

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

In re:)	
)	Chapter 11
AKORN, INC.,)	
)	Case No. 20-11177 (KBO)
)	
Debtor. ¹)	
)	
)	Re: Docket No. 1147
)	

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

Upon the Objection (the “Objection”)² of the above-captioned debtor (the “Debtor”) for entry of an order (this “Order”) disallowing and expunging (i) certain proofs of claim identified on **Schedule 1** thereto (the “Cross-Debtor Duplicate Claims”), and (ii) the proofs of claim identified on **Schedule 2** thereto (the “No Liability Claims,” and together with the Cross-Debtor Duplicate Claims, the “Disputed Claims”); and this Court having entered the *Order Sustaining Debtor’s Fifth Omnibus (Substantive) Objection to Certain (I) Cross-Debtor Duplicate Claims and (II) No Liability Claims* [Docket No. 1178] on December 8, 2023; 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.

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

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



§ 157(b)(2); and this Court having found that venue of this proceeding and the Objection in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the relief requested in the Objection is in the best interests of the Debtor's estate, its creditors, and other parties in interest; and this Court having found that the Debtor's notice of the Objection and opportunity for a hearing on the Objection were appropriate and no other notice need be provided; and this Court having reviewed the Objection and the FitzGerald Declaration and having heard the statements in support of the relief requested therein at a hearing (if any) before this Court (the "Hearing"); and this Court having determined that the legal and factual bases set forth in the Objection and at the Hearing (if any) establish just cause for the relief granted herein; and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor, IT IS HEREBY ORDERED THAT:

1. The Objection is sustained as set forth herein.
2. Any Response to the Objection not otherwise withdrawn, resolved, or adjourned is overruled on the merits.
3. Each Cross-Debtor Duplicate Claim listed in the column titled "Duplicate Claim to be Disallowed" identified on **Schedule 1** hereto is disallowed and expunged in its entirety. The Surviving Claims listed in the column titled "Surviving Claim" identified on **Schedule 1** hereto shall remain on the claims register, subject to the Debtor's further objections on any substantive or non-substantive grounds and further order of the Court.
4. The objection by the Debtor to the Disputed Claims, as addressed in the Objection and the schedules hereto, constitutes a separate contested matter with respect to each such claim, as contemplated by Bankruptcy Rule 9014 and Local Rule 3007-1. This Order shall be deemed a separate Order with respect to each Disputed Claim.

5. Each No Liability Claim identified on Schedule 2 hereto is disallowed and expunged in its entirety.

6. Should one or more of the grounds of objection stated in the Objection be dismissed, the Debtor's right to object on any other grounds that the Debtor and Plan Administrator discover are preserved.

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

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

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

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

encumbrance on property of the Debtor's estate; or (f) a waiver of any claims or causes of action which may exist against any entity under the Bankruptcy Code or any other applicable law.

11. This Order is immediately effective and enforceable.

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

Dated: December 11th, 2023
Wilmington, Delaware


KAREN B. OWENS
UNITED STATES BANKRUPTCY JUDGE

Schedule 1

Cross-Debtor Duplicate Claims

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

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

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

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

70	Loeb and Loeb LLP Schuyler G. Carroll Avenue 10154	Attn: 345 Park New York, NY	301	7/31/2020	Akorn, Inc.	\$14,589,097.88 (U)	7/31/2020	326	Clover Pharmaceuticals Corp.	\$14,589,097.88 (U)	Claim No. 326 is duplicative of Claim No. 301.
	Walgreens Co. Loeb and Loeb LLP Schuyler G. Carroll Avenue 10154	c/o Attn: 345 Park New York, NY	301	7/31/2020	Akorn, Inc.	\$14,589,097.88 (U)	7/31/2020	325	Akorn Ophthalmics, Inc.	\$14,589,097.88 (U)	Claim No. 325 is duplicative of Claim No. 301.
71	Walgreens Co. Loeb and Loeb LLP Schuyler G. Carroll Avenue 10154	c/o Attn: 345 Park New York, NY	301	7/31/2020	Akorn, Inc.	\$14,589,097.88 (U)	7/31/2020	321	Akorn Animal Health, Inc.	\$14,589,097.88 (U)	Claim No. 321 is duplicative of Claim No. 301.
72	Walgreens Co. Loeb and Loeb LLP Schuyler G. Carroll Avenue 10154	c/o Attn: 345 Park New York, NY	301	7/31/2020	Akorn, Inc.	\$14,589,097.88 (U)	7/31/2020	319	13 Edison Street LLC	\$14,589,097.88 (U)	Claim No. 319 is duplicative of Claim No. 301.
73	Walgreens Co. Loeb and Loeb LLP Schuyler G. Carroll Avenue 10154	c/o Attn: 345 Park New York, NY	301	7/31/2020	Akorn, Inc.	\$14,589,097.88 (U)	7/31/2020	318	Akorn Sales, Inc.	\$14,589,097.88 (U)	Claim No. 318 is duplicative of Claim No. 301.
74	Walgreens Co. Loeb and Loeb LLP Schuyler G. Carroll Avenue 10154	c/o Attn: 345 Park New York, NY	301	7/31/2020	Akorn, Inc.	\$14,589,097.88 (U)	7/31/2020	316	Advanced Vision Research, Inc.	\$14,589,097.88 (U)	Claim No. 316 is duplicative of Claim No. 301.
75	Walgreens Co. Loeb and Loeb LLP Schuyler G. Carroll Avenue 10154	c/o Attn: 345 Park New York, NY	301	7/31/2020	Akorn, Inc.	\$14,589,097.88 (U)	7/31/2020	315	10 Edison Street LLC	\$14,589,097.88 (U)	Claim No. 315 is duplicative of Claim No. 301.

S = Secured U = Unsecured

Schedule 2

No Liability Claims

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

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

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