

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

In re:

AKORN, INC., *et al.*,

Debtors.

Chapter 11

Case No. 20-11177 (KBO)

(Jointly Administered)

Hearing Date: July 1, 2010 at 2:30 p.m.

Re: Docket Nos. 103, 233, 238, 240, 249,
261

**GABELLI FUNDS, LLC'S LIMITED JOINDER
AND RESERVATION OF RIGHTS**

Gabelli Funds, LLC ("**Gabelli Funds**") hereby submits this (i) Limited joinder to *Debtors' Omnibus Reply to Objections to the Debtors' Motion for Entry of an Order (I) Approving the Adequacy of the Disclosure Statement, (II) Approving the Solicitation and Notice Procedures with Respect to Confirmation of the Joint Chapter 11 Plan of Akorn, Inc. and its Debtors Affiliates, (III) Approving the Forms of Ballots and Notice in Connection Therewith, and (IV) Scheduling Certain Dates With Respect Thereto* (Dkt. No. 261) (the "**Omnibus Reply**"); and (ii) reservation of rights, and states as follows:

1. Gabelli Funds is a member of the Official Committee of Unsecured Creditors and representative of the holders of contingent value rights ("**CVRs**") contracts with Debtor Akorn, Inc.

2. Gabelli Funds joins in Debtors' Omnibus Reply insofar as it argues the Disclosure Statement contains adequate information for approval (Dkt. No. 261 ¶¶ 8-12), the Objections (as defined in the Omnibus Reply) prematurely raise confirmation issues (*id.* ¶¶ 15-20), and the Plan properly addresses the Shareholder Settlement (*id.* ¶¶ 30-31).

3. Gabelli Funds otherwise reserves all rights and arguments concerning the CVRs



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and Shareholder Settlement for the upcoming Disclosure Statement hearing, in connection with Confirmation, and/or until such time as the Court orders briefing on these issues.

Dated: June 30, 2020

Respectfully submitted,

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CERTIFICATE OF SERVICE

I, Michael J. Farnan, hereby certify that June 30, 2020, a copy of Gabelli Funds, LLC's Limited Joinder and Reservation of Rights was served on the parties in the following attachment via U.S. Mail.

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