

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

	)	
In re:	)	Chapter 11
	)	
AKORN, INC.,	)	Case No. 20-11177 (KBO)
	)	
Debtor. <sup>1</sup>	)	
	)	
	)	Re: Docket Nos. 1138, 1142 & 1144
	)	

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FILED CLAIMS AND (II) AMENDED AND SUPERSEDED CLAIMS**

The undersigned hereby certifies as follows:

1. On October 11, 2023, the above-captioned debtor (the “Debtor”) filed the *Debtor’s Fourth Omnibus (Non-Substantive) Objection to Certain (I) Late Filed Claims and (II) Amended and Superseded Claims* [Docket No. 1138] (the “Objection”) with the United States Bankruptcy Court for the District of Delaware (the “Court”). A proposed form of order (the “Proposed Order”) sustaining the Objection was attached to the Objection as Exhibit A.

2. Pursuant to the *Notice of Omnibus Objection and Hearing* filed with the Objection, responses to the Objection were to be filed and served by no later than November 1, 2023 at 4:00 p.m. (ET) (the “Response Deadline”).

<sup>1</sup> 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.



3. Prior to the Response Deadline, the Debtor received an informal response (the “Informal Response”) from Maxine Pierce (“Mrs. Pierce”) regarding Mrs. Pierce’s claim (the “Pierce Claim”). There were also two formal responses (the “Formal Responses” and together with the “Informal Response,” the “Responses”) filed on the Court’s docket in this chapter 11 case prior to the Response Deadline by (i) Nitin Purohit (“Mr. Purohit”) [Docket No. 1144] regarding Mr. Purohit’s claim (the “Purohit Claim”), and (ii) MSN Laboratories Private Limited (“MSN”) [Docket No. 1142] regarding MSN’s claim (the “MSN Claim”). Other than the Responses, the Debtor has not received any other responses or objections to the Objection, and no other responses or objections thereto appear on the Court’s docket in this chapter 11 case.

4. The Debtor engaged in discussions with Mrs. Pierce and Mr. Purohit and exchanged information regarding the Pierce Claim, the Purohit Claim and the Objection. To resolve the Responses from Mrs. Pierce and Mr. Purohit, the Debtor agreed to withdraw the Objection without prejudice with respect to the Pierce Claim and the Purohit Claim.

5. The Debtor is still discussing the MSN Claim with MSN. The Debtor has agreed to remove the MSN Claim from Schedule 1 to the Proposed Order while discussions continue, however, to the extent no resolution is reached regarding the MSN Claim, the Debtor will submit a proposed order seeking disallowance of the MSN Claim.

6. The Debtor has revised the Proposed Order (the “Revised Order”) to reflect the aforementioned changes, and such Revised Order is attached hereto as **Exhibit 1**. For the convenience of the Court and all parties in interest, a cumulative redline of the Revised Order marked against the Proposed Order is attached hereto as **Exhibit 2**.

WHEREFORE, the Debtor respectfully requests that the Revised Order, attached hereto as **Exhibit 1**, be entered at the earliest convenience of the Court.

Wilmington, Delaware  
November 8, 2023

*/s/ Emily R. Mathews*

**RICHARDS, LAYTON & FINGER, P.A.**

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-and-

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*Co-Counsel for the Debtor*

**Exhibit 1**

**Revised Order**

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

	)	
In re:	)	Chapter 11
	)	
AKORN, INC.,	)	Case No. 20-11177 (KBO)
	)	
Debtor. <sup>1</sup>	)	
	)	
	)	Re: Docket No. 1138
	)	

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

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

<sup>1</sup> 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.

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

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

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

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

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

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

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

11. This Order is immediately effective and enforceable.

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



**Schedule 1**

**Late Filed Claims**

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

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

	Stamford, CT 06903			Unsecured		Filed Claim should be disallowed & expunged in its entirety.	
11	Bell Container Corp 615 Ferry Street Newark, NJ 07105	625	Akorn, Inc.	8/21/2020	General Unsecured	\$10,223.36	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
12	Bell Environmental Services Inc P.O. Box 810 Pine Brook, NJ 07058	700	Hi-Tech Pharmacal Co., Inc.	11/10/2020	General Unsecured	\$3,384.76	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
13	Bernadette Landry 778 Rosehill Avenue Stittsville, Ontario K2S 0X2, Canada	632	Akorn, Inc.	8/27/2020	General Unsecured	\$130.71	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
14	Carrie Dodson 14845 Lago Drive Rancho Murieta, CA 95683	629	Akorn, Inc.	8/24/2020	General Unsecured	\$18,841.04	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
15	Christina Marie Monello 2003 Irrevocable Trust Attn: Christina Marie Monello Trust P.O. Box 205 Colts Neck, NJ 07722	592	Akorn, Inc.	8/10/2020	General Unsecured	\$23,306.50	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
16	Cision US Legal 1785 Greensboro Station McClellan, VA 22102	794	Akorn, Inc.	5/16/2023	General Unsecured	\$9,245.00	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
17	CIUSSS Mauricie et Centre-du-Quebec 1455 Du Carmel Trois-Rivieres, QC G8Z 3R7, Canada	696	Akorn, Inc.	10/28/2020	General Unsecured	\$840.36	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
18	Clayton C. Boyd 159 Scotch Pine Drive Rochester, NY 14616	630	Akorn, Inc.	8/24/2020	General Unsecured	\$2,140.00	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
19	CRA International, Inc. Attn: Mark Waterhouse 200 Clarendon Street Boston, MA 02116	762	Akorn, Inc.	1/11/2021	General Unsecured	\$8,438.14	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
20	CT Logistics Inc 12487 Plaza Drive Parma, OH 44130	789	Akorn, Inc.	3/2/2023	General Unsecured	\$34,233.32	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
21	Damiao Antonio Pereira/Anna Sahara Pereira 573 Orangewalk Crescent Mississauga, Ontario L5R 0A3, Canada	642	Akorn, Inc.	9/8/2020	General Unsecured	\$525.92	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
22	Department of Health Care Services P.O. Box 997413 MS 0010 Sacramento, CA 95899	767	Clover Pharmaceuticals Corp.	5/3/2021	General Unsecured	\$1,269,762.70	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.

23	Department of Health Care Services P.O. Box 997413 MS 0010 Sacramento, CA 95899	768	Hi-Tech Pharmacal Co., Inc.	5/3/2021	General Unsecured	\$2,193,069.86	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
24	Department of Health Care Services P.O. Box 997413 MS 0010 Sacramento, CA 95899	769	VersaPharm Incorporated	5/3/2021	General Unsecured	\$140,583.83	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
25	Department of Health Care Services P.O. Box 997413 MS 0010 Sacramento, CA 95899	772	Akorn, Inc.	7/12/2021	General Unsecured	\$1,664,612.28	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
26	Diana P. Wise 14130 W Whitewood Drive Sun City West, AZ 85375	653	Akorn, Inc.	9/18/2020	General Unsecured	\$2,980.57	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
27	Duane Portwood Attn: Daniel J. Collins Faegre Drinker Biddle Reath LLP 191 North Wacker Drive, Suite 3700 Chicago, IL 60606	609	Akorn, Inc.	8/17/2020	General Unsecured	UNLIQUIDATED	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
28	FedEx Corporate Services Inc. 3965 Airways Blvd, Module G, 3rd Floor Memphis, TN 38116-5017	662	Akorn, Inc.	9/21/2020	General Unsecured	\$1,401.60	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
29	Forrest Allen Kilzer 1515 Burning Tree Drive Decatur, IL 62521	602	Akorn, Inc.	8/12/2020	General Unsecured	UNLIQUIDATED	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
30	Gloria Amparo Zuniga 218 Dakota Avenue Bay Shore, NY 11706	639	Akorn, Inc.	9/3/2020	General Unsecured	BLANK	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
31	Hercules Apostolidis & Doris 1832 Waldorf West Palm Beach, FL 33411	626	Akorn, Inc.	8/21/2020	General Unsecured	BLANK	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
32	Highland Eye Institute Attn: Ganthier Rulx Jr. 801 US 27 South Sebring, FL 33870	610	Akorn, Inc.	8/17/2020	General Unsecured	BLANK	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
33	IRA FBO Tammi B Lauder 3 Boulder Trail Chappaqua, NY 10514	590	Akorn, Inc.	8/10/2020	General Unsecured	\$13,998.57	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
34	IRA FBO Tammi B Lauder 3 Boulder Trail Chappaqua, NY 10514	688	Akorn, Inc	10/23/2020	General Unsecured	\$14,063.75	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
35	James H Hendrix						Claimant filed the claim after the applicable

	187 Windsor Drive Port Orange, FL 32129	705	Akorn Sales, Inc.	11/12/2020	General Unsecured	\$237.60	Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
36	Jane M Hoang 228 N Walnuthaven Drive West Covina, CA 91790	687	Akorn, Inc.	10/20/2020	General Unsecured	\$1,500.00	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
37	Janice Christine Minor-Jackson 1136 S. 21st Street Decatur, IL 62521	770	Akorn, Inc.	5/5/2021	Admin Priority	UNLIQUIDATED	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
38	Jeffrey Robert Born 120 Shadow Creek Chase Alpharetta, GA 30022	607	Akorn, Inc.	8/14/2020	General Unsecured	\$10,091.14	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
39	Jeffrey W. Lowry 3837 Red Lion Road Philadelphia, PA 19114	765	Akorn, Inc.	3/8/2021	General Unsecured	\$12,500.00	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
40	Jonathan Kafer 416 Seneca Avenue Huron, OH 44839	792	Akorn, Inc.	5/3/2023	Priority	\$1,200,000.00	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
41	Kassim Khan 4600 Marbella Circle Fort Worth, TX 76126	699	Akorn, Inc.	11/9/2020	General Unsecured	\$13,418.95	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
42	Kathleen Dawson 2646 S Kerckhoff Avenue San Pedro, CA 90731	621	Akorn, Inc.	8/20/2020	General Unsecured	BLANK	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
43	Ken Brezinski 260 Tyndall Avenue Winnipeg, MB R2R 0V3, Canada	631	Akorn, Inc.	8/17/2020	General Unsecured	\$1,087.60	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
44	Kevin Winkler 8288 Teakwood Drive Woodway, TX 76712	650	Akorn, Inc.	9/15/2020	General Unsecured	\$994.25	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
45	Key Whitman Eye Attn: Amy (Chian) Huey Hong MD 910 David Drive Arlington, TX 76012	618	Akorn, Inc.	8/19/2020	General Unsecured	\$284.90	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
46	Khalid Rauf, Samina Khalid 5032 Mariner Court Mississauga, Ontario L5R 2P9, Canada	606	Akorn, Inc.	8/14/2020	General Unsecured	\$9,000.00	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
47	Larry Janisewski 237 Weatherford Drive NE Cleveland, TN 37312	604	Akorn, Inc.	8/12/2020	General Unsecured	BLANK	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.

						in its entirety.	
48	Laura Ann Monello 2003 Irrevocable Trust Attn: Laura Ann Monello Trust P.O. Box 205 Colts Neck, NJ 07722	591	Akorn, Inc.	8/10/2020	General Unsecured	\$23,306.50	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
49	Malvern Panalytical Inc. Attn: Dawn Sims 117 Flanders Road 4921 Place Olivia Westborough, MA 01581-1042	668	Akorn, Inc.	10/7/2020	General Unsecured	\$21,512.26	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
50	Manav Shahi 6580 Bennington Way San Ramon, CA 94582	586	Akorn, Inc.	8/9/2020	General Unsecured	\$61.57	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
51	McCrone Associates Attn: Liz Ingold 850 Pasquinnelli Drive Westmont, IL 60559	796	Akorn, Inc.	6/2/2023	General Unsecured	\$2,500.00	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
52	Min Jiang 13074 Martz Street Clarksburg, MD 20871	603	Akorn, Inc.	8/12/2020	General Unsecured	\$7,345.55	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
53	Model N, Inc. Attn: Jeremy Ford - Legal Department 777 Mariners Island Blvd, Suite 300 San Mateo, CA 94404	790	Akorn, Inc.	3/8/2023	General Unsecured	\$1,320,850.00	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
54	Mohammad J Hussain 1310 W Courtland Street Mundelein, IL 60060	613	Akorn, Inc.	8/14/2020	General Unsecured	BLANK	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
55	Mudit Kumar 295 Highglen Avenue Markham, Ontario L3S 3M1, Canada	627	Akorn, Inc.	8/22/2020	General Unsecured	BLANK	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
56	P and L Development, LLC a/k/a PL Developments c/o PL Developments Attn: Charles Cain 200 Hicks Street Westbury, NY 11590	797	Akorn, Inc.	8/3/2023	General Unsecured	\$ 2,748,720.00	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
57	PH Conway LLC Attn: Richard C. Hamlin, Esq. The Law Offices of Richard C. Hamlin LLC 928 Broadway - Suite 1005 New York, NY 10010	694	Akorn, Inc.	11/2/2020	General Unsecured	\$252,368.18	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
58	Pitney Bowes Inc 27 Waterview Drive, 3rd Floor Shelton, CT 06484	692	Akorn, Inc.	11/2/2020	General Unsecured	\$2,000.00	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
59	Praxair Distribution, Inc 4555 S Palo Verde Road, Suite 125	655	Akorn, Inc.	9/28/2020	General	\$24,540.36	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late

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

	East Meadow, NY 11554			Unsecured		Filed Claim should be disallowed & expunged in its entirety.	
72	T M Kenneys Inc 236 North Main Street Sayville, NY 11782	674	Akorn, Inc.	10/13/2020	General Unsecured	\$525.75	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
73	Terry Guckes 4672 Merit Drive Hilliard, OH 43026	798	Hi-Tech Pharmacal Co., Inc.	8/19/2023	Admin Priority	\$24.12	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
74	The Premier Group 1119 Campus Drive West Morganville, NJ 07751	791	Akorn, Inc.	4/21/2023	General Unsecured	\$27,755.70	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
75	Theresa Davis 27401 OnLee Avenue Saugus, CA 91350	643	Akorn, Inc.	9/10/2020	General Unsecured	\$454.52	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
76	Thu Dung Tran Attn: Thu Dzung Tran 870 Carre Simon Saint-Laurent, Quebec H4M 2W2, Canada	598	Akorn, Inc.	8/13/2020	General Unsecured	\$5,000.00	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
77	Tiar Yashi Williams 1222 Woodbine Avenue Plainfield, NJ 07060	781	Akorn, Inc.	10/10/2022	General Unsecured	\$200.00	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
78	Toppan Merrill LLC 1501 Energy Park Drive Saint Paul, MN 55108	760	Akorn, Inc.	11/18/2020	General Unsecured	\$8,704.00	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
79	Troemner LLC Attn: Jane Andrews 201 Wolf Drive Thorofare, NJ 08086	652	Akorn, Inc.	9/18/2020	General Unsecured	\$884.29	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
80	United States Pharmacopeia Attn: Blakeley LLP 18500 Von Karman Avenue, Suite 530 Irvine, CA 92612	693	Akorn, Inc.	11/2/2020	Admin Priority	\$6,086.38	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
81	Walter G. Hasselt, Trust P.O. Box 1645 Destin, FL 32540	615	Akorn, Inc.	8/15/2020	General Unsecured	\$4,241.05	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.



**Schedule 2**

**Amended and Superseded Claims**

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

Creditor Name and Address	Claim No. to be Disallowed	Debtor	Claim Date	Type	Claim Amount	Name and Address	Surviving Claim No.	Debtor	Date Filed	Type	Claim Amount	Basis for Claim Objection
Agidens AG Attn: Pieter Tilkens, General Manager Hohenrainstrasse 10 Pratteln, 04133 Switzerland	461	Akorn, Inc	8/3/2020	General Unsecured	\$11,478.13	Agidens AG Attn: Ann Van Goethem Baarbeek 1 Zwijndrecht, 2070 Belgium	517	Akorn, Inc.	8/3/2020	General Unsecured	\$624,039.43	Claim 461 is amended by Claim 517
Airgas USA LLC Attn: Amanda Dopieralski 6055 Rockside Woods Blvd Independence, OH 44131	244	Akorn, Inc	7/30/2020	General Unsecured	\$1,383.36	Airgas USA LLC 6055 Rockside Woods Blvd Independence, OH 44131	637	Akorn, Inc.	9/2/2020	General Unsecured	\$1,527.29	Claim 244 is amended by Claim 637
AmerisourceBergen Drug Corporation Attn: Melissa W. Rand 227 Washington Street Conshohocken, PA 19428	225	Akorn, Inc	7/29/2020	General Unsecured	\$5,324,117.00	ASD Specialty Healthcare, LLC Attn: Melissa Rand 227 Washington Street Conshohocken, PA 19428	475	Akorn, Inc	8/3/2020	General Unsecured	\$ 5,324,117.00	Claim 225 is amended by Claim 475
AMRI c/o Stacie Phillips, General Counsel 26 Corporate Circle Albany, NY 12212	320	Hi-Tech Pharmacal Co., Inc.	7/31/2020	General Unsecured	\$1,364,671.00	Crystal Pharma, S.A.U. AMRI c/o Stacie Phillips, General Counsel 26 Corporate Circle Albany, NY 12212	376	Hi-Tech Pharmacal Co., Inc.	7/31/2020	General Unsecured	\$ 1,364,671.00	Claim 320 is amended by Claim 376
CRA International, Inc. 200 Clarendon Street Boston, MA 02116	651	Akorn, Inc	9/18/2020	General Unsecured	\$189,921.78	CRA International, Inc. Attn: Mark Waterhouse 200 Clarendon Street Boston, MA 02116	762	Akorn, Inc	1/11/2021	General Unsecured	\$8,438.14	Claim 651 is amended by Claim 762
Department of Health Care Services P.O. Box 997413, MS 0010 Sacramento, CA 95899	766	Akorn, Inc.	4/26/2021	General Unsecured	\$5,268,028.67	Department of Health Care Services P.O. Box 997413, MS 0010 Sacramento, CA 95899	772	Akorn, Inc	7/12/2021	General Unsecured	\$1,664,612.28	Claim 766 is amended by Claim 772
Franchise Tax Board Attn: Bankruptcy Section, MS A340 P.O. Box 2952 Sacramento, CA 95812-2952	746	VersaPharm Incorporated	11/16/2020	Priority	\$1,654.06	Franchise Tax Board Attn: Bankruptcy Section, MS A340 P.O. Box 2952 Sacramento, CA 95812-2952	787	VersaPharm Incorporated	11/8/2022	General Unsecured	\$28,650.89	Claim 746 is amended by Claim 787
Franchise Tax Board Attn: Bankruptcy Section, MS A340 P.O. Box 2952 Sacramento, CA 95812-2952	747	VPI Holdings Corp.	11/16/2020	General Unsecured	Unliquidated	Franchise Tax Board Attn: Bankruptcy Section, MS A340 P.O. Box 2952 Sacramento, CA 95812-2952	784	VPI Holdings Corp.	11/8/2022	General Unsecured	\$0.00	Claim 747 is amended by Claim 784
Franchise Tax Board Attn: Bankruptcy Section, MS A340 P.O. Box 2952 Sacramento, CA 95812-2952	749	Hi-Tech Pharmacal Co., Inc.	11/16/2020	General Unsecured	\$93,101.92	Franchise Tax Board Attn: Bankruptcy Section, MS A340 P.O. Box 2952 Sacramento, CA 95812-2952	785	Hi-Tech Pharmacal Co., Inc.	11/8/2022	Priority	\$0.00	Claim 749 is amended by Claim 785
Franchise Tax Board Attn: Bankruptcy Section, MS A340 P.O. Box 2952 Sacramento, CA 95812-2952	751	Akorn, Inc.	11/16/2020	General Unsecured	\$445,399.80	Franchise Tax Board Attn: Bankruptcy Section, MS A340 P.O. Box 2952 Sacramento, CA 95812-2952	786	Akorn, Inc.	11/8/2022	Priority	\$220,223.48	Claim 751 is amended by Claim 786
Franchise Tax Board Attn: Bankruptcy Section, MS A340 P.O. Box 2952 Sacramento, CA 95812-2952	752	Akorn Sales, Inc.	11/16/2020	General Unsecured	\$283,148.22	Franchise Tax Board Attn: Bankruptcy Section, MS A340 P.O. Box 2952 Sacramento, CA 95812-2952	783	Akorn Sales, Inc.	11/8/2022	Priority	\$0.00	Claim 752 is amended by Claim 783
Franchise Tax Board Attn: Bankruptcy Section, MS A340 P.O. Box 2952 Sacramento, CA 95812-2952	753	Advanced Vision Research, Inc.	11/16/2020	General Unsecured	\$69,149.66	Franchise Tax Board Attn: Bankruptcy Section, MS A340 P.O. Box 2952 Sacramento, CA 95812-2952	782	Advanced Vision Research, Inc.	11/8/2022	Priority	\$0.00	Claim 753 is amended by Claim 782
Haapanen Brothers Attn: Kaitlyn Hilty 1400 St. Paul Avenue Gurnee, IL 60031	382	Akorn, Inc.	7/31/2020	General Unsecured	\$3,399.01	Haapanen Brothers Attn: Sarah Haapanen 1400 St. Paul Avenue Gurnee, IL 60031	440	Akorn, Inc.	8/3/2020	General Unsecured	\$0.00	Claim 382 is amended by Claim 440
HealthTrust Purchasing Group, L.P. Attn: Doug Findlay 1100 Dr. Martin Luther King, Jr., Blvd. Suite 1100 Nashville, TN 37203	498	Akorn, Inc.	8/3/2020	General Unsecured	\$1,636,140.32	HealthTrust Purchasing Group, L.P. Attn: R. Cochran Waller Lansden Dortch and Davis, LLP 511 Union Street, Suite 2700 Nashville, TN 37219	560	Akorn, Inc.	8/4/2020	General Unsecured	\$1,636,140.32	Claim 498 is amended by Claim 560
Leadiant Biosciences, Inc. Attn: Fernando Menendez Sequor Law, P.A. 1111 Brickell Avenue, Suite 1250 Miami, FL 33131	209	Hi-Tech Pharmacal Co., Inc.	7/28/2020	General Unsecured	\$86,800.00	Leadiant Biosciences, Inc. Attn: Fernando Menendez Sequor Law, P.A. 1111 Brickell Avenue, Suite 1250 Miami, FL 33131	378	Hi-Tech Pharmacal Co., Inc.	7/31/2020	General Unsecured	\$259,555.94	Claim 209 is amended by Claim 378
Leadiant Biosciences, Inc. Attn: Fernando Menendez Sequor Law, P.A. 1111 Brickell Avenue, Suite 1250	378	Hi-Tech Pharmacal Co., Inc.	7/31/2020	General Unsecured	\$259,555.94	Leadiant Biosciences, Inc. Attn: Fernando Menendez Sequor Law, P.A. 1111 Brickell Avenue, Suite 1250	596	Hi-Tech Pharmacal Co., Inc.	8/11/2020	General Unsecured	Unliquidated	Claim 378 is amended by Claim 596

	Miami, FL 33131													
17	Louisiana Department of Revenue Attn: Bankruptcy Section P.O. Box 66658 Baton Rouge, LA 70896	51	Akorn Sales, Inc.	7/10/2020	Priority General Unsecured	\$21,000.00 \$1,000.00		Louisiana Department of Revenue Attn: Bankruptcy Section P.O. Box 66658 Baton Rouge, LA 70896	561	Akorn Sales, Inc.	8/4/2020	Priority General Unsecured	\$20,000.00 \$1,000.00	Claim 51 is amended by Claim 561
18	Mark Velluci 8716 NE 17th Street Vancouver, WA 98664	139	Akorn, Inc.	7/22/2020	General Unsecured	\$ 500.00		Mark Velluci 8716 NE 17th Street Vancouver, WA 98664	102	Akorn, Inc.	7/17/2020	General Unsecured	\$620.00	Claim 139 is amended by Claim 102
19	Massachusetts Department of Revenue Attn: Bankruptcy Unit 100 Cambridge Street, 7th Floor P.O. Box 9564 Boston, MA 02114-9564	198	Akorn Sales, Inc.	7/28/2020	Priority	\$ 7,225.56		Massachusetts Department of Revenue Attn: Bankruptcy Unit 100 Cambridge Street, 7th Floor P.O. Box 9564 Boston, MA 02114-9564	199	Akorn Sales, Inc.	7/28/2020	Priority General Unsecured	\$7,225.56 \$2,298.00	Claim 198 is amended by Claim 199
20	Massachusetts Department of Revenue Attn: Bankruptcy Unit 100 Cambridge Street, 7th Floor P.O. Box 9564 Boston, MA 02114-9564	197	Akorn, Inc.	7/28/2020	Priority	\$198,536.45		Massachusetts Department of Revenue Attn: Bankruptcy Unit 100 Cambridge Street, 7th Floor P.O. Box 9564 Boston, MA 02114-9564	775	Akorn, Inc.	8/30/2021	Priority General Unsecured	\$76.01 \$106.64	Claim 197 is amended by Claim 775
21	Mississippi Department of Revenue Attn: Bankruptcy Section MS Department of Revenue P.O. Box 22808 Jackson, MS 39225	24	Akorn Sales, Inc.	6/24/2020	Priority	Unliquidated		Mississippi Department of Revenue Attn: Bankruptcy Section MS Department of Revenue P.O. Box 22808 Jackson, MS 39225	763	Akorn Sales, Inc.	1/29/2021	Priority General Unsecured	\$371,273.05 \$74,254.61	Claim 24 is amended by Claim 763
22	Mississippi Department of Revenue Attn: Bankruptcy Section MS Department of Revenue P.O. Box 22808 Jackson, MS 39225	25	VersaPharm Incorporated	6/24/2020	Secured Priority General Unsecured	\$22,508.92 \$4,911.80		Mississippi Department of Revenue Attn: Bankruptcy Section MS Department of Revenue P.O. Box 22808 Jackson, MS 39225	672	VersaPharm Incorporated	10/8/2020	Priority General Unsecured	\$7,571.36 \$20,460.34	Claim 25 is amended by Claim 672
23	Mississippi Department of Revenue Attn: Bankruptcy Section MS Department of Revenue P.O. Box 22808 Jackson, MS 39225	672	VersaPharm Incorporated	10/8/2020	Priority General Unsecured	\$7,571.36 \$20,460.34		Mississippi Department of Revenue Attn: Bankruptcy Section MS Department of Revenue P.O. Box 22808 Jackson, MS 39225	778	VersaPharm Incorporated	10/7/2021	General Unsecured	\$ 10,971.95	Claim 672 is amended by Claim 778
24	Mississippi Department of Revenue Attn: Bankruptcy Section MS Department of Revenue P.O. Box 22808 Jackson, MS 39225	763	Akorn Sales, Inc.	1/29/2021	Priority General Unsecured	\$371,273.05 \$74,254.61		Mississippi Department of Revenue Attn: Bankruptcy Section MS Department of Revenue P.O. Box 22808 Jackson, MS 39225	779	Akorn Sales, Inc.	10/7/2021	Priority General Unsecured	\$ 81,874.05 \$ 20,468.51	Claim 763 is amended by Claim 779
25	Molina Healthcare, Inc. Attn: Peter D. St. Phillip c/o Lowey Dannenberg, P.C. 44 South Broadway, Suite 1100 White Plains, NY 10601	420	Akorn, Inc.	8/2/2020	General Unsecured	Unliquidated		Molina Healthcare, Inc. Attn: Peter D. St. Phillip c/o Lowey Dannenberg, P.C. 44 South Broadway, Suite 1100 White Plains, NY 10601	533	Akorn, Inc.	8/3/2020	General Unsecured	Unliquidated	Claim 420 is amended by Claim 533
26	New York State Dept. of Taxation and Finance Attn: Bankruptcy Section P.O. Box 5300 Albany, NY 12205-0300	673	Hi-Tech Pharmacal Co., Inc.	10/13/2020	General Unsecured	\$5,055.00		New York State Dept. of Taxation and Finance Attn: Bankruptcy Section P.O. Box 5300 Albany, NY 12205-0300	690	Hi-Tech Pharmacal Co., Inc.	10/26/2020	Priority	\$18,653.93	Claim 673 is amended by Claim 690
27	Senju Pharmaceutical Co., Ltd. Attn: Takeshi Sugisawa 3-1-9 Kawara-machi Chuo-ku Osaka 541-0048, Japan	43	Akorn, Inc.	7/8/2020	General Unsecured	Unliquidated		Senju Pharmaceutical Co., Ltd. Attn: Takeshi Sugisawa 3-1-9 Kawara-machi Chuo-ku Osaka 541-0048, Japan	48	Akorn, Inc.	7/8/2020	General Unsecured	Unliquidated	Claim 43 is amended by Claim 48
28	ServiceMaster Facility Management Attn: Laura Acosta 2520 Lydia Avenue Zion, IL 60099	599	Akorn, Inc.	8/12/2020	General Unsecured	\$2,800.00		ServiceMaster Facility Management 2122 22ND Street Kenosha, WI 53140	600	Akorn, Inc.	8/12/2020	General Unsecured	\$2,800.00	Claim 599 is amended by Claim 600
29	Tennessee Department of Revenue Attn: Attorney General P.O. Box 20207 Nashville, TN 37202-0207	638	Akorn Sales, Inc.	9/3/2020	Priority	\$32,368.00		Tennessee Department of Revenue Attn: Attorney General P.O. Box 20207 Nashville, TN 37202-0207	774	Akorn Sales, Inc.	8/9/2021	Priority	\$4,695.00	Claim 638 is amended by Claim 774
30	Texas Comptroller of Public Accounts Attn: Office of the Attorney General Bankruptcy & Collections Division P.O. Box 12548, MC-008 Austin, TX 78711-2548	670	VPI Holdings Corp.	10/6/2020	Priority General Unsecured	\$136,710.59 \$430.00		Texas Comptroller of Public Accounts Attn: Office of the Attorney General Bankruptcy & Collections Division P.O. Box 12548, MC-008 Austin, TX 78711-2548	777	VPI Holdings Corp.	9/7/2021	General Unsecured	\$3,152.59	Claim 670 is amended by Claim 777
31	Texas Comptroller of Public Accounts Attn: Office of the Attorney General Bankruptcy & Collections Division P.O. Box 12548, MC-008 Austin, TX 78711-2548	671	VersaPharm Incorporated	10/6/2020	Priority General Unsecured	\$135,454.55 \$200.00		Texas Comptroller of Public Accounts Attn: Office of the Attorney General Bankruptcy & Collections Division P.O. Box 12548, MC-008 Austin, TX 78711-2548	776	VersaPharm Incorporated	9/7/2021	General Unsecured	\$1,666.55	Claim 671 is amended by Claim 776
32	Walgreen Co. Attn: Schuyler Carroll Loeb and Loeb LLP, Schuyler Carroll 345 Park Avenue New York, NY 10154	313	Akorn, Inc.	7/31/2020	General Unsecured	\$14,589,097.88		Walgreen Co. Attn: Schuyler Carroll Loeb and Loeb LLP 345 Park Avenue New York, NY 10154	301	Akorn, Inc.	7/31/2020	General Unsecured	\$14,589,097.88	Claim 313 is amended by Claim 301

**Exhibit 2**

**Blackline**

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

	)	
In re:	)	Chapter 11
	)	
AKORN, INC.,	)	Case No. 20-11177 (KBO)
	)	
Debtor. <sup>1</sup>	)	
	)	
	)	<del>Re: Docket No. 1138</del>
	)	

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

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

<sup>1</sup> 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.

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

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

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

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

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

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

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

11. This Order is immediately effective and enforceable.

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



**Schedule 1**

**Late Filed Claims**

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

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

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

P.O. Box 997413 MS 0010 Sacramento, CA 95899	769	VersaPharm Incorporated	5/3/2021	General Unsecured	\$140,583.83	Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
<sup>25</sup> Department of Health Care Services P.O. Box 997413 MS 0010 Sacramento, CA 95899	772	Akorn, Inc.	7/12/2021	General Unsecured	\$1,664,612.28	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
<sup>26</sup> Diana P. Wise 14130 W Whitewood Drive Sun City West, AZ 85375	653	Akorn, Inc.	9/18/2020	General Unsecured	\$2,980.57	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
<sup>27</sup> Duane Portwood Attn: Daniel J. Collins Faegre Drinker Biddle Reath LLP 191 North Wacker Drive, Suite 3700 Chicago, IL 60606	609	Akorn, Inc.	8/17/2020	General Unsecured	UNLIQUIDATED	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
<sup>28</sup> FedEx Corporate Services Inc. 3965 Airways Blvd, Module G, 3rd Floor Memphis, TN 38116-5017	662	Akorn, Inc.	9/21/2020	General Unsecured	\$1,401.60	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
<sup>29</sup> Forrest Allen Kilzer 1515 Burning Tree Drive Decatur, IL 62521	602	Akorn, Inc.	8/12/2020	General Unsecured	UNLIQUIDATED	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
<sup>30</sup> Gloria Amparo Zuniga 218 Dakota Avenue Bay Shore, NY 11706	639	Akorn, Inc.	9/3/2020	General Unsecured	BLANK	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
<sup>31</sup> Hercules Apostolidis & Doris 1832 Waldorf West Palm Beach, FL 33411	626	Akorn, Inc.	8/21/2020	General Unsecured	BLANK	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
<sup>32</sup> Highland Eye Institute Attn: Ganthier Rulx Jr. 801 US 27 South Sebring, FL 33870	610	Akorn, Inc.	8/17/2020	General Unsecured	BLANK	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
<sup>33</sup> IRA FBO Tammi B Lauder 3 Boulder Trail Chappaqua, NY 10514	590	Akorn, Inc.	8/10/2020	General Unsecured	\$13,998.57	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
<sup>34</sup> IRA FBO Tammi B Lauder 3 Boulder Trail Chappaqua, NY 10514	688	Akorn, Inc.	10/23/2020	General Unsecured	\$14,063.75	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
<sup>35</sup> James H Hendrix 187 Windsor Drive Port Orange, FL 32129	705	Akorn Sales, Inc.	11/12/2020	General Unsecured	\$237.60	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
<sup>36</sup> Jane M Hoang 228 N Walnuthaven Drive West Covina, CA 91790	687	Akorn, Inc.	10/20/2020	General Unsecured	\$1,500.00	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
<sup>37</sup> Janice Christine Minor-Jackson						Claimant filed the claim after the applicable

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

	6580 Bennington Way San Ramon, CA 94582	586	Akorn, Inc.	8/9/2020	General Unsecured	\$61.57	Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
51	<del>Maxine Pierce 4614 N 12th Street Philadelphia, PA 19140</del>	<del>698</del>	<del>Akorn, Inc.</del>	<del>11/6/2020</del>	<del>General Unsecured</del>	<del>\$5,500.00</del>	<del>Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed &amp; expunged in its entirety.</del>
52	McCrone Associates Attn: Liz Ingold 850 Pasquinelli Drive Westmont, IL 60559	796	Akorn, Inc.	6/2/2023	General Unsecured	\$2,500.00	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
53	Min Jiang 13074 Martz Street Clarksburg, MD 20871	603	Akorn, Inc.	8/12/2020	General Unsecured	\$7,345.55	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
54	Model N, Inc. Attn: Jeremy Ford - Legal Department 777 Mariners Island Blvd, Suite 300 San Mateo, CA 94404	790	Akorn, Inc.	3/8/2023	General Unsecured	\$1,320,850.00	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
55	Mohammad J Hussain 1310 W Courtland Street Mundelein, IL 60060	613	Akorn, Inc.	8/14/2020	General Unsecured	BLANK	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
56	<del>MSN Laboratories Private Limited Attn: Vinod Kumar Chawla MSN Corporate, H. No. 2-91/10 and -1/MSN, Whitefi Hyderabad, Telangana 500 084 India</del>	<del>788</del>	<del>Akorn, Inc.</del>	<del>2/28/2023</del>	<del>General Unsecured</del>	<del>\$80,000.00</del>	<del>Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed &amp; expunged in its entirety.</del>
57	Mudit Kumar 295 Highglen Avenue Markham, Ontario L3S 3M1, Canada	627	Akorn, Inc.	8/22/2020	General Unsecured	BLANK	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
58	<del>Nitin Purohit 1466 Laurier Avenue Milton, Ontario L9T 8T4, Canada</del>	<del>689</del>	<del>Akorn, Inc.</del>	<del>10/24/2020</del>	<del>General Unsecured</del>	<del>\$2,844.94</del>	<del>Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed &amp; expunged in its entirety.</del>
59	P and L Development, LLC a/k/a PL Developments c/o PL Developments Attn: Charles Cain 200 Hicks Street Westbury, NY 11590	797	Akorn, Inc.	8/3/2023	General Unsecured	\$ 2,748,720.00	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
60	PH Conway LLC Attn: Richard C. Hamlin, Esq. The Law Offices of Richard C. Hamlin LLC 928 Broadway - Suite 1005 New York, NY 10010	694	Akorn, Inc.	11/2/2020	General Unsecured	\$252,368.18	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
61	Pitney Bowes Inc 27 Waterview Drive, 3rd Floor Shelton, CT 06484	692	Akorn, Inc.	11/2/2020	General Unsecured	\$2,000.00	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
62	Praxair Distribution, Inc 4555 S Palo Verde Road, Suite 125 Tucson, AZ 85714	655	Akorn, Inc.	9/28/2020	General Unsecured	\$24,540.36	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged

						in its entirety.
<sup>63</sup>	Rajat Rai 3360 Deerfield Road Riverwoods, IL 60015	597	Akorn, Inc.	8/11/2020	General Unsecured	UNLIQUIDATED Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
<sup>64</sup>	RDC Liquidating Trust as Successor-In-Interest to Rochester Durg Co-Operative, Inc. Pachulski Stang Ziehl & Jones LLP Attn: Jason S. Pomerantz, Esq. 10100 Santa Monica Blvd, 13th Floor Los Angeles, CA 90067	780	Akorn, Inc.	10/21/2021	General Unsecured	\$101,775.12 Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
<sup>65</sup>	Retina Consultants of Los Angeles Attn: Tran Vinh T 1808 Verdugo Blvd., Suite 206 Glendale, CA 91208	601	Akorn, Inc.	8/12/2020	General Unsecured	\$1,402.00 Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
<sup>66</sup>	Richland Community College Attn: Business Services One College Park Decatur, IL 62521	656	Akorn, Inc.	9/29/2020	General Unsecured	\$2,200.00 Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
<sup>67</sup>	Rieke Office Interiors, Inc. 2000 Fox Lane Elgin, IL 60123	619	Akorn, Inc.	8/20/2020	General Unsecured	\$3,151.98 Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
<sup>68</sup>	Sandra Gutenschwager 1033 Walnut Street Wyandotte, MI 48192	616	Akorn, Inc.	8/15/2020	General Unsecured	\$1,131.35 Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
<sup>69</sup>	Say Communications, LLC 155 Wooster Street, Suite 4F New York, NY 10012	764	Akorn, Inc.	2/9/2021	General Unsecured	\$51.80 Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
<sup>70</sup>	Servicemaster Facility Management 2122 22nd Street Kenosha, WI 53140	600	Akorn, Inc.	8/12/2020	General Unsecured	\$2,800.00 Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
<sup>71</sup>	Sherif M N El-Batouty 5431 Emerald Pointe Lane Sugar Land, TX 77479	641	Akorn, Inc.	9/5/2020	General Unsecured	BLANK Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
<sup>72</sup>	Sonia Malik 847 Memorial Circle Newmarket, Ontario L3X 0B3, Canada	635	Akorn, Inc.	9/1/2020	General Unsecured	\$3,450.00 Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
<sup>73</sup>	Stephen DePoorter 5500 Hacker Circle Cheyenne, WY 82009	701	Akorn, Inc.	11/10/2020	General Unsecured	\$11,934.30 Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
<sup>74</sup>	Susanne Fenton 1859 Chester Drive East Meadow, NY 11554	636	Akorn, Inc.	9/1/2020	General Unsecured	BLANK Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.
<sup>75</sup>	T M Kenneys Inc 236 North Main Street	674	Akorn, Inc.	10/13/2020	General	\$525.75 Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late

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



**Schedule 2**

**Amended and Superseded Claims**

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

Creditor Name and Address	Claim No. to be Disallowed	Debtor	Claim Date	Type	Claim Amount	Name and Address	Surviving Claim No.	Debtor	Date Filed	Type	Claim Amount	Basis for Claim Objection
1 Agidens AG Attn: Pieter Tilkens, General Manager Hohenrainstrasse 10 Pratteln, 04133 Switzerland	461	Akorn, Inc	8/3/2020	General Unsecured	\$11,478.13	Agidens AG Attn: Ann Van Goethem Baarbeek 1 Zwijndrecht, 2070 Belgium	517	Akorn, Inc.	8/3/2020	General Unsecured	\$624,039.43	Claim 461 is amended by Claim 517
2 Airgas USA LLC Attn: Amanda Dopieralski 6055 Rockside Woods Blvd Independence, OH 44131	244	Akorn, Inc	7/30/2020	General Unsecured	\$1,383.36	Airgas USA LLC 6055 Rockside Woods Blvd Independence, OH 44131	637	Akorn, Inc.	9/2/2020	General Unsecured	\$1,527.29	Claim 244 is amended by Claim 637
3 AmerisourceBergen Drug Corporation Attn: Melissa W. Rand 227 Washington Street Conshohocken, PA 19428	225	Akorn, Inc	7/29/2020	General Unsecured	\$5,324,117.00	ASD Specialty Healthcare, LLC Attn: Melissa Rand 227 Washington Street Conshohocken, PA 19428	475	Akorn, Inc	8/3/2020	General Unsecured	\$ 5,324,117.00	Claim 225 is amended by Claim 475
4 AMRI c/o Stacie Phillips, General Counsel 26 Corporate Circle Albany, NY 12212	320	Hi-Tech Pharmacal Co., Inc.	7/31/2020	General Unsecured	\$1,364,671.00	Crystal Pharma, S.A.U. AMRI c/o Stacie Phillips, General Counsel 26 Corporate Circle Albany, NY 12212	376	Hi-Tech Pharmacal Co., Inc.	7/31/2020	General Unsecured	\$ 1,364,671.00	Claim 320 is amended by Claim 376
5 CRA International, Inc. 200 Clarendon Street Boston, MA 02116	651	Akorn, Inc	9/18/2020	General Unsecured	\$189,921.78	CRA International, Inc. Attn: Mark Waterhouse 200 Clarendon Street Boston, MA 02116	762	Akorn, Inc	1/11/2021	General Unsecured	\$8,438.14	Claim 651 is amended by Claim 762
6 Department of Health Care Services P.O. Box 997413, MS 0010 Sacramento, CA 95899	766	Akorn, Inc.	4/26/2021	General Unsecured	\$5,268,028.67	Department of Health Care Services P.O. Box 997413, MS 0010 Sacramento, CA 95899	772	Akorn, Inc	7/12/2021	General Unsecured	\$1,664,612.28	Claim 766 is amended by Claim 772
7 Franchise Tax Board Attn: Bankruptcy Section, MS A340 P.O. Box 2952 Sacramento, CA 95812-2952	746	VersaPharm Incorporated	11/16/2020	Priority	\$1,654.06	Franchise Tax Board Attn: Bankruptcy Section, MS A340 P.O. Box 2952 Sacramento, CA 95812-2952	787	VersaPharm Incorporated	11/8/2022	General Unsecured	\$28,650.89	Claim 746 is amended by Claim 787
8 Franchise Tax Board Attn: Bankruptcy Section, MS A340 P.O. Box 2952 Sacramento, CA 95812-2952	747	VPI Holdings Corp.	11/16/2020	General Unsecured	Unliquidated	Franchise Tax Board Attn: Bankruptcy Section, MS A340 P.O. Box 2952 Sacramento, CA 95812-2952	784	VPI Holdings Corp.	11/8/2022	General Unsecured	\$0.00	Claim 747 is amended by Claim 784
9 Franchise Tax Board Attn: Bankruptcy Section, MS A340 P.O. Box 2952 Sacramento, CA 95812-2952	749	Hi-Tech Pharmacal Co., Inc.	11/16/2020	General Unsecured	\$93,101.92	Franchise Tax Board Attn: Bankruptcy Section, MS A340 P.O. Box 2952 Sacramento, CA 95812-2952	785	Hi-Tech Pharmacal Co., Inc.	11/8/2022	Priority	\$0.00	Claim 749 is amended by Claim 785
10 Franchise Tax Board Attn: Bankruptcy Section, MS A340 P.O. Box 2952 Sacramento, CA 95812-2952	751	Akorn, Inc.	11/16/2020	General Unsecured	\$445,399.80	Franchise Tax Board Attn: Bankruptcy Section, MS A340 P.O. Box 2952 Sacramento, CA 95812-2952	786	Akorn, Inc.	11/8/2022	Priority	\$220,223.48	Claim 751 is amended by Claim 786
11 Franchise Tax Board Attn: Bankruptcy Section, MS A340 P.O. Box 2952 Sacramento, CA 95812-2952	752	Akorn Sales, Inc.	11/16/2020	General Unsecured	\$283,148.22	Franchise Tax Board Attn: Bankruptcy Section, MS A340 P.O. Box 2952 Sacramento, CA 95812-2952	783	Akorn Sales, Inc.	11/8/2022	Priority	\$0.00	Claim 752 is amended by Claim 783
12 Franchise Tax Board Attn: Bankruptcy Section, MS A340 P.O. Box 2952 Sacramento, CA 95812-2952	753	Advanced Vision Research, Inc.	11/16/2020	General Unsecured	\$69,149.66	Franchise Tax Board Attn: Bankruptcy Section, MS A340 P.O. Box 2952 Sacramento, CA 95812-2952	782	Advanced Vision Research, Inc.	11/8/2022	Priority	\$0.00	Claim 753 is amended by Claim 782
13 Haapanen Brothers Attn: Kaitlyn Hilty 1400 St. Paul Avenue Gurnee, IL 60031	382	Akorn, Inc.	7/31/2020	General Unsecured	\$3,399.01	Haapanen Brothers Attn: Sarah Haapanen 1400 St. Paul Avenue Gurnee, IL 60031	440	Akorn, Inc.	8/3/2020	General Unsecured	\$0.00	Claim 382 is amended by Claim 440
14 HealthTrust Purchasing Group, L.P. Attn: Doug Findlay 1100 Dr. Martin Luther King, Jr., Blvd. Suite 1100 Nashville, TN 37203	498	Akorn, Inc.	8/3/2020	General Unsecured	\$1,636,140.32	HealthTrust Purchasing Group, L.P. Attn: R. Cochran Waller Lansden Dortch and Davis, LLP 511 Union Street, Suite 2700 Nashville, TN 37219	560	Akorn, Inc.	8/4/2020	General Unsecured	\$1,636,140.32	Claim 498 is amended by Claim 560
15 Leadiant Biosciences, Inc. Attn: Fernando Menendez Sequor Law, P.A. 1111 Brickell Avenue, Suite 1250 Miami, FL 33131	209	Hi-Tech Pharmacal Co., Inc.	7/28/2020	General Unsecured	\$86,800.00	Leadiant Biosciences, Inc. Attn: Fernando Menendez Sequor Law, P.A. 1111 Brickell Avenue, Suite 1250 Miami, FL 33131	378	Hi-Tech Pharmacal Co., Inc.	7/31/2020	General Unsecured	\$259,555.94	Claim 209 is amended by Claim 378
16 Leadiant Biosciences, Inc. Attn: Fernando Menendez Sequor Law, P.A. 1111 Brickell Avenue, Suite 1250	378	Hi-Tech Pharmacal Co., Inc.	7/31/2020	General Unsecured	\$259,555.94	Leadiant Biosciences, Inc. Attn: Fernando Menendez Sequor Law, P.A. 1111 Brickell Avenue, Suite 1250	596	Hi-Tech Pharmacal Co., Inc.	8/11/2020	General Unsecured	Unliquidated	Claim 378 is amended by Claim 596

	Miami, FL 33131												
17	Louisiana Department of Revenue Attn: Bankruptcy Section P.O. Box 66658 Baton Rouge, LA 70896	51	Akorn Sales, Inc.	7/10/2020	Priority General Unsecured	\$21,000.00 \$1,000.00	Louisiana Department of Revenue Attn: Bankruptcy Section P.O. Box 66658 Baton Rouge, LA 70896	561	Akorn Sales, Inc.	8/4/2020	Priority General Unsecured	\$20,000.00 \$1,000.00	Claim 51 is amended by Claim 561
18	Mark Velluci 8716 NE 17th Street Vancouver, WA 98664	139	Akorn, Inc.	7/22/2020	General Unsecured	\$ 500.00	Mark Velluci 8716 NE 17th Street Vancouver, WA 98664	102	Akorn, Inc.	7/17/2020	General Unsecured	\$620.00	Claim 139 is amended by Claim 102
19	Massachusetts Department of Revenue Attn: Bankruptcy Unit 100 Cambridge Street, 7th Floor P.O. Box 9564 Boston, MA 02114-9564	198	Akorn Sales, Inc.	7/28/2020	Priority	\$ 7,225.56	Massachusetts Department of Revenue Attn: Bankruptcy Unit 100 Cambridge Street, 7th Floor P.O. Box 9564 Boston, MA 02114-9564	199	Akorn Sales, Inc.	7/28/2020	Priority General Unsecured	\$7,225.56 \$2,298.00	Claim 198 is amended by Claim 199
20	Massachusetts Department of Revenue Attn: Bankruptcy Unit 100 Cambridge Street, 7th Floor P.O. Box 9564 Boston, MA 02114-9564	197	Akorn, Inc.	7/28/2020	Priority	\$198,536.45	Massachusetts Department of Revenue Attn: Bankruptcy Unit 100 Cambridge Street, 7th Floor P.O. Box 9564 Boston, MA 02114-9564	775	Akorn, Inc.	8/30/2021	Priority General Unsecured	\$76.01 \$106.64	Claim 197 is amended by Claim 775
21	Mississippi Department of Revenue Attn: Bankruptcy Section MS Department of Revenue P.O. Box 22808 Jackson, MS 39225	24	Akorn Sales, Inc.	6/24/2020	Priority	Unliquidated	Mississippi Department of Revenue Attn: Bankruptcy Section MS Department of Revenue P.O. Box 22808 Jackson, MS 39225	763	Akorn Sales, Inc.	1/29/2021	Priority General Unsecured	\$371,273.05 \$74,254.61	Claim 24 is amended by Claim 763
22	Mississippi Department of Revenue Attn: Bankruptcy Section MS Department of Revenue P.O. Box 22808 Jackson, MS 39225	25	VersaPharm Incorporated	6/24/2020	Secured Priority General Unsecured	\$22,508.92 \$4,911.80	Mississippi Department of Revenue Attn: Bankruptcy Section MS Department of Revenue P.O. Box 22808 Jackson, MS 39225	672	VersaPharm Incorporated	10/8/2020	Priority General Unsecured	\$7,571.36 \$20,460.34	Claim 25 is amended by Claim 672
23	Mississippi Department of Revenue Attn: Bankruptcy Section MS Department of Revenue P.O. Box 22808 Jackson, MS 39225	672	VersaPharm Incorporated	10/8/2020	Priority General Unsecured	\$7,571.36 \$20,460.34	Mississippi Department of Revenue Attn: Bankruptcy Section MS Department of Revenue P.O. Box 22808 Jackson, MS 39225	778	VersaPharm Incorporated	10/7/2021	General Unsecured	\$ 10,971.95	Claim 672 is amended by Claim 778
24	Mississippi Department of Revenue Attn: Bankruptcy Section MS Department of Revenue P.O. Box 22808 Jackson, MS 39225	763	Akorn Sales, Inc.	1/29/2021	Priority General Unsecured	\$371,273.05 \$74,254.61	Mississippi Department of Revenue Attn: Bankruptcy Section MS Department of Revenue P.O. Box 22808 Jackson, MS 39225	779	Akorn Sales, Inc.	10/7/2021	Priority General Unsecured	\$ 81,874.05 \$ 20,468.51	Claim 763 is amended by Claim 779
25	Molina Healthcare, Inc. Attn: Peter D. St. Phillip c/o Lowey Dannenberg, P.C. 44 South Broadway, Suite 1100 White Plains, NY 10601	420	Akorn, Inc.	8/2/2020	General Unsecured	Unliquidated	Molina Healthcare, Inc. Attn: Peter D. St. Phillip c/o Lowey Dannenberg, P.C. 44 South Broadway, Suite 1100 White Plains, NY 10601	533	Akorn, Inc.	8/3/2020	General Unsecured	Unliquidated	Claim 420 is amended by Claim 533
26	New York State Dept. of Taxation and Finance Attn: Bankruptcy Section P.O. Box 5300 Albany, NY 12205-0300	673	Hi-Tech Pharmacal Co., Inc.	10/13/2020	General Unsecured	\$5,055.00	New York State Dept. of Taxation and Finance Attn: Bankruptcy Section P.O. Box 5300 Albany, NY 12205-0300	690	Hi-Tech Pharmacal Co., Inc.	10/26/2020	Priority	\$18,653.93	Claim 673 is amended by Claim 690
27	Senju Pharmaceutical Co., Ltd. Attn: Takeshi Sugisawa 3-1-9 Kawara-machi Chuo-ku Osaka 541-0048, Japan	43	Akorn, Inc.	7/8/2020	General Unsecured	Unliquidated	Senju Pharmaceutical Co., Ltd. Attn: Takeshi Sugisawa 3-1-9 Kawara-machi Chuo-ku Osaka 541-0048, Japan	48	Akorn, Inc.	7/8/2020	General Unsecured	Unliquidated	Claim 43 is amended by Claim 48
28	ServiceMaster Facility Management Attn: Laura Acosta 2520 Lydia Avenue Zion, IL 60099	599	Akorn, Inc.	8/12/2020	General Unsecured	\$2,800.00	ServiceMaster Facility Management 2122 22ND Street Kenosha, WI 53140	600	Akorn, Inc.	8/12/2020	General Unsecured	\$2,800.00	Claim 599 is amended by Claim 600
29	Tennessee Department of Revenue Attn: Attorney General P.O. Box 20207 Nashville, TN 37202-0207	638	Akorn Sales, Inc.	9/3/2020	Priority	\$32,368.00	Tennessee Department of Revenue Attn: Attorney General P.O. Box 20207 Nashville, TN 37202-0207	774	Akorn Sales, Inc.	8/9/2021	Priority	\$4,695.00	Claim 638 is amended by Claim 774
30	Texas Comptroller of Public Accounts Attn: Office of the Attorney General Bankruptcy & Collections Division P.O. Box 12548, MC-008 Austin, TX 78711-2548	670	VPI Holdings Corp.	10/6/2020	Priority General Unsecured	\$136,710.59 \$430.00	Texas Comptroller of Public Accounts Attn: Office of the Attorney General Bankruptcy & Collections Division P.O. Box 12548, MC-008 Austin, TX 78711-2548	777	VPI Holdings Corp.	9/7/2021	General Unsecured	\$3,152.59	Claim 670 is amended by Claim 777
31	Texas Comptroller of Public Accounts Attn: Office of the Attorney General Bankruptcy & Collections Division P.O. Box 12548, MC-008 Austin, TX 78711-2548	671	VersaPharm Incorporated	10/6/2020	Priority General Unsecured	\$135,454.55 \$200.00	Texas Comptroller of Public Accounts Attn: Office of the Attorney General Bankruptcy & Collections Division P.O. Box 12548, MC-008 Austin, TX 78711-2548	776	VersaPharm Incorporated	9/7/2021	General Unsecured	\$1,666.55	Claim 671 is amended by Claim 776
32	Walgreen Co. Attn: Schuyler Carroll Loeb and Loeb LLP, Schuyler Carroll 345 Park Avenue New York, NY 10154	313	Akorn, Inc.	7/31/2020	General Unsecured	\$14,589,097.88	Walgreen Co. Attn: Schuyler Carroll Loeb and Loeb LLP 345 Park Avenue New York, NY 10154	301	Akorn, Inc.	7/31/2020	General Unsecured	\$14,589,097.88	Claim 313 is amended by Claim 301