

**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, 1152 & 1155
	)	

**CERTIFICATION OF COUNSEL REGARDING  
DEBTOR’S FOURTH OMNIBUS (NON-SUBSTANTIVE) OBJECTION TO  
CERTAIN (I) LATE FILED CLAIMS AND (II) AMENDED AND SUPERSEDED  
CLAIMS SOLELY WITH RESPECT TO CLAIM NUMBER 788**

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filed the *Debtor’s Fourth Omnibus (Non-Substantive) Objection to Certain (I) Late Filed Claims and (II) Amended and Superseded Claims* [Docket No. 1138] (the “Objection”) with the United States Bankruptcy Court for the District of Delaware (the “Court”).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 a formal response (the “Response”) that was filed on the Court’s docket in this chapter 11 case by MSN Laboratories Private Limited (“MSN”) [Docket No. 1142] regarding MSN’s claim (the “MSN Claim”).

4. While attempting to resolve the Response with MSN, the Debtor filed a revised form of Proposed Order (the “Revised Order”) under certification of counsel [Docket No. 1152] that, among other things, removed certain claims from such Revised Order, including the MSN Claim. The Court entered the Revised Order on November 9, 2023 [Docket No. 1155].

5. On November 14, 2023, the Court held a hearing (the “Hearing”) with respect to the Objection and the MSN Claim. For the reasons discussed on the record at the Hearing, the Court sustained the Objection as to the MSN Claim and instructed counsel to the Debtor to submit a proposed form of order sustaining the Objection and disallowing the MSN Claim under certification of counsel.

6. A proposed form of order (the “Order”) sustaining the Objection as to the MSN Claim is attached hereto as **Exhibit 1**.

WHEREFORE, the Debtor respectfully requests that the Order, attached hereto as **Exhibit**

**1**, be entered at the earliest convenience of the Court.

Wilmington, Delaware

November 14, 2023

*/s/ Emily R. Mathews*

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*Co-Counsel for the Debtor*

**Exhibit 1**

**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. _____
	)	

**SECOND ORDER SUSTAINING DEBTOR’S  
FOURTH OMNIBUS (NON-SUBSTANTIVE) OBJECTION TO  
CERTAIN (I) LATE FILED CLAIMS AND (II) AMENDED AND SUPERSEDED  
CLAIMS SOLELY WITH RESPECT TO CLAIM NUMBER 788**

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, among other claims, the proof of claim identified on Schedule 1 hereto (the “MSN Claim”) filed by MSN Laboratories Private Limited (the “Claimant”); 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

<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.

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

1. The Objection is sustained as set forth herein.
2. Any Response to the Objection not otherwise withdrawn, resolved, or adjourned is overruled on the merits.
3. The MSN Claim identified on Schedule 1 hereto is disallowed and expunged in its entirety and such MSN Claim shall be removed from the claims register.
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. Any stay of this Order pending appeal by the Claimant or any other party with an interest in the MSN Claim 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.
6. 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.

7. 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.

8. 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.

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**

**Late Filed Claim**



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

Creditor Name and Address	Claim No. to be Disallowed	Debtor	Claim Date	Type	Claim Amount	Basis for Claim Objection
1 MSN LABORATORIES PRIVATE LIMITED Attn: VINOD KUMAR CHAWLA MSN CORPORATE, H. NO. 2-91/10 AND 1/MSN, WHITEFI HYDERABAD, TELANGANA 500 084 INDIA	788	Akorn, Inc.	2/28/2023	General Unsecured	\$80,000.00	Claimant filed the claim after the applicable Bar Date fixed by the Bar Date Order. The Late Filed Claim should be disallowed & expunged in its entirety.