filed by a shareholder based on the asserted ownership of equity securities in the Debtor and is not a claim under the Bankruptcy Code.
42	Randy Hubbell 1628 Lady Marian Lane NE Atlanta, GA 30309	170	Akorn, Inc.	7/27/2020	General Unsecured	\$45.00	Claim No. 170 is determined to be an Equity Claim filed by a shareholder based on the asserted ownership of equity securities in the Debtor and is not a claim under the Bankruptcy Code.

43	Robert Song 3155 Delicado Ct. Pleasanton, CA 94588	108	Akorn, Inc.	7/22/2020	General Unsecured	\$2,500.00	Claim No. 108 is determined to be an Equity Claim filed by a shareholder based on the asserted ownership of equity securities in the Debtor and is not a claim under the Bankruptcy Code.
44	Ronald C. Galland 1144 Blue Bird Lane Wake Forest, NC 27587	230	Akorn, Inc.	7/29/2020	General Unsecured	\$112.00	Claim No. 230 is determined to be an Equity Claim filed by a shareholder based on the asserted ownership of equity securities in the Debtor and is not a claim under the Bankruptcy Code.
45	Seth Miller 350 Yorktown Blvd. Locust Grove, VA 22508	192	Akorn, Inc.	7/28/2020	General Unsecured	\$15.00	Claim No. 192 is determined to be an Equity Claim filed by a shareholder based on the asserted ownership of equity securities in the Debtor and is not a claim under the Bankruptcy Code.
46	Shermin Eshraghi 3510 West Way Sacramento, CA 95821	63	Akorn, Inc.	7/13/2020	General Unsecured	\$1,403.00	Claim No. 63 is determined to be an Equity Claim filed by a shareholder based on the asserted ownership of equity securities in the Debtor and is not a claim under the Bankruptcy Code.
47	Shermin Eshraghi 3510 West Way Sacramento, CA 95821	64	Akorn, Inc.	7/13/2020	General Unsecured	\$119.00	Claim No. 64 is determined to be an Equity Claim filed by a shareholder based on the asserted ownership of equity securities in the Debtor and is not a claim under the Bankruptcy Code.
48	Stiles William R MD 1707 Shermer Road, Suite 212 Glenview State Bank Building Northbrook, IL 60062	56	Akorn, Inc.	7/12/2020	General Unsecured	\$10,000.00	Claim No. 56 is determined to be an Equity Claim filed by a shareholder based on the asserted ownership of equity securities in the Debtor and is not a claim under the Bankruptcy Code.
49	Susan M. Frahm 232299 Sunnyvale Lane Wausau, WI 54401	138	Akorn, Inc.	7/21/2020	General Unsecured	\$8,942.50	Claim No. 138 is determined to be an Equity Claim filed by a shareholder based on the asserted ownership of equity securities in the Debtor and is not a claim under the Bankruptcy Code.
50	Syed Z Rab 4200 E La Palma Avenue Anaheim, CA 92807	98	Akorn, Inc.	7/16/2020	General Unsecured	\$9,828.77	Claim No. 98 is determined to be an Equity Claim filed by a shareholder based on the asserted ownership of equity securities in the Debtor and is not a claim under the Bankruptcy Code.
51	Theodore Martinez 3349 Sand Flower Drive Colorado Springs, CO 80920	227	Akorn, Inc.	7/29/2020	General Unsecured	\$38.00	Claim No. 227 is determined to be an Equity Claim filed by a shareholder based on the asserted ownership of equity securities in the Debtor and is not a claim under the Bankruptcy Code.
52	Thomas Raab 11853 Hunters Creek Road Venice, FL 34293	105	Akorn, Inc.	7/17/2020	General Unsecured	\$234.75	Claim No. 105 is determined to be an Equity Claim filed by a shareholder based on the asserted ownership of equity securities in the Debtor and is not a claim under the Bankruptcy Code.
53	Timothy Koch P.O. Box 453 Toms River, NJ 08754	229	Akorn, Inc.	7/29/2020	General Unsecured	\$5,063.80	Claim No. 229 is determined to be an Equity Claim filed by a shareholder based on the asserted ownership of equity securities in the Debtor and is not a claim under the Bankruptcy Code.

54	Valerie August 609 West 114th Street New York, NY 10025	202	Akorn, Inc.	7/28/2020	General Unsecured	\$92,707.00	Claim No. 202 is determined to be an Equity Claim filed by a shareholder based on the asserted ownership of equity securities in the Debtor and is not a claim under the Bankruptcy Code.
55	Winky Lu 13414 Nantucket Drive Sugar Land, TX 77478	576	Akorn, Inc.	8/5/2020	General Unsecured	\$13,942.00	Claim No. 576 is determined to be an Equity Claim filed by a shareholder based on the asserted ownership of equity securities in the Debtor and is not a claim under the Bankruptcy Code.
56	Zandra M. Kinzer 1930 SW 10 Street Boca Raton, FL 33486	140	Akorn, Inc.	7/22/2020	General Unsecured	\$2,985.95	Claim No. 140 is determined to be an Equity Claim filed by a shareholder based on the asserted ownership of equity securities in the Debtor and is not a claim under the Bankruptcy Code.

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 SIXTH OMNIBUS
(NON-SUBSTANTIVE) OBJECTION TO CERTAIN EQUITY 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 Sixth Omnibus (Non-Substantive) Objection to Equity 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 Equity Claims listed on **Schedule 1** to the Proposed Order, each Equity Claim was filed by a shareholder based on the asserted ownership of equity securities in the Debtor. I and my team performed an in-depth review of the proofs of claim and determined that the Equity Claims do not assert any claims for damages but rather assert claims based only on ownership of equity interests. The Debtor and the Plan Administrator were able to identify the claimants that have asserted these Equity Claims, because those claimants noted on the proof of claim form that the claim was filed on account of such an interest and/or filed documentation evidencing their equity interest with the proof of claim form.

6. Therefore, I object to the allowance of the Equity Claims set forth on **Schedule 1** to the Proposed Order and seek entry of the Proposed Order disallowing the Equity 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: November 3, 2023
New York, NY

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